



Uganda Bureau of Statistics



THE REPUBLIC OF UGANDA

Public Corporations Finance Statistics

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Uganda Bureau of statistics
Plot 9/10 Colville Street
Tel. 0414 706000
Fax + 256 414 237 583
Web site: www.ubos.org

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FOREWORD

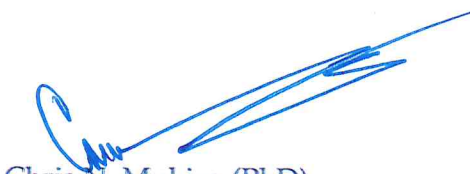
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This is the first issue of the Government Finance Statistics beyond the General Government sector. It contains detailed statistics for the operations of Public Corporations (State Owned enterprises) compiled using the Government Finance Statistics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



Chris N. Mukiza (PhD)
EXECUTIVE DIRECTOR/ CHIEF STATISTICIAN

PUBLIC CORPORATION PERFORMANCE AT A GLANCE

The Public Corporations Revenue collected increased by 13.8 percent to shs 4.1 trillion for the FY 2018/19 compared to shs. 3.6 trillion collected in the FY 2017/18. The largest contributor to the revenue was the Sale of Goods and Services accounting for 52.5 percent of total revenue in 2018/19.

Public Corporations incurred a total expense of shs. 4.3 trillion In the FY 2018/19, a 9.4 percent decrease from shs. 4.7 trillion Incurred in the FY 2017/18.

A net acquisition of non-financial assets of shs 2.8 trillion was registered for the FY 2018/19 compared to the shs 1.9 trillion acquired in the FY 2017/18.

The net Incurrence of liabilities for the Public Corporations was recorded at shs 11.9 trillion for the FY 2018/19 compared to the shs. 1.1 trillion registered for the FY 2017/18.

Total stock of assets for the Public Corporations increased by 11.9 percent to 51.6 trillion for the FY 2018/19 from shs. 46.1 trillion recorded in FY 2017/18.

The debt for Public Corporations increased to shs 27.8 trillion for the FY 2018/19, with the highest being in form of Currency and Deposits worth shs 11.6 trillion. This was a 14.4 percent increase compared to the total Debt of shs 24.3 trillion registered for the FY 2017/18.

The net worth for the Public Corporations increased from 21.8 trillion in FY 2017/18 to 23.8 trillion in FY 2018/19.

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 2018/19 figures are combined with CY 2019 figures.

Summary of Performance of Public Corporations

Transactions for the Public Corporations

Revenue

In the FY 2018/19, Public Corporations collected a total revenue of 4.1 trillion shs compared to 3.6 trillion shs collected in the FY 2017/18. During the period under review, the largest contributor to the revenue was the Sale of Goods and Services accounting for 52.5 percent and the second largest contributor was Property income accounting for 43.1 percent of the total revenue in the FY 2018/19, see Table 1 below and Appendix table 3.1 A (i) & (ii).

Expense

Public Corporations incurred a total expense of 4.3 trillion shs in the FY 2018/19 compared to the 4.7 trillion shs incurred in the FY 2017/18. During the year 2018/19, the largest expense was on the Use of Goods and Services accounting for 42.7 percent followed by Interest expense accounting for 27.5 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 2018/19, the net acquisition of non-financial assets by the Public Corporations amounted to shs 2.8 trillion compared to net acquisition of shs 1.9 trillion made in the FY 2017/18. Total purchases in 2018/19 amounted to shs 3.2 trillion, shs 398.8 billion was the Consumption of Fixed Capital while shs 15.1 billion were the disposal of non-financial assets (Proceeds from sale of property plant and equipment). Machinery and Equipment were the most purchased non-financial assets accounting for 62.7 percent of the total purchases for the FY 2018/19, followed by Other Inventory that accounted for 28.7 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 2.9 trillion in the FY 2018/19 in comparison to the net borrowing of shs 3.0 trillion made during the FY 2017/18 and , see net lending/borrowing in Table 1 below and Appendix table 3.1 A

Net acquisition of Financial Assets

During the FY 2018/19, the net acquisition of financial assets for Public Corporations was shs 9.0 trillion of which Equity and Investment funds accounted for 96.1 percent of the net acquisitions, see Table 1 below and Appendix table 3.1 A (i) & (ii).

Net incurrent of liabilities

Public Corporations incurred Liabilities worth shs 11.9 trillion of which Loans contributed 56.1 percent to the total Liabilities compared to the shs 1.1 trillion registered for the FY 2017/8. This was mainly due to the increase in the loans incurred by the public Corporations to shs 6.7 trillion for the FY 2018/19, see Table 1 below and Appendix table 3.1 A.

Table 1: Summary of the Public Corporations transactions for 2017/18 and 2018/19 in Million Shs

Financial Year	FY 2017/18			FY 2018/19		
	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations
Revenue	1,617,860	2,000,394	3,618,255	1,932,380	2,184,877	4,117,257
Expense	2,199,121	2,508,987	4,708,108	2,008,069	2,255,851	4,263,920
Net Acquisition of Non-financial Assets	135,817	1,799,545	1,935,362	145,992	2,674,248	2,820,239
Acquisition of Non-financial Assets during the year (Gross)	176,276	2,459,035	2,635,311	185,933	3,048,252	3,234,185
Consumption of Fixed Capital (CFC)	39,825	655,743	695,568	39,898	358,898	398,796
Disposals (Proceeds from sale of Property, Plant & Equipment)	- 633	- 3,747	- 4,380	- 44	- 15,106	- 15,150
Net Lending/Borrowing (Surplus/Deficit)	- 717,078	- 2,283,960	- 3,001,038	- 221,681	- 2,717,080	- 2,938,761
Net Acquisition of Financial Assets	1,325,348	- 3,197,741	- 1,872,393	8,681,932	318,769	9,000,702
Net Incurrence of Liabilities	2,042,426	- 913,781	1,128,645	8,903,613	3,035,849	11,939,462

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 2018/19 was shs 51.6 trillion compared to shs 46.1 trillion recorded in FY 2017/18 of which stock for non-financial assets amounted to shs 21.2 trillion for the FY 2018/19 compared to shs 17.8 trillion for the FY 2017/18 while the Financial Assets amounted to shs 30.4 trillion for the FY 2018/19 compared to shs 28.4 trillion for the FY 2017/18, see Table 2 below and Appendix table 3.1 G (i)

The largest amount of stock was the fixed assets accounting for 52.9 percent of the stock of non-financial assets in FY 2018/19 followed by Inventories that accounted for 32.8 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 3.0 trillion accounting for 14.3 percent of the stock of non-financial assets in the FY 2018/19 compared to shs 2.9 trillion in the FY 2017/18, 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 34.2 percent of the stock of financial assets, followed by Debt securities that accounted for 28.7 percent for the year FY 2018/19, see Appendix table 3.1 G (ii)

Stock of Debt for the Public Corporations

Stock of debt incurred by Public Corporations amounted to shs 27.8 trillion for the FY 2018/19 compared to the liabilities amounting to shs 24.3 trillion for the FY 2017/18. Most of the debt was in form of Currency and Deposits accounting for 41.6 percent of the debt followed by Loans that contributed 26.2 percent for the year FY 2018/19, 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 23.8 trillion for the FY 2018/19 from shs 21.8 trillion for the FY 2017/18. Financial Public Corporations had a net worth shs 15.2 trillion which contributed 63.8 percent to the total net worth while Non-financial Public Corporations had a net worth of shs 8.6 trillion contributing to 36.2 percent of the total net worth of the Public Corporations for the FY 2018/19, see Table 2 below and Appendix table 3.1 G (i) and (ii)

Table 2: Summary of the Public Corporations stock positions for 2017/18 and 2018/19, Million Shs

Financial Year	FY 2017/18			FY 2018/19		
	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations
Total Assets	27,878,120	18,236,387	46,114,507	29,716,624	21,876,654	51,593,278
Non-Financial Assets	1,154,162	16,603,155	17,757,318	1,355,323	19,819,101	21,174,424
Financial Assets	26,723,958	1,633,232	28,357,189	28,361,301	2,057,553	30,418,854
Debt	13,370,642	10,956,192	24,326,834	14,553,208	13,278,450	27,831,657
Net Worth	14,507,478	7,280,195	21,787,673	15,163,417	8,598,204	23,761,621

Source: Uganda Bureau of Statistics

Analysis of the operations of the subsectors of Public corporations

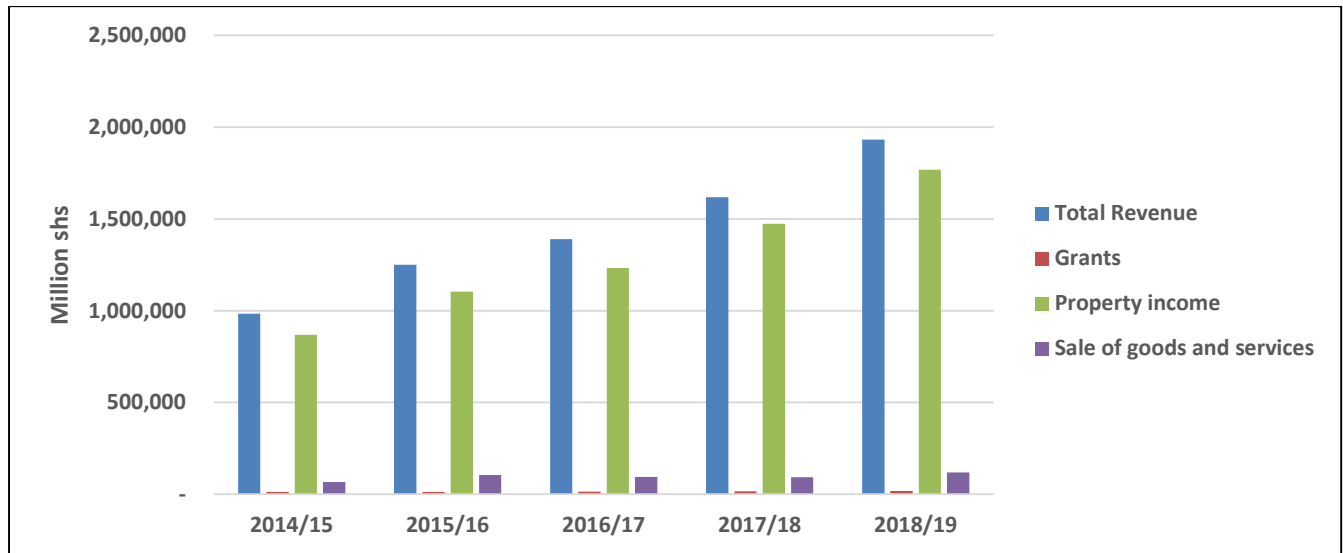
This section analyses the operations of the different subsectors of the public corporation. The Public Corporations are divided into two; the Public Financial Corporations and Public Non-Financial Corporations.

Performance of the Public Financial Corporations

Revenue

In the FY 2018/19, the Financial Public Corporations collected total Revenue of shs 1.9 trillion compared to the shs 1.6 trillion collected in the FY 2017/18. The largest contributor to the revenue was Property Income accounting for 91.5 percent of the total revenue collected, see Figure 1 below.

Figure 1. Revenue collected by Public Financial Corporations, 2014/15 to 2018/19

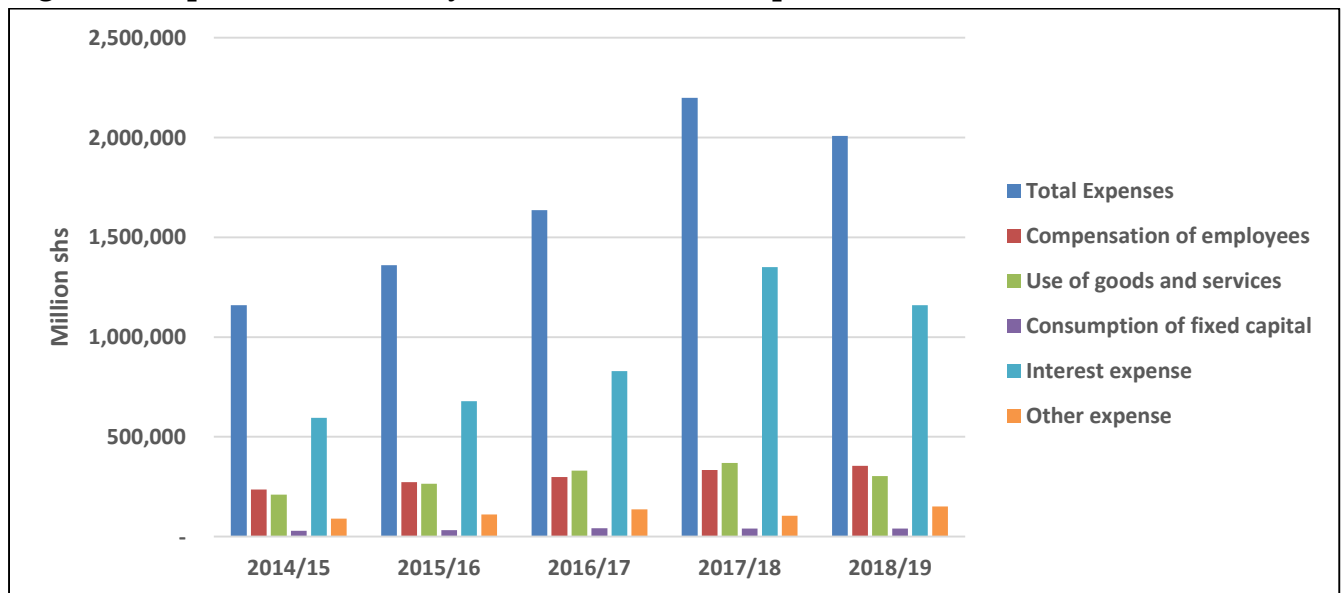


Expenses

The Public Financial Corporations incurred a total expense of shs 2.0 trillion in the FY 2018/19 compared to the shs 2.2 trillion

incurred in the FY 2017/18. The largest expense was on Interest expense accounting for 57.8 percent of the total expense incurred, see Figure 2 below

Figure 2: Expenses Incurred by Public Financial Corporations, 2014/15 to 2018/19



Acquisition of Non-financial assets

The net acquisition of non-financial assets by Public Financial Corporations in FY 2018/19 amounted to shs 146.0 billion of which purchases for the year were shs 186 billion, Consumption of Fixed Capital was shs 39.9 billion and the disposal of non-financial assets (Proceeds from sale of property plant and equipment) was shs. 44 million. On the other hand, the net acquisition of non-financial assets for FY 2017/18 amounted to shs 135.8 billion. Other Inventory were the most purchased assets in FY 2018/19, contributing 84.5 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 Financial PC was shs 29.7 trillion in FY 2018/19 compared to shs 27.9 trillion recorded for the FY 2017/18. This was a 6.6 percent increase in the stock of assets in 2018/19 in comparison to 2017/18. The Non-financial Assets amounted to shs 1.4 trillion for the FY 2018/19 compared to the Non-financial assets that amounted to shs 1.2 trillion for the FY 2017/18. The largest amount of stock was the fixed assets accounting for 65.0 percent of non-financial assets, followed by other inventories accounting for 27.2 percent of the stock of non-financial assets for the FY 2018/19.

Stock of Land (non-produced asset) increased to shs 105.8 billion for the FY 2018/19 from shs 98.8 billion in the FY 2017/18 and this accounted for 7.8 percent of the stock of the Non-financial assets.

The stock of financial assets owned by Financial Public Corporations amounted to shs 28.3 trillion for the FY 2018/19 compared to shs 26.7 trillion for the FY 2017/18. Equity and Investment fund shares accounted for 36.7 percent of the stock of the financial assets followed by Debt securities that contributed 30.4 percent to the total financial assets for the year FY 2018/19, see Table 2 and Appendix table 3.1 H (i) and (ii)

Stock of Liabilities (Debt)

Stock of Liabilities (debt) for the Financial Public Corporations was shs 14.6 trillion for the FY 2018/19 compared to the debt of shs 13.4 trillion recorded as at FY 2017/18. Stock in form of Currency and Deposits was the largest debt instrument accounting for 60.1 percent followed by Debt securities that contributed 15.4 percent of the total debt for the year FY 2018/19, see the Table 2 and Appendix table 3.1 H (i) and (ii)

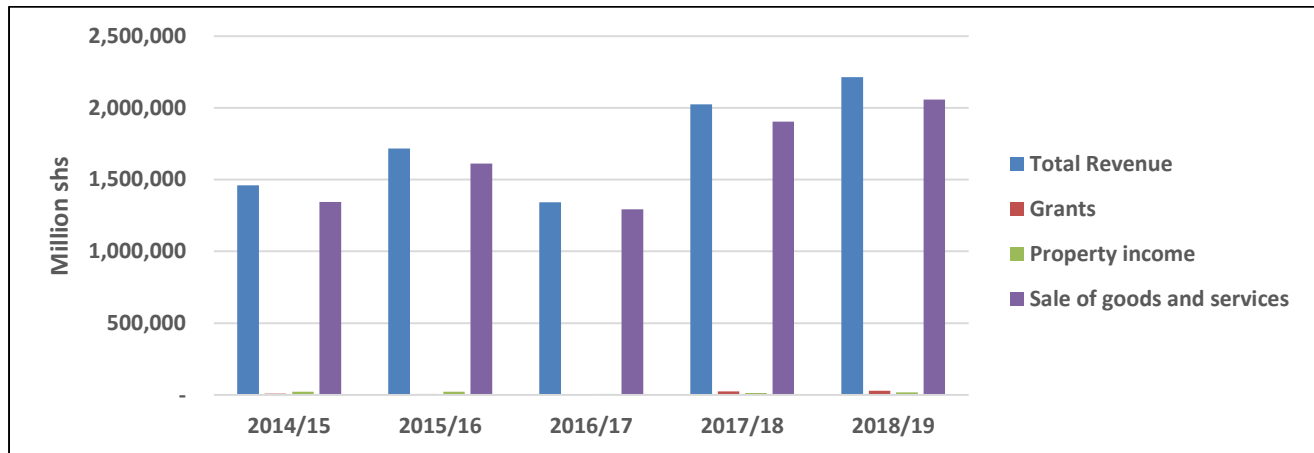
Performance of the Non-Financial Public Corporations

Revenue

In the FY 2018/19, the Non-Financial Public Corporations collected total Revenue of shs 2.2 trillion compared to the shs 2.0 trillion

collected in the FY 2017/18. This was an increase of 9.2 percent increase in the revenue collected in the FY 2018/19 in comparison to FY 2017/18. The largest contributor to the revenue was Sale of goods and services accounting for 93.0 percent of the total revenue collected, see Figure 3 below.

Figure 3: Revenue collected by Public Non-Financial Corporations, 2014/15 to 2018/19

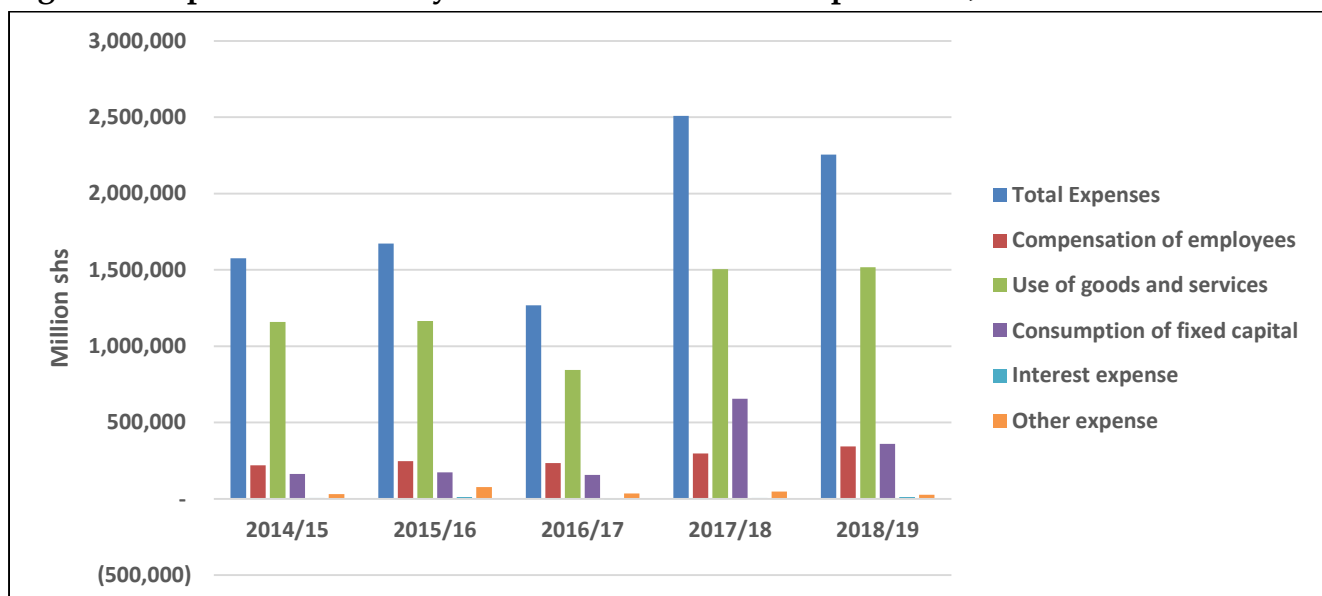


Expense

Non-financial Public Corporations incurred a total expense of shs 2.3 trillion in the FY 2018/19 compared to the shs 2.5 trillion incurred in the FY 2017/18. This was a

decrease of 10.1 percent in expenses for public Non-Financial Corporations in FY 2018/19 in comparison to 2017/18. The largest expense was on Use of goods and services accounting for 67.3 percent of the total expense incurred, see Figure 4 below.

Figure 4: Expense incurred by Public Non-Financial Corporations, 2014/15 to 2018/19



Acquisition of Non-financial assets

The net acquisition of non-financial assets by Non-financial PC amounted to shs 2.7 trillion for FY 2018/19 of which the acquisitions for the year were shs 3.0 trillion and Consumption of Fixed Capital was shs 358.9 billion while shs 15.1 billion was raised from the disposal of non-financial assets (Proceeds from sale of property plant and equipment). Machinery and Equipment were the most purchased non-financial asset during that year contributing 66.1 percent to the total purchases for the FY 2018/19, 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 Non-financial PC was shs 21.9 trillion in FY 2018/19 compared to shs 18.2 trillion recorded for the FY 2017/18. The Non-financial Assets amounted to shs 19.8 trillion for the FY 2018/19 compared to the Non-financial assets that amounted to shs 16.6 trillion for the FY 2017/18. Stock of Fixed assets was the largest amount of stock accounting for 52.1 percent of the non-financial assets, followed by Inventories that accounted for 33.2 percent to the total non-financial assets for the FY 2018/19.

Stock of non-produced assets (Land) amounted to shs 2.9 trillion for the FY 2018/19 compared to shs 2.8 trillion recorded in the FY 2017/18, this accounted for 14.6 percent to the total stock of Non-financial assets.

Financial assets owned by Non-financial PC amounted to shs 2.1 trillion for the FY

2018/19 compared to shs 1.6 trillion for the FY 2017/18.

Other accounts receivable accounted for the largest amount of financial assets stock accounting for 58.5 percent followed by Currency and deposits that accounted for 36.6 percent to the total stock of financial assets for the FY 2018/19, see the Table 2 and Appendix table 3.1 I (i) and (ii)

Stock of Liabilities (Debt)

Stock of Liabilities (debt) for the Non-financial PC amounted to shs 13.3 trillion for the FY 2018/19 compared to shs 11.0 trillion recorded in the FY 2017/18. The largest debt instrument was the Loans accounting for 53.6 percent of total debt followed by other accounts payable that contributed 24.8 percent of debt in the FY 2018/19, 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 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue	2,443,840	2,966,794	2,732,309	3,642,432	4,145,399
Grants	22,626	18,883	19,896	39,653	46,403
Other revenue	2,421,214	2,947,911	2,712,414	3,602,779	4,098,996
Property income	889,491	1,125,243	1,239,903	1,486,270	1,784,517
Sale of goods and services	1,409,848	1,717,556	1,386,270	1,997,887	2,177,374
Fines, penalties, and forfeits	4,562	430	421	2,140	391
Transfers not elsewhere classified	66,953	20,419	18,102	49,433	64,231
Premium, fees and claims	12,934	11,253	10,578	11,846	28,698
Other Income	37,425	73,011	57,140	55,203	43,784
Expenses	2,735,707	3,031,737	2,902,980	4,708,108	4,263,920
Compensation of employees	454,432	518,587	531,857	630,956	698,112
Use of goods and services	1,369,207	1,429,893	1,174,795	1,873,435	1,819,783
Consumption of fixed capital	191,231	205,742	197,956	695,568	398,796
Interest expense	600,090	689,648	827,413	1,355,802	1,170,768
Other expense	120,747	187,867	170,958	152,347	176,462
Net operating balance	- 291,867	- 64,943	- 170,671	- 1,065,675	- 118,521
Net acquisition of nonfinancial assets	631,339	1,095,238	625,265	1,935,362	2,820,239
Net purchase of property, plant and equipment	642,619	1,100,493	628,843	1,939,743	2,835,390
Fixed Assets	211,762	230,804	226,443	- 244,241	1,905,153
Building and Structures	224,758	241,623	168,609	37,108	40,554
Dwellings	-	-	-	- 2,888	- 1,265
Buildings other than dwellings	- 2,659	5,426	4,474	- 15,544	- 17,228
Other structures	227,110	234,939	163,714	52,679	60,671
Land improvements	306	1,258	421	2,860	- 1,624
Machinery and Equipment	- 13,309	- 5,018	20,393	- 305,713	1,863,447
Transport Equipment	- 1,070	- 249	- 642	- 294,964	- 34,648
Machinery and equipment other than transport equipment	- 12,238	- 4,768	21,035	- 10,750	1,898,095
Other Fixed Assets	314	- 5,801	37,441	24,364	1,151
Cultivated biological resources	-	-	-	-	-
Intellectual property products	- 3,497	- 5,801	7,595	2,579	1,151
Cost of ownership transfer on non-produced assets other than land	3,810	-	29,846	21,785	-
Weapons systems	-	-	-	-	-
Inventories	430,856	869,689	402,400	2,183,093	929,146

Table 3.1 A (i) Cont'd : Statement of Operations for Public Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Materials and Supplies	11,684	29,363	- 6,868	12,612	30,311
Work In Progress	419,172	840,327	409,268	2,170,481	898,835
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	-	891	1,091
Land	-	-	-	891	1,091
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	- 11,280	- 5,256	- 3,578	- 4,380	- 15,150
Net lending/borrowing balance	- 923,206	- 1,160,181	- 795,936	- 3,001,038	- 2,938,761
Net financial balance	- 923,206	- 1,160,181	- 795,936	- 3,001,038	- 2,938,761
Net acquisition of financial assets	- 1,521,023	1,688,536	3,416,310	- 1,872,393	9,000,702
SDR	- 336,647	2,545	10,188	16,795	- 21,262
Currency and deposits	39,265	- 53,164	96,745	241,447	103,290
Debt securities	1,745,680	1,561,090	2,481,494	- 4,751,634	133,829
Loans	- 3,459,985	126,364	671,794	5,632,224	165,773
Equity and investment funds	391,330	242,393	164,039	191,365	8,647,224
Derivatives	4,182	9,629	6,345	52,417	- 64,429
Other accounts receivable	95,153	- 200,322	- 14,297	- 3,255,007	36,275
Net incurrence of liabilities	- 597,817	2,848,717	4,212,246	1,128,645	11,939,462
SDR	107,115	20,698	41,688	79,062	- 54,392
Currency and deposits	- 2,574,463	546,800	2,280,231	- 6,250	990,686
Debt securities	-	-	- 2,967	-	-
Loans	640,180	316,324	2,238,857	2,343,384	6,700,107
Equity and investment funds	259,858	222,373	110,399	13,614	537
Pension liabilities	- 10,629	- 9,956	- 10,734	- 14,085	- 15,588
Derivatives	1,228	12,417	20,423	- 30,554	20,410
Other accounts payable	978,893	1,740,061	- 465,652	- 1,256,526	4,297,702

Source: Uganda Bureau of Statistics

Table 3.1 A (ii): Statement of Operations for Public Corporations, FY 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue	100	100	100	100	100
Grants	0.93	0.64	0.73	1.09	1.12
Other revenue	99.07	99.36	99.27	98.91	98.88
Property income	36.40	37.93	45.38	40.80	43.05
Sale of goods and services	57.69	57.89	50.74	54.85	52.53
Fines, penalties, and forfeits	0.19	0.01	0.02	0.06	0.01
Transfers not elsewhere classified	2.74	0.69	0.66	1.36	1.55
Premium, fees and claims	0.53	0.38	0.39	0.33	0.69
Other Income	1.53	2.46	2.09	1.52	1.06
Expenses	100	100	100	100	100
Compensation of employees	16.61	17.11	18.32	13.40	16.37
Use of goods and services	50.05	47.16	40.47	39.79	42.68
Consumption of fixed capital	6.99	6.79	6.82	14.77	9.35
Interest expense	21.94	22.75	28.50	28.80	27.46
Other expense	4.41	6.20	5.89	3.24	4.14
Net operating balance					
Net acquisition of nonfinancial assets	100	100	100	100	100
Net purchase of property, plant and equipment	102	100	101	100	101
Fixed Assets	33.54	21.07	36.22	- 12.62	67.55
Building and Structures	35.60	22.06	26.97	1.92	1.44
Dwellings	-	-	-	- 0.15	- 0.04
Buildings other than dwellings	- 0.42	0.50	0.72	- 0.80	- 0.61
Other structures	35.97	21.45	26.18	2.72	2.15
Land improvements	0.05	0.11	0.07	0.15	- 0.06
Machinery and Equipment	- 2.11	- 0.46	3.26	- 15.80	66.07
Transport Equipment	- 0.17	- 0.02	- 0.10	- 15.24	- 1.23
Machinery and equipment other than transport equipment	- 1.94	- 0.44	3.36	- 0.56	67.30
Other Fixed Assets	0.05	- 0.53	5.99	1.26	0.04
Cultivated biological resources	-	-	-	-	-
Intellectual property products	- 0.55	- 0.53	1.21	0.13	0.04
Cost of ownership transfer on non-produced assets other than land	0.60	-	4.77	1.13	-
Weapons systems	-	-	-	-	-
Inventories	68.24	79.41	64.36	112.80	32.95
Materials and Supplies	1.85	2.68	- 1.10	0.65	1.07
Work In Progress	66.39	76.73	65.46	112.15	31.87
Finished goods	-	-	-	-	-

Table 3.1 A (ii) Cont'd: Statement of Operations for Public Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	-	0.05	0.04
Land	-	-	-	0.05	0.04
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	- 1.79	- 0.48	- 0.57	- 0.23	- 0.54
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	100	100	100	100	100
SDR	22.13	0.15	0.30	- 0.90	- 0.24
Currency and deposits	- 2.58	- 3.15	2.83	- 12.90	1.15
Debt securities	- 114.77	92.45	72.64	253.77	1.49
Loans	227.48	7.48	19.66	- 300.80	1.84
Equity and investment funds	- 25.73	14.36	4.80	- 10.22	96.07
Derivatives	- 0.27	0.57	0.19	- 2.80	- 0.72
Other accounts receivable	- 6.26	- 11.86	- 0.42	173.84	0.40
Net incurrence of liabilities	100	100	100	100	100
SDR	- 17.92	0.73	0.99	7.01	- 0.46
Currency and deposits	430.64	19.19	54.13	- 0.55	8.30
Debt securities	-	-	- 0.07	-	-
Loans	- 107.09	11.10	53.15	207.63	56.12
Equity and investment funds	- 43.47	7.81	2.62	1.21	0.00
Pension liabilities	1.78	- 0.35	- 0.25	- 1.25	- 0.13
Derivatives	- 0.21	0.44	0.48	- 2.71	0.17
Other accounts payable	- 163.74	61.08	- 11.05	- 111.33	36.00

Source: Uganda Bureau of Statistics

Table 3.1 B (i): Statement of Operations for Public Financial Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue	983,374	1,249,653	1,389,714	1,617,860	1,932,380
Grants	13,286	13,112	14,650	15,475	18,261
Other revenue	970,088	1,236,540	1,375,064	1,602,385	1,914,118
Property income	867,922	1,103,559	1,233,534	1,473,044	1,767,687
Sale of goods and services	66,331	104,593	94,043	92,970	118,535
Fines, penalties, and forfeits	4,562	430	421	2,140	391
Transfers not elsewhere classified	2,588	2,506	144	2,608	2,451
Premium, fees and claims	10,723	8,997	9,306	9,320	9,489
Other Income	17,963	16,456	37,616	22,302	15,565
Expenses	1,160,236	1,360,025	1,636,023	2,199,121	2,008,069
Compensation of employees	235,621	272,464	298,432	333,475	355,262
Use of goods and services	210,784	265,683	329,923	369,777	302,616
Consumption of fixed capital	28,389	32,328	41,545	39,825	39,898
Interest expense	594,563	678,422	829,342	1,351,451	1,159,861
Other expense	90,878	111,128	136,781	104,593	150,432
Net operating balance	- 176,861	- 110,373	- 246,309	- 581,260	- 75,689
Net acquisition of nonfinancial assets	8,405	2,760	64,267	135,817	145,992
Net purchase of property, plant and equipment	11,355	4,641	65,280	136,451	146,036
Fixed Assets	6,781	- 7,868	39,021	52,117	- 11,544
Building and Structures	- 2,123	- 1,412	- 3,169	- 2,134	- 7,787
Dwellings	-	-	-	-	-
Buildings other than dwellings	- 2,106	- 2,437	- 3,110	- 2,075	- 5,296
Other structures	-	-	-	-	-
Land improvements	- 18	1,025	- 59	- 59	- 2,490
Machinery and Equipment	6,899	- 2,853	4,850	30,865	- 10,165
Transport Equipment	1,048	1,270	- 2,492	- 612	- 4,192
Machinery and equipment other than transport equipment	5,851	- 4,124	7,342	31,477	- 5,974
Other Fixed Assets	2,005	- 3,603	37,340	23,386	6,408
Cultivated biological resources	-	-	-	-	-
Intellectual property products	- 1,805	- 3,603	7,494	1,602	6,408
Cost of ownership transfer on non-produced assets other than land	3,810	-	29,846	21,785	-
Weapons systems	-	-	-	-	-
Inventories	4,575	12,509	26,259	84,333	157,580
Materials and Supplies	-	-	-	-	-
Work In Progress	4,575	12,509	26,259	84,333	157,580
Finished goods	-	-	-	-	-

Table 3.1 B (i) Cont'd: Statement of Operations for Public Financial Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
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	- 2,950	- 1,881	- 1,013	- 633	- 44
Net lending/borrowing balance	- 185,267	- 113,132	- 310,576	- 717,078	- 221,681
Net financial balance	- 185,267	- 113,132	- 310,576	- 717,078	- 221,681
Net acquisition of financial assets	- 1,376,245	1,909,972	3,672,339	1,325,348	8,681,932
SDR	- 336,647	2,545	10,188	16,795	- 21,262
Currency and deposits	105,376	- 214,581	149,350	65,701	- 159,168
Debt securities	1,748,278	1,571,507	2,481,195	- 4,770,948	103,466
Loans	- 3,459,985	126,364	671,794	5,632,224	165,773
Equity and investment funds	390,374	240,735	162,699	190,291	8,646,296
Derivatives	4,182	9,629	6,345	52,417	- 64,429
Other accounts receivable	172,176	173,773	190,768	138,869	11,256
Net incurrence of liabilities	- 1,190,979	2,023,104	3,982,915	2,042,426	8,903,613
SDR	107,115	20,698	41,688	79,062	- 54,392
Currency and deposits	- 2,574,463	546,800	2,280,231	- 6,250	990,686
Debt securities	-	-	- 2,967	-	-
Loans	- 3,498	17,887	12,831	- 26	5,832,966
Equity and investment funds	260,243	222,073	110,399	13,614	537
Pension liabilities	- 10,629	- 11,449	- 12,976	- 14,085	- 15,588
Derivatives	1,228	12,417	20,423	- 30,554	20,410
Other accounts payable	1,029,025	1,214,677	1,533,286	2,000,665	2,128,994

Source: Uganda Bureau of Statistics

Table 3.1 B (ii): Statement of Operations for Public Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue	100	100	100	100	100
Grants	1.35	1.05	1.05	0.96	0.95
Other revenue	98.65	98.95	98.95	99.04	99.05
Property income	88.26	88.31	88.76	91.05	91.48
Sale of goods and services	6.75	8.37	6.77	5.75	6.13
Fines, penalties, and forfeits	0.46	0.03	0.03	0.13	0.02
Transfers not elsewhere classified	0.26	0.20	0.01	0.16	0.13
Premium, fees and claims	1.09	0.72	0.67	0.58	0.49
Other Income	1.83	1.32	2.71	1.38	0.81
Expenses	100	100	100	100	100
Compensation of employees	20.31	20.03	18.24	15.16	17.69
Use of goods and services	18.17	19.54	20.17	16.81	15.07
Consumption of fixed capital	2.45	2.38	2.54	1.81	1.99
Interest expense	51.25	49.88	50.69	61.45	57.76
Other expense	7.83	8.17	8.36	4.76	7.49
Net operating balance					
Net acquisition of nonfinancial assets	100	100	100	100	100
Net purchase of property, plant and equipment	135	168	102	100	100
Fixed Assets	80.67	- 285.13	60.72	38.37	- 7.91
Building and Structures	- 25.26	- 51.16	- 4.93	- 1.57	- 5.33
Dwellings	-	-	-	-	-
Buildings other than dwellings	- 25.05	- 88.32	- 4.84	- 1.53	- 3.63
Other structures	-	-	-	-	-
Land improvements	- 0.21	37.16	- 0.09	- 0.04	- 1.71
Machinery and Equipment	82.08	- 103.40	7.55	22.73	- 6.96
Transport Equipment	12.46	46.03	- 3.88	- 0.45	- 2.87
Machinery and equipment other than transport equipment	69.61	- 149.43	11.42	23.18	- 4.09
Other Fixed Assets	23.86	- 130.57	58.10	17.22	4.39
Cultivated biological resources	-	-	-	-	-
Intellectual property products	- 21.48	- 130.57	11.66	1.18	4.39
Cost of ownership transfer on non-produced assets other than land	45.33	-	46.44	16.04	-
Weapons systems	-	-	-	-	-
Inventories	54.42	453.31	40.86	62.09	107.94
Materials and Supplies	-	-	-	-	-
Work In Progress	54.42	453.31	40.86	62.09	107.94

Table 3.1 B (ii) Cont'd: Statement of Operations for Public Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
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	- 35.09	- 68.18	- 1.58	- 0.47	- 0.03
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	100	100	100	100	100
SDR	24.46	0.13	0.28	1.27	- 0.24
Currency and deposits	- 7.66	- 11.23	4.07	4.96	- 1.83
Debt securities	- 127.03	82.28	67.56	- 359.98	1.19
Loans	251.41	6.62	18.29	424.96	1.91
Equity and investment funds	- 28.37	12.60	4.43	14.36	99.59
Derivatives	- 0.30	0.50	0.17	3.95	- 0.74
Other accounts receivable	- 12.51	9.10	5.19	10.48	0.13
Net incurrence of liabilities	100	100	100	100	100
SDR	- 8.99	1.02	1.05	3.87	- 0.61
Currency and deposits	216.16	27.03	57.25	- 0.31	11.13
Debt securities	-	-	- 0.07	-	-
Loans	0.29	0.88	0.32	- 0.00	65.51
Equity and investment funds	- 21.85	10.98	2.77	0.67	0.01
Pension liabilities	0.89	- 0.57	- 0.33	- 0.69	- 0.18
Derivatives	- 0.10	0.61	0.51	- 1.50	0.23
Other accounts payable	- 86.40	60.04	38.50	97.96	23.91

Source: Uganda Bureau of Statistics

Table 3.1 C (i): Statement of Operations for Public Non-Financial Corporations in million shillings, 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue	1,460,466	1,717,142	1,342,596	2,024,572	2,213,019
Grants	9,340	5,771	5,246	24,178	28,142
Other revenue	1,451,126	1,711,371	1,337,350	2,000,394	2,184,877
Property income	21,568	21,685	6,369	13,226	16,830
Sale of goods and services	1,343,518	1,612,963	1,292,227	1,904,917	2,058,839
Fines, penalties, and forfeits	-	-	-	-	-
Transfers not elsewhere classified	64,366	17,913	17,958	46,825	61,780
Premium, fees and claims	2,211	2,256	1,272	2,526	19,209
Other Income	19,463	56,555	19,523	32,900	28,220
Expenses	1,575,472	1,671,712	1,266,957	2,508,987	2,255,851
Compensation of employees	218,811	246,124	233,425	297,481	342,850
Use of goods and services	1,158,424	1,164,210	844,872	1,503,658	1,517,167
Consumption of fixed capital	162,842	173,413	156,411	655,743	358,898
Interest expense	5,527	11,226	- 1,929	4,351	10,908
Other expense	29,869	76,739	34,177	47,754	26,029
Net operating balance	- 115,006	45,429	75,638	- 484,415	- 42,832
Net acquisition of nonfinancial assets	622,933	1,092,478	560,998	1,799,545	2,674,248
Net purchase of property, plant and equipment	631,264	1,095,852	563,563	1,803,292	2,689,354
Fixed Assets	204,982	238,672	187,422	- 296,359	1,916,697
Building and Structures	226,881	243,035	171,779	39,242	48,341
Dwellings	-	-	-	- 2,888	- 1,265
Buildings other than dwellings	- 553	7,864	7,584	- 13,469	- 11,932
Other structures	227,110	234,939	163,714	52,679	60,671
Land improvements	324	232	480	2,920	867
Machinery and Equipment	- 20,208	- 2,164	15,543	- 336,578	1,873,613
Transport Equipment	- 2,118	- 1,520	1,850	- 294,351	- 30,456
Machinery and equipment other than transport equipment	- 18,090	- 645	13,693	- 42,227	1,904,069
Other Fixed Assets	- 1,692	- 2,198	101	978	- 5,257
Cultivated biological resources	-	-	-	-	-
Intellectual property products	- 1,692	- 2,198	101	978	- 5,257
Cost of ownership transfer on non-produced assets other than land	-	-	-	-	-
Weapons systems	-	-	-	-	-
Inventories	426,282	857,180	376,141	2,098,760	771,566
Materials and Supplies	11,684	29,363	- 6,868	12,612	30,311
Work In Progress	414,598	827,817	383,009	2,086,147	741,255
Finished goods	-	-	-	-	-

Table 3.1 C (i) Cont'd: Statement of Operations for Public Non-Financial Corporations in million shillings, 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	-	891	1,091
Land	-	-	-	891	1,091
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	- 8,330	- 3,374	- 2,565	- 3,747	- 15,106
Net lending/borrowing balance	- 737,939	- 1,047,049	- 485,360	- 2,283,960	- 2,717,080
Net financial balance	- 737,939	- 1,047,049	- 485,360	- 2,283,960	- 2,717,080
Net acquisition of financial assets	- 144,777	- 221,436	- 256,029	- 3,197,741	318,769
SDR	-	-	-	-	-
Currency and deposits	- 66,112	161,417	- 52,605	175,747	262,459
Debt securities	- 2,598	- 10,417	300	19,314	30,363
Loans	-	-	-	-	-
Equity and investment funds	956	1,659	1,341	1,074	929
Derivatives	-	-	-	-	-
Other accounts receivable	- 77,024	- 374,095	- 205,065	- 3,393,876	25,019
Net incurrence of liabilities	593,162	825,613	229,331	- 913,781	3,035,849
SDR	-	-	-	-	-
Currency and deposits	-	-	-	-	-
Debt securities	-	-	-	-	-
Loans	643,678	298,437	2,226,026	2,343,410	867,141
Equity and investment funds	- 384	300	-	-	-
Pension liabilities	-	1,493	2,242	-	-
Derivatives	-	-	-	-	-
Other accounts payable	- 50,132	525,384	- 1,998,937	- 3,257,191	2,168,708

Source: Uganda Bureau of Statistics

Table 3.1 C (ii): Statement of Operations for Public Non-Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Revenue	100	100	100	100	100
Grants	0.64	0.34	0.39	1.19	1.27
Other revenue	99.36	99.66	99.61	98.81	98.73
Property income	1.48	1.26	0.47	0.65	0.76
Sale of goods and services	91.99	93.93	96.25	94.09	93.03
Fines, penalties, and forfeits	-	-	-	-	-
Transfers not elsewhere classified	4.41	1.04	1.34	2.31	2.79
Premium, fees and claims	0.15	0.13	0.09	0.12	0.87
Other Income	1.33	3.29	1.45	1.63	1.28
Expenses	100	100	100	100	100
Compensation of employees	13.89	14.72	18.42	11.86	15.20
Use of goods and services	73.53	69.64	66.69	59.93	67.25
Consumption of fixed capital	10.34	10.37	12.35	26.14	15.91
Interest expense	0.35	0.67	- 0.15	0.17	0.48
Other expense	1.90	4.59	2.70	1.90	1.15
Net operating balance					
Net acquisition of nonfinancial assets	100	100	100	100	100
Net purchase of property, plant and equipment	101	100	100	100	101
Fixed Assets	32.91	21.85	33.41	- 16.47	71.67
Building and Structures	36.42	22.25	30.62	2.18	1.81
Dwellings	-	-	-	- 0.16	- 0.05
Buildings other than dwellings	- 0.09	0.72	1.35	- 0.75	- 0.45
Other structures	36.46	21.51	29.18	2.93	2.27
Land improvements	0.05	0.02	0.09	0.16	0.03
Machinery and Equipment	- 3.24	- 0.20	2.77	- 18.70	70.06
Transport Equipment	- 0.34	- 0.14	0.33	- 16.36	- 1.14
Machinery and equipment other than transport equipment	- 2.90	- 0.06	2.44	- 2.35	71.20
Other Fixed Assets	- 0.27	- 0.20	0.02	0.05	- 0.20
Cultivated biological resources	-	-	-	-	-
Intellectual property products	- 0.27	- 0.20	0.02	0.05	- 0.20
Cost of ownership transfer on non-produced assets other than land	-	-	-	-	-
Weapons systems	-	-	-	-	-
Inventories	68.43	78.46	67.05	116.63	28.85
Materials and Supplies	1.88	2.69	- 1.22	0.70	1.13
Work In Progress	66.56	75.77	68.27	115.93	27.72
Finished goods	-	-	-	-	-

Table 3.1 C (ii) Cont'd: Statement of Operations for Public Non-Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced Assets	-	-	-	0.05	0.04
Land	-	-	-	0.05	0.04
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	- 1.34	- 0.31	- 0.46	- 0.21	- 0.56
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	100	100	100	100	100
SDR	-	-	-	-	-
Currency and deposits	45.66	- 72.90	20.55	- 5.50	82.33
Debt securities	1.79	4.70	- 0.12	- 0.60	9.53
Loans	-	-	-	-	-
Equity and investment funds	- 0.66	- 0.75	- 0.52	- 0.03	0.29
Derivatives	-	-	-	-	-
Other accounts receivable	53.20	168.94	80.09	106.13	7.85
Net incurrence of liabilities	100	100	100	100	100
SDR	-	-	-	-	-
Currency and deposits	-	-	-	-	-
Debt securities	-	-	-	-	-
Loans	108.52	36.15	970.66	- 256.45	28.56
Equity and investment funds	- 0.06	0.04	-	-	-
Pension liabilities	-	0.18	0.98	-	-
Derivatives	-	-	-	-	-
Other accounts payable	- 8.45	63.64	- 871.64	356.45	71.44

Source: Uganda Bureau of Statistics

Table 3.1 D (i): Gross Acquisition of Non-Financial Assets for Public Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Acquisition of Non-Financial Asset	833,850	1,306,229	826,799	2,635,311	3,234,185
Building and Structure	318,005	355,503	255,245	303,153	260,268
Dwelling	-	-	-	-	-
Nonresident building	13,004	16,513	18,338	8,979	3,975
Other Structures	305,001	338,991	236,908	294,174	256,294
Machinery and Equipment	76,049	72,974	121,550	111,583	2,028,679
Transport and Equipment	15,492	17,864	24,587	20,971	18,323
Other machinery and equipment	42,481	38,778	73,862	66,400	1,980,936
Furniture and Equipment	18,075	16,333	23,101	24,211	29,421
Other fixed assets	9,339	4,446	50,889	37,959	14,563
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	5,528	4,446	21,043	16,174	14,558
Other fixed assets	3,810	-	29,846	21,785	5
Other Inventory	430,117	872,010	398,745	2,180,614	928,724
Materials and supplies	11,684	29,363	6,868	12,612	30,311
Work in progress	418,433	842,648	405,613	2,168,002	898,413
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	340	1,295	371	2,003	1,951
Land	340	1,295	371	2,003	1,951
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 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Acquisition of Non-Financial Asset	100	100	100	100	100
Building and Structure	38.14	27.22	30.87	11.50	8.05
Dwelling	-	-	-	-	-
Nonresident building	1.56	1.26	2.22	0.34	0.12
Other Structures	36.58	25.95	28.65	11.16	7.92
Machinery and Equipment	9.12	5.59	14.70	4.23	62.73
Transport and Equipment	1.86	1.37	2.97	0.80	0.57
Other machinery and equipment	5.09	2.97	8.93	2.52	61.25
Furniture and Equipment	2.17	1.25	2.79	0.92	0.91
Other fixed assets	1.12	0.34	6.15	1.44	0.45
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	0.66	0.34	2.55	0.61	0.45
Other fixed assets	0.46	-	3.61	0.83	0.00
Other Inventory	51.58	66.76	48.23	82.75	28.72
Materials and supplies	1.40	2.25	- 0.83	0.48	0.94
Work in progress	50.18	64.51	49.06	82.27	27.78
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	0.04	0.10	0.04	0.08	0.06
Land	0.04	0.10	0.04	0.08	0.06
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 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Acquisition of Non-Financial Asset	39,745	36,969	106,825	176,276	185,933
Building and Structure	1,310	1,051	353	1,571	168
Dwelling	-	-	-	-	-
Nonresident building	1,310	1,051	353	1,571	168
Other Structures	-	-	-	-	-
Machinery and Equipment	25,802	19,977	34,363	57,679	15,026
Transport and Equipment	4,447	5,830	7,923	8,145	2,687
Other machinery and equipment	16,893	7,588	18,652	40,158	4,260
Furniture and Equipment	4,463	6,559	7,788	9,376	8,079
Other fixed assets	8,842	4,260	49,507	35,230	13,583
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	5,031	4,260	19,661	13,445	13,583
Other fixed assets	3,810	-	29,846	21,785	0
Other Inventory	3,791	10,631	22,602	81,795	157,157
Materials and supplies	-	-	-	-	-
Work in progress	3,791	10,631	22,602	81,795	157,157
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	-	1,050	-	-	-
Land	-	1,050	-	-	-
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 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Acquisition of Non-Financial Asset	100	100	100	100	100
Building and Structure	3.30	2.84	0.33	0.89	0.09
Dwelling	-	-	-	-	-
Nonresident building	3.30	2.84	0.33	0.89	0.09
Other Structures	-	-	-	-	-
Machinery and Equipment	64.92	54.04	32.17	32.72	8.08
Transport and Equipment	11.19	15.77	7.42	4.62	1.45
Other machinery and equipment	42.50	20.52	17.46	22.78	2.29
Furniture and Equipment	11.23	17.74	7.29	5.32	4.34
Other fixed assets	22.25	11.52	46.34	19.99	7.31
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	12.66	11.52	18.41	7.63	7.31
Other fixed assets	9.59	-	27.94	12.36	0.00
Other Inventory	9.54	28.76	21.16	46.40	84.52
Materials and supplies	-	-	-	-	-
Work in progress	9.54	28.76	21.16	46.40	84.52
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	-	2.84	-	-	-
Land	-	2.84	-	-	-
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 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Acquisition of Non-Financial Asset	794,105	1,269,260	719,974	2,459,035	3,048,252
Building and Structure	316,695	354,452	254,892	301,581	260,101
Dwelling	-	-	-	-	-
Nonresident building	11,694	15,461	17,985	7,408	3,807
Other Structures	305,001	338,991	236,908	294,174	256,294
Machinery and Equipment	50,247	52,998	87,187	53,904	2,013,654
Transport and Equipment	11,046	12,034	16,664	12,826	15,636
Other machinery and equipment	25,588	31,190	55,209	26,243	1,976,676
Furniture and Equipment	13,613	9,774	15,314	14,835	21,342
Other fixed assets	497	186	1,382	2,729	980
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	497	186	1,382	2,729	975
Other fixed assets	-	-	-	-	5
Other Inventory	426,326	861,379	376,143	2,098,819	771,567
Materials and supplies	11,684	29,363	- 6,868	12,612	30,311
Work in progress	414,642	832,016	383,011	2,086,206	741,256
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	340	245	371	2,003	1,951
Land	340	245	371	2,003	1,951
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 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Acquisition of Non-Financial Asset	100	100	100	100	100
Building and Structure	39.88	27.93	35.40	12.26	8.53
Dwelling	-	-	-	-	-
Nonresident building	1.47	1.22	2.50	0.30	0.12
Other Structures	38.41	26.71	32.91	11.96	8.41
Machinery and Equipment	6.33	4.18	12.11	2.19	66.06
Transport and Equipment	1.39	0.95	2.31	0.52	0.51
Other machinery and equipment	3.22	2.46	7.67	1.07	64.85
Furniture and Equipment	1.71	0.77	2.13	0.60	0.70
Other fixed assets	0.06	0.01	0.19	0.11	0.03
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	0.06	0.01	0.19	0.11	0.03
Other fixed assets	-	-	-	-	0.00
Other Inventory	53.69	67.86	52.24	85.35	25.31
Materials and supplies	1.47	2.31	- 0.95	0.51	0.99
Work in progress	52.22	65.55	53.20	84.84	24.32
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	-	-	-	-	-
Non Produced assets	0.04	0.02	0.05	0.08	0.06
Land	0.04	0.02	0.05	0.08	0.06
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, FY2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Net Worth	12,526,347	13,318,710	15,169,816	21,787,673	23,761,621
Nonfinancial assets	6,598,276	6,856,084	10,443,774	17,757,318	21,174,424
Fixed assets	4,337,336	4,176,371	4,887,765	6,906,776	11,199,958
Buildings and structures	2,914,510	3,203,047	3,346,350	4,647,258	6,256,942
Dwellings	29	19	-	-	-
Buildings other than dwellings	1,247,820	1,306,024	1,308,218	1,378,464	1,469,571
Other structures	1,666,661	1,897,004	2,038,131	3,268,794	4,787,371
Land improvements	-	-	-	-	-
Machinery and equipment	1,246,851	802,227	1,319,035	1,753,591	4,389,033
Transport Equipment	110,385	114,149	120,036	130,676	129,151
Machinery and equipment other than transport equipment	1,136,466	688,078	1,198,999	1,622,915	4,259,881
Other fixed assets	175,975	171,098	222,380	505,927	553,983
Cultivated biological resources	225	222	-	246	-
Intellectual property products	154,070	156,590	29,965	35,498	45,215
Cost of ownership transfer on non-produced assets other than land	21,679	14,286	192,415	470,183	508,768
Weapons systems	-	-	-	-	-
Inventories	1,867,687	2,218,451	5,257,464	7,985,113	6,945,797
Materials and Supplies	128,624	158,495	156,773	182,376	235,415
Work In Progress	1,736,031	2,056,924	5,100,691	7,802,737	6,710,382
Finished goods	3,032	3,032	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	393,253	461,262	298,546	2,865,429	3,028,669
Land	393,253	461,262	298,546	2,865,429	3,028,669
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	19,900,298	21,642,074	25,456,295	28,357,189	30,418,854
Monetary gold and SDRs	221,951	224,496	234,684	251,479	230,580
Currency and deposits	1,711,444	1,535,097	1,662,061	1,805,350	6,938,283
Debt securities	14,399,879	15,997,573	18,808,777	14,773,709	8,729,913
Loans	1,614,542	1,653,759	2,158,018	8,146,946	2,337,113
Equity and investment fund shares	901,049	1,068,309	1,259,094	1,738,420	10,405,858
Insurance, pension, and standardized guarantee schemes	27,943	21,207	11,616	39,293	26,809

Financial derivatives and employee stock options	7,098	16,727	23,072	75,489	11,925
Other accounts receivable	1,016,392	1,124,907	1,298,974	1,526,504	1,738,373
Liabilities	13,972,227	15,179,448	20,730,253	24,326,834	27,831,657
Special Drawing Rights (SDRs)	801,843	822,541	864,229	943,291	888,899
Currency and Deposits	9,631,162	10,412,641	9,217,780	10,352,894	11,563,648
Debt Securities	187,404	458,957	2,086,309	1,938,906	2,234,190
Loans	1,212,303	1,064,982	3,879,503	6,389,272	7,289,878
Equity and Investment fund shares	4,580	1,491	27,301	-	-
Insurance, pension and standardized guarantee schemes	13,815	30,091	2,054,804	1,627,233	2,160,305
Financial derivatives and employee stock options	11,281	27,692	50,272	18,695	32,726
Other accounts payables	2,109,838	2,361,052	2,550,055	3,056,544	3,662,011

Source: Uganda Bureau of Statistics

Table 3.1 G (ii): Balance sheet for Public Corporations, FY 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Nonfinancial assets	100	100	100	100	100
Fixed assets	65.73	60.91	46.80	38.90	52.89
Buildings and structures	44.17	46.72	32.04	26.17	29.55
Dwellings	0.00	0.00	-	-	-
Buildings other than dwellings	18.91	19.05	12.53	7.76	6.94
Other structures	25.26	27.67	19.52	18.41	22.61
Land improvements	-	-	-	-	-
Machinery and equipment	18.90	11.70	12.63	9.88	20.73
Transport Equipment	1.67	1.66	1.15	0.74	0.61
Machinery and equipment other than transport equipment	17.22	10.04	11.48	9.14	20.12
Other fixed assets	2.67	2.50	2.13	2.85	2.62
Cultivated biological resources	0.00	0.00	-	0.00	-
Intellectual property products	2.34	2.28	0.29	0.20	0.21
Cost of ownership transfer on non-produced assets other than land	0.33	0.21	1.84	2.65	2.40
Weapons systems	-	-	-	-	-
Inventories	28.31	32.36	50.34	44.97	32.80
Materials and Supplies	1.95	2.31	1.50	1.03	1.11
Work In Progress	26.31	30.00	48.84	43.94	31.69
Finished goods	0.05	0.04	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	5.96	6.73	2.86	16.14	14.30
Land	5.96	6.73	2.86	16.14	14.30
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	100	100	100	100	100
Monetary gold and SDRs	1.12	1.04	0.92	0.89	0.76
Currency and deposits	8.60	7.09	6.53	6.37	22.81
Debt securities	72.36	73.92	73.89	52.10	28.70
Loans	8.11	7.64	8.48	28.73	7.68
Equity and investment fund shares	4.53	4.94	4.95	6.13	34.21
Insurance, pension, and standardized guarantee schemes	0.14	0.10	0.05	0.14	0.09
Financial derivatives and employee stock options	0.04	0.08	0.09	0.27	0.04

Table 3.1 G (ii) Cont'd: Balance sheet for Public Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Other accounts receivable	5.11	5.20	5.10	5.38	5.71
Liabilities	100	100	100	100	100
Special Drawing Rights (SDRs)	5.74	5.42	4.17	3.88	3.19
Currency and Deposits	68.93	68.60	44.47	42.56	41.55
Debt Securities	1.34	3.02	10.06	7.97	8.03
Loans	8.68	7.02	18.71	26.26	26.19
Equity and Investment fund shares	0.03	0.01	0.13	-	-
Insurance, pension and standardized guarantee schemes	0.10	0.20	9.91	6.69	7.76
Financial derivatives and employee stock options	0.08	0.18	0.24	0.08	0.12
Other accounts payables	15.10	15.55	12.30	12.56	13.16

Source: Uganda Bureau of Statistics

Table 3.1 H (i): Balance sheet for Public Financial Corporations in million shillings, FY 2014/15 – FY 2018/19.

	2014/15	2015/16	2016/17	2017/18	2018/19
Net Worth	9,327,239	10,442,658	11,884,733	14,507,478	15,163,417
Nonfinancial assets	822,717	830,127	965,020	1,154,162	1,355,323
Fixed assets	404,581	398,775	510,727	814,471	881,397
Buildings and structures	157,681	155,525	156,106	177,609	188,514
Dwellings	-	-	-	-	-
Buildings other than dwellings	157,681	155,525	156,106	177,609	188,514
Other structures	-	-	-	-	-
Land improvements	-	-	-	-	-
Machinery and equipment	77,551	77,132	137,441	137,211	144,556
Transport Equipment	9,883	11,645	21,500	26,233	22,277
Machinery and equipment other than transport equipment	67,668	65,488	115,941	110,978	122,279
Other fixed assets	169,349	166,117	217,180	499,651	548,326
Cultivated biological resources	-	-	-	-	-
Intellectual property products	148,169	152,331	25,430	30,133	40,255
Cost of ownership transfer on non-produced assets other than land	21,179	13,786	191,750	469,518	508,072
Weapons systems	-	-	-	-	-
Inventories	340,274	353,772	376,752	240,851	368,113
Materials and Supplies	48	67	1,248	69	14,525
Work In Progress	340,226	353,705	375,504	240,781	353,588
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	77,862	77,580	77,540	98,840	105,813
Land	77,862	77,580	77,540	98,840	105,813
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	18,683,101	20,418,407	24,175,491	26,723,958	28,361,301
Monetary gold and SDRs	221,951	224,496	234,684	251,479	230,580
Currency and deposits	1,262,117	1,061,161	1,241,195	1,293,565	6,186,105
Debt securities	14,342,343	15,951,338	18,762,207	14,707,909	8,634,566
Loans	1,613,451	1,652,683	2,158,018	8,145,173	2,334,691
Equity and investment fund shares	899,507	1,066,734	1,255,214	1,736,924	10,402,504
Insurance, pension, and standardized guarantee schemes	27,943	21,207	11,616	39,293	26,809

Table 3.1 H (i) Cont'd: Balance sheet for Public Financial Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Financial derivatives and employee stock options	7,098	16,727	23,072	75,489	11,925
Other accounts receivable	308,691	424,060	489,486	474,125	534,122
Liabilities	10,178,580	10,805,876	13,255,778	13,370,642	14,553,208
Special Drawing Rights (SDRs)	801,843	822,541	864,229	943,291	888,899
Currency and Deposits	8,806,545	9,132,206	7,780,552	8,445,417	8,739,328
Debt Securities	187,404	458,957	2,086,309	1,938,906	2,234,190
Loans	155,544	153,642	169,199	164,139	176,834
Equity and Investment fund shares	4,580	1,491	27,301	-	-
Insurance, pension and standardized guarantee schemes	-	2,967	2,025,480	1,576,211	2,112,598
Financial derivatives and employee stock options	10,689	27,692	50,272	18,695	32,726
Other accounts payables	211,974	206,379	252,436	283,984	368,632

Source: Uganda Bureau of Statistics

Table 3.1 H (ii): Balance sheet for Public Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Nonfinancial assets	100	100	100	100	100
Fixed assets	49.18	48.04	52.92	70.57	65.03
Buildings and structures	19.17	18.74	16.18	15.39	13.91
Dwellings	-	-	-	-	-
Buildings other than dwellings	19.17	18.74	16.18	15.39	13.91
Other structures	-	-	-	-	-
Land improvements	-	-	-	-	-
Machinery and equipment	9.43	9.29	14.24	11.89	10.67
Transport Equipment	1.20	1.40	2.23	2.27	1.64
Machinery and equipment other than transport equipment	8.22	7.89	12.01	9.62	9.02
Other fixed assets	20.58	20.01	22.51	43.29	40.46
Cultivated biological resources	-	-	-	-	-
Intellectual property products	18.01	18.35	2.64	2.61	2.97
Cost of ownership transfer on non-produced assets other than land	2.57	1.66	19.87	40.68	37.49
Weapons systems	-	-	-	-	-
Inventories	41.36	42.62	39.04	20.87	27.16
Materials and Supplies	0.01	0.01	0.13	0.01	1.07
Work In Progress	41.35	42.61	38.91	20.86	26.09
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	9.46	9.35	8.04	8.56	7.81
Land	9.46	9.35	8.04	8.56	7.81
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	100	100	100	100	100
Monetary gold and SDRs	1.19	1.10	0.97	0.94	0.81
Currency and deposits	6.76	5.20	5.13	4.84	21.81
Debt securities	76.77	78.12	77.61	55.04	30.44
Loans	8.64	8.09	8.93	30.48	8.23
Equity and investment fund shares	4.81	5.22	5.19	6.50	36.68
Insurance, pension, and standardized guarantee schemes	0.15	0.10	0.05	0.15	0.09
Financial derivatives and employee stock options	0.04	0.08	0.10	0.28	0.04

Table 3.1 H (ii) Cont'd: Balance sheet for Public Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Other accounts receivable	1.65	2.08	2.02	1.77	1.88
Liabilities	100	100	100	100	100
Special Drawing Rights (SDRs)	7.88	7.61	6.52	7.05	6.11
Currency and Deposits	86.52	84.51	58.70	63.16	60.05
Debt Securities	1.84	4.25	15.74	14.50	15.35
Loans	1.53	1.42	1.28	1.23	1.22
Equity and Investment fund shares	0.04	0.01	0.21	-	-
Insurance, pension and standardized guarantee schemes	-	0.03	15.28	11.79	14.52
Financial derivatives and employee stock options	0.11	0.26	0.38	0.14	0.22
Other accounts payables	2.08	1.91	1.90	2.12	2.53

Source: Uganda Bureau of Statistics

Table 3.1 I (i): Balance sheet for Public Non-Financial Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Net Worth	3,199,108	2,876,053	3,285,084	7,280,195	8,598,204
Nonfinancial assets	5,775,559	6,025,957	9,478,754	16,603,155	19,819,101
Fixed assets	3,932,755	3,777,596	4,377,038	6,092,305	10,318,561
Buildings and structures	2,756,829	3,047,522	3,190,243	4,469,649	6,068,428
Dwellings	29	19	-	-	-
Buildings other than dwellings	1,090,139	1,150,498	1,152,112	1,200,855	1,281,057
Other structures	1,666,661	1,897,004	2,038,131	3,268,794	4,787,371
Land improvements	-	-	-	-	-
Machinery and equipment	1,169,300	725,094	1,181,595	1,616,380	4,244,477
Transport Equipment	100,502	102,504	98,537	104,443	106,875
Machinery and equipment other than transport equipment	1,068,798	622,590	1,083,058	1,511,937	4,137,602
Other fixed assets	6,626	4,980	5,200	6,276	5,657
Cultivated biological resources	225	222	-	246	-
Intellectual property products	5,901	4,259	4,535	5,365	4,960
Cost of ownership transfer on non-produced assets other than land	500	500	665	665	697
Weapons systems	-	-	-	-	-
Inventories	1,527,413	1,864,679	4,880,711	7,744,262	6,577,683
Materials and Supplies	128,576	158,429	155,525	182,306	220,889
Work In Progress	1,395,805	1,703,218	4,725,186	7,561,956	6,356,794
Finished goods	3,032	3,032	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	315,391	383,682	221,005	2,766,588	2,922,856
Land	315,391	383,682	221,005	2,766,588	2,922,856
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-
Financial assets	1,217,197	1,223,668	1,280,804	1,633,232	2,057,553
Monetary gold and SDRs	-	-	-	-	-
Currency and deposits	449,328	473,935	420,866	511,784	752,177
Debt securities	57,535	46,235	46,570	65,800	95,348
Loans	1,091	1,076	-	1,773	2,422
Equity and investment fund shares	1,542	1,574	3,880	1,496	3,355
Insurance, pension, and standardized guarantee schemes	-	-	-	-	-

Table 3.1 I (i) Cont'd: Balance sheet for Public Non-Financial Corporations in million shillings, FY 2014/15 – FY 2018/19

	2014/15	2015/16	2016/17	2017/18	2018/19
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts receivable	707,701	700,847	809,488	1,052,379	1,204,251
Liabilities	3,793,647	4,373,572	7,474,475	10,956,192	13,278,450
Special Drawing Rights (SDRs)					
Currency and Deposits	824,617	1,280,435	1,437,228	1,907,477	2,824,320
Debt Securities	-	-	-	-	-
Loans	1,056,758	911,340	3,710,304	6,225,133	7,113,044
Equity and Investment fund shares	-	-	-	-	-
Insurance, pension and standardized guarantee schemes	13,815	27,124	29,324	51,022	47,707
Financial derivatives and employee stock options	592	0	-	-	-
Other accounts payables	1,897,865	2,154,673	2,297,619	2,772,561	3,293,379

Source: Uganda Bureau of Statistics

Table 3.1 I (ii): Balance sheet for Public Non-Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share.

	2014/15	2015/16	2016/17	2017/18	2018/19
Nonfinancial assets	100	100	100	100	100
Fixed assets	68.09	62.69	46.18	36.69	52.06
Buildings and structures	47.73	50.57	33.66	26.92	30.62
Dwellings	0.00	0.00	-	-	-
Buildings other than dwellings	18.88	19.09	12.15	7.23	6.46
Other structures	28.86	31.48	21.50	19.69	24.16
Land improvements	-	-	-	-	-
Machinery and equipment	20.25	12.03	12.47	9.74	21.42
Transport Equipment	1.74	1.70	1.04	0.63	0.54
Machinery and equipment other than transport equipment	18.51	10.33	11.43	9.11	20.88
Other fixed assets	0.11	0.08	0.05	0.04	0.03
Cultivated biological resources	0.00	0.00	-	0.00	-
Intellectual property products	0.10	0.07	0.05	0.03	0.03
Cost of ownership transfer on non-produced assets other than land	0.01	0.01	0.01	0.00	0.00
Weapons systems	-	-	-	-	-
Inventories	26.45	30.94	51.49	46.64	33.19
Materials and Supplies	2.23	2.63	1.64	1.10	1.11
Work In Progress	24.17	28.26	49.85	45.55	32.07
Finished goods	0.05	0.05	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-produced assets	5.46	6.37	2.33	16.66	14.75
Land	5.46	6.37	2.33	16.66	14.75
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	36.91	38.73	32.86	31.34	36.56
Debt securities	4.73	3.78	3.64	4.03	4.63
Loans	0.09	0.09	-	0.11	0.12
Equity and investment fund shares	0.13	0.13	0.30	0.09	0.16
Insurance, pension, and standardized guarantee schemes	-	-	-	-	-
Financial derivatives and employee stock options	-	-	-	-	-

Table 3.1 I (ii) Cont'd: Balance sheet for Public Non-Financial Corporations, FY 2014/15 – FY 2018/19, Percentage Share

	2014/15	2015/16	2016/17	2017/18	2018/19
Other accounts receivable	58.14	57.27	63.20	64.44	58.53
Liabilities	100	100	100	100	100
Special Drawing Rights (SDRs)	-	-	-	-	-
Currency and Deposits	21.74	29.28	19.23	17.41	21.27
Debt Securities	-	-	-	-	-
Loans	27.86	20.84	49.64	56.82	53.57
Equity and Investment fund shares	-	-	-	-	-
Insurance, pension and standardized guarantee schemes	0.36	0.62	0.39	0.47	0.36
Financial derivatives and employee stock options	0.02	- 0.00	-	-	-
Other accounts payables	50.03	49.27	30.74	25.31	24.80

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.