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UGANDA BUREAU OF STATISTICS

QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q4 2021/22

OCTOBER 2022

FOREWORD

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

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

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

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



Aliziki K. Lubega
Director Economic Statistics

PERFORMANCE AT A GLANCE

Net revenue increased by 15.3 percent to Shs 6.4 trillion in Q4 2021/22 from Shs 5.6 trillion in Q3 2021/22.

Tax revenue was the biggest contributor to central government revenue accounting for 94.0 percent of total central government revenue in Q4 2021/22.

There was a 44.2 percent decrease in the grants from Shs 150.1 billion in Q3 2021/22 to Shs 83.7 billion in Q4 2021/22 and they accounted for 1.3 percent of the total revenue in Q4 2021/22.

Central government expenditure (including local government grants and donor disbursements) increased by 33.4 percent to about Shs 10.4 trillion in Q4 2021/22 from Shs 7.8 trillion registered in Q3 2021/22, *See Table 1.*

Central government recurrent expenditure (excluding local government transfers) increased by 37.3 percent to Shs 5.2 trillion in Q4 2021/22 from Shs 3.8 trillion registered in Q3 2021/22 while development expenditure (excluding local government transfers) increased by 109.3 percent to Shs 2.9 trillion in Q4 2021/22 in comparison to Shs 1.4 trillion recorded in Q3 2021/22.

Transfers to local government increased by 0.3 percent to Shs 1.14 trillion in Q4 2021/22 from Shs 1.137 trillion recorded in Q3 2021/22.

Donor disbursements decreased by 23.6 percent to Shs 1.1 trillion in Q4 2021/22 from Shs 1.4 trillion disbursed in Q3 2021/22.

INTRODUCTION

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

Purpose of GFS

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

Coverage

The bulletin covers Central Government which comprises Ministries, Departments and Agencies (MDA) and referral hospitals. Currently, they include 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 the Integrated Financial Management System (IFMS) and the Department for Development Assistance and Regional Cooperation (DARC) at the Ministry of Finance, Planning and Economic Development (MFPED), and Uganda Revenue Authority.

Classification

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

Basis of recording

The general government sector uses a modified cash basis of recording in their accounting and budgeting systems with all its transactions recorded on cash basis 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

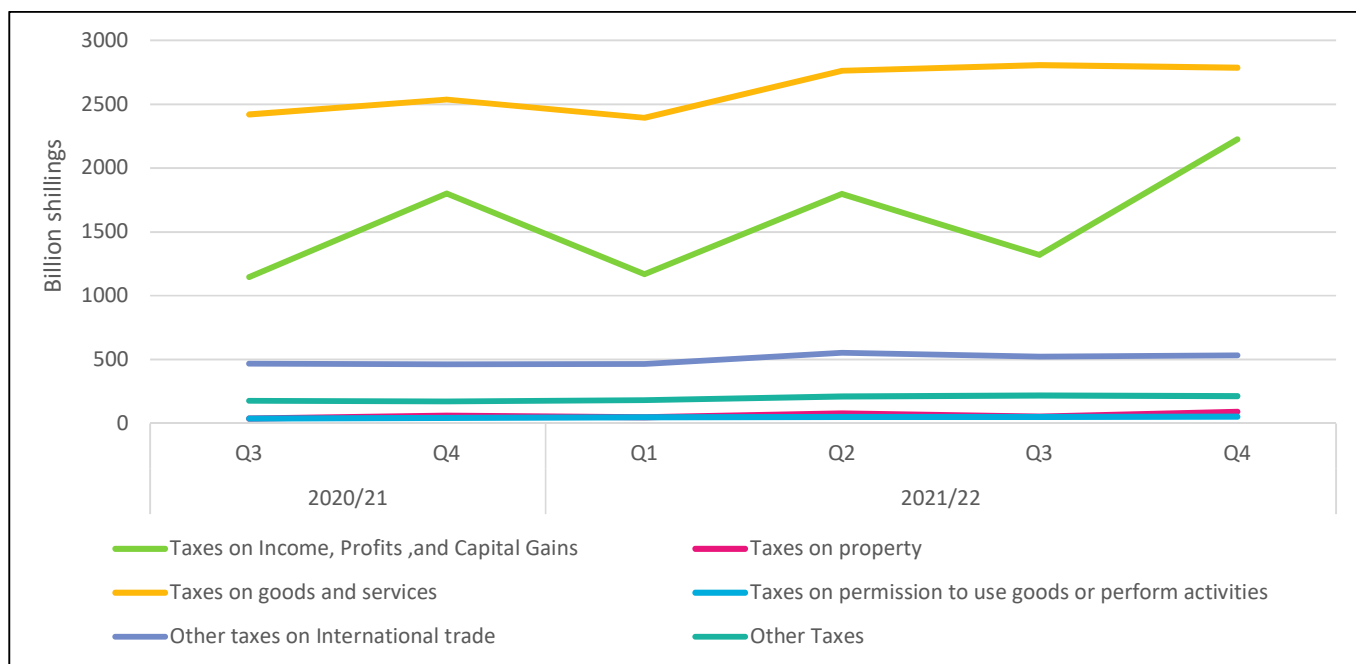
In Quarter four (Q4) of 2021/22, the net Central Government revenue (excluding tax refunds) was Shs 6.4 trillion compared to Shs 5.6 trillion collected in the Quarter three (Q3) of 2021/22. This was a 15.3 percent increase in the net quarterly central government revenue in Q4 2021/22 compared to Q3 2021/22, *See Appendix Table 1a (i & ii)*.

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 94.0 percent while non-tax revenue contributed only 6.0 percent to the total revenue.

Taxes on goods and services were the largest contributors to tax revenue items accounting for 47.2 percent of the total in Q4 2021/22.

Among the non-tax revenue items, grants contributed 1.3 percent and other revenues contributed 4.6 percent to the total revenue, *See figure 1 below and Appendix Tables 1a(i&ii)*.

Figure 1: Trends in Tax revenue from Q3 2020/21 to Q4 2021/22, Billion shillings



From the graph above, for the period under review, it can be observed that there was a decrease in two tax categories from Q3 2021/22 to Q4 2021/22. The two categories were taxes on goods and services which

decreased by 0.7 percent and other taxes which decreased by 2.1 percent.

The highest increase was in taxes on property (69.6 percent) followed by taxes on income, profits and capital gains (68.6 percent).

Table 1: Summary of Central Government Expenditure from Q3 2020/21 to Q4 2021/22, Billion shillings

	Q3 2020/21	Q4 2020/21	Q1 2021/22	Q2 2021/22	Q3 2021/22	Q4 2021/22
CG excluding transfers to Local Government	6,161.0	7,171.6	4,866.2	6,405.5	5,198.5	8,134.3
Transfers to Local Government	982.2	940.7	1,239.4	1,109.9	1,137.6	1,141.5
Donor disbursements/releases	615.8	1,657.2	1,663.8	2,697.3	1,443.2	1,102.8
Total	7,759.0	9,769.4	7,769.4	10,212.6	7,779.3	10,378.7
Quarterly changes						
CG excluding transfers to Local Government		16.4	-32.1	31.6	-18.8	56.5
Transfers to Local Government		-4.2	31.8	-10.4	2.5	0.3

<i>Donor disbursements</i>		169.1	0.4	62.1	-46.5	-23.6
<i>Total</i>		25.9	-20.5	31.4	-23.8	33.4

Source: Uganda Bureau of Statistics

Central Government Expenditure

The total Central Government expenditure including transfers to Local government and donor disbursements was about Shs 10.4 trillion in Q4 2021/22. This was a 33.4 percent increase in expenditure in Q4 2021/22 compared to Shs 7.8 trillion recorded in in Q3 2021/22, 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 2021/22 was Shs 5.2 trillion, representing a 37.3 percent increase from Shs 3.8 trillion for Q3 2021/22. Central Government recurrent expenditure including grants to local government was Shs. 6.3 trillion in Q4 2021/22, which was a 32.8 percent increase from Shs. 4.7 trillion recorded in Q3 2021/22, See Appendix Table 1d (i), 1g (i).

The Central Government development expenditure excluding transfers to Local Governments for Q4 2021/22 was Shs 2.9 trillion, registering a 109.3 percent increase from Shs 1.4 trillion recorded in Q3 2021/22. Central Government development expenditure including Local Government transfers was Shs. 3.0 trillion in Q4 2021/22

which was an 86.3 percent increase from Shs 1.6 trillion recorded in Q3 2021/22, See Appendix Table 1h (i).

The donor disbursements for Q4 2021/22 were Shs 1.1 trillion, reflecting a 23.6 percent decrease from Shs 1.4 trillion recorded in Q3 2021/22. Most disbursements made in Q4 2021/22 were for economic affairs which accounted for 48.4 percent, followed by general public services accounting for 25.0 percent, See Appendix Table 1j(i), 1j(ii)).

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

Functionally, the largest recurrent expenditure for GOU in Q4 2021/22 was on the General Public Services sector, accounting for 36.8 percent of the total. Most of the expenditure was for public debt transactions (interest accrued) representing 19.3 percent, while the executive; legislative; and other general services represented 11.4 percent. This was followed by defense accounting for 11.0 percent then economic affairs accounting 9.9 percent respectively to the total government recurrent expenditure.

Transfers to local government accounted for 16.7 percent of total government recurrent expenditure in Q4 2021/22, *See Appendix Table 1g (i&ii)*.

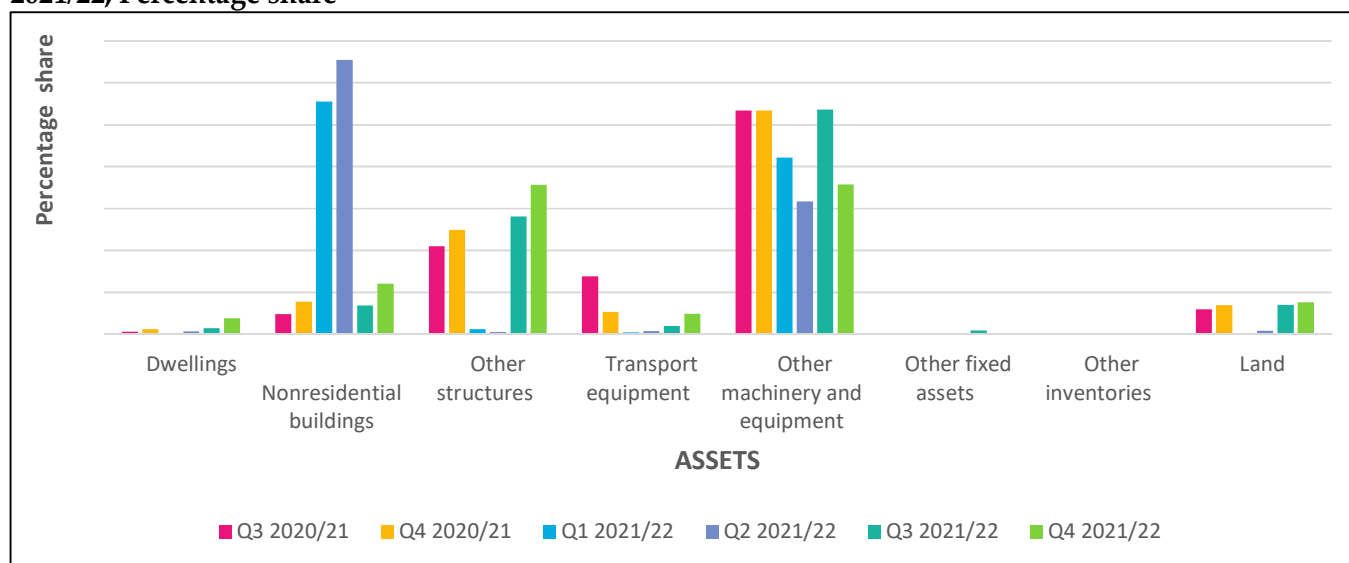
The economic affairs sector took the largest expenditure of the development expenditure accounting for 44.7 percent of which most of the expenditure was for the Transport sub sector representing 29.1 percent. This was followed by Defense sector with 20.4 percent of total development expenditure.

The percentage contribution of Health expenditure to the overall development expenditure increased to 6.2 percent in Q4 2021/22 compared to a 5.0 percent recorded in Q3 FY 2021/22, *See Appendix Table 1 h (i&ii)*.

Economic analysis of the GOU expenses showed that total expense for Q4 2021/22 was Shs 6.9 trillion (including transfers to Local Government) while Shs 5.2 trillion was expensed in Q3 2021/22. This was a 32.9 percent increase in the GOU expense in Q4 2021/22 in comparison to Q3 2021/22, *See Appendix Table 1b(i)*.

In Q4 2021/22, expenditure on acquisition of non-financial assets was Shs. 2.3 trillion, of which Shs. 1.2 trillion was spent on buildings and structures which, accounted for 51.6 percent. This was followed by expenses on machinery and equipment, representing 40.7 percent. About Shs. 178.9 billion shillings was spent on acquisition of land and this accounted for 7.7 percent, *See Figure 2 below and Table 1c (i) and 1 c(ii)*.

Figure 2: Trends in Acquisition of Non-Financial Assets for Central Government from Q3 2020/21 to Q4 2021/22, Percentage share



APPENDIX

Table 1 a (i) Classification of Central Government revenue by type, Q3 2020/21 to Q4 2021/22, Billion shillings

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
REVENUE TYPE						
Total Revenue (1+2)	4,895.62	5,475.24	4,668.25	5,864.92	5,453.93	6,274.66
Net revenue	4,970.42	5,600.88	4,730.19	5,945.69	5,584.52	6,441.52
1. Central Government Taxes	4,288.76	5,074.11	4,304.28	5,453.99	4,969.13	5,899.69
(a) Taxes on Income, Profits ,and Capital Gains	1,146.38	1,800.19	1,167.81	1,797.41	1,319.44	2,224.01
PAYE (Payable by individuals)	779.74	907.54	766.06	874.81	901.90	1,091.49
Corporations and Other Enterprises	97.51	594.01	79.42	660.99	147.14	755.76
Unallocable	269.12	298.65	322.32	261.61	270.40	376.76
Oil Revenue	-	-	-	-	-	-
(b) Taxes on property	38.58	60.36	47.51	78.66	53.51	90.74
Immovable property	38.58	60.36	47.51	78.66	53.51	90.74
(c) Taxes on goods and services	2,421.17	2,537.12	2,394.48	2,762.79	2,805.11	2,786.64
(i) VAT	1,360.74	1,407.05	1,385.08	1,562.73	1,588.43	1,611.14
Imported goods	709.70	709.08	734.30	837.51	843.63	876.19
Local goods	169.42	177.27	125.77	164.06	174.61	172.26
Local services	556.41	646.34	586.94	641.93	700.78	729.55
Tax refunds	(74.80)	(125.64)	(61.94)	(80.77)	(130.59)	(166.86)
(ii) Excise Taxes	1,060.43	1,130.07	1,009.41	1,200.06	1,216.69	1,175.50
Petroleum	640.50	699.24	587.39	712.58	714.49	671.81
Other imports	44.06	42.50	55.74	76.08	71.11	65.76
Local goods	375.86	388.33	366.27	411.40	431.09	437.93
(d) Taxes on permission to use goods or perform activities	38.73	42.31	48.75	51.00	50.13	51.64
Motor vehicle taxes	27.64	28.27	31.84	33.41	32.77	33.45
Other	11.09	14.04	16.91	17.59	17.36	18.19
(e) Other taxes on International trade	466.91	462.63	463.92	553.80	522.69	532.91
Custom duties (other imports)	466.31	462.14	461.13	550.69	520.24	528.86
Taxes on exports	0.60	0.49	2.80	3.11	2.45	4.05
(f) Other Taxes	177.00	171.49	181.81	210.32	218.25	213.74
Government	-	-	-	-	-	-
Other	177.00	171.49	181.81	210.32	218.25	213.74
2. Central Government Non-Tax revenue	606.86	401.13	363.97	410.93	484.80	374.97
(a) Grants	391.81	188.52	207.53	162.55	150.09	83.69
(b) Other Revenue	215.05	212.61	156.44	248.38	334.72	291.28
(i) Property Income	3.87	3.17	3.31	2.59	2.66	2.72
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-

Rent	3.87	3.17	3.31	2.59	2.66	2.72
(ii) Sale of goods and services	3.87	3.17	3.31	2.59	2.66	2.72
Administrative fees	200.74	195.48	140.58	226.19	307.26	276.19
Sales by nonmarket establishments	69.73	69.14	72.88	107.09	104.48	103.76
(iii) Fines and Penalties	131.01	126.34	67.70	119.10	202.78	172.43
Voluntary transfers other than grants	8.15	11.65	10.12	16.04	21.76	8.92
(iv) Miscellaneous and unidentified revenue	8.15	11.65	10.12	16.04	21.76	8.92

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q3 2020/21 to Q4 2021/22

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
REVENUE TYPE						
Total Revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central Government Taxes	87.6	92.7	92.2	93.0	91.1	94.0
(a) Taxes on Income, Profits ,and Capital Gains	23.4	32.9	25.0	30.6	24.2	35.4
PAYE (Payable by individuals)	15.9	16.6	16.4	14.9	16.5	17.4
Corporations and Other Enterprises	2.0	10.8	1.7	11.3	2.7	12.0
Unallocable	5.5	5.5	6.9	4.5	5.0	6.0
Oil Revenue	0.0	0.0	0.0	0.0	0.0	0.0
(b) Taxes on property	0.8	1.1	1.0	1.3	1.0	1.4
Immovable property	0.8	1.1	1.0	1.3	1.0	1.4
(c) Taxes on goods and services	49.5	46.3	51.3	47.1	51.4	44.4
(i) VAT	27.8	25.7	29.7	26.6	29.1	25.7
Imported goods	14.5	13.0	15.7	14.3	15.5	14.0
Local goods	3.5	3.2	2.7	2.8	3.2	2.7
Local services	11.4	11.8	12.6	10.9	12.8	11.6
(ii) Excise Taxes	21.7	20.6	21.6	20.5	22.3	18.7
Petroleum	13.1	12.8	12.6	12.1	13.1	10.7
Other imports	0.9	0.8	1.2	1.3	1.3	1.0
Local goods	7.7	7.1	7.8	7.0	7.9	7.0
(d) Taxes on permission to use goods or perform activities	0.8	0.8	1.0	0.9	0.9	0.8
Motor vehicle taxes	0.6	0.5	0.7	0.6	0.6	0.5
Other	0.2	0.3	0.4	0.3	0.3	0.3
(e) Other taxes on International trade	9.5	8.4	9.9	9.4	9.6	8.5
Custom duties (other imports)	9.5	8.4	9.9	9.4	9.5	8.4
Taxes on exports	0.0	0.0	0.1	0.1	0.0	0.1
(f) Other Taxes	3.6	3.1	3.9	3.6	4.0	3.4
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	3.6	3.1	3.9	3.6	4.0	3.4
2. Central Government Non-Tax revenue	12.4	7.3	7.8	7.0	8.9	6.0
(a) Grants	8.0	3.4	4.4	2.8	2.8	1.3
(b) Other Revenue	4.4	3.9	3.4	4.2	6.1	4.6
(i) Property Income	0.1	0.1	0.1	0.0	0.0	0.0
Interest	0.0	0.0	0.0	0.0	0.0	0.0
Dividends	0.0	0.0	0.0	0.0	0.0	0.0

Rent	0.1	0.1	0.1	0.0	0.0	0.0
(ii) Sale of goods and services	0.1	0.1	0.1	0.0	0.0	0.0
Administrative fees	4.1	3.6	3.0	3.9	5.6	4.4
Sales by nonmarket establishments	1.4	1.3	1.6	1.8	1.9	1.7
(iii) Fines and Penalties	2.7	2.3	1.5	2.0	3.7	2.7
Voluntary transfers other than grants	0.2	0.2	0.2	0.3	0.4	0.1
(iv) Miscellaneous and unidentified revenue	0.2	0.2	0.2	0.3	0.4	0.1

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q3 2020/21 to Q4 2021/22, Billion shillings

Expense	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Compensation of employees	1,054	1,067	977	1,879	1,062	1,198
Wages and salaries	1,019	1,012	941	1,837	1,017	1,143
In cash	1,019	1,012	941	1,837	1,017	1,143
In kind	-	-	-	-	-	-
Social contributions	35	55	36	42	45	55
Actual contributions	34	54	35	42	45	54
Imputed contributions	1	1	1	1	1	1
Use of goods and services	1,009	1,475	767	1,158	1,143	1,954
Other purchases of goods and services	1,009	1,475	767	1,158	1,143	1,954
Interest	1,320	870	1,323	1,264	1,165	1,214
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants	507	1,013	510	527	472	958
To foreign governments	-	-	-	-	-	-
To international organizations	50	54	49	36	99	224
Current	11	12	8	9	16	19
Capital	38	42	41	27	83	206
To other general government units	457	959	459	488	372	720
Current	329	817	380	380	277	364
Capital	129	142	79	107	95	356
To Non-government organizations	0	0	1	4	1	13
Current	0	0	0	0	0	0
Capital	-	-	1	4	1	13
Social benefits	97	160	116	120	97	186
Other expense	115	186	86	186	144	287
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0	0	0	0	0	0
Miscellaneous other expense	115	186	85	186	144	287
Current	115	186	85	186	144	287
Capital	-	-	-	-	-	-
Total	4,103	4,771	3,778	5,135	4,083	5,796

Transfers to Local government	982.2	940.7	1239.4	1109.9	1137.6	1141.5
Total expense including transfers to Local government	5,085	5,711	5,018	6,245	5,221	6,938

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q3 2020/21to Q4 2021/22, Billion shillings (cont'd)

MEMORANDUM ITEMS			2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Interest paid	1,240.5	371.3	2,019.3	1,075.7	1,299.8	733.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	48.1	134.8	281.8	174.7	116.8	51.8
Domestic arrears (Budgeting)	-	-	-	-	-	-
Electricity Arrears	0.6	0.1	0.2	0.1	-	0.1
External Debt repayment	535.3	178.8	396.1	197.5	641.9	342.4
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Financial Assets-Other Grants	-	-	-	-	-	-
Pension Arrears	0.1	17.7	16.1	0.6	0.2	0.2
Salary Arrears	-	0.0	1.0	(0.4)	0.2	0.0
Tax refunds	2.0	8.7	0.0	0.1	0.2	8.2
Telephone Arrears	-	0.0	0.1	0.0	-	-
Treasury Bonds Redemption (Budgeting)	719.8	0.0	214.4	421.0	-	1,049.8
Treasury Bills Redemption (Budgeting)	1,642.2	156.3	2,496.7	1,978.6	1,496.7	297.9
Utility Arrears	0.1	0.0	0.4	-	-	-
Water Arrears	0.0	0.2	-	0.2	-	-
Project Accounts	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	21.6	26.1	-	5.6	5.7	8.6
LG Conditional grants	-	-	-	-	-	-
Net acquisition of nonfinancial assets	2,057.9	2,400.9	4,513.5	3,033.7	-	-
Memorandum Total	6,268.2	3,294.9	9,939.7	6,887.2	3,561.4	2,492.3
TOTAL CASH OUTFLOW	10,033.0	8,136.0	13,634.2	11,868.1	7,617.4	8,216.4
TOTAL EXPENDITURE	7,143.1	8,112.2	9,531.3	9,278.8	5,220.9	6,938.0

Source: Uganda Bureau of Statistics

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q3 2020/21to Q4 2021/22, Percentages

Expense	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Compensation of employees	20.7	18.7	19.5	30.1	20.3	17.3
Wages and salaries	20.0	17.7	18.8	29.4	19.5	16.5
In cash	20.0	17.7	18.8	29.4	19.5	16.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.7	1.0	0.7	0.7	0.9	0.8
Actual contributions	0.7	0.9	0.7	0.7	0.9	0.8
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	19.8	25.8	15.3	18.5	21.9	28.2
Other purchases of goods and services	19.8	25.8	15.3	18.5	21.9	28.2
Interest	26.0	15.2	26.4	20.2	22.3	17.5

To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	10.0	17.7	10.2	8.4	9.0	13.8
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	1.0	0.9	1.0	0.6	1.9	3.2
Current	0.2	0.2	0.2	0.1	0.3	0.3
Capital	0.8	0.7	0.8	0.4	1.6	3.0
To other general government units	9.0	16.8	9.1	7.8	7.1	10.4
Current	6.5	14.3	7.6	6.1	5.3	5.3
Capital	2.5	2.5	1.6	1.7	1.8	5.1
To Non government organizations	0.0	0.0	0.0	0.1	0.0	0.2
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.1	0.0	0.2
Social benefits	1.9	2.8	2.3	1.9	1.9	2.7
Other expense	2.3	3.3	1.7	3.0	2.8	4.1
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	0.0
Miscellaneous other expense	2.3	3.3	1.7	3.0	2.8	4.1
Current	2.3	3.3	1.7	3.0	2.8	4.1
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	80.7	83.5	75.3	82.2	78.2	83.5
Transfers to Local government	19.3	16.5	24.7	17.8	21.8	16.5
Total expense including transfers to Local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for Q3 2020/21 to Q4 2021/22, Billion shillings

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Net acquisition of nonfinancial assets	2,057.9	2,400.9	4,513.5	3,033.7	1,115.2	2,337.8
Buildings and structures	544.2	817.0	2,575.6	2,023.6	406.5	1,205.4
Dwellings	12.6	30.1	15.3	21.9	16.2	89.0
Nonresidential buildings	99.2	188.7	2,506.2	1,985.1	76.7	281.8
Other structures	432.4	598.2	54.1	16.6	313.6	834.7
Machinery and equipment	1,384.2	1,410.5	1,923.3	985.0	620.1	952.0
Transport equipment	285.0	128.7	20.8	22.9	21.8	115.8
Other machinery and equipment	1,099.2	1,281.7	1,902.5	962.0	598.3	836.2
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
Other fixed assets	5.8	5.5	-	0.0	10.0	1.1
Inventories	1.1	0.8	0.0	0.0	0.1	0.4
Strategic stocks	-	0.0	-	-	-	0.0
Other inventories	1.1	0.8	0.0	0.0	0.1	0.4
Net acquisition of non-produced assets	122.5	167.1	14.6	25.1	78.5	178.9
Land	122.5	167.1	14.6	25.1	78.5	178.9
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q3 2020/21to Q4 2021/22

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Net acquisition of nonfinancial assets	100.0	100.0	100.0	100.0	100.0	100.0
Buildings and structures	26.4	34.0	57.1	66.7	36.5	51.6
Dwellings	0.6	1.3	0.3	0.7	1.5	3.8
Nonresidential buildings	4.8	7.9	55.5	65.4	6.9	12.1
Other structures	21.0	24.9	1.2	0.5	28.1	35.7
Machinery and equipment	67.3	58.7	42.6	32.5	55.6	40.7
Transport equipment	13.8	5.4	0.5	0.8	2.0	5.0
Other machinery and equipment	53.4	53.4	42.2	31.7	53.7	35.8
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.3	0.2	0.0	0.0	0.9	0.0
Inventories	0.1	0.0	0.0	0.0	0.0	0.0
Strategic stocks	0.0	0.0	0.0	0.0	0.0	0.0
Other inventories	0.1	0.0	0.0	0.0	0.0	0.0
Net acquisition of non-produced assets	6.0	7.0	0.3	0.8	7.0	7.7
Land	6.0	7.0	0.3	0.8	7.0	7.7
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 2020/21to Q4 2021/22, Billion shillings.

Expense	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Compensation of employees	1,030.5	1,033.8	955.8	1,855.0	1,036.9	1,163.9
Wages and salaries	996.9	980.9	921.3	1,813.9	992.8	1,110.6
In cash	996.9	980.9	921.3	1,813.9	992.8	1,110.6
In kind	-	-	-	-	-	-
Social contributions	33.6	52.9	34.5	41.1	44.1	53.3
Actual contributions	32.7	51.9	34.0	40.5	43.5	52.5
Imputed contributions	1.0	1.0	0.5	0.6	0.6	0.8
Use of goods and services	933.8	1,203.5	725.2	1,080.7	1,026.0	1,744.9
Other purchases of goods and services	933.8	1,203.5	725.2	1,080.7	1,026.0	1,744.9
Interest	1,320.5	870.3	1,323.3	1,264.2	1,165.0	1,213.9
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants	458.9	953.0	459.9	486.3	380.2	726.5
To foreign governments	-	-	-	-	-	-
To international organizations	10.5	11.1	8.1	8.7	15.5	17.1
Current	10.5	11.1	8.1	8.7	15.5	17.1
Capital	-	0.0	-	-	-	-

To other general government units	448.2	941.7	451.6	477.5	364.5	709.2
Current	322.2	807.3	372.3	370.8	269.3	353.2
Capital	126.0	134.3	79.4	106.6	95.2	356.0
To Non-government organizations	0.2	0.2	0.2	0.2	0.2	0.3
Current	0.2	0.2	0.2	0.2	0.2	0.3
Capital	-	-	-	-	-	-
Social benefits	96.7	158.1	116.3	118.8	93.9	183.8
Other expense	77.6	92.1	61.2	150.3	112.5	204.3
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0.0	0.1	0.1	0.2	0.1	0.2
Miscellaneous other expense	77.6	92.0	61.1	150.2	112.4	204.1
Current	77.6	92.0	61.1	150.2	112.4	204.1
Capital	-	-	-	-	-	-
Total	3,918.1	4,310.7	3,641.6	4,955.4	3,814.5	5,237.2
Transfers to Local government	800.8	903.1	1,011.4	879.5	915.6	1,046.2
Grand Total	4,718.9	5,213.9	4,653.1	5,834.9	4,730.1	6,283.4
MEMORANDUM ITEMS						
Interest paid	1,240.5	371.3	2,019.3	1,075.7	1,299.8	733.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	46.8	132.5	236.0	168.0	113.8	47.4
Electricity Arrears	0.6	0.1	0.2	0.1	-	0.1
External Debt repayment	535.3	178.8	396.1	197.5	641.9	342.4
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Pension Arrears	0.1	17.7	16.1	0.6	0.2	0.2
Salary Arrears	-	0.0	1.0	(0.4)	0.2	0.0
Tax refunds	0.1	0.2	0.0	0.1	0.2	8.2

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q3 2020/21to Q4 2021/22, Billion shillings.(cont'd)

MEMORANDUM ITEMS (cont'd)	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Telephone Arrears	-	0.0	0.1	0.0	-	-
Treasury Bonds Redemption (Budgeting)	719.8	0.0	214.4	421.0	-	1,049.8
Treasury Bills Redemption (Budgeting)	1,642.2	156.3	2,496.7	1,978.6	1,496.7	297.9
Utility Arrears	0.1	0.0	0.4	-	-	-
Water Arrears	0.0	0.2	-	0.2	-	-
Defense/Military Pensions arrears (Budgeting)	21.6	26.1	-	5.6	5.7	8.6
LG Conditional grants	-	-	-	-	-	-
Memorandum Total	4,207.16	883.18	5,380.42	3,846.79	3,558.50	2,487.84
TOTAL RECURRENT CASH OUTFLOW	7,605.5	5,226.8	8,710.2	8,417.4	7,123.6	7,557.3

Source: Uganda Bureau of Statistics

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q3 2020/21to Q4 2021/22

Expense	2020-21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Compensation of employees	21.8	19.8	20.5	31.8	21.9	18.5
Wages and salaries	21.1	18.8	19.8	31.1	21.0	17.7
In cash	21.1	18.8	19.8	31.1	21.0	17.7

Grants	48.1	60.0	49.7	41.0	92.2	231.2
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	39.1	43.1	41.3	26.9	83.8	207.3
Current	0.6	1.2	0.2	0.4	0.4	1.6
Capital	38.5	41.9	41.1	26.5	83.4	205.7
To other general government units	9.0	16.9	7.2	10.1	7.4	11.2
Current	6.3	9.2	7.2	9.7	7.4	11.2
Capital	2.7	7.7	0.0	0.5	0.0	0.0
To Non-government organizations	0.0	0.0	1.1	3.9	0.9	12.7
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	1.1	3.9	0.9	12.7
Social benefits	0.5	2.0	0.2	1.2	2.7	2.0
Other expense	37.3	93.8	24.4	36.0	31.4	83.1
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.2	0.1	0.0
Miscellaneous other expense	37.3	93.8	24.4	35.8	31.4	83.1
Current	37.3	93.8	24.4	35.8	31.4	83.1
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	185.0	460.0	136.8	179.9	268.9	559.3
Transfers to Local Government	181.4	37.5	227.9	230.3	222.0	95.3
Grand Total	366.4	497.5	364.7	410.3	490.9	654.7
MEMORANDUM ITEMS						
Financial Assets-Othe Grants	-	-	-	-	-	-
Tax refunds	1.9	8.5	-	-	-	-
Domestic arrears (Budgeting)	-	-	-	-	-	-
Domestic Arrears	1.3	2.3	45.8	6.7	2.9	4.4
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Net acquisition of nonfinancial assets	2,057.9	2,400.9	4,513.5	3,033.7	1,115.2	2,337.8
Memorandum Total	2,061.1	2,411.7	4,559.3	3,040.4	1,118.1	2,342.3
TOTAL CASH OUTFLOW	2,246.1	2,871.7	4,696.1	3,220.3	1,387.0	2,901.6

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q3 2020/21 to Q4 2021/22

Expense	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Compensation of employees	12.7	7.1	15.4	13.6	9.3	6.1
Wages and salaries	12.1	6.7	14.7	12.8	8.9	5.7
In cash	12.1	6.7	14.7	12.8	8.9	5.7
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.6	0.4	0.8	0.7	0.5	0.4
Actual contributions	0.5	0.4	0.6	0.6	0.4	0.3
Imputed contributions	0.1	0.0	0.1	0.1	0.1	0.0
Use of goods and services	40.8	59.0	30.2	43.0	43.6	37.4
Other purchases of goods and services	40.8	59.0	30.2	43.0	43.6	37.4
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	26.0	13.1	36.3	22.8	34.3	41.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	21.1	9.4	30.2	15.0	31.2	37.1
Current	0.3	0.3	0.1	0.2	0.2	0.3

Capital	20.8	9.1	30.1	14.7	31.0	36.8
To other general government units	4.9	3.7	5.3	5.6	2.8	2.0
Current	3.4	2.0	5.3	5.4	2.8	2.0
Capital	1.5	1.7	0.0	0.3	0.0	0.0
To Non-government organizations	0.0	0.0	0.8	2.2	0.4	2.3
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.8	2.2	0.4	2.3
Social benefits	0.3	0.4	0.1	0.7	1.0	0.4
Other expense	20.1	20.4	17.9	20.0	11.7	14.9
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.1	0.0	0.0
Miscellaneous other expense	20.1	20.4	17.9	19.9	11.7	14.9
Current	20.1	20.4	17.9	19.9	11.7	14.9
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q3 2020/21 to Q4 2021/22, Billion shillings

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	2,341	2,466	2,233	2,276	1,981	2,601
Executive; Legislative; and other General Services	658	679	507	512	504	891
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	300	849	350	427	247	397
External Affairs	63	67	53	72	65	99
Public Debt Transactions	1,320	870	1,323	1,264	1,165	1,214
Defense	1,352	1,349	904	1,287	989	1,304
Defense Affairs and Services	1,352	1,349	904	1,287	989	1,304
Public order and safety	469	592	350	710	496	723
Law Courts and Legal Services	116	132	85	184	135	272
Prisons, Police and Corrective Services	338	434	251	504	345	424
Other Public Order and Safety	15	25	15	22	17	27
Economic Affairs	1,235	1,643	626	889	892	1,958
Fuel and Energy Affairs And Services	70	151	32	22	113	182
Mining and Mineral Resources Other Than Fuels	5	15	2	1	1	5
Construction	3	7	3	4	8	9
Manufacturing	4	28	4	16	40	116
Agriculture , Forestry, Fishing and Hunting	114	359	55	132	125	330
Transport (include road, railway, air transport, other transport etc)	893	877	411	535	435	1,062
Communication	13	32	18	26	15	38
Tourism And Area Promotion	14	24	22	37	49	63
Labour Affairs	17	16	14	12	12	12
Other Economic Affairs NEC	100	134	65	104	93	141
Environment Protection	31	34	11	21	23	25

Protection of the environment	31	34	11	21	23	25
Housing and Community amenities	92	126	95	195	98	175
Housing development	0	0	0	0	0	0
Community Development	11	32	5	8	33	22
Water Supply	75	78	70	146	50	124
Housing & Community Amenities n.e.c.	6	16	19	40	14	29
Health	240	417	341	439	338	518
Medical products and Appliances	93	122	191	141	125	142
Out Patients	2	2	6	3	2	1
Hospital Services	75	117	85	222	122	254
Public Health Services	19	37	43	51	61	71
Research and Development	2	4	2	3	2	10
Health n.e.c.	50	136	14	19	26	40
Recreation, Culture, and region	1	2	6	12	9	18
Recreational and Sporting Services	-	-	5	6	4	11
Culture	1	2	1	6	4	7
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	354	491	217	542	324	637
Preprimary and Primary Education	8	6	1	31	7	34
Secondary Education	5	26	2	12	12	14

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q3 2020/21 to Q4 2021/22, Billion shillings (cont'd)

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Business, Technical, and Vocation Education	35	39	20	62	30	39
University Education	220	337	164	355	210	332
Education not definable by level	1	1	0	1	0	1
Education NEC	86	81	30	81	65	217
Social Protection	46	52	82	35	49	176
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	26	6	73	15	20	71
Family and Children	1	2	1	1	1	1
Social protection nec	18	44	8	18	28	103
Grand Total	6,161	7,172	4,866	6,406	5,198	8,134
Transfers to Local government	982.2	940.7	1239.4	1109.9	1137.6	1141.5
Total GOU Expenditure including transfers to Local Government	7,143	8,112	6,106	7,515	6,336	9,276

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q3 2020/21 to Q4 2021/22

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	32.8	30.4	36.6	30.3	31.3	28.0
Executive; Legislative; and other General Services	9.2	8.4	8.3	6.8	7.9	9.6
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	4.2	10.5	5.7	5.7	3.9	4.3
External Affairs	0.9	0.8	0.9	1.0	1.0	1.1
Public Debt Transactions	18.5	10.7	21.7	16.8	18.4	13.1
Defence	18.9	16.6	14.8	17.1	15.6	14.1
Defense Affairs and Services	18.9	16.6	14.8	17.1	15.6	14.1
Public order and safety	6.6	7.3	5.7	9.5	7.8	7.8
Law Courts and Legal Services	1.6	1.6	1.4	2.4	2.1	2.9
Prisons, Police and Corrective Services	4.7	5.4	4.1	6.7	5.4	4.6
Other Public Order and Safety	0.2	0.3	0.2	0.3	0.3	0.3
Economic Affairs	17.3	20.3	10.3	11.8	14.1	21.1
Fuel and Energy Affairs And Services	1.0	1.9	0.5	0.3	1.8	2.0
Mining and Mineral Resources Other Than Fuels	0.1	0.2	0.0	0.0	0.0	0.1
Construction	0.0	0.1	0.1	0.1	0.1	0.1
Manufacturing	0.1	0.3	0.1	0.2	0.6	1.3
Agriculture , Forestry, Fishing and Hunting	1.6	4.4	0.9	1.8	2.0	3.6
Transport (include road, railway, air transport, other transport etc)	12.5	10.8	6.7	7.1	6.9	11.4
Communication	0.2	0.4	0.3	0.4	0.2	0.4
Tourism And Area Promotion	0.2	0.3	0.4	0.5	0.8	0.7
Labour Affairs	0.2	0.2	0.2	0.2	0.2	0.1
Other Economic Affairs NEC	1.4	1.6	1.1	1.4	1.5	1.5
Environment Protection	0.4	0.4	0.2	0.3	0.4	0.3
Protection of the environment	0.4	0.4	0.2	0.3	0.4	0.3
Housing and Community amenities	1.3	1.6	1.6	2.6	1.5	1.9
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.4	0.1	0.1	0.5	0.2
Water Supply	1.0	1.0	1.2	1.9	0.8	1.3
Housing & Community amenities n.e.c.	0.1	0.2	0.3	0.5	0.2	0.3
Health	3.4	5.1	5.6	5.8	5.3	5.6
Medical products and Appliances	1.3	1.5	3.1	1.9	2.0	1.5
Out Patients	0.0	0.0	0.1	0.0	0.0	0.0
Hospital Services	1.0	1.4	1.4	3.0	1.9	2.7
Public Health Services	0.3	0.5	0.7	0.7	1.0	0.8
Research and Development	0.0	0.1	0.0	0.0	0.0	0.1
Health n.e.c.	0.7	1.7	0.2	0.3	0.4	0.4
Recreation, Culture, and region	0.0	0.0	0.1	0.2	0.1	0.2
Recreational and Sporting Services	0.0	0.0	0.1	0.1	0.1	0.1
Culture	0.0	0.0	0.0	0.1	0.1	0.1
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Education	5.0	6.0	3.6	7.2	5.1	6.9
Preprimary and Primary Education	0.1	0.1	0.0	0.4	0.1	0.4
Secondary Education	0.1	0.3	0.0	0.2	0.2	0.2

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q3 2020/21to Q4 2021/22 (cont'd)

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Business, Technical, and Vocation Education	0.5	0.5	0.3	0.8	0.5	0.4
University Education	3.1	4.2	2.7	4.7	3.3	3.6
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.2	1.0	0.5	1.1	1.0	2.3
Social Protection	0.6	0.6	1.3	0.5	0.8	1.9
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.4	0.1	1.2	0.2	0.3	0.8
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.3	0.5	0.1	0.2	0.4	1.1
Sub- Total	86.3	88.4	79.7	85.2	82.0	87.7
Transfers to Local government	13.7	11.6	20.3	14.8	18.0	12.3
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q3 2020/21to Q4 2021/22, (GOU), Billion shillings.

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	2,235.7	2,247.7	2,053.2	2,220.0	1,913.8	2,312.9
Executive; Legislative; and other General Services	579.8	537.7	368.0	490.3	465.4	718.9
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	277.5	777.6	311.2	400.8	220.3	298.5
External Affairs	58.0	62.1	50.7	64.6	63.1	81.6
Public Debt Transactions	1,320.5	870.3	1,323.3	1,264.2	1,165.0	1,213.9
Defence	372.4	385.4	391.2	767.5	464.2	694.1
Defense Affairs and Services	372.4	385.4	391.2	767.5	464.2	694.1
Public order and safety	371.1	410.4	305.8	611.3	433.9	585.5
Law Courts and Legal Services	91.3	102.3	73.3	161.9	122.2	214.3
Prisons, Police and Corrective Services	266.2	286.4	217.5	428.9	295.2	349.9
Other Public Order and Safety	13.5	21.6	14.9	20.4	16.5	21.3
Economic Affairs	326.4	440.5	252.6	403.0	356.4	619.6
Fuel and Energy Affairs And Services	19.4	24.0	7.3	20.7	17.5	26.2
Mining and Mineral Resources Other Than Fuels	0.3	0.4	-	-	0.3	2.2
Construction	1.9	3.7	1.7	2.5	1.6	1.9
Manufacturing	2.4	22.3	3.0	11.1	39.6	110.4
Agriculture , Forestry, Fishing and Hunting	42.8	81.0	32.4	72.6	60.8	105.5
Transport (include road, railway, air transport, other transport etc)	145.5	153.6	99.9	140.6	87.6	192.3
Communication	9.4	24.9	15.6	20.7	12.5	19.1
Tourism And Area Promotion	12.4	18.7	21.5	33.3	46.0	54.8
Labour Affairs	17.2	15.5	13.4	11.5	11.6	12.2

Other Economic Affairs NEC	75.1	96.5	57.7	90.0	79.0	94.9
Environment Protection	12.9	20.2	8.9	16.1	9.8	20.2
Protection of the environment	12.9	20.2	8.9	16.1	9.8	20.2
Housing and Community amenities	14.6	26.6	10.0	48.5	20.2	25.3
Housing development	0.4	0.2	0.3	0.3	0.1	0.2
Community Development	6.3	9.9	4.8	6.7	4.6	7.1
Water Supply	2.1	1.6	1.0	3.0	1.4	2.2
Housing & Community Amenities n.e.c.	5.7	14.9	4.0	38.4	14.0	15.7
Health	222.3	316.4	319.9	330.0	257.6	334.1
Medical products and Appliances	90.4	114.0	188.5	136.2	120.0	140.8
Out Patients	1.7	1.5	6.5	2.7	2.0	1.3
Hospital Services	66.1	82.2	69.9	124.8	73.9	98.6
Public Health Services	18.9	32.1	42.9	50.1	51.4	68.8
Research and Development	1.4	2.7	1.6	2.4	1.6	4.7
Health n.e.c.	43.7	83.9	10.6	13.9	8.6	19.9
Recreation, Culture, and region	1.4	1.8	6.3	11.7	8.8	18.0
Recreational and Sporting Services	-	-	4.9	6.1	4.4	10.7
Culture	1.4	1.8	1.5	5.6	4.4	7.3
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	319.3	420.7	212.8	514.4	304.1	467.3
Preprimary and Primary Education	6.9	4.5	0.6	28.1	4.2	31.4

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q3 2020/21 to Q4 2021/22, (GOU), Billion shillings. (cont'd)

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Secondary Education	2.8	16.4	1.7	7.4	7.9	5.7
Business, Technical, and Vocation Education	28.6	23.4	18.9	59.3	24.0	34.6
University Education	211.3	303.7	161.6	351.1	205.1	277.0
Education not definable by level	0.6	1.1	0.4	0.7	0.4	1.3
Education NEC	69.0	71.7	29.6	67.8	62.5	117.3
Social Protection	42.1	41.1	81.0	32.9	45.7	160.3
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	26.3	6.0	73.3	15.4	19.6	71.4
Family and Children	0.7	1.1	1.1	1.2	1.2	1.2
Social protection nec	15.0	34.0	6.7	16.4	24.9	87.6
Total	3,918.1	4,310.7	3,641.6	4,955.4	3,814.5	5,237.2
Transfers to Local government	800.8	903.1	1,011.4	879.5	915.6	1,046.2
Total GOU Expenditure including transfers to Local Government	4,718.9	5,213.9	4,653.1	5,834.9	4,730.1	6,283.4

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q3 2020/21 to Q4 2021/22

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	47.4	43.1	44.1	38.0	40.5	36.8
Executive; Legislative; and other General Services	12.3	10.3	7.9	8.4	9.8	11.4
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	5.9	14.9	6.7	6.9	4.7	4.8
External Affairs	1.2	1.2	1.1	1.1	1.3	1.3
Public Debt Transactions	28.0	16.7	28.4	21.7	24.6	19.3
Defence	7.9	7.4	8.4	13.2	9.8	11.0
Defense Affairs and Services	7.9	7.4	8.4	13.2	9.8	11.0
Public order and safety	7.9	7.9	6.6	10.5	9.2	9.3
Law Courts and Legal Services	1.9	2.0	1.6	2.8	2.6	3.4
Prisons, Police and Corrective Services	5.6	5.5	4.7	7.4	6.2	5.6
Other Public Order and Safety	0.3	0.4	0.3	0.3	0.3	0.3
Economic Affairs	6.9	8.4	5.4	6.9	7.5	9.9
Fuel and Energy Affairs And Services	0.4	0.5	0.2	0.4	0.4	0.4
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	0.0
Construction	0.0	0.1	0.0	0.0	0.0	0.0
Manufacturing	0.0	0.4	0.1	0.2	0.8	1.8
Agriculture , Forestry, Fishing and Hunting	0.9	1.6	0.7	1.2	1.3	1.7
Transport (include road, railway, air transport, other transport etc)	3.1	2.9	2.1	2.4	1.9	3.1
Communication	0.2	0.5	0.3	0.4	0.3	0.3
Tourism And Area Promotion	0.3	0.4	0.5	0.6	1.0	0.9
Labour Affairs	0.4	0.3	0.3	0.2	0.2	0.2
Other Economic Affairs NEC	1.6	1.9	1.2	1.5	1.7	1.5
Environment Protection	0.3	0.4	0.2	0.3	0.2	0.3
Protection of the environment	0.3	0.4	0.2	0.3	0.2	0.3
Housing and Community amenities	0.3	0.5	0.2	0.8	0.4	0.4
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.2	0.1	0.1	0.1	0.1
Water Supply	0.0	0.0	0.0	0.1	0.0	0.0
Housing & Community Amenities n.e.c.	0.1	0.3	0.1	0.7	0.3	0.3
Health	4.7	6.1	6.9	5.7	5.4	5.3
Medical products and Appliances	1.9	2.2	4.1	2.3	2.5	2.2
Out Patients	0.0	0.0	0.1	0.0	0.0	0.0
Hospital Services	1.4	1.6	1.5	2.1	1.6	1.6
Public Health Services	0.4	0.6	0.9	0.9	1.1	1.1
Research and Development	0.0	0.1	0.0	0.0	0.0	0.1
Health n.e.c.	0.9	1.6	0.2	0.2	0.2	0.3
Recreation, Culture, and region	0.0	0.0	0.1	0.2	0.2	0.3
Recreational and Sporting Services	0.0	0.0	0.1	0.1	0.1	0.2
Culture	0.0	0.0	0.0	0.1	0.1	0.1
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Education	6.8	8.1	4.6	8.8	6.4	7.4
Preprimary and Primary Education	0.1	0.1	0.0	0.5	0.1	0.5

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q3 2020/21to Q4 2021/22 (cont'd)

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Secondary Education	0.1	0.3	0.0	0.1	0.2	0.1
Business, Technical, and Vocation Education	0.6	0.4	0.4	1.0	0.5	0.6
University Education	4.5	5.8	3.5	6.0	4.3	4.4
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.5	1.4	0.6	1.2	1.3	1.9
Social Protection	0.9	0.8	1.7	0.6	1.0	2.6
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.6	0.1	1.6	0.3	0.4	1.1
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.3	0.7	0.1	0.3	0.5	1.4
Grand Total	83.0	82.7	78.3	84.9	80.6	83.3
Transfers to Local government	17.0	17.3	21.7	15.1	19.4	16.7
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 6 h (i) Functional Classification of Central Government Development Expenditure, Q3 2020/21to Q4 2021/22, Billion shillings

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	105.0	217.9	180.2	56.1	66.8	288.0
Executive; Legislative; and other General Services	78.0	141.0	139.0	21.9	38.3	171.8
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	22.3	71.9	39.0	26.6	26.3	98.6
External Affairs	4.7	5.0	2.2	7.7	2.2	17.6
Public Debt Transactions	-	-	-	-	-	-
Defence	979.5	963.7	512.8	519.8	524.5	609.8
Defence Affairs and Services	979.5	963.7	512.8	519.8	524.5	609.8
Public order and safety	98.2	181.2	44.6	99.2	62.6	137.6
Law Courts and Legal Services	25.0	30.1	11.5	22.2	12.8	57.9
Prisons, Police and Corrective Services	71.7	148.0	33.1	75.3	49.5	73.9
Other Public Order and Safety	1.6	3.0	-	1.8	0.3	5.9
Economic Affairs	908.3	1,202.7	373.8	485.6	535.4	1,338.3
Fuel and Energy Affairs And Services	50.7	127.2	25.1	1.0	95.8	155.4
Mining and Mineral Resources Other Than Fuels	4.9	15.1	1.7	0.6	0.6	3.0
Construction	1.6	3.5	1.7	1.9	6.3	6.8
Manufacturing	1.8	5.6	1.2	4.9	0.7	5.9
Agriculture , Forestry, Fishing and Hunting	71.5	278.1	22.9	59.7	63.9	224.2
Transport (include road, railway, air transport, other transport etc)	747.9	723.3	310.8	394.0	347.5	869.3
Communication	3.2	7.0	2.6	5.7	3.0	19.0
Tourism And Area Promotion	1.6	5.5	0.7	4.0	3.0	8.6
Labour Affairs	0.2	0.2	0.1	0.2	0.2	0.2
Other Economic Affairs NEC	25.0	37.2	6.9	13.7	14.5	45.9
Environment Protection	18.0	13.5	1.7	4.4	13.6	4.3
Protection of the environment	18.0	13.5	1.7	4.4	13.6	4.3
Housing and Community amenities	77.1	99.9	84.8	146.2	77.4	149.7
Housing development	-	-	-	-	-	-
Community Development	4.2	21.7	0.4	1.3	28.4	14.7
Water Supply	72.4	76.6	69.4	142.9	48.9	121.6
Housing & Community Amenities n.e.c.	0.4	1.6	15.0	2.0	0.0	13.3
Health	17.9	101.0	20.9	109.1	80.9	184.3
Medical products and Appliances	2.1	8.1	2.4	4.9	4.8	1.7
Out Patients	-	-	-	-	-	-
Hospital Services	8.5	34.4	14.7	97.6	48.3	155.4

Public Health Services	0.5	5.0	0.0	1.1	9.4	2.4
Research and Development	0.1	1.7	0.3	0.3	0.6	4.9
Health n.e.c.	6.8	51.9	3.4	5.3	17.8	19.9
Recreation, Culture, and region	-	-	-	-	-	-
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	35.1	70.0	4.6	27.7	20.1	170.0
Pre-primary and Primary Education	0.8	1.8	-	2.9	2.8	2.7
Secondary Education	1.8	9.3	0.7	4.4	3.7	8.7
Business, Technical, and Vocation Education	6.1	15.8	1.4	2.8	6.2	4.0
University Education	9.0	33.6	1.9	4.1	5.3	54.9
Education not definable by level	-	-	-	-	-	-
Education NEC	17.3	9.5	0.6	13.5	2.1	99.7

Source: Uganda Bureau of Statistics

Table 6 h (i) Functional Classification of Central Government Development Expenditure, Q3 2020/21 to Q4 2021/22, Billion shillings (cont'd)

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Social Protection	3.8	11.1	1.2	1.9	2.9	15.3
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	0.7	0.7	-	-	-	-
Social protection nec	3.1	10.4	1.2	1.9	2.9	15.3
Total	2,242.9	2,860.9	1,224.6	1,450.2	1,384.0	2,897.2
Transfers to Local government	181.4	37.5	227.9	230.3	222.0	95.3
Total GOU Expenditure including transfers to Local Government	2,424.3	2,898.4	1,452.5	1,680.5	1,606.0	2,992.5

Source: Uganda Bureau of Statistics

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

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	105.0	217.9	180.2	56.1	66.8	288.0
Executive; Legislative; and other General Services	78.0	141.0	139.0	21.9	38.3	171.8
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	22.3	71.9	39.0	26.6	26.3	98.6
External Affairs	4.7	5.0	2.2	7.7	2.2	17.6
Public Debt Transactions	-	-	-	-	-	-
Defence	979.5	963.7	512.8	519.8	524.5	609.8
Defence Affairs and Services	979.5	963.7	512.8	519.8	524.5	609.8
Public order and safety	98.2	181.2	44.6	99.2	62.6	137.6
Law Courts and Legal Services	25.0	30.1	11.5	22.2	12.8	57.9
Prisons, Police and Corrective Services	71.7	148.0	33.1	75.3	49.5	73.9
Other Public Order and Safety	1.6	3.0	-	1.8	0.3	5.9
Economic Affairs	908.3	1,202.7	373.8	485.6	535.4	1,338.3
Fuel and Energy Affairs And Services	50.7	127.2	25.1	1.0	95.8	155.4
Mining and Mineral Resources Other Than Fuels	4.9	15.1	1.7	0.6	0.6	3.0
Construction	1.6	3.5	1.7	1.9	6.3	6.8
Manufacturing	1.8	5.6	1.2	4.9	0.7	5.9
Agriculture , Forestry, Fishing and Hunting	71.5	278.1	22.9	59.7	63.9	224.2

Transport (include road, railway, air transport, other transport etc)	747.9	723.3	310.8	394.0	347.5	869.3
Communication	3.2	7.0	2.6	5.7	3.0	19.0
Tourism And Area Promotion	1.6	5.5	0.7	4.0	3.0	8.6
Labour Affairs	0.2	0.2	0.1	0.2	0.2	0.2
Other Economic Affairs NEC	25.0	37.2	6.9	13.7	14.5	45.9
Environment Protection	18.0	13.5	1.7	4.4	13.6	4.3
Protection of the environment	18.0	13.5	1.7	4.4	13.6	4.3
Housing and Community amenities	77.1	99.9	84.8	146.2	77.4	149.7
Housing development	-	-	-	-	-	-
Community Development	4.2	21.7	0.4	1.3	28.4	14.7
Water Supply	72.4	76.6	69.4	142.9	48.9	121.6
Housing & Community Amenities n.e.c.	0.4	1.6	15.0	2.0	0.0	13.3
Health	17.9	101.0	20.9	109.1	80.9	184.3
Medical products and Appliances	2.1	8.1	2.4	4.9	4.8	1.7
Out Patients	-	-	-	-	-	-
Hospital Services	8.5	34.4	14.7	97.6	48.3	155.4
Public Health Services	0.5	5.0	0.0	1.1	9.4	2.4
Research and Development	0.1	1.7	0.3	0.3	0.6	4.9
Health n.e.c.	6.8	51.9	3.4	5.3	17.8	19.9
Recreation, Culture, and region	-	-	-	-	-	-
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

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

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
Education	35.1	70.0	4.6	27.7	20.1	170.0
Pre-primary and Primary Education	0.8	1.8	-	2.9	2.8	2.7
Secondary Education	1.8	9.3	0.7	4.4	3.7	8.7
Business, Technical, and Vocation Education	6.1	15.8	1.4	2.8	6.2	4.0
University Education	9.0	33.6	1.9	4.1	5.3	54.9
Education not definable by level	-	-	-	-	-	-
Education NEC	17.3	9.5	0.6	13.5	2.1	99.7
Social Protection	3.8	11.1	1.2	1.9	2.9	15.3
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	0.7	0.7	-	-	-	-
Social protection nec	3.1	10.4	1.2	1.9	2.9	15.3
Total	2,242.9	2,860.9	1,224.6	1,450.2	1,384.0	2,897.2
Transfers to Local government	181.4	37.5	227.9	230.3	222.0	95.3
Total GOU Expenditure including transfers to Local Government	2,424.3	2,898.4	1,452.5	1,680.5	1,606.0	2,992.5

Source: Uganda Bureau of Statistics

Table 7 j (i) Functional Classification of Donor Disbursements, Q3 2020/21to Q4 2021/22, Billion shillings

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	29.3	1,058.0	512.0	1,552.3	623.3	275.8
Executive and legislative organs	25.9	-	380.4	16.4	12.5	-
Financial and fiscal affairs	3.4	1,058.0	131.5	1,535.8	610.8	275.8
External Affairs	-	-	-	-	-	-
Public Debt Transactions	-	-	-	-	-	-
Defence	87.9	6.2	121.2	36.0	15.7	28.6
Defense Affairs and Services	87.9	6.2	121.2	36.0	15.7	28.6
Public order and safety	10.6	25.9	3.6	1.5	-	-
Law Courts and Legal Services	-	-	-	-	-	-
Prisons, Police and Corrective Services	10.6	25.9	3.6	1.5	-	-
Other Public Order and Safety	-	-	-	-	-	-
Economic Affairs	270.2	363.6	547.1	471.7	514.1	533.9
Fuel and Energy Affairs And Services	41.2	96.2	114.5	91.3	174.4	329.8
Mining and Mineral Resources Other Than Fuels	-	-	8.8	4.4	3.4	6.5
Construction	-	-	-	-	-	-
Manufacturing	27.4	14.5	28.3	-	27.1	-
Agriculture , Forestry, Fishing and Hunting	9.0	4.1	76.5	6.4	19.0	25.0
Transport (include road, railway, air transport, other transport etc)	172.6	175.6	269.8	341.7	271.1	159.9
Communication	-	67.4	26.8	12.1	-	-
Tourism And Area Promotion	-	-	-	-	-	-
Labour Affairs	-	-	-	-	-	-
Other Economic Affairs NEC	19.9	5.8	22.5	15.9	19.1	12.8
Environment Protection	10.0	15.2	4.8	8.1	12.8	2.9
Protection of the environment	10.0	15.2	4.8	8.1	12.8	2.9
Housing and Community amenities	19.5	47.7	44.0	346.2	60.5	61.5
Housing development	-	-	-	-	-	-
Community Development	-	10.1	-	25.4	-	18.0
Water Supply	19.5	37.6	44.0	320.8	60.5	43.5
Housing & Community amenities n.e.c.	-	-	-	-	-	-
Health	113.2	128.4	320.3	122.1	51.4	82.4
Medical products and Appliances	86.0	6.1	285.3	99.7	-	-
Out Patients	-	-	-	-	-	-
Hospital Services	26.3	122.3	22.4	6.8	40.8	12.9
Public Health Services	0.9	-	12.5	15.5	10.6	69.5
Research and Development	-	-	-	-	-	-
Health n.e.c.	-	-	-	-	-	-
Education	75.1	12.1	17.3	51.4	77.8	91.9
Preprimary and Primary Education	-	-	-	-	-	-
Secondary Education	-	-	-	0.0	-	-
Business, Technical, and Vocation Education	38.0	12.1	-	0.0	-	-
University Education	8.6	-	4.5	36.6	27.7	73.8
Social Protection	0.0	-	93.5	108.0	87.6	25.8
Social exclusion nec	-	-	93.5	107.5	87.6	25.8
Social protection nec	0.0	-	-	-	-	-
Grand Total	615.8	1,657.2	1,663.8	2,697.3	1,443.2	1,102.8

Source: Uganda Bureau of Statistics

Table 7 j (ii) Functional Classification of Donor Disbursements Percentages, Q3 2020/21 to Q4 2021/22.

	2020/21		2021/22			
	Q3	Q4	Q1	Q2	Q3	Q4
General Public Services	4.8	63.8	30.8	57.5	43.2	25.0
Executive and legislative organs	4.2	0.0	22.9	0.6	0.9	0.0
Financial and fiscal affairs	0.6	63.8	7.9	56.9	42.3	25.0
External Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defence	14.3	0.4	7.3	1.3	1.1	2.6
Defence Affairs and Services	14.3	0.4	7.3	1.3	1.1	2.6
Public order and safety	1.7	1.6	0.2	0.1	0.0	0.0
Law Courts and Legal Services	0.0	0.0	0.0	0.0	0.0	0.0
Prisons, Police and Corrective Services	1.7	1.6	0.2	0.1	0.0	0.0
Other Public Order and Safety	0.0	0.0	0.0	0.0	0.0	0.0
Economic Affairs	43.9	21.9	32.9	17.5	35.6	48.4
Fuel and Energy Affairs And Services	6.7	5.8	6.9	3.4	12.1	29.9
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.5	0.2	0.2	0.6
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	4.5	0.9	1.7	0.0	1.9	0.0
Agriculture , Forestry, Fishing and Hunting	1.5	0.2	4.6	0.2	1.3	2.3
Transport (include road, railway, air transport, other transport etc)	28.0	10.6	16.2	12.7	18.8	14.5
Communication	0.0	4.1	1.6	0.4	0.0	0.0
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	3.2	0.3	1.4	0.6	1.3	1.2
Environment Protection	1.6	0.9	0.3	0.3	0.9	0.3
Protection of the environment	1.6	0.9	0.3	0.3	0.9	0.3
Housing and Community amenities	3.2	2.9	2.6	12.8	4.2	5.6
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.0	0.6	0.0	0.9	0.0	1.6
Water Supply	3.2	2.3	2.6	11.9	4.2	3.9
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Health	18.4	7.7	19.2	4.5	3.6	7.5
Medical products and Appliances	14.0	0.4	17.1	3.7	0.0	0.0
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	4.3	7.4	1.3	0.3	2.8	1.2
Public Health Services	0.2	0.0	0.8	0.6	0.7	6.3
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Education	12.2	0.7	1.0	1.9	5.4	8.3
Preprimary and Primary Education	0.0	0.0	0.0	0.0	0.0	0.0
Secondary Education	0.0	0.0	0.0	0.0	0.0	0.0
Business, Technical, and Vocation Education	6.2	0.7	0.0	0.0	0.0	0.0
University Education	1.4	0.0	0.3	1.4	1.9	6.7
Social Protection	0.0	0.0	5.6	4.0	6.1	2.3
Social exclusion nec	0.0	0.0	5.6	4.0	6.1	2.3
Social protection nec	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics