



Uganda Bureau of Statistics



THE REPUBLIC OF UGANDA

Public Corporations Finance Statistics

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FOREWORD


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

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

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

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



Aliziki K. Lubega
Director Economic Statistics

PUBLIC CORPORATION PERFORMANCE AT A GLANCE

The Public Corporations revenue collected increased by 11.1 percent to shs 4.6 trillion for the FY 2019/20 compared to shs 4.1 trillion collected in the FY 2018/19. The largest contributor to the revenue was property income accounting for 48.8 percent of total revenue in 2019/20.

Public Corporations incurred a total expense of shs. 4.7 trillion In the FY 2019/20, a 10.0 percent increase from shs 4.3 trillion incurred in the FY 2018/19.

A net acquisition of non-financial assets of shs. 805 billion was registered for the FY 2019/20 compared to the shs 2.8 trillion acquired in the FY 2018/19.

The net incurrence of liabilities for the Public Corporations was recorded at shs. 8 trillion for the FY 2019/20 compared to the shs. 12 trillion registered for the FY 2018/19.

Total stock of assets for the Public Corporations increased by 7.9 percent to 55.7 trillion for the FY 2019/20 from shs 51.6 trillion recorded in FY 2018/19.

The debt for Public Corporations increased to shs 30.8 trillion for the FY 2019/20, with the highest being in form of currency and deposits worth shs 11.7 trillion. This was a 10.8 percent increase compared to the total debt of shs 27.8 trillion registered for the FY 2018/19.

The net worth for the Public Corporations increased from 23.7 trillion in FY 2018/19 to 24.8 trillion in FY 2019/20.

INTRODUCTION

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

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

Although the IMF has put emphasis on the compilation of the Government Finance statistics with regard to the General Government sector, in principal, the Government Finance Statistics (GFS) covers the Public sector. The public sector consists of all resident institutional units controlled directly, or indirectly, by resident

government units—that is, all units of the General Government (GG) sector and resident public corporations. The General Government sector consists of all government units and all resident nonmarket NPIs that are controlled by government units (Central Government and Local Government), while the public corporations subsector consists of all corporations controlled by government units or other public corporations and provide goods and services to the citizens/community at a market price (Public Financial Corporations and Public Non-Financial Corporations).

Rational for the compilation of the statistics on Public Corporations

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

Public corporations are government assets with specific missions. They deal with the commercial part of government and therefore Government needs to monitor what they are doing, how, and if this is consistent with their mandates.

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

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

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

Therefore, it is important to compile statistics for Public Corporation to assess the performance of the entire public sector as a whole in order to make government policies

that are informed by the entire public sector rather than part of it.

The Coverage

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

GFS COMPILATION PRACTICES

Introduction

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

Data sources

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

Classification

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

Accounting conventions

Basis of recording

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

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

Valuation

All Public corporations transactions are valued at market prices.

Periodicity

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

ANALYSIS OF GOVERNMENT OPERATIONS

Introduction

This section presents an analysis of the flows (transactions) and stocks based on the GFSM 2014 format. It is important to note that some public corporations present their financial statements on calendar year basis while other present on the financial year basis. Therefore, for reporting purposes, the financial year that ends in June of the year in question is combined with that calendar year that ends December for the year in question at aggregation, for example, FY 2019/20 figures are combined with CY 2020 figures.

Summary of Performance of Public Corporations

Transactions for the Public Corporations

Revenue

In the FY 2019/20, Public Corporations collected a total revenue of 4.6 trillion shs compared to 4.1 trillion shs collected in the FY 2018/19. During the period under review, the largest contributor to the revenue was the property income accounting for 48.8 percent and the second largest contributor was the sale of goods and services accounting for 45.5 percent of the total revenue in the FY 2019/20, see Table 1 below and Appendix table 3.1 A (i) & (ii).

Expense

Public Corporations incurred a total expense of 4.7 trillion shs in the FY 2019/20 compared to the 4.3 trillion shs incurred in the FY 2018/19. During the year 2018/19, the largest expense was on the use of goods and services accounting for 40.7 percent followed by Interest expense accounting for 30.5 percent of the total expense, see Table 1 below and Appendix table 3.1 A (i) & (ii).

Net acquisition of non- financial assets

During the FY 2019/20, the net acquisition of non-financial assets by the Public Corporations amounted to shs 805 billion compared to net acquisition of shs 2.8 trillion made in the FY 2018/19. Total purchases in 2018/19 amounted to shs 1.3 trillion, shs 460.3 billion was the consumption of fixed capital while shs 8.3 billion were the disposal of non-financial assets (proceeds from sale of property plant and equipment). Other inventory were the most purchased non-financial assets accounting for 61.6 percent of the total purchases for the FY 2019/20, followed by machinery and equipment that accounted for 22.6 percent, see Table 1 below, Appendix Table 3.1 A (i) & (ii) and Appendix 3.1 D (i) & (ii).

Net Lending/Borrowing

Public Corporations were net borrowers of shs 890 billion in the FY 2019/20 in comparison to the net borrowing of shs 2.9 trillion made during the FY 2018/19 and , see net lending/borrowing in Table 1 below and Appendix table 3.1 A

Net acquisition of Financial Assets

During the FY 2019/20, the net acquisition of financial assets for Public Corporations was shs 7.1 trillion of which currency and deposits accounted for 45 percent of the net acquisitions, see Table 1 below and Appendix table 3.1 A (i) & (ii).

Net incurrence of liabilities

Public Corporations incurred liabilities worth shs 8 trillion of which other accounts payable contributed 51 percent to the total liabilities compared to the shs 12 trillion registered for the FY 2018/19, see Table 1 below and Appendix table 3.1 A.

Table 1: Summary of the Public Corporations transactions for 2018/19 and 2019/20 In Million Shs

Financial Year	FY 2018/19			FY 2019/20		
	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations
Revenue	1,932,380	2,213,019	4,145,399	2,444,888	2,161,225	4,606,113
Expense	2,008,069	2,255,851	4,263,920	2,233,905	2,457,218	4,691,123
Net Acquisition of Non-financial Assets	145,992	2,674,248	2,820,239	111,627	693,431	805,058
Acquisition of Non-financial Assets during the year (Gross)	185,933	3,048,252	3,234,185	165,307	1,108,299	1,273,606
Consumption of Fixed Capital (CFC)	39,898	358,898	398,796	52,077	408,215	460,292
Disposals (Proceeds from sale of Property, Plant & Equipment)	- 44	- 15,106	-15,150	- 1,603	- 6,652	-8,255
Net Lending/Borrowing (Surplus/Deficit)	- 221,681	- 2,717,080	- 2,938,761	99,356	- 989,424	-890,068
Net Acquisition of Financial Assets	8,681,932	318,769	9,000,702	6,646,636	484,731	7,131,367
Net Incurrence of Liabilities	8,903,613	3,035,849	11,939,462	6,547,280	1,474,155	8,021,435

Source: Uganda Bureau of Statistics

The Stock Positions of the Public Corporations (Balance sheet)

Stock of assets

The stock of assets for the Public Corporations in the FY 2019/20 was shs 55.7 trillion compared to shs 51.6 trillion recorded in FY 2018/19 of which stock for non-financial assets amounted to shs 18.9 trillion for the FY 2019/20 compared to shs 21.1 trillion for the FY 2018/19 while the financial Assets amounted to shs 36.7 trillion for the FY 2019/20 compared to shs 30.4 trillion for the FY 2018/19, see Table 2 below and Appendix table 3.1 G (i)

The largest amount of stock was the fixed assets accounting for 50.1 percent of the stock of non-financial assets in FY 2019/20 followed by inventories that accounted for 34.9 percent of the stock, see Appendix table 3.1 G (ii).

The stock of non-produced assets, specifically land, stood at a total amount of shs 2.8 trillion accounting for 14.9 percent of the stock of non-financial assets in the FY 2019/20 compared to shs 3.0 trillion in the FY 2018/19, see Appendix table 3.1 G (i) and (ii).

The largest amount of stock for the financial assets was in form of equity and investment fund shares accounting for 33 percent of the

stock of financial assets, followed by currency and deposits that accounted for 27.3 percent for the year FY 2019/20, see Appendix table 3.1 G (ii)

Stock of Debt of Public Corporations

Stock of debt incurred by Public Corporations amounted to shs 30.8 trillion for the FY 2019/20 compared to the liabilities amounting to shs 27.8 trillion for the FY 2018/19. Most of the debt was in form of currency and deposits accounting for 38.1 percent of the debt followed by loans that contributed 25.1 percent for the year FY

2019/20, see Table 2 and Appendix table 3.1 G (i) and (ii)

Net worth

The Public Corporations net worth (total assets less total liabilities) amounted to shs 24.8 trillion for the FY 2019/20 from shs 23.8 trillion for the FY 2018/19. Public financial corporations had a net worth shs 18 trillion which contributed 72.6 percent to the total net worth while public non-financial corporations had a net worth of shs 6.8 trillion contributing to 27.4 percent of the total net worth of the Public Corporations for the FY 2019/20, see Table 2 below and Appendix table 3.1 G (i) and (ii).

Table 2: Summary of the Public Corporations Stock Positions for 2018/19 and 2019/20, Million Shs

Financial Year	FY 2018/19			FY 2019/20		
	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations
Total Assets	29,716,624	21,876,654	51,593,278	36,534,619	19,131,275	55,665,895
Non-Financial Assets	1,355,323	19,819,101	21,174,424	1,519,390	17,396,143	18,915,533
Financial Assets	28,361,301	2,057,553	30,418,854	35,015,229	1,735,132	36,750,361
Debt	14,553,208	13,278,450	27,831,657	18,497,782	12,326,789	30,824,571
Net Worth	15,163,417	8,598,204	23,761,621	18,036,837	6,804,486	24,841,323

Source: Uganda Bureau of Statistics

Analysis of the operations of the subsectors of Public Corporations

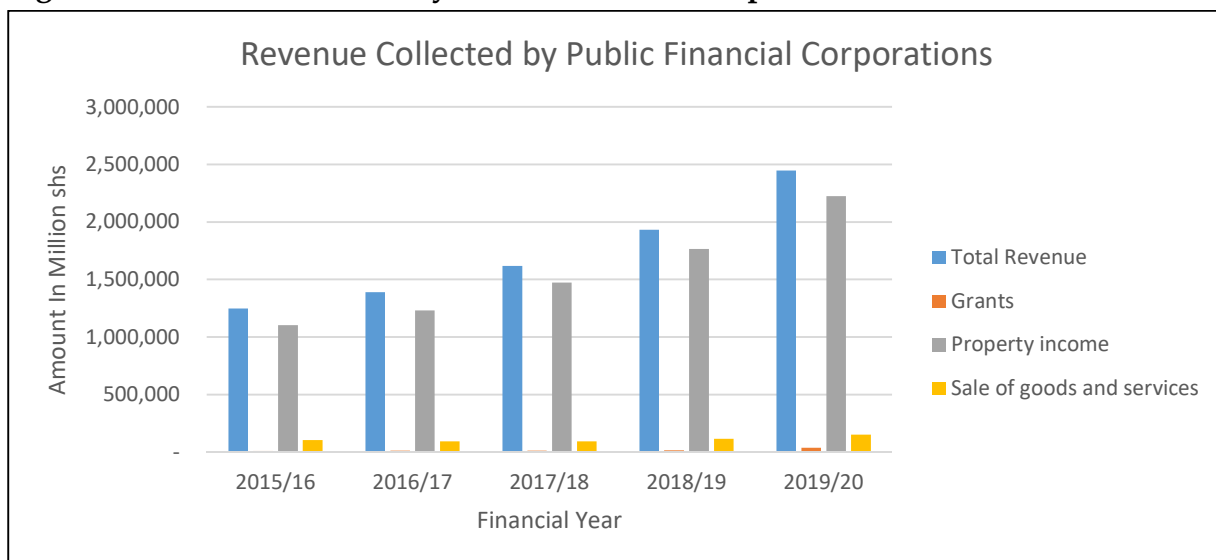
This section analyses the operations of the different subsectors of the Public Corporations. The Public Corporations are divided into two; the Public financial corporations and the Public non- financial corporations.

Performance of the Public Financial Corporations

Revenue

In the FY 2019/20, the Public financial corporations collected total revenue of shs 2.4 trillion compared to the shs 1.9 trillion collected in the FY 2018/19. The largest contributor to the revenue was property income accounting for 91 percent of the total revenue collected, see Figure 1 below.

Figure 1. Revenue collected by Public Financial Corporations, 2015/16 to 2019/20

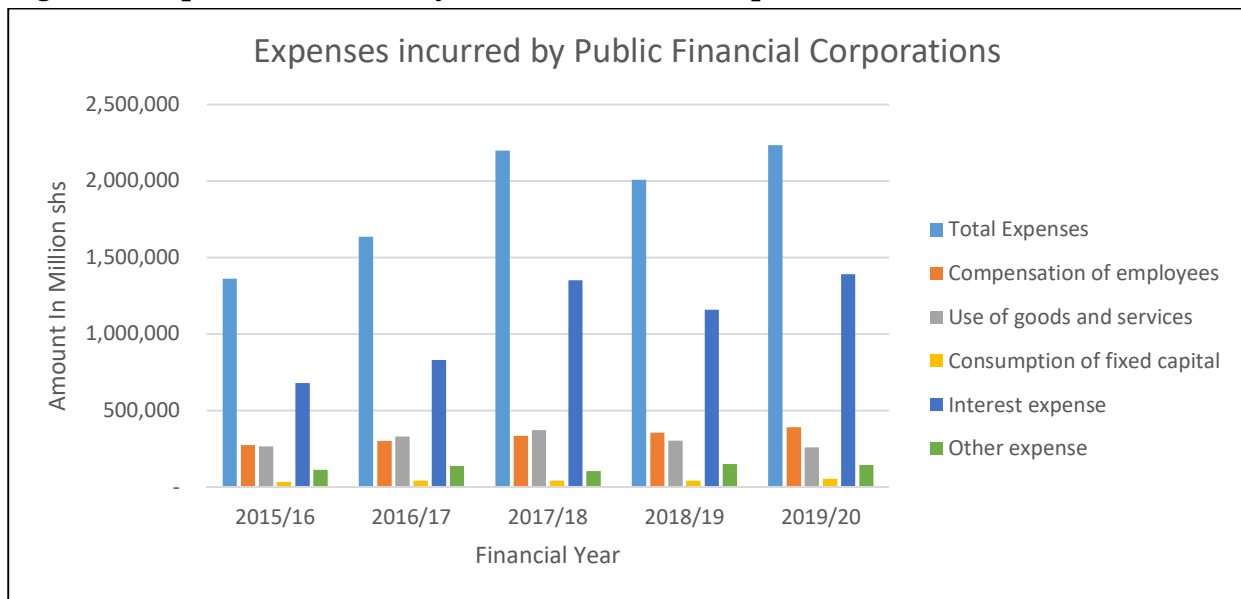


Expenses

The Financial public corporations incurred a total expense of shs 2.3 trillion in the FY 2019/20 compared to the shs 2.0 trillion

incurred in the FY 2018/19. The largest expense was on interest expense accounting for 62.2 percent of the total expense incurred, see Figure 2 below.

Figure 2: Expenses Incurred by Public Financial Corporations, 2015/16 to 2019/20



Acquisition of Non-financial assets

The net acquisition of non-financial assets by Public financial corporations in FY 2019/20 amounted to shs 111.6 billion of which purchases for the year were shs 165.3 billion, consumption of fixed capital was shs 52 billion and the disposal of non-financial assets (proceeds from sale of property, plant and equipment) was shs. 1.6 billion. On the other hand, the net acquisition of non-financial assets for FY 2018/19 amounted to shs 146 billion. Other inventory were the most purchased assets in FY 2019/20, contributing 78.8 percent, see Table 1 and Appendix tables 3.1 B (i) & (ii) and 3.1 E (i) & (ii).

Stock of Assets

The total stock of assets for the Public financial corporations was shs 36.5 trillion in FY 2019/20 compared to shs 21.9 trillion

recorded for the FY 2018/19. This was a 23 percent increase in the stock of assets in 2019/20 in comparison to the 6.6 percent rise recorded in 2018/19. Non-financial assets amounted to shs 1.5 trillion for the FY 2019/20 compared to the non-financial assets that amounted to shs 1.4 trillion for the FY 2018/19. The largest amount of stock was the fixed assets accounting for 62 percent of non-financial assets, followed by other inventories accounting for 31.2 percent of the stock of non-financial assets for the FY 2019/20.

Stock of land (non-produced asset) decreased to shs 100 billion for the FY 2019/20 from shs 105.8 billion in the FY 2018/19 and this accounted for 6.6 percent of the stock of the non-financial assets.

The stock of financial assets owned by Public financial corporations amounted to shs 35 trillion for the FY 2019/20 compared to shs

28.4 trillion for the FY 2018/19. Equity and investment fund shares accounted for 34.7 percent of the stock of the financial assets followed by currency and deposits that contributed 26.7 percent to the total financial assets for the year FY 2019/20, see Table 2 and Appendix table 3.1 H (i) and (ii).

Stock of Liabilities (Debt)

Stock of liabilities (debt) for the Public financial corporations was shs 18.5 trillion for the FY 2019/20 compared to the debt of shs 14.5 trillion recorded as at FY 2018/19. Stock in form of currency and deposits was the largest debt instrument accounting for 60 percent followed by debt securities that contributed 17 percent of the total debt for

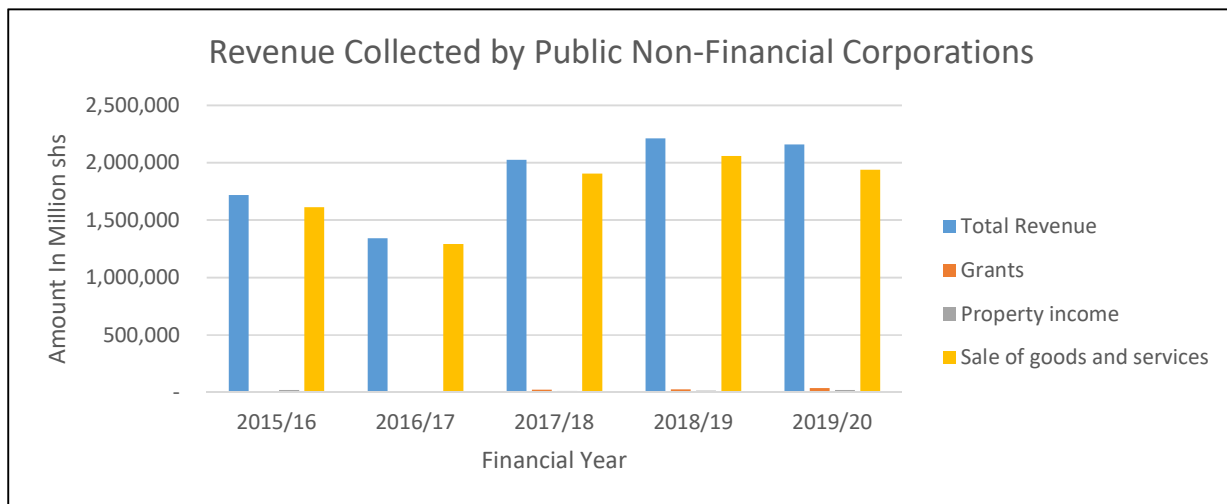
the year FY 2019/20, see the Table 2 and Appendix table 3.1 H (i) and (ii).

Performance of the Non-Financial Public Corporations

Revenue

In the FY 2019/20, the Public non-financial corporations collected total revenue of shs 2.1 trillion compared to the shs 2.2 trillion collected in the FY 2018/19. This was an increase of 2.3 percent decrease in the revenue collected in the FY 2019/20 in comparison to FY 2018/19. The largest contributor to the revenue was sale of goods and services accounting for 89.8 percent of the total revenue collected, see Figure 3 below.

Figure 3: Revenue collected by Public Non-Financial Corporations, 2015/16 to 2019/20

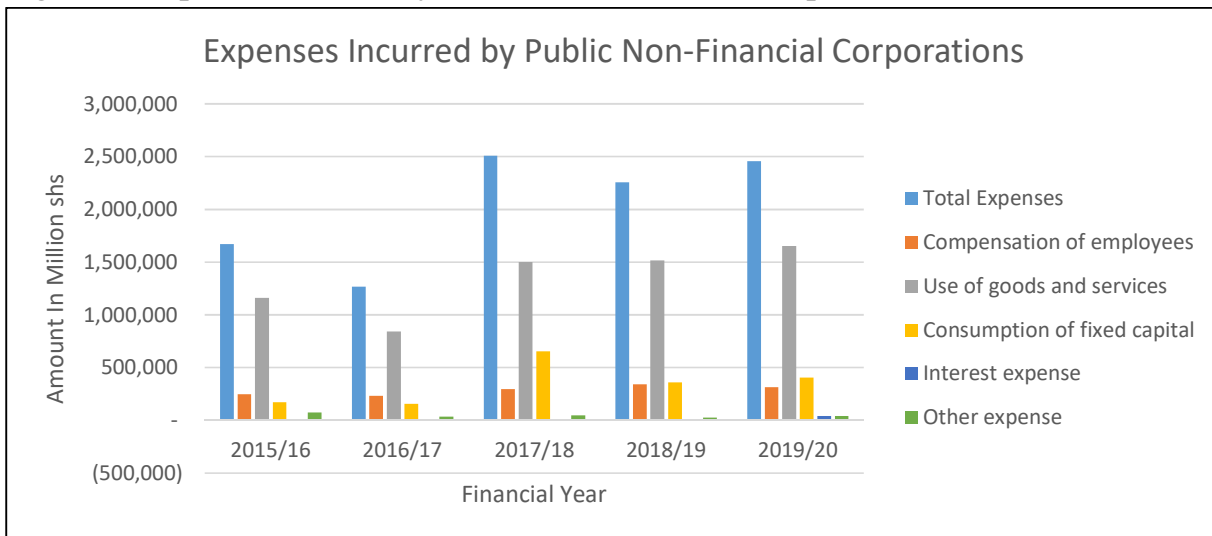


Expense

Public non-financial corporations incurred a total expense of shs 2.5 trillion in the FY 2019/20 compared to the shs 2.3 trillion incurred in the FY 2018/19. This was an

increase of 8.9 percent in expenses for public non-financial corporations in FY 2019/20 in comparison to FY 2018/19. The largest expense was on use of goods and services accounting for 67.2 percent of the total expense incurred, see Figure 4 below.

Figure 4: Expense incurred by Public Non-Financial Corporations, 2015/16 to 2019/20



Acquisition of Non-financial assets

The net acquisition of non-financial assets by Public non-financial corporations amounted to shs 693.4 billion for FY 2019/20 of which the acquisitions for the year were shs 1.1 trillion and consumption of fixed capital was shs 408.2 billion while shs 6.6 billion was raised from the disposal of non-financial assets (proceeds from sale of property, plant and equipment). Other inventory were the most purchased non-financial assets during that year contributing 59.1 percent to the total purchases for the FY 2019/20, see Table 1 and Appendix tables 3.1 C (i) & (ii) and 3.1 F (i) & (ii).

Stock of Assets

The total stock of assets for the public non-financial corporations was shs 19.1 trillion in FY 2019/20 compared to shs 21.8 trillion recorded for the FY 2018/19. The non-financial assets amounted to shs 17.4 trillion for the FY 2019/20 compared to the Non-

financial assets that amounted to shs 19.8 trillion for the FY 2018/19. Stock of fixed assets was the largest amount of stock accounting for 49.1 percent of the non-financial assets, followed by inventories that accounted for 35.2 percent to the total non-financial assets for the FY 2019/20.

Stock of non-produced assets (land) amounted to shs 2.7 trillion for the FY 2019/20 compared to shs 2.9 trillion recorded in the FY 2018/19, this accounted for 15.7 percent to the total stock of non-financial assets.

Financial assets owned by public non-financial corporations amounted to shs 1.7 trillion for the FY 2019/20 compared to shs 2.1 trillion for the FY 2018/19.

Other accounts receivable accounted for the largest amount of financial assets stock accounting for 59.3 percent followed by currency and deposits that accounted for 40 percent to the total stock of financial assets

for the FY 2019/20, see the Table 2 and Appendix table 3.1 I (i) and (ii).

Stock of Liabilities (Debt)

Stock of liabilities (debt) for the public non-financial corporations amounted to shs 12.3 trillion for the FY 2019/20 compared to shs 13.3 trillion recorded in the FY 2018/19. The largest debt instrument was the loans accounting for 60.3 percent of total debt followed by other accounts payable that contributed 28.4 percent of debt in the FY 2019/20, see the Table 2 and Appendix table 3.1 I (i) and (ii).

APPENDIX 1

Statistical tables

Table 3.1 A (i): Statement of Operations for Public Corporations in million shillings, FY 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue	2,966,794	2,732,309	3,642,432	4,145,399	4,606,113
Grants	18,883	19,896	39,653	46,403	76,765
Other revenue	2,947,911	2,712,414	3,602,779	4,098,996	4,529,348
Property income	1,125,243	1,239,903	1,486,270	1,784,517	2,246,876
Sale of goods and services	1,717,556	1,386,270	1,997,887	2,177,374	2,094,162
Fines, penalties, and forfeits	430	421	2,140	391	915
Transfers not elsewhere classified	20,419	18,102	49,433	64,231	94,241
Premium, fees and claims	11,253	10,578	11,846	28,698	16,540
Other Income	73,011	57,140	55,203	43,784	76,614
Expenses	3,031,737	2,902,980	4,708,108	4,263,920	4,691,123
Compensation of employees	518,587	531,857	630,956	698,112	707,086
Use of goods and services	1,429,893	1,174,795	1,873,435	1,819,783	1,909,923
Consumption of fixed capital	205,742	197,956	695,568	398,796	460,292
Interest expense	689,648	827,413	1,355,802	1,170,768	1,430,285
Other expense	187,867	170,958	152,347	176,462	183,536
Net operating balance	-64,943	-170,671	-1,065,675	-118,521	-85,010
Net acquisition of nonfinancial assets	1,095,238	625,265	1,935,362	2,820,239	805,058
Net purchase of property, plant and equipment	1,100,493	628,843	1,939,743	2,835,390	813,314
Fixed Assets	230,804	226,443	-244,241	1,905,153	29,556
Building and Structures	241,623	168,609	37,108	40,554	-12,524
Dwellings	-	-	-2,888	-1,265	-1,432
Buildings other than dwellings	5,426	4,474	-15,544	-17,228	-10,052
Other structures	234,939	163,714	52,679	60,671	-2,580
Land improvements	1,258	421	2,860	-1,624	1,540
Machinery and Equipment	-5,018	20,393	-305,713	1,863,447	45,088
Transport Equipment	-249	-642	-294,964	-34,648	80,694
Machinery and equipment other than transport equipment	-4,768	21,035	-10,750	1,898,095	-35,606
Other Fixed Assets	-5,801	37,441	24,364	1,151	-3,008
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-5,801	7,595	2,579	1,151	-3,495

Cost of ownership transfer on non-produced assets other than land	-	29,846	21,785	-	486
Weapons systems	-	-	-	-	-
Inventories	869,689	402,400	2,183,093	929,146	784,392
Materials and Supplies	29,363	-6,868	12,612	30,311	-36,940
Work In Progress	840,327	409,268	2,170,481	898,835	821,332
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	891	1,091	-634
Land	-	-	891	1,091	-634
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-5,256	-3,578	-4,380	-15,150	-8,255
Net lending/borrowing balance	-1,160,181	-795,936	-3,001,038	-2,938,761	-890,068
Net financial balance	-1,160,181	-795,936	-3,001,038	-2,938,761	-890,068
Net acquisition of financial assets	1,688,536	3,416,310	-1,872,393	9,000,702	7,131,367
SDR	2,545	10,188	16,795	-21,262	-5,013
Currency and deposits	-53,164	96,745	241,447	103,290	3,205,223
Debt securities	1,561,090	2,481,494	-4,751,634	133,829	1,937,958
Loans	126,364	671,794	5,632,224	165,773	1,644,272
Equity and investment funds	242,393	164,039	191,365	8,647,224	143,127
Derivatives	9,629	6,345	52,417	-64,429	4,694
Other accounts receivable	-200,322	-14,297	-3,255,007	36,275	201,106
Net incurrence of liabilities	2,848,717	4,212,246	1,128,645	11,939,462	8,021,435
SDR	20,698	41,688	79,062	-54,392	1,830
Currency and deposits	546,800	2,280,231	-6,250	990,686	2,388,619
Debt securities	-	-2,967	-	-	-
Loans	316,324	2,238,857	2,343,384	6,700,107	815,469
Equity and investment funds	222,373	110,399	13,614	537	736,448
Pension liabilities	-9,956	-10,734	-14,085	-15,588	-16,154
Derivatives	12,417	20,423	-30,554	20,410	4,224
Other accounts payable	1,740,061	-465,652	-1,256,526	4,297,702	4,090,999

Source: Uganda Bureau of Statistics

Table 3.1 A (ii): Statement of Operations for Public Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue	100	100	100	100	100
Grants	0.64	0.73	1.09	1.12	1.67
Other revenue	99.36	99.27	98.91	98.88	98.33
Property income	37.93	45.38	40.80	43.05	48.78
Sale of goods and services	57.89	50.74	54.85	52.53	45.46
Fines, penalties, and forfeits	0.01	0.02	0.06	0.01	0.02
Transfers not elsewhere classified	0.69	0.66	1.36	1.55	2.05
Premium, fees and claims	0.38	0.39	0.33	0.69	0.36
Other Income	2.46	2.09	1.52	1.06	1.66
Expenses	100	100	100	100	100
Compensation of employees	17.11	18.32	13.40	16.37	15.07
Use of goods and services	47.16	40.47	39.79	42.68	40.71
Consumption of fixed capital	6.79	6.82	14.77	9.35	9.81
Interest expense	22.75	28.50	28.80	27.46	30.49
Other expense	6.20	5.89	3.24	4.14	3.91
Net operating balance					
Net acquisition of nonfinancial assets	100	100	100	100	100
Net purchase of property, plant and equipment	100	101	100	101	101
Fixed Assets	21.07	36.22	-12.62	67.55	3.67
Building and Structures	22.06	26.97	1.92	1.44	-1.56
Dwellings	-	-	-0.15	-0.04	-0.18
Buildings other than dwellings	0.50	0.72	-0.80	-0.61	-1.25
Other structures	21.45	26.18	2.72	2.15	-0.32
Land improvements	0.11	0.07	0.15	-0.06	0.19
Machinery and Equipment	-0.46	3.26	-15.80	66.07	5.60
Transport Equipment	-0.02	-0.10	-15.24	-1.23	10.02
Machinery and equipment other than transport equipment	-0.44	3.36	-0.56	67.30	-4.42
Other Fixed Assets	-0.53	5.99	1.26	0.04	-0.37
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-0.53	1.21	0.13	0.04	-0.43
Cost of ownership transfer on non-produced assets other than land	-	4.77	1.13	-	0.06
Weapons systems	-	-	-	-	-
Inventories	79.41	64.36	112.80	32.95	97.43

Materials and Supplies	2.68	-1.10	0.65	1.07	-4.59
Work In Progress	76.73	65.46	112.15	31.87	102.02
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	0.05	0.04	-0.08
Land	-	-	0.05	0.04	-0.08
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-0.48	-0.57	-0.23	-0.54	-1.03
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	100	100	100	100	100
SDR	0.15	0.30	-0.90	-0.24	-0.07
Currency and deposits	-3.15	2.83	-12.90	1.15	44.95
Debt securities	92.45	72.64	253.77	1.49	27.18
Loans	7.48	19.66	-300.80	1.84	23.06
Equity and investment funds	14.36	4.80	-10.22	96.07	2.01
Derivatives	0.57	0.19	-2.80	-0.72	0.07
Other accounts receivable	-11.86	-0.42	173.84	0.40	2.82
Net incurrence of liabilities	100	100	100	100	100
SDR	0.73	0.99	7.01	-0.46	0.02
Currency and deposits	19.19	54.13	-0.55	8.30	29.78
Debt securities	-	-0.07	-	-	-
Loans	11.10	53.15	207.63	56.12	10.17
Equity and investment funds	7.81	2.62	1.21	0.00	9.18
Pension liabilities	-0.35	-0.25	-1.25	-0.13	-0.20
Derivatives	0.44	0.48	-2.71	0.17	0.05
Other accounts payable	61.08	-11.05	-111.33	36.00	51.00

Source: Uganda Bureau of Statistics

Table 3.1 B (i): Statement of Operations for Public Financial Corporations in million shillings, FY 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue	1,249,653	1,389,714	1,617,860	1,932,380	2,444,888
Grants	13,112	14,650	15,475	18,261	39,600
Other revenue	1,236,540	1,375,064	1,602,385	1,914,118	2,405,288
Property income	1,103,559	1,233,534	1,473,044	1,767,687	2,224,178
Sale of goods and services	104,593	94,043	92,970	118,535	153,282
Fines, penalties, and forfeits	430	421	2,140	391	890
Transfers not elsewhere classified	2,506	144	2,608	2,451	2,682
Premium, fees and claims	8,997	9,306	9,320	9,489	12,373
Other Income	16,456	37,616	22,302	15,565	11,884
Expenses	1,360,025	1,636,023	2,199,121	2,008,069	2,233,905
Compensation of employees	272,464	298,432	333,475	355,262	390,710
Use of goods and services	265,683	329,923	369,777	302,616	257,819
Consumption of fixed capital	32,328	41,545	39,825	39,898	52,077
Interest expense	678,422	829,342	1,351,451	1,159,861	1,390,549
Other expense	111,128	136,781	104,593	150,432	142,750
Net operating balance	-110,373	-246,309	-581,260	-75,689	210,983
Net acquisition of nonfinancial assets	2,760	64,267	135,817	145,992	111,627
Net purchase of property, plant and equipment	4,641	65,280	136,451	146,036	113,230
Fixed Assets	-7,868	39,021	52,117	-11,544	-16,136
Building and Structures	-1,412	-3,169	-2,134	-7,787	-7,212
Dwellings	-	-	-	-	-
Buildings other than dwellings	-2,437	-3,110	-2,075	-5,296	-7,212
Other structures	-	-	-	-	-
Land improvements	1,025	-59	-59	-2,490	-
Machinery and Equipment	-2,853	4,850	30,865	-10,165	-5,078
Transport Equipment	1,270	-2,492	-612	-4,192	-2,786
Machinery and equipment other than transport equipment	-4,124	7,342	31,477	-5,974	-2,292
Other Fixed Assets	-3,603	37,340	23,386	6,408	-3,846
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-3,603	7,494	1,602	6,408	-4,332
Cost of ownership transfer on non-produced assets other than land	-	29,846	21,785	-	486
Weapons systems	-	-	-	-	-

Inventories	12,509	26,259	84,333	157,580	129,366
Materials and Supplies	-	-	-	-	-
Work In Progress	12,509	26,259	84,333	157,580	129,366
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	-	-	-
Land	-	-	-	-	-
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-1,881	-1,013	-633	-44	-1,603
Net lending/borrowing balance	-113,132	-310,576	-717,078	-221,681	99,356
Net financial balance	-113,132	-310,576	-717,078	-221,681	99,356
Net acquisition of financial assets	1,909,972	3,672,339	1,325,348	8,681,932	6,646,636
SDR	2,545	10,188	16,795	-21,262	-5,013
Currency and deposits	-214,581	149,350	65,701	-159,168	2,862,206
Debt securities	1,571,507	2,481,195	-4,770,948	103,466	1,934,958
Loans	126,364	671,794	5,632,224	165,773	1,644,272
Equity and investment funds	240,735	162,699	190,291	8,646,296	142,309
Derivatives	9,629	6,345	52,417	-64,429	4,694
Other accounts receivable	173,773	190,768	138,869	11,256	63,210
Net incurrence of liabilities	2,023,104	3,982,915	2,042,426	8,903,613	6,547,280
SDR	20,698	41,688	79,062	-54,392	1,830
Currency and deposits	546,800	2,280,231	-6,250	990,686	2,388,619
Debt securities	-	-2,967	-	-	-
Loans	17,887	12,831	-26	5,832,966	46,423
Equity and investment funds	222,073	110,399	13,614	537	210,954
Pension liabilities	-11,449	-12,976	-14,085	-15,588	-16,154
Derivatives	12,417	20,423	-30,554	20,410	4,224
Other accounts payable	1,214,677	1,533,286	2,000,665	2,128,994	3,911,384

Source: Uganda Bureau of Statistics

Table 3.1 B (ii): Statement of Operations for Public Financial Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue	100	100	100	100	100
Grants	1.05	1.05	0.96	0.95	1.62
Other revenue	98.95	98.95	99.04	99.05	98.38
Property income	88.31	88.76	91.05	91.48	90.97
Sale of goods and services	8.37	6.77	5.75	6.13	6.27
Fines, penalties, and forfeits	0.03	0.03	0.13	0.02	0.04
Transfers not elsewhere classified	0.20	0.01	0.16	0.13	0.11
Premium, fees and claims	0.72	0.67	0.58	0.49	0.51
Other Income	1.32	2.71	1.38	0.81	0.49
Expenses	100	100	100	100	100
Compensation of employees	20.03	18.24	15.16	17.69	17.49
Use of goods and services	19.54	20.17	16.81	15.07	11.54
Consumption of fixed capital	2.38	2.54	1.81	1.99	2.33
Interest expense	49.88	50.69	61.45	57.76	62.25
Other expense	8.17	8.36	4.76	7.49	6.39
Net operating balance					
Net acquisition of nonfinancial assets	100	100	100	100	100
Net purchase of property, plant and equipment	168	102	100	100	101
Fixed Assets	-285.13	60.72	38.37	-7.91	-14.46
Building and Structures	-51.16	-4.93	-1.57	-5.33	-6.46
Dwellings	-	-	-	-	-
Buildings other than dwellings	-88.32	-4.84	-1.53	-3.63	-6.46
Other structures	-	-	-	-	-
Land improvements	37.16	-0.09	-0.04	-1.71	-
Machinery and Equipment	-103.40	7.55	22.73	-6.96	-4.55
Transport Equipment	46.03	-3.88	-0.45	-2.87	-2.50
Machinery and equipment other than transport equipment	-149.43	11.42	23.18	-4.09	-2.05
Other Fixed Assets	-130.57	58.10	17.22	4.39	-3.45
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-130.57	11.66	1.18	4.39	-3.88
Cost of ownership transfer on non-produced assets other than land	-	46.44	16.04	-	0.44
Weapons systems	-	-	-	-	-

Inventories	453.31	40.86	62.09	107.94	115.89
Materials and Supplies	-	-	-	-	-
Work In Progress	453.31	40.86	62.09	107.94	115.89
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	-	-	-
Land	-	-	-	-	-
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-68.18	-1.58	-0.47	-0.03	-1.44
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	100	100	100	100	100
SDR	0.13	0.28	1.27	-0.24	-0.08
Currency and deposits	-11.23	4.07	4.96	-1.83	43.06
Debt securities	82.28	67.56	-359.98	1.19	29.11
Loans	6.62	18.29	424.96	1.91	24.74
Equity and investment funds	12.60	4.43	14.36	99.59	2.14
Derivatives	0.50	0.17	3.95	-0.74	0.07
Other accounts receivable	9.10	5.19	10.48	0.13	0.95
Net incurrence of liabilities	100	100	100	100	100
SDR	1.02	1.05	3.87	-0.61	0.03
Currency and deposits	27.03	57.25	-0.31	11.13	36.48
Debt securities	-	-0.07	-	-	-
Loans	0.88	0.32	-0.00	65.51	0.71
Equity and investment funds	10.98	2.77	0.67	0.01	3.22
Pension liabilities	-0.57	-0.33	-0.69	-0.18	-0.25
Derivatives	0.61	0.51	-1.50	0.23	0.06
Other accounts payable	60.04	38.50	97.96	23.91	59.74

Source: Uganda Bureau of Statistics

Table 3.1 C (i): Statement of Operations for Public Non-Financial Corporations in million shillings, 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue	1,717,142	1,342,596	2,024,572	2,213,019	2,161,225
Grants	5,771	5,246	24,178	28,142	37,165
Other revenue	1,711,371	1,337,350	2,000,394	2,184,877	2,124,060
Property income	21,685	6,369	13,226	16,830	22,699
Sale of goods and services	1,612,963	1,292,227	1,904,917	2,058,839	1,940,881
Fines, penalties, and forfeits	-	-	-	-	25
Transfers not elsewhere classified	17,913	17,958	46,825	61,780	91,558
Premium, fees and claims	2,256	1,272	2,526	19,209	4,168
Other Income	56,555	19,523	32,900	28,220	64,729
Expenses	1,671,712	1,266,957	2,508,987	2,255,851	2,457,218
Compensation of employees	246,124	233,425	297,481	342,850	316,376
Use of goods and services	1,164,210	844,872	1,503,658	1,517,167	1,652,105
Consumption of fixed capital	173,413	156,411	655,743	358,898	408,215
Interest expense	11,226	-1,929	4,351	10,908	39,736
Other expense	76,739	34,177	47,754	26,029	40,786
Net operating balance	45,429	75,638	-484,415	-42,832	-295,993
Net acquisition of nonfinancial assets	1,092,478	560,998	1,799,545	2,674,248	693,431
Net purchase of property, plant and equipment	1,095,852	563,563	1,803,292	2,689,354	700,083
Fixed Assets	238,672	187,422	-296,359	1,916,697	45,691
Building and Structures	243,035	171,779	39,242	48,341	-5,312
Dwellings	-	-	-2,888	-1,265	-1,432
Buildings other than dwellings	7,864	7,584	-13,469	-11,932	-2,840
Other structures	234,939	163,714	52,679	60,671	-2,580
Land improvements	232	480	2,920	867	1,540
Machinery and Equipment	-2,164	15,543	-336,578	1,873,613	50,166
Transport Equipment	-1,520	1,850	-294,351	-30,456	83,480
Machinery and equipment other than transport equipment	-645	13,693	-42,227	1,904,069	-33,314
Other Fixed Assets	-2,198	101	978	-5,257	837
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-2,198	101	978	-5,257	837
Cost of ownership transfer on non-produced assets other than land	-	-	-	-	-
Weapons systems	-	-	-	-	-

Inventories	857,180	376,141	2,098,760	771,566	655,026
Materials and Supplies	29,363	-6,868	12,612	30,311	-36,940
Work In Progress	827,817	383,009	2,086,147	741,255	691,966
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	891	1,091	-634
Land	-	-	891	1,091	-634
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-3,374	-2,565	-3,747	-15,106	-6,652
Net lending/borrowing balance	-1,047,049	-485,360	-2,283,960	-2,717,080	-989,424
Net financial balance	-1,047,049	-485,360	-2,283,960	-2,717,080	-989,424
Net acquisition of financial assets	-221,436	-256,029	-3,197,741	318,769	484,731
SDR	-	-	-	-	-
Currency and deposits	161,417	-52,605	175,747	262,459	343,017
Debt securities	-10,417	300	19,314	30,363	3,000
Loans	-	-	-	-	-
Equity and investment funds	1,659	1,341	1,074	929	818
Derivatives	-	-	-	-	-
Other accounts receivable	-374,095	-205,065	-3,393,876	25,019	137,896
Net incurrence of liabilities	825,613	229,331	-913,781	3,035,849	1,474,155
SDR	-	-	-	-	-
Currency and deposits	-	-	-	-	-
Debt securities	-	-	-	-	-
Loans	298,437	2,226,026	2,343,410	867,141	769,047
Equity and investment funds	300	-	-	-	525,494
Pension liabilities	1,493	2,242	-	-	-
Derivatives	-	-	-	-	-
Other accounts payable	525,384	-1,998,937	-3,257,191	2,168,708	179,615

Source: Uganda Bureau of Statistics

Table 3.1 C (ii): Statement of Operations for Public Non-Financial Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Revenue	100	100	100	100	100
Grants	0.34	0.39	1.19	1.27	1.72
Other revenue	99.66	99.61	98.81	98.73	98.28
Property income	1.26	0.47	0.65	0.76	1.05
Sale of goods and services	93.93	96.25	94.09	93.03	89.80
Fines, penalties, and forfeits	-	-	-	-	0.00
Transfers not elsewhere classified	1.04	1.34	2.31	2.79	4.24
Premium, fees and claims	0.13	0.09	0.12	0.87	0.19
Other Income	3.29	1.45	1.63	1.28	3.00
Expenses	100	100	100	100	100
Compensation of employees	14.72	18.42	11.86	15.20	12.88
Use of goods and services	69.64	66.69	59.93	67.25	67.23
Consumption of fixed capital	10.37	12.35	26.14	15.91	16.61
Interest expense	0.67	-0.15	0.17	0.48	1.62
Other expense	4.59	2.70	1.90	1.15	1.66
Net operating balance					
Net acquisition of nonfinancial assets	100	100	100	100	100
Net purchase of property, plant and equipment	100	100	100	101	101
Fixed Assets	21.85	33.41	-16.47	71.67	6.59
Building and Structures	22.25	30.62	2.18	1.81	-0.77
Dwellings	-	-	-0.16	-0.05	-0.21
Buildings other than dwellings	0.72	1.35	-0.75	-0.45	-0.41
Other structures	21.51	29.18	2.93	2.27	-0.37
Land improvements	0.02	0.09	0.16	0.03	0.22
Machinery and Equipment	-0.20	2.77	-18.70	70.06	7.23
Transport Equipment	-0.14	0.33	-16.36	-1.14	12.04
Machinery and equipment other than transport equipment	-0.06	2.44	-2.35	71.20	-4.80
Other Fixed Assets	-0.20	0.02	0.05	-0.20	0.12
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-0.20	0.02	0.05	-0.20	0.12
Cost of ownership transfer on non-produced assets other than land	-	-	-	-	-
Weapons systems	-	-	-	-	-

Inventories	78.46	67.05	116.63	28.85	94.46
Materials and Supplies	2.69	-1.22	0.70	1.13	-5.33
Work In Progress	75.77	68.27	115.93	27.72	99.79
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	0.05	0.04	-0.09
Land	-	-	0.05	0.04	-0.09
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	-0.31	-0.46	-0.21	-0.56	-0.96
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	100	100	100	100	100
SDR	-	-	-	-	-
Currency and deposits	-72.90	20.55	-5.50	82.33	70.76
Debt securities	4.70	-0.12	-0.60	9.53	0.62
Loans	-	-	-	-	-
Equity and investment funds	-0.75	-0.52	-0.03	0.29	0.17
Derivatives	-	-	-	-	-
Other accounts receivable	168.94	80.09	106.13	7.85	28.45
Net incurrence of liabilities	100	100	100	100	100
SDR	-	-	-	-	-
Currency and deposits	-	-	-	-	-
Debt securities	-	-	-	-	-
Loans	36.15	970.66	-256.45	28.56	52.17
Equity and investment funds	0.04	-	-	-	35.65
Pension liabilities	0.18	0.98	-	-	-
Derivatives	-	-	-	-	-
Other accounts payable	63.64	-871.64	356.45	71.44	12.18

Source: Uganda Bureau of Statistics

Table 3.1 D (i): Gross Acquisition of Non-Financial Assets for Public Corporations in million shillings, FY 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Acquisition of Non-Financial Asset	1,306,229	826,799	2,635,311	3,234,185	1,273,606
Building and Structure	355,503	255,245	303,153	260,268	190,048
Dwelling	-	-	-	-	-
Nonresident building	16,513	18,338	8,979	3,975	11,228
Other Structures	338,991	236,908	294,174	256,294	178,820
Machinery and Equipment	72,974	121,550	111,583	2,028,679	287,816
Transport and Equipment	17,864	24,587	20,971	18,323	168,015
Other machinery and equipment	38,778	73,862	66,400	1,980,936	102,075
Furniture and Equipment	16,333	23,101	24,211	29,421	17,726
Other fixed assets	4,446	50,889	37,959	14,563	10,708
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	4,446	21,043	16,174	14,558	10,222
Other fixed assets	-	29,846	21,785	5	486
Other Inventory	872,010	398,745	2,180,614	928,724	785,030
Materials and supplies	29,363	-6,868	12,612	30,311	-37,139
Work in progress	842,648	405,613	2,168,002	898,413	822,169
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	1,295	371	2,003	1,951	3
Land	1,295	371	2,003	1,951	3
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 D (ii): Gross Acquisition of Non-Financial Assets for Public Corporations, FY 2015/16 – FY 2019/20, Percentage Share

	2015/16	2016/17	2017/18	2018/19	2019/20
Acquisition of Non-Financial Asset	100	100	100	100	100
Building and Structure	27.22	30.87	11.50	8.05	14.92
Dwelling	-	-	-	-	-
Nonresident building	1.26	2.22	0.34	0.12	0.88

Other Structures	25.95	28.65	11.16	7.92	14.04
Machinery and Equipment	5.59	14.70	4.23	62.73	22.60
Transport and Equipment	1.37	2.97	0.80	0.57	13.19
Other machinery and equipment	2.97	8.93	2.52	61.25	8.01
Furniture and Equipment	1.25	2.79	0.92	0.91	1.39
Other fixed assets	0.34	6.15	1.44	0.45	0.84
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	0.34	2.55	0.61	0.45	0.80
Other fixed assets	-	3.61	0.83	0.00	0.04
Other Inventory	66.76	48.23	82.75	28.72	61.64
Materials and supplies	2.25	-0.83	0.48	0.94	-2.92
Work in progress	64.51	49.06	82.27	27.78	64.55
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	0.10	0.04	0.08	0.06	0.00
Land	0.10	0.04	0.08	0.06	0.00
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 E (i): Gross Acquisition of Non-Financial Assets for Public Financial Corporations in million shillings, FY 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Acquisition of Non-Financial Asset	36,969	106,825	176,276	185,933	165,307
Building and Structure	1,051	353	1,571	168	1,616
Dwelling	-	-	-	-	-
Nonresident building	1,051	353	1,571	168	1,616
Other Structures	-	-	-	-	-
Machinery and Equipment	19,977	34,363	57,679	15,026	25,281
Transport and Equipment	5,830	7,923	8,145	2,687	3,918
Other machinery and equipment	7,588	18,652	40,158	4,260	7,860
Furniture and Equipment	6,559	7,788	9,376	8,079	13,504
Other fixed assets	4,260	49,507	35,230	13,583	8,213
Cultivated assets	-	-	-	-	-

Intangible Fixed Assets	4,260	19,661	13,445	13,583	7,727
Other fixed assets	-	29,846	21,785	0	486
Other Inventory	10,631	22,602	81,795	157,157	130,196
Materials and supplies	-	-	-	-	-
Work in progress	10,631	22,602	81,795	157,157	130,196
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	1,050	-	-	-	0
Land	1,050	-	-	-	0
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 E (ii): Gross Acquisition of Non-Financial Assets for Public Financial Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Acquisition of Non-Financial Asset	100	100	100	100	100
Building and Structure	2.84	0.33	0.89	0.09	0.98
Dwelling	-	-	-	-	-
Nonresident building	2.84	0.33	0.89	0.09	0.98
Other Structures	-	-	-	-	-
Machinery and Equipment	54.04	32.17	32.72	8.08	15.29
Transport and Equipment	15.77	7.42	4.62	1.45	2.37
Other machinery and equipment	20.52	17.46	22.78	2.29	4.75
Furniture and Equipment	17.74	7.29	5.32	4.34	8.17
Other fixed assets	11.52	46.34	19.99	7.31	4.97
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	11.52	18.41	7.63	7.31	4.67
Other fixed assets	-	27.94	12.36	0.00	0.29
Other Inventory	28.76	21.16	46.40	84.52	78.76
Materials and supplies	-	-	-	-	-
Work in progress	28.76	21.16	46.40	84.52	78.76
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-

Valuables	-	-	-	-	-
Non Produced assets	2.84	-	-	-	0.00
Land	2.84	-	-	-	0.00
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 F (i): Gross Acquisition of Non-Financial Assets for Public Non-Financial Corporations in million shillings, FY 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Acquisition of Non-Financial Asset	1,269,260	719,974	2,459,035	3,048,252	1,108,299
Building and Structure	354,452	254,892	301,581	260,101	188,432
Dwelling	-	-	-	-	-
Nonresident building	15,461	17,985	7,408	3,807	9,612
Other Structures	338,991	236,908	294,174	256,294	178,820
Machinery and Equipment	52,998	87,187	53,904	2,013,654	262,534
Transport and Equipment	12,034	16,664	12,826	15,636	164,097
Other machinery and equipment	31,190	55,209	26,243	1,976,676	94,215
Furniture and Equipment	9,774	15,314	14,835	21,342	4,222
Other fixed assets	186	1,382	2,729	980	2,495
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	186	1,382	2,729	975	2,495
Other fixed assets	-	-	-	5	-
Other Inventory	861,379	376,143	2,098,819	771,567	654,834
Materials and supplies	29,363	-6,868	12,612	30,311	-37,139
Work in progress	832,016	383,011	2,086,206	741,256	691,973
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	245	371	2,003	1,951	3
Land	245	371	2,003	1,951	3
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 F (ii): Gross Acquisition of Non-Financial Assets for Public Non-Financial Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Acquisition of Non-Financial Asset	100	100	100	100	100
Building and Structure	27.93	35.40	12.26	8.53	17.00
Dwelling	-	-	-	-	-
Nonresident building	1.22	2.50	0.30	0.12	0.87
Other Structures	26.71	32.91	11.96	8.41	16.13
Machinery and Equipment	4.18	12.11	2.19	66.06	23.69
Transport and Equipment	0.95	2.31	0.52	0.51	14.81
Other machinery and equipment	2.46	7.67	1.07	64.85	8.50
Furniture and Equipment	0.77	2.13	0.60	0.70	0.38
Other fixed assets	0.01	0.19	0.11	0.03	0.23
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	0.01	0.19	0.11	0.03	0.23
Other fixed assets	-	-	-	0.00	-
Other Inventory	67.86	52.24	85.35	25.31	59.08
Materials and supplies	2.31	-0.95	0.51	0.99	-3.35
Work in progress	65.55	53.20	84.84	24.32	62.44
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	0.02	0.05	0.08	0.06	0.00
Land	0.02	0.05	0.08	0.06	0.00
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 G (i): Balance sheet of Public Corporations in million shilling, FY2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Net Worth	13,318,710	15,169,816	21,787,673	23,761,621	24,841,323
Nonfinancial assets	6,856,084	10,443,774	17,757,318	21,174,424	18,915,533
Fixed assets	4,176,371	4,887,765	6,906,776	11,199,958	9,486,066
Buildings and structures	3,203,047	3,346,350	4,647,258	6,256,942	4,485,500
Dwellings	19	-	-	-	-

Buildings other than dwellings	1,306,024	1,308,218	1,378,464	1,469,571	1,348,607
Other structures	1,897,004	2,038,131	3,268,794	4,787,371	3,136,893
Land improvements	-	-	-	-	-
Machinery and equipment	802,227	1,319,035	1,753,591	4,389,033	4,390,321
Transport Equipment	114,149	120,036	130,676	129,151	170,439
Machinery and equipment other than transport equipment	688,078	1,198,999	1,622,915	4,259,881	4,219,882
Other fixed assets	171,098	222,380	505,927	553,983	610,245
Cultivated biological resources	222	-	246	-	-
Intellectual property products	156,590	29,965	35,498	45,215	50,608
Cost of ownership transfer on non-produced assets other than land	14,286	192,415	470,183	508,768	559,636
Weapons systems	-	-	-	-	-
Inventories	2,218,451	5,257,464	7,985,113	6,945,797	6,602,729
Materials and Supplies	158,495	156,773	182,376	235,415	192,108
Work In Progress	2,056,924	5,100,691	7,802,737	6,710,382	6,410,621
Finished goods	3,032	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	461,262	298,546	2,865,429	3,028,669	2,826,739
Land	461,262	298,546	2,865,429	3,028,669	2,826,739
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	21,642,074	25,456,295	28,357,189	30,418,854	36,750,361
Monetary gold and SDRs	224,496	234,684	251,479	230,580	225,567
Currency and deposits	1,535,097	1,662,061	1,805,350	6,938,283	10,047,605
Debt securities	15,997,573	18,808,777	14,773,709	8,729,913	8,722,705
Loans	1,653,759	2,158,018	8,146,946	2,337,113	4,049,689
Equity and investment fund shares	1,068,309	1,259,094	1,738,420	10,405,858	12,145,906
Insurance, pension, and standardized guarantee schemes	21,207	11,616	39,293	26,809	43,523
Financial derivatives and employee stock options	16,727	23,072	75,489	11,925	17,217
Other accounts receivable	1,124,907	1,298,974	1,526,504	1,738,373	1,498,149
Liabilities	15,179,448	20,730,253	24,326,834	27,831,657	30,824,571
Special Drawing Rights (SDRs)	822,541	864,229	943,291	888,899	2,177,640
Currency and Deposits	10,412,641	9,217,780	10,352,894	11,563,648	11,741,927

Debt Securities	458,957	2,086,309	1,938,906	2,234,190	3,144,565
Loans	1,064,982	3,879,503	6,389,272	7,289,878	7,743,204
Equity and Investment fund shares	1,491	27,301	-	-	-19,670
Insurance, pension and standardized guarantee schemes	30,091	2,054,804	1,627,233	2,160,305	2,116,406
Financial derivatives and employee stock options	27,692	50,272	18,695	32,726	40,555
Other accounts payables	2,361,052	2,550,055	3,056,544	3,662,011	3,879,945

Source: Uganda Bureau of Statistics

Table 3.1 G (ii): Balance sheet for Public Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Nonfinancial assets	100	100	100	100	100
Fixed assets	60.91	46.80	38.90	52.89	50.15
Buildings and structures	46.72	32.04	26.17	29.55	23.71
Dwellings	0.00	-	-	-	-
Buildings other than dwellings	19.05	12.53	7.76	6.94	7.13
Other structures	27.67	19.52	18.41	22.61	16.58
Land improvements	-	-	-	-	-
Machinery and equipment	11.70	12.63	9.88	20.73	23.21
Transport Equipment	1.66	1.15	0.74	0.61	0.90
Machinery and equipment other than transport equipment	10.04	11.48	9.14	20.12	22.31
Other fixed assets	2.50	2.13	2.85	2.62	3.23
Cultivated biological resources	0.00	-	0.00	-	-
Intellectual property products	2.28	0.29	0.20	0.21	0.27
Cost of ownership transfer on non-produced assets other than land	0.21	1.84	2.65	2.40	2.96
Weapons systems	-	-	-	-	-
Inventories	32.36	50.34	44.97	32.80	34.91
Materials and Supplies	2.31	1.50	1.03	1.11	1.02
Work In Progress	30.00	48.84	43.94	31.69	33.89
Finished goods	0.04	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	6.73	2.86	16.14	14.30	14.94
Land	6.73	2.86	16.14	14.30	14.94

Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	100	100	100	100	100
Monetary gold and SDRs	1.04	0.92	0.89	0.76	0.61
Currency and deposits	7.09	6.53	6.37	22.81	27.34
Debt securities	73.92	73.89	52.10	28.70	23.74
Loans	7.64	8.48	28.73	7.68	11.02
Equity and investment fund shares	4.94	4.95	6.13	34.21	33.05
Insurance, pension, and standardized guarantee schemes	0.10	0.05	0.14	0.09	0.12
Financial derivatives and employee stock options	0.08	0.09	0.27	0.04	0.05
Other accounts receivable	5.20	5.10	5.38	5.71	4.08
Liabilities	100	100	100	100	100
Special Drawing Rights (SDRs)	5.42	4.17	3.88	3.19	7.06
Currency and Deposits	68.60	44.47	42.56	41.55	38.09
Debt Securities	3.02	10.06	7.97	8.03	10.20
Loans	7.02	18.71	26.26	26.19	25.12
Equity and Investment fund shares	0.01	0.13	-	-	-0.06
Insurance, pension and standardized guarantee schemes	0.20	9.91	6.69	7.76	6.87
Financial derivatives and employee stock options	0.18	0.24	0.08	0.12	0.13
Other accounts payables	15.55	12.30	12.56	13.16	12.59

Source: Uganda Bureau of Statistics

Table 3.1 H (i): Balance sheet for Public Financial Corporations in million shillings, FY 2015/16 – FY 2019/20.

	2015/16	2016/17	2017/18	2018/19	2019/20
Net Worth	10,442,658	11,884,733	14,507,478	15,163,417	18,036,837
Nonfinancial assets	830,127	965,020	1,154,162	1,355,323	1,519,390
Fixed assets	398,775	510,727	814,471	881,397	942,755
Buildings and structures	155,525	156,106	177,609	188,514	189,492
Dwellings	-	-	-	-	-
Buildings other than dwellings	155,525	156,106	177,609	188,514	189,492
Other structures	-	-	-	-	-
Land improvements	-	-	-	-	-
Machinery and equipment	77,132	137,441	137,211	144,556	149,660
Transport Equipment	11,645	21,500	26,233	22,277	20,380

Machinery and equipment other than transport equipment	65,488	115,941	110,978	122,279	129,281
Other fixed assets	166,117	217,180	499,651	548,326	603,603
Cultivated biological resources	-	-	-	-	-
Intellectual property products	152,331	25,430	30,133	40,255	44,980
Cost of ownership transfer on non-produced assets other than land	13,786	191,750	469,518	508,072	558,623
Weapons systems	-	-	-	-	-
Inventories	353,772	376,752	240,851	368,113	476,699
Materials and Supplies	67	1,248	69	14,525	14,553
Work In Progress	353,705	375,504	240,781	353,588	462,146
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	77,580	77,540	98,840	105,813	99,936
Land	77,580	77,540	98,840	105,813	99,936
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	20,418,407	24,175,491	26,723,958	28,361,301	35,015,229
Monetary gold and SDRs	224,496	234,684	251,479	230,580	225,567
Currency and deposits	1,061,161	1,241,195	1,293,565	6,186,105	9,355,297
Debt securities	15,951,338	18,762,207	14,707,909	8,634,566	8,722,705
Loans	1,652,683	2,158,018	8,145,173	2,334,691	4,047,097
Equity and investment fund shares	1,066,734	1,255,214	1,736,924	10,402,504	12,135,366
Insurance, pension, and standardized guarantee schemes	21,207	11,616	39,293	26,809	43,523
Financial derivatives and employee stock options	16,727	23,072	75,489	11,925	17,217
Other accounts receivable	424,060	489,486	474,125	534,122	468,456
Liabilities	10,805,876	13,255,778	13,370,642	14,553,208	18,497,782
Special Drawing Rights (SDRs)	822,541	864,229	943,291	888,899	2,177,640
Currency and Deposits	9,132,206	7,780,552	8,445,417	8,739,328	10,351,050
Debt Securities	458,957	2,086,309	1,938,906	2,234,190	3,144,565
Loans	153,642	169,199	164,139	176,834	308,282
Equity and Investment fund shares	1,491	27,301	-	-	-19,670
Insurance, pension and standardized guarantee schemes	2,967	2,025,480	1,576,211	2,112,598	2,113,955
Financial derivatives and employee stock options	27,692	50,272	18,695	32,726	40,555

Other accounts payables	206,379	252,436	283,984	368,632	381,405
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Source: Uganda Bureau of Statistics

Table 3.1 H (ii): Balance sheet for Public Financial Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Nonfinancial assets	100	100	100	100	100
Fixed assets	48.04	52.92	70.57	65.03	62.05
Buildings and structures	18.74	16.18	15.39	13.91	12.47
Dwellings	-	-	-	-	-
Buildings other than dwellings	18.74	16.18	15.39	13.91	12.47
Other structures	-	-	-	-	-
Land improvements	-	-	-	-	-
Machinery and equipment	9.29	14.24	11.89	10.67	9.85
Transport Equipment	1.40	2.23	2.27	1.64	1.34
Machinery and equipment other than transport equipment	7.89	12.01	9.62	9.02	8.51
Other fixed assets	20.01	22.51	43.29	40.46	39.73
Cultivated biological resources	-	-	-	-	-
Intellectual property products	18.35	2.64	2.61	2.97	2.96
Cost of ownership transfer on non-produced assets other than land	1.66	19.87	40.68	37.49	36.77
Weapons systems	-	-	-	-	-
Inventories	42.62	39.04	20.87	27.16	31.37
Materials and Supplies	0.01	0.13	0.01	1.07	0.96
Work In Progress	42.61	38.91	20.86	26.09	30.42
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	9.35	8.04	8.56	7.81	6.58
Land	9.35	8.04	8.56	7.81	6.58
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	100	100	100	100	100
Monetary gold and SDRs	1.10	0.97	0.94	0.81	0.64

Currency and deposits	5.20	5.13	4.84	21.81	26.72
Debt securities	78.12	77.61	55.04	30.44	24.91
Loans	8.09	8.93	30.48	8.23	11.56
Equity and investment fund shares	5.22	5.19	6.50	36.68	34.66
Insurance, pension, and standardized guarantee schemes	0.10	0.05	0.15	0.09	0.12
Financial derivatives and employee stock options	0.08	0.10	0.28	0.04	0.05
Other accounts receivable	2.08	2.02	1.77	1.88	1.34
Liabilities	100	100	100	100	100
Special Drawing Rights (SDRs)	7.61	6.52	7.05	6.11	11.77
Currency and Deposits	84.51	58.70	63.16	60.05	55.96
Debt Securities	4.25	15.74	14.50	15.35	17.00
Loans	1.42	1.28	1.23	1.22	1.67
Equity and Investment fund shares	0.01	0.21	-	-	-0.11
Insurance, pension and standardized guarantee schemes	0.03	15.28	11.79	14.52	11.43
Financial derivatives and employee stock options	0.26	0.38	0.14	0.22	0.22
Other accounts payables	1.91	1.90	2.12	2.53	2.06

Source: Uganda Bureau of Statistics

Table 3.1 I (i): Balance sheet for Public Non-Financial Corporations in million shillings, FY 2015/16 – FY 2019/20

	2015/16	2016/17	2017/18	2018/19	2019/20
Net Worth	2,876,053	3,285,084	7,280,195	8,598,204	6,804,486
Nonfinancial assets	6,025,957	9,478,754	16,603,155	19,819,101	17,396,143
Fixed assets	3,777,596	4,377,038	6,092,305	10,318,561	8,543,311
Buildings and structures	3,047,522	3,190,243	4,469,649	6,068,428	4,296,009
Dwellings	19	-	-	-	-
Buildings other than dwellings	1,150,498	1,152,112	1,200,855	1,281,057	1,159,115
Other structures	1,897,004	2,038,131	3,268,794	4,787,371	3,136,893
Land improvements	-	-	-	-	-
Machinery and equipment	725,094	1,181,595	1,616,380	4,244,477	4,240,660
Transport Equipment	102,504	98,537	104,443	106,875	150,059
Machinery and equipment other than transport equipment	622,590	1,083,058	1,511,937	4,137,602	4,090,601
Other fixed assets	4,980	5,200	6,276	5,657	6,642
Cultivated biological resources	222	-	246	-	-
Intellectual property products	4,259	4,535	5,365	4,960	5,629

Cost of ownership transfer on non-produced assets other than land	500	665	665	697	1,013
Weapons systems	-	-	-	-	-
Inventories	1,864,679	4,880,711	7,744,262	6,577,683	6,126,030
Materials and Supplies	158,429	155,525	182,306	220,889	177,555
Work In Progress	1,703,218	4,725,186	7,561,956	6,356,794	5,948,475
Finished goods	3,032	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	383,682	221,005	2,766,588	2,922,856	2,726,803
Land	383,682	221,005	2,766,588	2,922,856	2,726,803
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	1,223,668	1,280,804	1,633,232	2,057,553	1,735,132
Monetary gold and SDRs	-	-	-	-	-
Currency and deposits	473,935	420,866	511,784	752,177	692,307
Debt securities	46,235	46,570	65,800	95,348	-
Loans	1,076	-	1,773	2,422	2,591
Equity and investment fund shares	1,574	3,880	1,496	3,355	10,540
Insurance, pension, and standardized guarantee schemes	-	-	-	-	-
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts receivable	700,847	809,488	1,052,379	1,204,251	1,029,693
Liabilities	4,373,572	7,474,475	10,956,192	13,278,450	12,326,789
Special Drawing Rights (SDRs)	-	-	-	-	-
Currency and Deposits	1,280,435	1,437,228	1,907,477	2,824,320	1,390,877
Debt Securities	-	-	-	-	-
Loans	911,340	3,710,304	6,225,133	7,113,044	7,434,921
Equity and Investment fund shares	-	-	-	-	-
Insurance, pension and standardized guarantee schemes	27,124	29,324	51,022	47,707	2,451
Financial derivatives and employee stock options	-0	-	-	-	-
Other accounts payables	2,154,673	2,297,619	2,772,561	3,293,379	3,498,540

Source: Uganda Bureau of Statistics

Table 3.1 I (ii): Balance sheet for Public Non-Financial Corporations, FY 2015/16 – FY 2019/20, Percentage Share.

	2015/16	2016/17	2017/18	2018/19	2019/20
Nonfinancial assets	100	100	100	100	100
Fixed assets	62.69	46.18	36.69	52.06	49.11
Buildings and structures	50.57	33.66	26.92	30.62	24.70
Dwellings	0.00	-	-	-	-
Buildings other than dwellings	19.09	12.15	7.23	6.46	6.66
Other structures	31.48	21.50	19.69	24.16	18.03
Land improvements	-	-	-	-	-
Machinery and equipment	12.03	12.47	9.74	21.42	24.38
Transport Equipment	1.70	1.04	0.63	0.54	0.86
Machinery and equipment other than transport equipment	10.33	11.43	9.11	20.88	23.51
Other fixed assets	0.08	0.05	0.04	0.03	0.04
Cultivated biological resources	0.00	-	0.00	-	-
Intellectual property products	0.07	0.05	0.03	0.03	0.03
Cost of ownership transfer on non-produced assets other than land	0.01	0.01	0.00	0.00	0.01
Weapons systems	-	-	-	-	-
Inventories	30.94	51.49	46.64	33.19	35.21
Materials and Supplies	2.63	1.64	1.10	1.11	1.02
Work In Progress	28.26	49.85	45.55	32.07	34.19
Finished goods	0.05	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	6.37	2.33	16.66	14.75	15.67
Land	6.37	2.33	16.66	14.75	15.67
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	100	100	100	100	100
Monetary gold and SDRs	-	-	-	-	-
Currency and deposits	38.73	32.86	31.34	36.56	39.90
Debt securities	3.78	3.64	4.03	4.63	-
Loans	0.09	-	0.11	0.12	0.15
Equity and investment fund shares	0.13	0.30	0.09	0.16	0.61

Insurance, pension, and standardized guarantee schemes	-	-	-	-	-
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts receivable	57.27	63.20	64.44	58.53	59.34
Liabilities	100	100	100	100	100
Special Drawing Rights (SDRs)	-	-	-	-	-
Currency and Deposits	29.28	19.23	17.41	21.27	11.28
Debt Securities	-	-	-	-	-
Loans	20.84	49.64	56.82	53.57	60.32
Equity and Investment fund shares	-	-	-	-	-
Insurance, pension and standardized guarantee schemes	0.62	0.39	0.47	0.36	0.02
Financial derivatives and employee stock options	-0.00	-	-	-	-
Other accounts payables	49.27	30.74	25.31	24.80	28.38

Source: Uganda Bureau of Statistics

APPENDIX 2

Terms and definitions as defined by the GFSM 2014

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

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