



# UGANDA BUREAU OF STATISTICS



## QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q4 2020/21

OCTOBER 2021

## FOREWORD

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

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

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

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



Aliziki K. Lubega  
For: Executive Director/ Chief Statistician

## PERFORMANCE AT A GLANCE

Net revenue increased by 11.8 percent to Shs 5.5 trillion in Q4 2020/21 from Shs 4.9 trillion in Q3 2020/21 and this was due to Tax revenue that accounted for 92.7 percent of total Central Government revenue in Q4 2020/21.

There was a 51.9 percent decline in the Grants from Shs 391.8 billion in Q3 2020/21 to Shs 188.5 billion in Q4 2020/21 and they accounted for 3.4 percent of the total revenue in Q4 2020/21.

Central Government expenditure (including Local Government grants and donor disbursements) increased by 25.9 percent to about Shs 9.8 trillion in Q4 2020/21 from Shs 7.6 trillion registered in Q3 2020/21, *See Table 1.*

Central Government recurrent expenditure (excluding Local Government transfers) increased by 10.0 percent to Shs 4.3 trillion in Q4 2020/21 from 3.9 trillion registered in Q3 2020/21 while development expenditure (excluding Local Government transfers) increased by 27.6 percent to Shs 2.9 trillion in Q4 2020/21 in comparison to Shs 2.2 trillion recorded in Q3 2020/21.

Transfers to Local Government decreased by 4.2 percent to Shs 940.7 billion in Q4 2020/21 from Shs 982.2 billion recorded in Q3 2020/21.

Donor disbursements increased by 169.1 percent to Shs 1.7 trillion in Q4 2020/21 from Shs 615.8 billion disbursed in Q3 2020/21.

## INTRODUCTION

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

### Purpose of GFS

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

### Coverage

The bulletin covers Central Government which comprises Ministries, Departments, Agencies and Referral Hospitals. Currently, this includes 23 Ministries, 302 Agencies; 16 Referral hospitals; 38 Missions abroad and 10 Public universities.

## **GFS COMPILATION PRACTICES**

The GFS compilation is in line with the current Government Finance Statistics Manual (GFSM 2014).

### **Data sources**

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

### **Classification**

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

### **Basis of recording**

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

### **Valuation**

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

### **Periodicity**

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

## **ANALYSIS OF GOVERNMENT OPERATIONS**

### **Central Government Revenue**

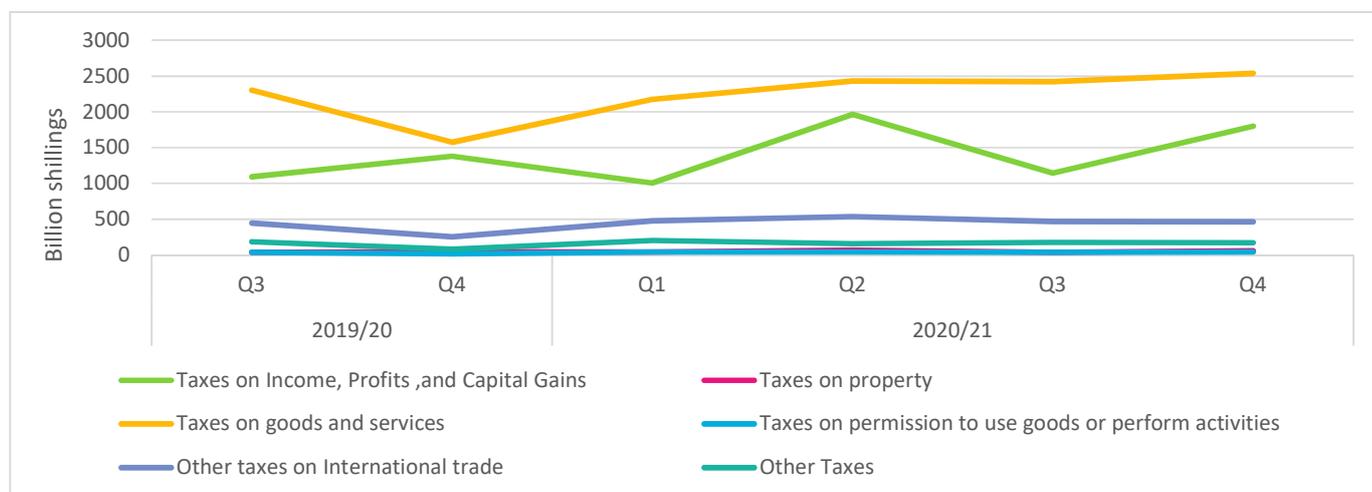
In Quarter four (Q4) of 2020/21, the Net Central Government revenue (excluding tax refunds) was Shs 5.6 trillion compared to Shs 4.97 trillion collected in the Quarter three (Q3) of 2020/21. This was a 12.7 percent increase in the net quarterly central government revenue in Q4 compared to Q3 2020/21, *See Appendix Table 1a (i & ii)*.

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 92.7 percent while non-tax revenue contributed only 7.3 percent to the total revenue.

Within the tax revenue items, taxes on goods and services was the largest contributor, accounting for 50.0 percent in Q4 2020/21.

Among the non-tax revenue items, grants contributed 3.4 percent and other revenues contributed 3.9 percent to the total revenue, *See Figure 1 below and Appendix Tables 1a (i & ii)*.

**Figure 1: Trends in Tax revenue from Q3 2019/20 to Q4 2020/21, Billion shillings**



From the graph above, for the period under review taxes on income, profits and capital gains, taxes on property and taxes on goods

and services increased while the other categories of taxes decreased.

**Table 1: Summary of Central Government Expenditure from Q3 2019/20 to Q4 2020/21, Billion shillings**

	Q3 2019/20	Q4 2019/20	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21
CG excluding transfers to Local Government	4,986.1	5,364.0	5,850.5	5,921.7	6,161.0	7,171.6
Transfers to Local Government	920.2	835.0	927.0	1,031.7	982.2	940.7
Donor disbursements/releases	2,638.6	3,648.3	3,099.4	1,853.1	615.8	1,657.2
<b>Total</b>	<b>8,544.9</b>	<b>9,847.3</b>	<b>9,876.8</b>	<b>8,806.5</b>	<b>7,759.0</b>	<b>9,769.4</b>
<i>Quarterly changes</i>						
CG excluding transfers to Local Government		7.6	9.1	1.2	4.0	16.4
Transfers to Local Government		-9.3	11.0	11.3	-4.8	-4.2
Donor disbursements		38.3	-15.0	-40.2	-66.8	169.1
<b>Total</b>		<b>15.2</b>	<b>0.3</b>	<b>-10.8</b>	<b>-11.9</b>	<b>25.9</b>

Source: Uganda Bureau of Statistics

## Central Government Expenditure

The total Central Government expenditure (including transfers to Local government) and donor disbursements was about Shs 9.8 trillion in Q4 2020/21. This was a 25.9 percent increase in expenditure in Q4 2020/21 compared to Shs 7.8 trillion recorded in in Q3 2020/21, *See Table 1 above, Appendix Tables 1f (i&ii) and Appendix Tables 1j (i&ii)*

The Central Government recurrent expenditure (excluding local government transfers) for Q4 2020/21 was Shs 4.3 trillion, representing a 10.0 percent increase from Shs 3.9 trillion for Q3 2020/21. Central Government recurrent expenditure (including grants to local government) was Shs. 5.2 trillion in Q4 2020/21, which was an increase from Shs.4.7 trillion recorded in Q3 2020/21, *See Appendix Table 1d (i), 1g (i).*

The Central Government development expenditure excluding transfers to Local Government for Q4 2020/21 was Shs 2.86 trillion, registering a 27.6 percent increase from Shs 2.2 trillion recorded in Q3 2020/21. Central Government development expenditure including Local Government transfers for Q4 2020/21 was Shs. 2.9 trillion of which Shs. 37.5 billion was transfers to Local government, *See Appendix Table 1h (i).*

The donor disbursements for Q4 2020/21 were Shs 1.7 trillion, reflecting a 169.1 percent increase from Shs 615.8 billion recorded in Q3

2020/21. Most disbursements made in Q4 2020/21 were for General public services accounting for 63.8 percent, followed by Economic affairs accounting for 21.9 percent, *See Appendix Table 1j (i&ii).*

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

Functionally, the largest recurrent expenditure for GOU in Q4 2020/21 was on the General Public services sector, accounting for 43.1 percent of which, most of the expenditure was for Public debt transactions (interest accrued) representing 16.7 percent, while Financial and Fiscal Affairs, General Economic, Social and Statistical Services represented 14.9 percent. The Economic affairs and Education sectors followed accounting for 8.4 percent and 8.1 percent respectively to the total government recurrent expenditure.

Transfers to local government accounted for 17.3 percent of total government recurrent expenditure in Q4 2020/21, *See Appendix Table 1g (i&ii).*

The economic affairs sector took the largest expenditure of the development expenditure accounting for 41.5 percent of which most of the expenditure was for the Transport sub sector representing 25.0 percent. This was

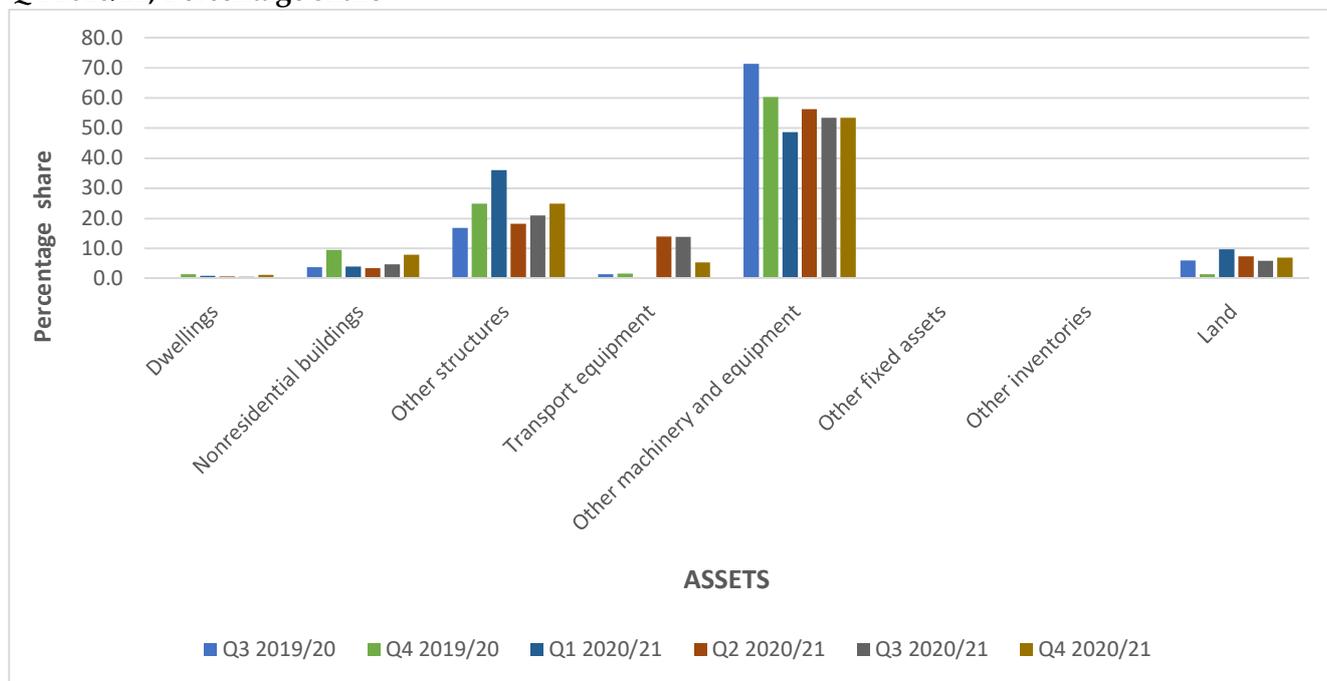
followed by the Defense sector with 33.2 percent of total development expenditure.

The percentage contribution of Health expenditure to the overall development expenditure increased to 3.5 percent in Q4 2020/21 compared to a 0.7 percent increase recorded in Q3 FY 2020/21, See Appendix Table 1 h (i&ii).

Economic analysis of the GOU expenses showed that total expense for Q4 2020/21 was Shs 9.6 trillion (including transfers to local government) while Shs 8.8 trillion was expended in Q3 2020/21. This was an 8.4 percent increase in the GOU expense in Q4 2020/21 in comparison to Q3 2020/21, See Appendix Table 1b(i)).

In Q4 2020/21, Expenditure on acquisition of Non-Financial Assets was Shs. 2.4 trillion, of which Shs 1.4 trillion was spent on machinery and equipment which accounted for 58.7 percent. This was followed by expenses to acquire buildings and structures of Shs 817 billion, representing 34.0 percent. About Shs. 167.1 billion shillings was spent on acquisition of Land and this accounted for 7.0 percent, See Figure 2 below and Table 1c (i&ii).

**Figure 2: Trends in Acquisition of Non-Financial Assets for Central Government from Q3 2019/20 to Q4 2020/21, Percentage share**



## APPENDIX

Table 1 a (i) Classification of Central government revenue by type, Q3 2019/20 to Q4 2020/21, Billion shillings

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>REVENUE TYPE</b>						
<b>Total Revenue (1+2)</b>	<b>4,625.69</b>	<b>3,577.29</b>	<b>4,692.10</b>	<b>6,020.98</b>	<b>4,895.62</b>	<b>5,475.24</b>
<b>Gross revenue</b>	<b>4,707.40</b>	<b>3,700.38</b>	<b>4,792.31</b>	<b>6,107.21</b>	<b>4,970.42</b>	<b>5,600.88</b>
<b>1. Central Government Taxes</b>	<b>4,103.56</b>	<b>3,350.66</b>	<b>3,940.22</b>	<b>5,198.67</b>	<b>4,288.76</b>	<b>5,074.11</b>
<b>(a) Taxes on Income, Profits ,and Capital Gains</b>	<b>1,092.29</b>	<b>1,378.81</b>	<b>1,005.84</b>	<b>1,965.93</b>	<b>1,146.38</b>	<b>1,800.19</b>
PAYE (Payable by individuals)	793.64	809.65	647.21	774.65	779.74	907.54
Corporations and Other Enterprises	61.92	371.46	98.60	784.10	97.51	594.01
Unallocable	236.72	197.71	260.03	407.17	269.12	298.65
Oil Revenue	-	-	-	-	-	-
<b>(b) Taxes on property</b>	<b>37.70</b>	<b>44.66</b>	<b>42.80</b>	<b>70.35</b>	<b>38.58</b>	<b>60.36</b>
Immovable property	37.70	44.66	42.80	70.35	38.58	60.36
<b>(c) Taxes on goods and services</b>	<b>2,304.28</b>	<b>1,574.08</b>	<b>2,171.75</b>	<b>2,427.18</b>	<b>2,421.17</b>	<b>2,537.12</b>
<b>(i) VAT</b>	<b>1,364.33</b>	<b>872.71</b>	<b>1,281.31</b>	<b>1,389.42</b>	<b>1,360.74</b>	<b>1,407.05</b>
Imported goods	688.64	462.76	664.94	748.75	709.70	709.08
Local goods	175.10	120.25	158.32	139.73	169.42	177.27
Local services	582.31	412.78	558.26	587.17	556.41	646.34
Tax refunds	(81.72)	(123.09)	(100.21)	(86.23)	(74.80)	(125.64)
<b>(ii) Excise Taxes</b>	<b>939.94</b>	<b>701.37</b>	<b>890.45</b>	<b>1,037.76</b>	<b>1,060.43</b>	<b>1,130.07</b>
Petroleum	536.26	394.86	507.13	606.51	640.50	699.24
Other imports	49.85	32.93	42.81	55.98	44.06	42.50
Local goods	353.83	273.58	340.51	375.27	375.86	388.33
<b>(d) Taxes on permission to use goods or perform activities</b>	<b>37.28</b>	<b>14.75</b>	<b>43.65</b>	<b>40.29</b>	<b>38.73</b>	<b>42.31</b>
Motor vehicle taxes	26.08	11.10	30.61	29.93	27.64	28.27
Other	11.20	3.65	13.04	10.36	11.09	14.04
<b>(e) Other taxes on International trade</b>	<b>444.76</b>	<b>255.16</b>	<b>474.71</b>	<b>535.57</b>	<b>466.91</b>	<b>462.63</b>
Custom duties (other imports)	443.63	254.28	473.87	534.50	466.31	462.14
Taxes on exports	1.13	0.88	0.84	1.07	0.60	0.49
<b>(f) Other Taxes</b>	<b>187.26</b>	<b>83.20</b>	<b>201.46</b>	<b>159.34</b>	<b>177.00</b>	<b>171.49</b>
Government	-	-	-	-	-	-
Other	187.26	83.20	201.46	159.34	177.00	171.49
<b>2. Central Government Non-Tax revenue</b>	<b>522.12</b>	<b>226.63</b>	<b>751.88</b>	<b>822.31</b>	<b>606.86</b>	<b>401.13</b>
<b>(a) Grants</b>	<b>319.15</b>	<b>181.78</b>	<b>621.81</b>	<b>618.81</b>	<b>391.81</b>	<b>188.52</b>
<b>(b) Other Revenue</b>	<b>202.97</b>	<b>44.85</b>	<b>130.08</b>	<b>203.50</b>	<b>215.05</b>	<b>212.61</b>
<b>(i) Property Income</b>	<b>2.97</b>	<b>3.93</b>	<b>3.79</b>	<b>2.04</b>	<b>3.87</b>	<b>3.17</b>
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent	2.97	3.93	3.79	2.04	3.87	3.17
<b>(ii) Sale of goods and services</b>	<b>184.69</b>	<b>40.80</b>	<b>3.79</b>	<b>2.04</b>	<b>3.87</b>	<b>3.17</b>
Administrative fees	65.29	14.07	118.56	162.21	200.74	195.48
Sales by nonmarket establishments	119.40	26.73	58.09	64.18	69.73	69.14
<b>(iii) Fines and Penalties</b>	<b>2.42</b>	<b>0.56</b>	<b>60.46</b>	<b>98.03</b>	<b>131.01</b>	<b>126.34</b>
Voluntary transfers other than grants	-	-	4.84	36.95	8.15	11.65
<b>(iv) Miscellaneous and unidentified revenue</b>	<b>12.89</b>	<b>(0.43)</b>	<b>4.84</b>	<b>36.95</b>	<b>8.15</b>	<b>11.65</b>

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central government revenue by type and percentage share, Q3 2019/20 to Q4 2020/21

REVENUE TYPE	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Total Revenue (1+2)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>1. Central Government Taxes</b>	<b>88.7</b>	<b>93.7</b>	<b>84.0</b>	<b>86.3</b>	<b>87.6</b>	<b>92.7</b>
<b>(a) Taxes on Income, Profits ,and Capital Gains</b>	<b>23.6</b>	<b>38.5</b>	<b>21.4</b>	<b>32.7</b>	<b>23.4</b>	<b>32.9</b>
<b>PAYE (Payable by individuals)</b>	<b>17.2</b>	<b>22.6</b>	<b>13.8</b>	<b>12.9</b>	<b>15.9</b>	<b>16.6</b>
Corporations and Other Enterprises	1.3	10.4	2.1	13.0	2.0	10.8
Unallocable	5.1	5.5	5.5	6.8	5.5	5.5
Oil Revenue	0.0	0.0	0.0	0.0	0.0	0.0
<b>(b) Taxes on property</b>	<b>0.8</b>	<b>1.2</b>	<b>0.9</b>	<b>1.2</b>	<b>0.8</b>	<b>1.1</b>
Immovable property	0.8	1.2	0.9	1.2	0.8	1.1
<b>(c) Taxes on goods and services</b>	<b>49.8</b>	<b>44.0</b>	<b>46.3</b>	<b>40.3</b>	<b>49.5</b>	<b>46.3</b>
(i) VAT	29.5	24.4	27.3	23.1	27.8	25.7
Imported goods	14.9	12.9	14.2	12.4	14.5	13.0
Local goods	3.8	3.4	3.4	2.3	3.5	3.2
Local services	12.6	11.5	11.9	9.8	11.4	11.8
(ii) Excise Taxes	20.3	19.6	19.0	17.2	21.7	20.6
Petroleum	11.6	11.0	10.8	10.1	13.1	12.8
Other imports	1.1	0.9	0.9	0.9	0.9	0.8
Local goods	7.6	7.6	7.3	6.2	7.7	7.1
<b>(d) Taxes on permission to use goods or perform activities</b>	<b>0.8</b>	<b>0.4</b>	<b>0.9</b>	<b>0.7</b>	<b>0.8</b>	<b>0.8</b>
Motor vehicle taxes	0.6	0.3	0.7	0.5	0.6	0.5
Other	0.2	0.1	0.3	0.2	0.2	0.3
<b>(e) Other taxes on International trade</b>	<b>9.6</b>	<b>7.1</b>	<b>10.1</b>	<b>8.9</b>	<b>9.5</b>	<b>8.4</b>
Custom duties (other imports)	9.6	7.1	10.1	8.9	9.5	8.4
Taxes on exports	0.0	0.0	0.0	0.0	0.0	0.0
<b>(f) Other Taxes</b>	<b>4.0</b>	<b>2.3</b>	<b>4.3</b>	<b>2.6</b>	<b>3.6</b>	<b>3.1</b>
Government	0.0	0.0	0.0	0.0	0.0	0.0
<b>Other</b>	<b>4.0</b>	<b>2.3</b>	<b>4.3</b>	<b>2.6</b>	<b>3.6</b>	<b>3.1</b>
<b>2. Central Government Non-Tax revenue</b>	<b>11.3</b>	<b>6.3</b>	<b>16.0</b>	<b>13.7</b>	<b>12.4</b>	<b>7.3</b>
<b>(a) Grants</b>	<b>6.9</b>	<b>5.1</b>	<b>13.3</b>	<b>10.3</b>	<b>8.0</b>	<b>3.4</b>
<b>(b) Other Revenue</b>	<b>4.4</b>	<b>1.3</b>	<b>2.8</b>	<b>3.4</b>	<b>4.4</b>	<b>3.9</b>
<b>(i) Property Income</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>
Interest	0.0	0.0	0.0	0.0	0.0	0.0
Dividends	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.1	0.1	0.1	0.0	0.1	0.1
(ii) Sale of goods and services	4.0	1.1	0.1	0.0	0.1	0.1
Administrative fees	1.4	0.4	2.5	2.7	4.1	3.6
Sales by nonmarket establishments	2.6	0.7	1.2	1.1	1.4	1.3
(iii) Fines and Penalties	0.1	0.0	1.3	1.6	2.7	2.3
Voluntary transfers other than grants	0.0	0.0	0.1	0.6	0.2	0.2
<b>(iv) Miscellaneous and unidentified revenue</b>	<b>0.3</b>	<b>0.0</b>	<b>0.1</b>	<b>0.6</b>	<b>0.2</b>	<b>0.2</b>

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q3 2019/20 to Q4 2020/21, Billion shillings

Expense	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Compensation of employees</b>	<b>900</b>	<b>970</b>	<b>1,824</b>	<b>1,934</b>	<b>2,061</b>	<b>2,068</b>
Wages and salaries	860	937	1,747	1,856	1,994	1,962
In cash	860	937	1,747	1,856	1,994	1,962
In kind	-	-	-	-	-	-
Social contributions	<b>40</b>	<b>33</b>	<b>77</b>	<b>77</b>	<b>67</b>	<b>106</b>
Actual contributions	37	31	75	76	65	104
Imputed contributions	3	2	2	1	2	2
<b>Use of goods and services</b>	<b>856</b>	<b>1,542</b>	<b>1,732</b>	<b>2,532</b>	<b>1,868</b>	<b>2,407</b>
Other purchases of goods and services	856	1,542	1,732	2,532	1,868	2,407
<b>Interest</b>	<b>610</b>	<b>704</b>	<b>2,488</b>	<b>1,242</b>	<b>2,641</b>	<b>1,741</b>
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
<b>Subsidies</b>	-	-	-	-	-	-
<b>Grants</b>	<b>442</b>	<b>344</b>	<b>2,230</b>	<b>925</b>	<b>918</b>	<b>1,906</b>
To foreign governments	-	-	-	-	-	-
<b>To international organizations</b>	<b>32</b>	<b>41</b>	<b>26</b>	<b>30</b>	<b>21</b>	<b>22</b>
Current	4	7	26	30	21	22
Capital	28	34	-	-	-	0
<b>To other general government units</b>	<b>410</b>	<b>303</b>	<b>2,204</b>	<b>895</b>	<b>896</b>	<b>1,883</b>
Current	299	184	1,753	611	644	1,615
Capital	111	119	451	284	252	269
<b>To Non-government organizations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current	0	0	0	0	0	0
Capital	-	-	-	-	-	-
<b>Social benefits</b>	<b>94</b>	<b>139</b>	<b>193</b>	<b>203</b>	<b>193</b>	<b>316</b>
<b>Other expense</b>	<b>134</b>	<b>176</b>	<b>115</b>	<b>150</b>	<b>155</b>	<b>184</b>
Property Expenses other than Interest	-	-	-	-	-	-
Rent	1	0	-	0	0	0
<b>Miscellaneous other expense</b>	<b>133</b>	<b>176</b>	<b>115</b>	<b>150</b>	<b>155</b>	<b>184</b>
Current	133	176	115	150	155	184
Capital	-	-	-	-	-	-
<b>Total</b>	<b>3,035</b>	<b>3,875</b>	<b>8,582</b>	<b>6,986</b>	<b>7,836</b>	<b>8,621</b>
<b>Transfers to Local government</b>	<b>920.2</b>	<b>835.0</b>	<b>927.0</b>	<b>1031.7</b>	<b>982.2</b>	<b>940.7</b>
<b>Total expense including transfers to Local government</b>	<b>3,956</b>	<b>4,710</b>	<b>9,509</b>	<b>8,018</b>	<b>8,818</b>	<b>9,562</b>

Source: Uganda Bureau of Statistics

**Table 1 b (i) Economic Classification of Government Expense, (GOU), Q3 2019/20 to Q4 2020/21, Billion shillings (cont'd)**

MEMORANDUM ITEMS			2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
Interest paid	964.6	405.3	1,604.7	571.3	1,240.5	371.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	62.6	79.1	294.8	224.8	48.1	134.8
Domestic arrears (Budgeting)	8.1	0.4	-	-	-	-
Electricity Arrears	-	0.2	21.0	39.0	0.6	0.1
External Debt repayment	171.4	185.5	244.5	172.3	535.3	178.8
Expenditure Accounts	0.0	-	-	-	-	-
FA	0.0	-	-	-	-	-
Financial Assets-Other Grants	0.0	0.1	-	-	-	-
Pension Arrears	0.4	4.5	3.0	0.2	0.1	17.7
Salary Arrears	0.3	0.0	0.0	0.0	-	0.0
Tax refunds	2.0	4.5	2.2	3.2	2.0	8.7
Telephone Arrears	0.0	0.2	0.0	0.0	-	0.0
Treasury Bonds Redemption (Budgeting)	734.0	100.0	599.6	137.6	719.8	0.0
Treasury Bills Redemption (Budgeting)	1,440.6	11.0	2,270.9	1,234.4	1,642.2	156.3
Utility Arrears	0.1	0.1	1.3	0.2	0.1	0.0
Water Arrears	-	0.2	11.2	10.4	0.0	0.2
Project Accounts	0.0002	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)			6.0	36.7	21.6	26.1
LG Conditional grants			-	-	-	-
<b>Net acquisition of nonfinancial assets</b>	<b>1,950.7</b>	<b>1,488.7</b>	<b>1,372.9</b>	<b>2,172.9</b>	<b>2,057.9</b>	<b>2,400.9</b>
<b>Memorandum Total</b>	<b>5,334.9</b>	<b>2,279.8</b>	<b>6,432.4</b>	<b>4,603.0</b>	<b>6,268.2</b>	<b>3,294.9</b>
<b>TOTAL CASH OUTFLOW</b>	<b>8,680.7</b>	<b>6,286.5</b>	<b>13,453.6</b>	<b>11,379.0</b>	<b>12,445.6</b>	<b>11,116.4</b>
<b>TOTAL EXPENDITURE</b>	<b>5,906.3</b>	<b>6,199.0</b>	<b>10,881.8</b>	<b>10,190.6</b>	<b>10,876.2</b>	<b>11,963.0</b>

Source: Uganda Bureau of Statistics

**Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q3 2019/20 to Q4 2020/21, Percentages**

Expense	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Compensation of employees</b>	<b>22.7</b>	<b>20.6</b>	<b>19.2</b>	<b>24.1</b>	<b>23.4</b>	<b>21.6</b>
Wages and salaries	21.7	19.9	18.4	23.2	22.6	20.5
In cash	21.7	19.9	18.4	23.2	22.6	20.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.0	0.7	0.8	1.0	0.8	1.1
Actual contributions	0.9	0.7	0.8	0.9	0.7	1.1
Imputed contributions	0.1	0.1	0.0	0.0	0.0	0.0
<b>Use of goods and services</b>	<b>21.6</b>	<b>32.7</b>	<b>18.2</b>	<b>31.6</b>	<b>21.2</b>	<b>25.2</b>
Other purchases of goods and services	21.6	32.7	18.2	31.6	21.2	25.2
<b>Interest</b>	<b>15.4</b>	<b>14.9</b>	<b>26.2</b>	<b>15.5</b>	<b>29.9</b>	<b>18.2</b>
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants</b>	<b>11.2</b>	<b>7.3</b>	<b>23.5</b>	<b>11.5</b>	<b>10.4</b>	<b>19.9</b>
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	<b>0.8</b>	<b>0.9</b>	<b>0.3</b>	<b>0.4</b>	<b>0.2</b>	<b>0.2</b>
Current	0.1	0.1	0.3	0.4	0.2	0.2
Capital	0.7	0.7	0.0	0.0	0.0	0.0
<b>To other general government units</b>	<b>10.4</b>	<b>6.4</b>	<b>23.2</b>	<b>11.2</b>	<b>10.2</b>	<b>19.7</b>
Current	7.6	3.9	18.4	7.6	7.3	16.9
Capital	2.8	2.5	4.7	3.5	2.9	2.8
<b>To Non-government organizations</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social benefits</b>	<b>2.4</b>	<b>2.9</b>	<b>2.0</b>	<b>2.5</b>	<b>2.2</b>	<b>3.3</b>
<b>Other expense</b>	<b>3.4</b>	<b>3.7</b>	<b>1.2</b>	<b>1.9</b>	<b>1.8</b>	<b>1.9</b>
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
<b>Miscellaneous other expense</b>	<b>3.4</b>	<b>3.7</b>	<b>1.2</b>	<b>1.9</b>	<b>1.8</b>	<b>1.9</b>
Current	3.4	3.7	1.2	1.9	1.8	1.9
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>76.7</b>	<b>82.3</b>	<b>90.3</b>	<b>87.1</b>	<b>88.9</b>	<b>90.2</b>
<b>Transfers to Local government</b>	<b>23.3</b>	<b>17.7</b>	<b>9.7</b>	<b>12.9</b>	<b>11.1</b>	<b>9.8</b>
<b>Total expense including transfers to Local government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics

**Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for Q3 2019/20 to Q4 2020/21, Billion shillings**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Net acquisition of nonfinancial assets</b>	<b>1,950.7</b>	<b>1,488.7</b>	<b>1,372.9</b>	<b>2,172.9</b>	<b>2,057.9</b>	<b>2,400.9</b>
<b>Buildings and structures</b>	<b>411.5</b>	<b>535.0</b>	<b>562.5</b>	<b>485.5</b>	<b>544.2</b>	<b>817.0</b>
Dwellings	10.3	22.1	13.4	16.7	12.6	30.1
Nonresidential buildings	73.2	141.7	53.9	73.7	99.2	188.7
Other structures	328.0	371.2	495.3	395.0	432.4	598.2
<b>Machinery and equipment</b>	<b>1,420.8</b>	<b>922.0</b>	<b>673.0</b>	<b>1,527.5</b>	<b>1,384.2</b>	<b>1,410.5</b>
Transport equipment	29.2	24.4	4.7	304.0	285.0	128.7
Other machinery and equipment	1,391.5	897.6	668.3	1,223.5	1,099.2	1,281.7
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
<b>Other fixed assets</b>	<b>0.7</b>	<b>8.1</b>	<b>3.0</b>	<b>0.2</b>	<b>5.8</b>	<b>5.5</b>
<b>Inventories</b>	<b>1.0</b>	<b>1.8</b>	<b>0.2</b>	<b>0.3</b>	<b>1.1</b>	<b>0.8</b>
Strategic stocks	-	0.1	-	0.0	-	0.0
Other inventories	1.0	1.7	0.2	0.3	1.1	0.8
<b>Net acquisition of non-produced assets</b>	<b>116.8</b>	<b>21.9</b>	<b>134.2</b>	<b>159.4</b>	<b>122.5</b>	<b>167.1</b>
Land	116.8	21.9	134.2	159.4	122.5	167.1
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

**Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q3 2019/20 to Q4 2020/21**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Net acquisition of nonfinancial assets</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Buildings and structures</b>	<b>21.1</b>	<b>35.9</b>	<b>41.0</b>	<b>22.3</b>	<b>26.4</b>	<b>34.0</b>
Dwellings	0.5	1.5	1.0	0.8	0.6	1.3
Nonresidential buildings	3.8	9.5	3.9	3.4	4.8	7.9
Other structures	16.8	24.9	36.1	18.2	21.0	24.9
<b>Machinery and equipment</b>	<b>72.8</b>	<b>61.9</b>	<b>49.0</b>	<b>70.3</b>	<b>67.3</b>	<b>58.7</b>
Transport equipment	1.5	1.6	0.3	14.0	13.8	5.4
Other machinery and equipment	71.3	60.3	48.7	56.3	53.4	53.4
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
<b>Other fixed assets</b>	<b>0.0</b>	<b>0.5</b>	<b>0.2</b>	<b>0.0</b>	<b>0.3</b>	<b>0.2</b>
<b>Inventories</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.0</b>
Strategic stocks	0.0	0.0	0.0	0.0	0.0	0.0
Other inventories	0.1	0.1	0.0	0.0	0.1	0.0
<b>Net acquisition of non-produced assets</b>	<b>6.0</b>	<b>1.5</b>	<b>9.8</b>	<b>7.3</b>	<b>6.0</b>	<b>7.0</b>
Land	6.0	1.5	9.8	7.3	6.0	7.0
Mineral and energy resources	0.0	0.0	0.0	0.0	0.0	0.0

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q3 2019/20 to Q4 2020/21, Billion shillings.

Expense	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Compensation of employees</b>	<b>872.8</b>	<b>945.7</b>	<b>912.1</b>	<b>966.8</b>	<b>1,030.5</b>	<b>1,033.8</b>
Wages and salaries	834.4	913.9	873.6	928.2	996.9	980.9
In cash	834.4	913.9	873.6	928.2	996.9	980.9
In kind	-	-	-	-	-	-
Social contributions	38.4	31.8	38.5	38.6	33.6	52.9
Actual contributions	35.9	29.5	37.5	37.9	32.7	51.9
Imputed contributions	2.5	2.3	1.0	0.7	1.0	1.0
<b>Use of goods and services</b>	<b>714.0</b>	<b>944.2</b>	<b>865.9</b>	<b>1,266.2</b>	<b>933.8</b>	<b>1,203.5</b>
Other purchases of goods and services	714.0	944.2	865.9	1,266.2	933.8	1,203.5
<b>Interest</b>	<b>609.8</b>	<b>703.6</b>	<b>1,243.9</b>	<b>620.9</b>	<b>1,320.5</b>	<b>870.3</b>
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
<b>Subsidies</b>	-	-	-	-	-	-
<b>Grants</b>	<b>371.7</b>	<b>263.6</b>	<b>1,115.2</b>	<b>462.7</b>	<b>458.9</b>	<b>953.0</b>
To foreign governments	-	-	-	-	-	-
<b>To international organizations</b>	<b>3.2</b>	<b>6.3</b>	<b>13.0</b>	<b>14.8</b>	<b>10.5</b>	<b>11.1</b>
Current	3.2	6.3	13.0	14.8	10.5	11.1
Capital	-	0.0	-	-	-	0.0
<b>To other general government units</b>	<b>368.3</b>	<b>257.0</b>	<b>1,102.0</b>	<b>447.7</b>	<b>448.2</b>	<b>941.7</b>
Current	257.2	146.0	876.6	305.7	322.2	807.3
Capital	111.0	111.0	225.4	141.9	126.0	134.3
<b>To Non-government organizations</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>
Current	0.2	0.2	0.2	0.2	0.2	0.2
Capital	-	-	-	-	-	-
<b>Social benefits</b>	<b>93.3</b>	<b>138.9</b>	<b>96.7</b>	<b>101.5</b>	<b>96.7</b>	<b>158.1</b>
<b>Other expense</b>	<b>104.3</b>	<b>106.6</b>	<b>57.3</b>	<b>74.9</b>	<b>77.6</b>	<b>92.1</b>
Property Expenses other than Interest	-	-	-	-	-	-
Rent	1.4	0.0	-	0.0	0.0	0.1
<b>Miscellaneous other expense</b>	<b>102.9</b>	<b>106.6</b>	<b>57.3</b>	<b>74.9</b>	<b>77.6</b>	<b>92.0</b>
Current	102.9	106.6	57.3	74.9	77.6	92.0
Capital	-	-	-	-	-	-
<b>Total</b>	<b>2,765.9</b>	<b>3,102.5</b>	<b>4,291.0</b>	<b>3,493.0</b>	<b>3,918.1</b>	<b>4,310.7</b>
<b>Transfers to Local government</b>	<b>768.3</b>	<b>835.0</b>	<b>745.5</b>	<b>850.0</b>	<b>800.8</b>	<b>903.1</b>
<b>Grand Total</b>	<b>3,534.2</b>	<b>3,937.6</b>	<b>5,036.5</b>	<b>4,343.0</b>	<b>4,718.9</b>	<b>5,213.9</b>
<b>MEMORANDUM ITEMS</b>						
Interest paid	964.6	405.3	1,604.7	571.3	1,240.5	371.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	62.6	79.1	262.4	207.2	46.8	132.5
Electricity Arrears	-	0.2	21.0	39.0	0.6	0.1
External Debt repayment	171.4	185.5	244.5	172.3	535.3	178.8
Expenditure Accounts	0.0	-	-	-	-	-
FA	0.0	-	-	-	-	-
Pension Arrears	0.4	4.5	3.0	0.2	0.1	17.7
Salary Arrears	0.3	0.0	0.0	0.0	-	0.0
Tax refunds	0.0	-	-	0.1	0.1	0.2

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q3 2019/20 to Q4 2020/21, Billion shillings.(cont'd)

MEMORANDUM ITEMS (cont'd)	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
Telephone Arrears	0.0	0.2	0.0	0.0	-	0.0
Treasury Bonds Redemption (Budgeting)	734.0	100.0	599.6	137.6	719.8	0.0
Treasury Bills Redemption (Budgeting)	1,440.6	11.0	2,270.9	1,234.4	1,642.2	156.3
Utility Arrears	0.1	0.1	1.3	0.2	0.1	0.0
Water Arrears	-	0.2	11.2	10.4	0.0	0.2
Defense/Military Pensions arrears (Budgeting)		-	6.0	36.7	21.6	26.1
LG Conditional grants		-	-	-	-	-
<b>Memorandum Total</b>	<b>3,374.0</b>	<b>786.06</b>	<b>5,024.91</b>	<b>2,409.39</b>	<b>4,207.16</b>	<b>883.18</b>
<b>TOTAL RECURRENT CASH OUTFLOW</b>	<b>6,298.4</b>	<b>4,020.0</b>	<b>8,817.5</b>	<b>6,131.5</b>	<b>7,605.5</b>	<b>5,226.8</b>

Source: Uganda Bureau of Statistics

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q3 2019/20 to Q4 2020/21

Expense	2019/20		2020-21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Compensation of employees</b>	<b>24.7</b>	<b>24.0</b>	<b>18.1</b>	<b>22.3</b>	<b>21.8</b>	<b>19.8</b>
Wages and salaries	23.6	23.2	17.3	21.4	21.1	18.8
In cash	23.6	23.2	17.3	21.4	21.1	18.8
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.1	0.8	0.8	0.9	0.7	1.0
Actual contributions	1.0	0.7	0.7	0.9	0.7	1.0
Imputed contributions	0.1	0.1	0.0	0.0	0.0	0.0
<b>Use of goods and services</b>	<b>20.2</b>	<b>24.0</b>	<b>17.2</b>	<b>29.2</b>	<b>19.8</b>	<b>23.1</b>
Other purchases of goods and services	20.2	24.0	17.2	29.2	19.8	23.1
<b>Interest</b>	<b>17.3</b>	<b>17.9</b>	<b>24.7</b>	<b>14.3</b>	<b>28.0</b>	<b>16.7</b>
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants</b>	<b>10.5</b>	<b>6.7</b>	<b>22.1</b>	<b>10.7</b>	<b>9.7</b>	<b>18.3</b>
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>
Current	0.1	0.2	0.3	0.3	0.2	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>To other general government units</b>	<b>10.4</b>	<b>6.5</b>	<b>21.9</b>	<b>10.3</b>	<b>9.5</b>	<b>18.1</b>
Current	7.3	3.7	17.4	7.0	6.8	15.5
Capital	3.1	2.8	4.5	3.3	2.7	2.6
<b>To Non-government organizations</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social benefits</b>	<b>2.6</b>	<b>3.5</b>	<b>1.9</b>	<b>2.3</b>	<b>2.1</b>	<b>3.0</b>
<b>Other expense</b>	<b>3.0</b>	<b>2.7</b>	<b>1.1</b>	<b>1.7</b>	<b>1.6</b>	<b>1.8</b>
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
<b>Miscellaneous other expense</b>	<b>2.9</b>	<b>2.7</b>	<b>1.1</b>	<b>1.7</b>	<b>1.6</b>	<b>1.8</b>
Current	2.9	2.7	1.1	1.7	1.6	1.8
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>78.3</b>	<b>78.8</b>	<b>85.2</b>	<b>80.4</b>	<b>83.0</b>	<b>82.7</b>
<b>Transfers to Local government</b>	<b>21.7</b>	<b>21.2</b>	<b>14.8</b>	<b>19.6</b>	<b>17.0</b>	<b>17.3</b>
<b>Grand Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Uganda Bureau of Statistics

Table 1 e (i) Economic Classification of Development Expense Q3 2019/20 to Q4 2020/21, Billion shillings.

Expense	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Compensation of employees</b>	26.7	24.2	912.1	966.8	1030.5	1033.8
Wages and salaries	25.3	22.9	873.6	928.2	996.9	980.9
In cash	25.3	22.9	873.6	928.2	996.9	980.9
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.4	1.2	38.5	38.6	33.6	52.9
Actual contributions	1.3	1.1	37.5	37.9	32.7	51.9
Imputed contributions	0.1	0.1	1.0	0.7	1.0	1.0
<b>Use of goods and services</b>	141.8	598.3	865.9	1266.2	933.8	1203.5
Other purchases of goods and services	141.8	598.3	865.9	1266.2	933.8	1203.5
<b>Interest</b>	0.0	0.0	1243.9	620.9	1320.5	870.3
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subsidies</b>	0.0	0.0	0.0	0.0	0.0	0.0
<b>Grants</b>	70.6	80.5	1115.2	462.7	458.9	953.0
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	28.4	34.8	13.0	14.8	10.5	11.1
Current	0.3	0.6	13.0	14.8	10.5	11.1
Capital	28.1	34.2	0.0	0.0	0.0	0.0
<b>To other general government units</b>	42.2	45.7	1102.0	447.7	448.2	941.7
Current	42.1	38.0	876.6	305.7	322.2	807.3
Capital	0.1	7.7	225.4	141.9	126.0	134.3
To Non-government organizations	0.0	0.0	0.2	0.2	0.2	0.2
Current	0.0	0.0	0.2	0.2	0.2	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social benefits</b>	0.6	0.0	96.7	101.5	96.7	158.1
<b>Other expense</b>	29.8	69.7	57.3	74.9	77.6	92.1
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.1
<b>Miscellaneous other expense</b>	29.8	69.7	57.3	74.9	77.6	92.0
Current	29.8	69.7	57.3	74.9	77.6	92.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	269.5	772.7	4,291.0	3,493.0	3,918.1	4,310.7
<b>Transfers to Local Government</b>	151.9	-	181.5	181.7	181.4	37.5
<b>Grand Total</b>	421.3	772.7	4,472.5	3,674.7	4,099.5	4,348.3
<b>MEMORANDUM ITEMS</b>						
Financial Assets-Other Grants	0.0	0.1	-	-	-	-
Tax refunds	2.0	4.5	2.2	3.1	1.9	8.5
Domestic arrears (Budgeting)	8.1	0.4	-	-	-	-
Domestic Arrears	-	-	32.4	17.7	1.3	2.3
Electricity Arrears	-	-	-	-	-	-
Project Accounts	0.0	-	-	-	-	-
Net acquisition of nonfinancial assets	1,950.7	1,488.7	1,372.9	2,172.9	2,057.9	2,400.9
<b>Memorandum Total</b>	1,960.9	1,493.7	1,407.5	2,193.6	2,061.1	2,411.7
<b>TOTAL CASH OUTFLOW</b>	2,230.4	2,266.4	5,698.5	5,686.7	5,979.2	6,722.5

Source: Uganda Bureau of Statistics

**Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q3 2019/20 to Q4 2020/21**

Expense	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Compensation of employees</b>	<b>9.9</b>	<b>3.1</b>	<b>21.3</b>	<b>27.7</b>	<b>26.3</b>	<b>24.0</b>
Wages and salaries	9.4	3.0	20.4	26.6	25.4	22.8
In cash	9.4	3.0	20.4	26.6	25.4	22.8
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.5	0.2	0.9	1.1	0.9	1.2
Actual contributions	0.5	0.1	0.9	1.1	0.8	1.2
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
<b>Use of goods and services</b>	<b>52.6</b>	<b>77.4</b>	<b>20.2</b>	<b>36.2</b>	<b>23.8</b>	<b>27.9</b>
Other purchases of goods and services	52.6	77.4	20.2	36.2	23.8	27.9
<b>Interest</b>	<b>0.0</b>	<b>0.0</b>	<b>29.0</b>	<b>17.8</b>	<b>33.7</b>	<b>20.2</b>
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants</b>	<b>26.2</b>	<b>10.4</b>	<b>26.0</b>	<b>13.2</b>	<b>11.7</b>	<b>22.1</b>
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	<b>10.5</b>	<b>4.5</b>	<b>0.3</b>	<b>0.4</b>	<b>0.3</b>	<b>0.3</b>
Current	0.1	0.1	0.3	0.4	0.3	0.3
Capital	10.4	4.4	0.0	0.0	0.0	0.0
<b>To other general government units</b>	<b>15.7</b>	<b>5.9</b>	<b>25.7</b>	<b>12.8</b>	<b>11.4</b>	<b>21.8</b>
Current	15.6	4.9	20.4	8.8	8.2	18.7
Capital	0.0	1.0	5.3	4.1	3.2	3.1
To Non-government organizations	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social benefits</b>	<b>0.2</b>	<b>0.0</b>	<b>2.3</b>	<b>2.9</b>	<b>2.5</b>	<b>3.7</b>
<b>Other expense</b>	<b>11.0</b>	<b>9.0</b>	<b>1.3</b>	<b>2.1</b>	<b>2.0</b>	<b>2.1</b>
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
<b>Miscellaneous other expense</b>	<b>11.0</b>	<b>9.0</b>	<b>1.3</b>	<b>2.1</b>	<b>2.0</b>	<b>2.1</b>
Current	11.0	9.0	1.3	2.1	2.0	2.1
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics

**Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q3 2019/20 to Q4 2020/21, Billion shillings**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>1,424</b>	<b>1,523</b>	<b>2,739</b>	<b>1,822</b>	<b>2,341</b>	<b>2,466</b>
Executive; Legislative; and other General Services	464	560	488	840	658	679
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	269	206	948	293	300	849
External Affairs	50	53	59	68	63	67
Public Debt Transactions	641	704	1,244	621	1,320	870
<b>Defense</b>	<b>1,626</b>	<b>1,046</b>	<b>1,019</b>	<b>1,496</b>	<b>1,352</b>	<b>1,349</b>
Defense Affairs and Services	1,626	1,046	1,019	1,496	1,352	1,349
<b>Public order and safety</b>	<b>388</b>	<b>490</b>	<b>339</b>	<b>474</b>	<b>469</b>	<b>592</b>
Law Courts and Legal Services	116	128	79	109	116	132
Prisons, Police and Corrective Services	260	346	249	348	338	434
Other Public Order and Safety	12	16	11	17	15	25
<b>Economic Affairs</b>	<b>892</b>	<b>959</b>	<b>1,092</b>	<b>1,309</b>	<b>1,235</b>	<b>1,643</b>
Fuel and Energy Affairs And Services	86	46	108	135	70	151
Mining and Mineral Resources Other Than Fuels	3	6	2	6	5	15
Construction	2	2	4	5	3	7
Manufacturing	4	13	109	7	4	28
Agriculture , Forestry, Fishing and Hunting	94	188	84	133	114	359
Transport (include road, railway, air transport, other transport etc)	598	561	679	870	893	877
Communication	16	40	7	17	13	32
Tourism And Area Promotion	19	12	7	9	14	24
Labour Affairs	5	4	7	9	17	16
Other Economic Affairs NEC	66	88	85	117	100	134
<b>Environment Protection</b>	<b>14</b>	<b>19</b>	<b>23</b>	<b>19</b>	<b>31</b>	<b>34</b>
Protection of the environment	14	19	23	19	31	34
<b>Housing and Community amenities</b>	<b>47</b>	<b>65</b>	<b>115</b>	<b>147</b>	<b>92</b>	<b>126</b>
Housing development	0	1	0	0	0	0
Community Development	9	7	13	22	11	32
Water Supply	30	47	95	115	75	78
Housing & Community Amenities n.e.c.	8	9	6	10	6	16
<b>Health</b>	<b>247</b>	<b>806</b>	<b>235</b>	<b>306</b>	<b>240</b>	<b>417</b>
Medical products and Appliances	92	518	105	139	93	122
Out Patients	1	1	1	1	2	2
Hospital Services	112	148	70	80	75	117
Public Health Services	31	46	17	28	19	37
Research and Development	0	0	2	2	2	4
Health n.e.c.	10	92	39	54	50	136
<b>Recreation, Culture, and region</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>1</b>	<b>2</b>
Recreational and Sporting Services	-	-	-	-	-	-
Culture	1	2	2	4	1	2
Broadcasting and Publishing Services	0	0	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
<b>Education</b>	<b>309</b>	<b>326</b>	<b>250</b>	<b>309</b>	<b>354</b>	<b>491</b>
Preprimary and Primary Education	8	9	2	13	8	6
Secondary Education	2	5	2	5	5	26

Source: Uganda Bureau of Statistics

**Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q3 2019/20 to Q4 2020/21, Billion shillings (cont'd)**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
Business, Technical, and Vocation Education	33	23	19	33	35	39
University Education	221	235	168	207	220	337
Education not definable by level	1	1	0	0	1	1
Education NEC	44	53	58	51	86	81
<b>Social Protection</b>	<b>37</b>	<b>129</b>	<b>37</b>	<b>36</b>	<b>46</b>	<b>52</b>
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	10	28	18	19	26	6
Family and Children	2	1	2	1	1	2
Social protection nec	25	100	16	16	18	44
<b>Grand Total</b>	<b>4,986</b>	<b>5,364</b>	<b>5,850</b>	<b>5,922</b>	<b>6,161</b>	<b>7,172</b>
Transfers to Local government	<b>920.2</b>	<b>835.0</b>	<b>927.0</b>	<b>1031.7</b>	<b>982.2</b>	<b>940.7</b>
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>5,906</b>	<b>6,199</b>	<b>6,777</b>	<b>6,953</b>	<b>7,143</b>	<b>8,112</b>

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q3 2019/20 to Q4 2020/21

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>24.1</b>	<b>24.6</b>	<b>40.4</b>	<b>26.2</b>	<b>32.8</b>	<b>30.4</b>
Executive; Legislative; and other General Services	7.9	9.0	7.2	12.1	9.2	8.4
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	4.5	3.3	14.0	4.2	4.2	10.5
External Affairs	0.9	0.9	0.9	1.0	0.9	0.8
Public Debt Transactions	10.9	11.4	18.4	8.9	18.5	10.7
<b>Defense</b>	<b>27.5</b>	<b>16.9</b>	<b>15.0</b>	<b>21.5</b>	<b>18.9</b>	<b>16.6</b>
Defense Affairs and Services	27.5	16.9	15.0	21.5	18.9	16.6
<b>Public order and safety</b>	<b>6.6</b>	<b>7.9</b>	<b>5.0</b>	<b>6.8</b>	<b>6.6</b>	<b>7.3</b>
Law Courts and Legal Services	2.0	2.1	1.2	1.6	1.6	1.6
Prisons, Police and Corrective Services	4.4	5.6	3.7	5.0	4.7	5.4
Other Public Order and Safety	0.2	0.3	0.2	0.2	0.2	0.3
<b>Economic Affairs</b>	<b>15.1</b>	<b>15.5</b>	<b>16.1</b>	<b>18.8</b>	<b>17.3</b>	<b>20.3</b>
Fuel and Energy Affairs And Services	1.5	0.7	1.6	1.9	1.0	1.9
Mining and Mineral Resources Other Than Fuels	0.1	0.1	0.0	0.1	0.1	0.2
Construction	0.0	0.0	0.1	0.1	0.0	0.1
Manufacturing	0.1	0.2	1.6	0.1	0.1	0.3
Agriculture , Forestry, Fishing and Hunting	1.6	3.0	1.2	1.9	1.6	4.4
Transport (include road, railway, air transport, other transport etc)	10.1	9.1	10.0	12.5	12.5	10.8
Communication	0.3	0.6	0.1	0.2	0.2	0.4
Tourism And Area Promotion	0.3	0.2	0.1	0.1	0.2	0.3
Labour Affairs	0.1	0.1	0.1	0.1	0.2	0.2
Other Economic Affairs NEC	1.1	1.4	1.3	1.7	1.4	1.6
<b>Environment Protection</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>
Protection of the environment	0.2	0.3	0.3	0.3	0.4	0.4
<b>Housing and Community amenities</b>	<b>0.8</b>	<b>1.0</b>	<b>1.7</b>	<b>2.1</b>	<b>1.3</b>	<b>1.6</b>
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.1	0.2	0.3	0.1	0.4
Water Supply	0.5	0.8	1.4	1.7	1.0	1.0
Housing & Community amenities n.e.c.	0.1	0.2	0.1	0.1	0.1	0.2
<b>Health</b>	<b>4.2</b>	<b>13.0</b>	<b>3.5</b>	<b>4.4</b>	<b>3.4</b>	<b>5.1</b>
Medical products and Appliances	1.6	8.4	1.6	2.0	1.3	1.5
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.9	2.4	1.0	1.2	1.0	1.4
Public Health Services	0.5	0.7	0.3	0.4	0.3	0.5
Research and Development	0.0	0.0	0.0	0.0	0.0	0.1
Health n.e.c.	0.2	1.5	0.6	0.8	0.7	1.7
<b>Recreation, Culture, and region</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.1	0.0	0.0
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
<b>Education</b>	<b>5.2</b>	<b>5.3</b>	<b>3.7</b>	<b>4.4</b>	<b>5.0</b>	<b>6.0</b>
Preprimary and Primary Education	0.1	0.1	0.0	0.2	0.1	0.1
Secondary Education	0.0	0.1	0.0	0.1	0.1	0.3

Source: Uganda Bureau of Statistics

**Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q3 2019/20 to Q3 20120/21 (cont'd)**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
Business, Technical, and Vocation Education	0.6	0.4	0.3	0.5	0.5	0.5
University Education	3.7	3.8	2.5	3.0	3.1	4.2
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.7	0.9	0.9	0.7	1.2	1.0
<b>Social Protection</b>	<b>0.6</b>	<b>2.1</b>	<b>0.5</b>	<b>0.5</b>	<b>0.6</b>	<b>0.6</b>
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.2	0.5	0.3	0.3	0.4	0.1
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.4	1.6	0.2	0.2	0.3	0.5
<b>Sub- Total</b>	<b>84.4</b>	<b>86.5</b>	<b>86.3</b>	<b>85.2</b>	<b>86.3</b>	<b>88.4</b>
Transfers to Local government	15.6	13.5	13.7	14.8	13.7	11.6
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics

**Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q3 2019/20 to Q4 2020/21, (GOU), Billion shillings.**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>1,354.6</b>	<b>1,424.5</b>	<b>2,709.9</b>	<b>1,766.5</b>	<b>2,235.7</b>	<b>2,247.7</b>
Executive; Legislative; and other General Services	423.2	497.7	479.1	803.9	579.8	537.7
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	242.2	172.5	932.0	277.9	277.5	777.6
External Affairs	48.3	50.8	54.9	63.8	58.0	62.1
Public Debt Transactions	640.9	703.6	1,243.9	620.9	1,320.5	870.3
<b>Defense</b>	<b>327.3</b>	<b>380.2</b>	<b>365.2</b>	<b>367.7</b>	<b>372.4</b>	<b>385.4</b>
Defense Affairs and Services	327.3	380.2	365.2	367.7	372.4	385.4
<b>Public order and safety</b>	<b>294.1</b>	<b>360.8</b>	<b>292.0</b>	<b>384.0</b>	<b>371.1</b>	<b>410.4</b>
Law Courts and Legal Services	81.3	101.5	63.0	83.5	91.3	102.3
Prisons, Police and Corrective Services	201.0	244.9	218.3	285.2	266.2	286.4
Other Public Order and Safety	11.9	14.3	10.7	15.4	13.5	21.6
<b>Economic Affairs</b>	<b>293.5</b>	<b>311.5</b>	<b>421.2</b>	<b>349.7</b>	<b>326.4</b>	<b>440.5</b>
Fuel and Energy Affairs And Services	32.6	24.9	41.6	21.8	19.4	24.0
Mining and Mineral Resources Other Than Fuels	0.5	0.6	0.2	0.2	0.3	0.4
Construction	1.0	0.9	3.5	1.8	1.9	3.7
Manufacturing	0.5	0.4	107.7	5.7	2.4	22.3
Agriculture , Forestry, Fishing and Hunting	37.3	47.1	55.2	48.3	42.8	81.0
Transport (include road, railway, air transport, other transport etc)	138.4	135.4	141.9	166.1	145.5	153.6
Communication	13.2	27.0	5.7	15.6	9.4	24.9
Tourism And Area Promotion	18.9	10.8	5.8	6.7	12.4	18.7
Labour Affairs	2.2	2.4	6.7	9.1	17.2	15.5
Other Economic Affairs NEC	48.9	62.0	53.0	74.4	75.1	96.5
<b>Environment Protection</b>	<b>12.0</b>	<b>11.2</b>	<b>10.1</b>	<b>10.4</b>	<b>12.9</b>	<b>20.2</b>
Protection of the environment	12.0	11.2	10.1	10.4	12.9	20.2
<b>Housing and Community amenities</b>	<b>15.4</b>	<b>16.9</b>	<b>12.3</b>	<b>16.8</b>	<b>14.6</b>	<b>26.6</b>
Housing development	0.2	0.6	0.2	0.3	0.4	0.2
Community Development	6.1	6.4	4.8	5.1	6.3	9.9
Water Supply	1.3	1.2	0.8	1.8	2.1	1.6
Housing & Community Amenities n.e.c.	7.7	8.7	6.4	9.5	5.7	14.9
<b>Health</b>	<b>151.2</b>	<b>195.6</b>	<b>215.1</b>	<b>278.7</b>	<b>222.3</b>	<b>316.4</b>
Medical products and Appliances	63.3	65.4	104.4	138.0	90.4	114.0
Out Patients	0.6	1.4	1.2	1.3	1.7	1.5
Hospital Services	61.8	69.1	59.0	64.8	66.1	82.2
Public Health Services	16.8	38.3	16.9	21.0	18.9	32.1
Research and Development	0.2	0.2	1.6	1.7	1.4	2.7
Health n.e.c.	8.4	21.3	32.1	51.9	43.7	83.9
<b>Recreation, Culture, and region</b>	<b>1.4</b>	<b>1.8</b>	<b>1.7</b>	<b>4.3</b>	<b>1.4</b>	<b>1.8</b>
Recreational and Sporting Services	-	-	-	-	-	-
Culture	1.2	1.5	1.7	4.3	1.4	1.8
Broadcasting and Publishing Services	0.2	0.2	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
<b>Education</b>	<b>287.0</b>	<b>295.1</b>	<b>229.2</b>	<b>282.1</b>	<b>319.3</b>	<b>420.7</b>
Preprimary and Primary Education	1.8	7.7	1.3	4.8	6.9	4.5

Source: Uganda Bureau of Statistics

**Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q3 2019/20 to Q4 2020/21, (GOU), Billion shillings. (cont'd)**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
Secondary Education	1.5	2.5	0.9	4.4	2.8	16.4
Business, Technical, and Vocation Education	26.5	16.2	18.1	26.5	28.6	23.4
University Education	212.9	220.6	162.9	199.3	211.3	303.7
Education not definable by level	0.7	1.0	0.2	0.4	0.6	1.1
Education NEC	43.6	47.1	45.7	46.6	69.0	71.7
<b>Social Protection</b>	<b>29.5</b>	<b>105.0</b>	<b>34.2</b>	<b>32.9</b>	<b>42.1</b>	<b>41.1</b>
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	10.3	28.1	18.4	18.7	26.3	6.0
Family and Children	1.5	0.8	1.6	0.8	0.7	1.1
Social protection nec	17.7	76.0	14.2	13.4	15.0	34.0
<b>Total</b>	<b>2,765.9</b>	<b>3,102.5</b>	<b>4,291.0</b>	<b>3,493.0</b>	<b>3,918.1</b>	<b>4,310.7</b>
Transfers to Local government	<b>768.3</b>	<b>835.0</b>	<b>745.5</b>	<b>850.0</b>	<b>800.8</b>	<b>903.1</b>
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>3,534.2</b>	<b>3,937.6</b>	<b>5,036.5</b>	<b>4,343.0</b>	<b>4,718.9</b>	<b>5,213.9</b>

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q3 2019/20 to Q4 2020/21

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>38.3</b>	<b>36.2</b>	<b>53.8</b>	<b>40.7</b>	<b>47.4</b>	<b>43.1</b>
Executive; Legislative; and other General Services	12.0	12.6	9.5	18.5	12.3	10.3
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	6.9	4.4	18.5	6.4	5.9	14.9
External Affairs	1.4	1.3	1.1	1.5	1.2	1.2
Public Debt Transactions	18.1	17.9	24.7	14.3	28.0	16.7
<b>Defense</b>	<b>9.3</b>	<b>9.7</b>	<b>7.3</b>	<b>8.5</b>	<b>7.9</b>	<b>7.4</b>
Defense Affairs and Services	9.3	9.7	7.3	8.5	7.9	7.4
<b>Public order and safety</b>	<b>8.3</b>	<b>9.2</b>	<b>5.8</b>	<b>8.8</b>	<b>7.9</b>	<b>7.9</b>
Law Courts and Legal Services	2.3	2.6	1.3	1.9	1.9	2.0
Prisons, Police and Corrective Services	5.7	6.2	4.3	6.6	5.6	5.5
Other Public Order and Safety	0.3	0.4	0.2	0.4	0.3	0.4
<b>Economic Affairs</b>	<b>8.3</b>	<b>7.9</b>	<b>8.4</b>	<b>8.1</b>	<b>6.9</b>	<b>8.4</b>
Fuel and Energy Affairs And Services	0.9	0.6	0.8	0.5	0.4	0.5
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	0.0
Construction	0.0	0.0	0.1	0.0	0.0	0.1
Manufacturing	0.0	0.0	2.1	0.1	0.0	0.4
Agriculture , Forestry, Fishing and Hunting	1.1	1.2	1.1	1.1	0.9	1.6
Transport (include road, railway, air transport, other transport etc)	3.9	3.4	2.8	3.8	3.1	2.9
Communication	0.4	0.7	0.1	0.4	0.2	0.5
Tourism And Area Promotion	0.5	0.3	0.1	0.2	0.3	0.4
Labour Affairs	0.1	0.1	0.1	0.2	0.4	0.3
Other Economic Affairs NEC	1.4	1.6	1.1	1.7	1.6	1.9
<b>Environment Protection</b>	<b>0.3</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>
Protection of the environment	0.3	0.3	0.2	0.2	0.3	0.4
<b>Housing and Community amenities</b>	<b>0.4</b>	<b>0.4</b>	<b>0.2</b>	<b>0.4</b>	<b>0.3</b>	<b>0.5</b>
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.2	0.2	0.1	0.1	0.1	0.2
Water Supply	0.0	0.0	0.0	0.0	0.0	0.0
Housing & Community Amenities n.e.c.	0.2	0.2	0.1	0.2	0.1	0.3
<b>Health</b>	<b>4.3</b>	<b>5.0</b>	<b>4.3</b>	<b>6.4</b>	<b>4.7</b>	<b>6.1</b>
Medical products and Appliances	1.8	1.7	2.1	3.2	1.9	2.2
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.7	1.8	1.2	1.5	1.4	1.6
Public Health Services	0.5	1.0	0.3	0.5	0.4	0.6
Research and Development	0.0	0.0	0.0	0.0	0.0	0.1
Health n.e.c.	0.2	0.5	0.6	1.2	0.9	1.6
<b>Recreation, Culture, and region</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.1	0.0	0.0
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
<b>Education</b>	<b>8.1</b>	<b>7.5</b>	<b>4.6</b>	<b>6.5</b>	<b>6.8</b>	<b>8.1</b>
Preprimary and Primary Education	0.1	0.2	0.0	0.1	0.1	0.1

Source: Uganda Bureau of Statistics

**Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q3 2019/20 to Q4 2020/21 (cont'd)**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
Secondary Education	0.0	0.1	0.0	0.1	0.1	0.3
Business, Technical, and Vocation Education	0.8	0.4	0.4	0.6	0.6	0.4
University Education	6.0	5.6	3.2	4.6	4.5	5.8
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.2	1.2	0.9	1.1	1.5	1.4
<b>Social Protection</b>	<b>0.8</b>	<b>2.7</b>	<b>0.7</b>	<b>0.8</b>	<b>0.9</b>	<b>0.8</b>
Welfare Services	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Sickness, old and Disability	0.3	0.7	0.4	0.4	0.6	0.1
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.5	1.9	0.3	0.3	0.3	0.7
<b>Grand Total</b>	<b>78.3</b>	<b>78.8</b>	<b>85.2</b>	<b>80.4</b>	<b>83.0</b>	<b>82.7</b>
Transfers to Local government	21.7	21.2	14.8	19.6	17.0	17.3
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics

Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q3 2019/20 to Q4 2020/21, Billion shillings

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>69.7</b>	<b>98.1</b>	<b>29.4</b>	<b>55.3</b>	<b>105.0</b>	<b>217.9</b>
Executive; Legislative; and other General Services	41.2	62.1	8.5	35.8	78.0	141.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	26.5	33.5	16.4	14.9	22.3	71.9
External Affairs	2.0	2.5	4.5	4.6	4.7	5.0
Public Debt Transactions	-	-	-	-	-	-
<b>Defense</b>	<b>1,298.3</b>	<b>665.7</b>	<b>653.9</b>	<b>1,128.4</b>	<b>979.5</b>	<b>963.7</b>
Defense Affairs and Services	1,298.3	665.7	653.9	1,128.4	979.5	963.7
<b>Public order and safety</b>	<b>93.9</b>	<b>129.5</b>	<b>47.2</b>	<b>90.3</b>	<b>98.2</b>	<b>181.2</b>
Law Courts and Legal Services	34.6	26.6	16.1	25.8	25.0	30.1
Prisons, Police and Corrective Services	58.7	100.7	31.1	62.9	71.7	148.0
Other Public Order and Safety	0.6	2.2	0.0	1.6	1.6	3.0
<b>Economic Affairs</b>	<b>598.8</b>	<b>647.8</b>	<b>670.4</b>	<b>958.9</b>	<b>908.3</b>	<b>1,202.7</b>
Fuel and Energy Affairs And Services	53.7	21.5	66.6	112.8	50.7	127.2
Mining and Mineral Resources Other Than Fuels	2.8	5.2	2.2	5.5	4.9	15.1
Construction	0.7	0.8	0.7	3.6	1.6	3.5
Manufacturing	3.0	12.3	0.8	1.2	1.8	5.6
Agriculture , Forestry, Fishing and Hunting	56.6	140.5	28.6	84.6	71.5	278.1
Transport (include road, railway, air transport, other transport etc)	459.5	425.8	537.1	704.1	747.9	723.3
Communication	2.5	12.8	0.9	1.8	3.2	7.0
Tourism And Area Promotion	0.2	1.2	1.3	2.1	1.6	5.5
Labour Affairs	2.7	1.4	0.1	0.2	0.2	0.2
Other Economic Affairs NEC	17.1	26.2	32.3	42.9	25.0	37.2
<b>Environment Protection</b>	<b>2.4</b>	<b>7.4</b>	<b>12.8</b>	<b>8.4</b>	<b>18.0</b>	<b>13.5</b>
Protection of the environment	2.4	7.4	12.8	8.4	18.0	13.5
<b>Housing and Community amenities</b>	<b>31.8</b>	<b>47.7</b>	<b>102.6</b>	<b>130.3</b>	<b>77.1</b>	<b>99.9</b>
Housing development	-	-	-	-	-	-
Community Development	2.6	0.9	8.2	17.1	4.2	21.7
Water Supply	28.9	46.2	94.4	113.0	72.4	76.6
Housing & Community Amenities n.e.c.	0.3	0.7	0.0	0.3	0.4	1.6
<b>Health</b>	<b>95.6</b>	<b>609.9</b>	<b>19.5</b>	<b>27.0</b>	<b>17.9</b>	<b>101.0</b>
Medical products and Appliances	29.0	453.1	0.7	1.5	2.1	8.1
Out Patients	-	-	-	-	-	-
Hospital Services	50.3	78.8	10.9	15.3	8.5	34.4
Public Health Services	14.5	7.8	0.5	7.4	0.5	5.0
Research and Development	-	-	-	0.5	0.1	1.7
Health n.e.c.	1.8	70.3	7.3	2.4	6.8	51.9
<b>Recreation, Culture, and region</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
<b>Education</b>	<b>22.2</b>	<b>31.1</b>	<b>20.8</b>	<b>26.6</b>	<b>35.1</b>	<b>70.0</b>
Pre-primary and Primary Education	6.4	1.4	0.9	8.1	0.8	1.8
Secondary Education	0.1	2.1	1.0	0.4	1.8	9.3
Business, Technical, and Vocation Education	6.7	6.6	1.4	6.2	6.1	15.8
University Education	8.4	14.7	5.2	7.3	9.0	33.6
Education not definable by level	-	-	-	-	-	-
Education NEC	0.6	6.2	12.4	4.5	17.3	9.5

Source: Uganda Bureau of Statistics

**Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q3 2019/20 to Q4 2020/21, Billion shillings (cont'd)**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>Social Protection</b>	<b>7.5</b>	<b>24.2</b>	<b>2.8</b>	<b>3.5</b>	<b>3.8</b>	<b>11.1</b>
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	<b>0.6</b>	<b>0.6</b>	<b>0.8</b>	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>
Social protection nec	7.0	23.7	2.1	3.0	3.1	10.4
<b>Total</b>	<b>2,220.2</b>	<b>2,261.4</b>	<b>1,559.5</b>	<b>2,428.7</b>	<b>2,242.9</b>	<b>2,860.9</b>
Transfers to Local government	<b>151.9</b>	-	<b>181.5</b>	<b>181.7</b>	<b>181.4</b>	<b>37.5</b>
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>2,372.1</b>	<b>2,261.4</b>	<b>1,741.0</b>	<b>2,610.3</b>	<b>2,424.3</b>	<b>2,898.4</b>

Source: Uganda Bureau of Statistics

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

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>2.9</b>	<b>4.3</b>	<b>1.7</b>	<b>2.1</b>	<b>4.3</b>	<b>7.5</b>
Executive; Legislative; and other General Services	1.7	2.7	0.5	1.4	3.2	4.9
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	1.1	1.5	0.9	0.6	0.9	2.5
External Affairs	0.1	0.1	0.3	0.2	0.2	0.2
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
<b>Defense</b>	<b>54.7</b>	<b>29.4</b>	<b>37.6</b>	<b>43.2</b>	<b>40.4</b>	<b>33.2</b>
Defense Affairs and Services	54.7	29.4	37.6	43.2	40.4	33.2
<b>Public order and safety</b>	<b>4.0</b>	<b>5.7</b>	<b>2.7</b>	<b>3.5</b>	<b>4.1</b>	<b>6.3</b>
Law Courts and Legal Services	1.5	1.2	0.9	1.0	1.0	1.0
Prisons, Police and Corrective Services	2.5	4.5	1.8	2.4	3.0	5.1
Other Public Order and Safety	0.0	0.1	0.0	0.1	0.1	0.1
<b>Economic Affairs</b>	<b>25.2</b>	<b>28.6</b>	<b>38.5</b>	<b>36.7</b>	<b>37.5</b>	<b>41.5</b>
Fuel and Energy Affairs And Services	2.3	1.0	3.8	4.3	2.1	4.4
Mining and Mineral Resources Other Than Fuels	0.1	0.2	0.1	0.2	0.2	0.5
Construction	0.0	0.0	0.0	0.1	0.1	0.1
Manufacturing	0.1	0.5	0.0	0.0	0.1	0.2
Agriculture , Forestry, Fishing and Hunting	2.4	6.2	1.6	3.2	2.9	9.6
Transport (include road, railway, air transport, other transport etc)	19.4	18.8	30.9	27.0	30.9	25.0
Communication	0.1	0.6	0.0	0.1	0.1	0.2
Tourism And Area Promotion	0.0	0.1	0.1	0.1	0.1	0.2
Labour Affairs	0.1	0.1	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	0.7	1.2	1.9	1.6	1.0	1.3
<b>Environment Protection</b>	<b>0.1</b>	<b>0.3</b>	<b>0.7</b>	<b>0.3</b>	<b>0.7</b>	<b>0.5</b>
Protection of the environment	0.1	0.3	0.7	0.3	0.7	0.5
<b>Housing and Community amenities</b>	<b>1.3</b>	<b>2.1</b>	<b>5.9</b>	<b>5.0</b>	<b>3.2</b>	<b>3.4</b>
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.0	0.5	0.7	0.2	0.7
Water Supply	1.2	2.0	5.4	4.3	3.0	2.6
Housing & Community Amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.1
<b>Health</b>	<b>4.0</b>	<b>27.0</b>	<b>1.1</b>	<b>1.0</b>	<b>0.7</b>	<b>3.5</b>
Medical products and Appliances	1.2	20.0	0.0	0.1	0.1	0.3
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	2.1	3.5	0.6	0.6	0.3	1.2
Public Health Services	0.6	0.3	0.0	0.3	0.0	0.2
Research and Development	0.0	0.0	0.0	0.0	0.0	0.1
Health n.e.c.	0.1	3.1	0.4	0.1	0.3	1.8
<b>Recreation, Culture, and region</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.0	0.0	0.0
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
<b>Education</b>	<b>0.9</b>	<b>1.4</b>	<b>1.2</b>	<b>1.0</b>	<b>1.4</b>	<b>2.4</b>
Preprimary and Primary Education	0.3	0.1	0.1	0.3	0.0	0.1
Secondary Education	0.0	0.1	0.1	0.0	0.1	0.3
Business, Technical, and Vocation Education	0.3	0.3	0.1	0.2	0.3	0.5
University Education	0.4	0.7	0.3	0.3	0.4	1.2
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.0	0.3	0.7	0.2	0.7	0.3

Source: Uganda Bureau of Statistics



**Table 1 j (i) Functional Classification of Donor Disbursements, Q3 2019/20 to Q4 2020/21, Billion shillings**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>1,544.1</b>	<b>2,587.5</b>	<b>1,721.6</b>	<b>34.6</b>	<b>29.3</b>	<b>1,058.0</b>
Executive and legislative organs	36.2	-	314.0	22.7	25.9	-
Financial and fiscal affairs	1,507.9	2,587.5	1,407.6	11.9	3.4	1,058.0
External Affairs	-	-	-	-	-	-
Public Debt Transactions	-	-	-	-	-	-
<b>Defense</b>	<b>78.0</b>	<b>19.8</b>	<b>119.2</b>	<b>183.1</b>	<b>87.9</b>	<b>6.2</b>
Defense Affairs and Services	78.0	19.8	119.2	183.1	87.9	6.2
<b>Public order and safety</b>	<b>33.5</b>	<b>48.2</b>	<b>-</b>	<b>83.3</b>	<b>10.6</b>	<b>25.9</b>
Law Courts and Legal Services	-	-	-	14.2	-	-
Prisons, Police and Corrective Services	-	-	-	69.1	10.6	25.9
Other Public Order and Safety	33.5	48.2	-	-	-	-
<b>Economic Affairs</b>	<b>587.6</b>	<b>765.7</b>	<b>970.6</b>	<b>821.0</b>	<b>270.2</b>	<b>363.6</b>
Fuel and Energy Affairs And Services	172.3	103.9	323.7	145.7	41.2	96.2
Mining and Mineral Resources Other Than Fuels	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Manufacturing	-	-	3.8	35.0	27.4	14.5
Agriculture , Forestry, Fishing and Hunting	127.5	192.2	1.9	117.7	9.0	4.1
Transport (include road, railway, air transport, other transport etc)	211.0	100.5	597.6	492.6	172.6	175.6
Communication	53.2	-	27.2	-	-	67.4
Tourism And Area Promotion	-	-	-	-	-	-
Labour Affairs	-	-	-	-	-	-
Other Economic Affairs NEC	23.6	369.2	16.4	30.0	19.9	5.8
<b>Environment Protection</b>	<b>-</b>	<b>-</b>	<b>19.4</b>	<b>9.9</b>	<b>10.0</b>	<b>15.2</b>
Protection of the environment	-	-	19.4	9.9	10.0	15.2
<b>Housing and Community amenities</b>	<b>132.9</b>	<b>90.5</b>	<b>97.8</b>	<b>412.1</b>	<b>19.5</b>	<b>47.7</b>
Housing development	14.5	-	-	-	-	-
Community Development	39.8	-	-	-	-	10.1
Water Supply	78.6	90.5	97.8	412.1	19.5	37.6
Housing & Community amenities n.e.c.	-	-	-	-	-	-
<b>Health</b>	<b>98.2</b>	<b>87.4</b>	<b>46.5</b>	<b>110.4</b>	<b>113.2</b>	<b>128.4</b>
Medical products and Appliances	12.9	5.5	-	72.3	86.0	6.1
Out Patients	-	-	-	-	-	-
Hospital Services	85.3	81.8	46.5	28.0	26.3	122.3
Public Health Services	-	-	-	10.1	0.9	-
Research and Development	-	-	-	-	-	-
Health n.e.c.	0.0	-	-	-	-	-
<b>Education</b>	<b>114.2</b>	<b>15.4</b>	<b>8.9</b>	<b>80.4</b>	<b>75.1</b>	<b>12.1</b>
Preprimary and Primary Education	-	14.2	-	-	-	-
Secondary Education	-	-	-	-	-	-
Business, Technical, and Vocation Education	114.2	1.1	6.2	47.0	38.0	12.1
University Education	-	-	2.7	8.2	8.6	-
<b>Social Protection</b>	<b>50.1</b>	<b>33.8</b>	<b>115.5</b>	<b>118.2</b>	<b>0.0</b>	<b>-</b>
Social exclusion nec	40.0	24.8	115.5	118.2	0.0	-
Social protection nec	10.2	9.0	3,099.4	1,853.1	615.8	1,657.2
<b>Grand Total</b>	<b>2,638.6</b>	<b>3,648.3</b>	<b>3,099.4</b>	<b>1,853.1</b>	<b>615.8</b>	<b>1,657.2</b>

Source: Uganda Bureau of Statistics

**Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q3 2019/20 to Q4 2020/21.**

	2019/20		2020/21			
	Q3	Q4	Q1	Q2	Q3	Q4
<b>General Public Services</b>	<b>58.5</b>	<b>70.9</b>	<b>55.5</b>	<b>1.9</b>	<b>4.8</b>	<b>63.8</b>
Executive and legislative organs	1.4	0.0	10.1	1.2	4.2	0.0
Financial and fiscal affairs	57.1	70.9	45.4	0.6	0.6	63.8
External Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
<b>Defense</b>	<b>3.0</b>	<b>0.5</b>	<b>3.8</b>	<b>9.9</b>	<b>14.3</b>	<b>0.4</b>
Defense Affairs and Services	3.0	0.5	3.8	9.9	14.3	0.4
<b>Public order and safety</b>	<b>1.3</b>	<b>1.3</b>	<b>0.0</b>	<b>4.5</b>	<b>1.7</b>	<b>1.6</b>
Law Courts and Legal Services	0.0	0.0	0.0	0.8	0.0	0.0
Prisons, Police and Corrective Services	0.0	0.0	0.0	3.7	1.7	1.6
Other Public Order and Safety	1.3	1.3	0.0	0.0	0.0	0.0
<b>Economic Affairs</b>	<b>22.3</b>	<b>21.0</b>	<b>31.3</b>	<b>44.3</b>	<b>43.9</b>	<b>21.9</b>
Fuel and Energy Affairs And Services	6.5	2.8	10.4	7.9	6.7	5.8
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	0.0
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	0.0	0.0	0.1	1.9	4.5	0.9
Agriculture , Forestry, Fishing and Hunting	4.8	5.3	0.1	6.3	1.5	0.2
Transport (include road, railway, air transport, other transport etc)	8.0	2.8	19.3	26.6	28.0	10.6
Communication	2.0	0.0	0.9	0.0	0.0	4.1
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	0.9	10.1	0.5	1.6	3.2	0.3
<b>Environment Protection</b>	<b>0.0</b>	<b>0.0</b>	<b>0.6</b>	<b>0.5</b>	<b>1.6</b>	<b>0.9</b>
Protection of the environment	0.0	0.0	0.6	0.5	1.6	0.9
<b>Housing and Community amenities</b>	<b>5.0</b>	<b>2.5</b>	<b>3.2</b>	<b>22.2</b>	<b>3.2</b>	<b>2.9</b>
Housing development	0.6	0.0	0.0	0.0	0.0	0.0
Community Development	1.5	0.0	0.0	0.0	0.0	0.6
Water Supply	3.0	2.5	3.2	22.2	3.2	2.3
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
<b>Health</b>	<b>3.7</b>	<b>2.4</b>	<b>1.5</b>	<b>6.0</b>	<b>18.4</b>	<b>7.7</b>
Medical products and Appliances	0.5	0.2	0.0	3.9	14.0	0.4
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	3.2	2.2	1.5	1.5	4.3	7.4
Public Health Services	0.0	0.0	0.0	0.5	0.2	0.0
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
<b>Education</b>	<b>4.3</b>	<b>0.4</b>	<b>0.3</b>	<b>4.3</b>	<b>12.2</b>	<b>0.7</b>
Preprimary and Primary Education	0.0	0.4	0.0	0.0	0.0	0.0
Secondary Education	0.0	0.0	0.0	0.0	0.0	0.0
Business, Technical, and Vocation Education	4.3	0.0	0.2	2.5	6.2	0.7
University Education	0.0	0.0	0.1	0.4	1.4	0.0
<b>Social Protection</b>	<b>1.9</b>	<b>0.9</b>	<b>3.7</b>	<b>6.4</b>	<b>0.0</b>	<b>0.0</b>
Social exclusion nec	1.5	0.7	3.7	6.4	0.0	0.0
Social protection nec	0.4	0.2	100.0	100.0	100.0	100.0
<b>Grand Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Uganda Bureau of Statistics