



UGANDA

TECHNICAL ASSISTANCE REPORT—REPORT ON GOVERNMENT FINANCE STATISTICS

October 2017

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UGANDA

**REPORT ON THE GOVERNMENT FINANCE STATISTICS
TECHNICAL ASSISTANCE MISSION**

July 8–18, 2014

Prepared by Bruno Rocha and Brooks Robinson

September 2014

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ACRONYMS

BCG	Budgetary Central Government
BOU	Bank of Uganda
COA	Chart of Accounts
COFOG	Classification of the Functions of Government
EAC	East African Community
EAMU	East African Monetary Union
EBUs	Extrabudgetary Units
GDDS	General Data Dissemination System
<i>GFSM 2001</i>	<i>Government Finance Statistics Manual 2001</i>
<i>GFSM 2014</i>	<i>Government Finance Statistics Manual 2014</i>
GFS	Government finance statistics
<i>GFSY</i>	<i>Government Finance Statistics Yearbook</i>
GOU	Government of Uganda
IFMS	Integrated Financial Management System
<i>IFS</i>	<i>International Financial Statistics</i>
IMF	International Monetary Fund
MOU	Memorandum of Understanding
MOFPED	Ministry of Finance, Planning, and Economic Development
PFAA	Public Finance and Accountability Act
PFS Committee	Public Finance Statistics Committee
SSC	Sector Statistics Committee
TA	Technical assistance
UBOS	Uganda Bureau of Statistics

EXECUTIVE SUMMARY

In response to a request for IMF technical assistance (TA) by the Ugandan authorities and in consultation with the IMF's African Department (AFR), a government finance statistics (GFS) TA mission from the IMF's Statistics Department visited Kampala during July 8–18, 2014. The mission was led by Mr. Rocha, with participation by Mr. Robinson. Mr. Johan Mathisen, the IMF GFS Advisor at the East Africa Technical Assistance Center (AFRITAC), and an East African Community (EAC) Secretariat representative, Mr. Michael Gitau, participated in the mission. The mission was undertaken within the context of project STA_UGA_2015_04 and was aligned with the improvement of fiscal data requirements associated with the convergence criteria under the East African Monetary Union (EAMU) Protocol.

The main objectives of the mission were to (i) assist the Ministry of Finance, Planning, and Economic Development (MOFPED) and the Uganda Bureau of Statistics (UBOS) in the compilation and dissemination of GFS in accordance with the guidelines of the *Government Finance Statistics Manual 2001/14 (GFSM 2001/14)*; and (ii) provide GFS training to counterpart staff.

Main findings and recommendations

MOFPED, UBOS, and the Bank of Uganda (BOU) jointly revised the *GFSM 2001/14* implementation plan to reflect Uganda's particular circumstances and implementation capacity. The plan is to be developed further and presented at an IMF (East AFRITAC)/EAC regional workshop in Arusha, Tanzania on August 24–29, 2014. The mission recommends implementing the final plan as envisaged to ensure that Uganda meets statistical requirements under the EAMU Protocol.

The mission, in collaboration with MOFPED, UBOS, and the BOU produced a new institutional table that can be further reviewed, adopted, and used as a standard for the whole Government of Uganda (GOU) in the production of statistics. Future reviews of the institutional table should be performed regularly and jointly by the three institutions for consistence in data reporting across macroeconomic frameworks.

The mission assisted GFS compilers in incorporating data for extrabudgetary units to build GFS for a full general government sector. The mission recommends that this work should continue to attain standard fiscal data reporting requirements under the EAMU macroeconomic convergence criteria.

The mission assisted officials in aligning the GFS public sector debt statistics template with the World Bank's template, recommended that the GOU compile and report other debt instruments, such as "currency and deposits" as well as "insurance, pensions and

standardized guarantees,” and that all these debt statistics be submitted to the World Bank’s Public Sector Debt Statistics database.

The mission recommends that the GOU continue to disseminate GFS to the IMF and EAC and start disseminating a broader range of public sector debt statistics through the World Bank.

The mission would like to thank the staff of the MOFPED, UBOS, and the BOU for their hospitality and support, which contributed greatly to the success of the mission.

I. INTRODUCTION

1. The mission's main objectives were to review Uganda's compilation and dissemination of government finance statistics (GFS), provide recommendations for improvement to align current practices with the *Government Finance Statistics Manual 2001/14 (GFSM 2001/14)* framework, and provide GFS training to counterpart staff.
2. The major tasks of the mission included (i) assisting authorities in finalizing the national *GFSM 2001/14* implementation plans; (ii) providing advice on improving the institutional, derivation, and bridge tables, and on updating the General Data Dissemination Standards (GDDS) metadata and plans for improvement, and on preparing the *Government Finance Statistics Yearbook (GFSY)* and *International Finance Statistics (IFS)* questionnaires for submission; and (iii) providing advice on how to further automate the compilation and dissemination of GFS, widen data coverage, increase data frequency, and include balance sheet data.
3. The remainder of this report is divided into five sections. Section II discusses the legal and institutional environment, the institutional structure of general government, and the coverage of the compiled and disseminated fiscal data. Section III deals with (i) the chart of accounts, information systems, and issues concerning current fiscal statistics; (ii) data compilation; (iii) dissemination; and (iv) GDDS and Special Data Dissemination Standards (SDDS) metadata issues. Section IV presents the country's current situation in terms of consistency of GFS and other macroeconomic data. Section V presents the country's status concerning the migration plan to the *GFSM 2001/2014*. Section VI addresses resources, training and additional technical assistance (TA) issues.
4. The appendices to the report are as follows. Appendix I shows the institutional structure of the general government. Appendix II lists the general government entities and public corporations. Appendix III shows the bridge tables linking national and *GFSM 2001/14* classifications. Appendix IV contains the derivation table of Uganda's budgetary central government's aggregates and *GFS 2001/14* aggregates. Appendix V includes the classification code changes in *GFSM 2014* relative to *GFSM 2001*, and Appendix VI is a list of officials met during the mission.

II. INSTITUTIONAL AND DATA COVERAGE OF THE GENERAL GOVERNMENT AND PUBLIC SECTORS

5. The 2003 Public Finance and Accountability Act (PFAA) forms the regulatory framework for public financial management in Uganda. It specifies the regulations of the financial management of the government; prescribes the responsibilities of persons entrusted with financial management in the government; regulates the borrowing of money by government; and establishes the responsibilities of the Ministry of Finance, Planning, and Economic Development (MOFPED) together with the powers that may be delegated to

senior officials. The Act also defines the responsibilities of the Secretary of the Treasury and those of the Accountant General.

6. The PFAA also determines that the accounts of all public organizations shall be audited by the Auditor-General and that all public organizations “shall, within four months at the end of its financial year, prepare and submit to the Minister of Finance audited annual financial statements relating to its operations during its financial year.” The financial statements “shall be laid before Parliament by the Minister not later than one month after the Minister receives them.” In addition, the Act states that the financial year shall start on July 1 and end on June 30 of the following year. Moreover, Uganda adopted (cash basis) International Public Sector Accounting Standards in 2006, which help to ensure GFS-consistent financial reporting by public entities (See *GFSM 2014* Appendix 6).

7. Ongoing legal and institutional public finance reforms will likely improve the authorities’ capability of compiling timely and more comprehensive GFS. In particular, the Public Finance Bill (Bill No. 5 from 2012), which was under discussion in Parliament at the time of the mission, seeks to clarify reporting responsibilities of government entities and harmonize reporting periods. The bill may also provide for improved statistics on Ugandan government contingent liabilities. Finally, the legislation requires that MOFPED consolidate accounts for the various levels of government, which will be facilitated by the October 2013 introduction of a single treasury account.

8. The general government sector in Uganda comprises three subsectors: budgetary central government (BCG) units, extrabudgetary units (EBUs), and local governments. There are no state governments in Uganda. The BCG subsector includes the offices of the executive, legislative, and judicial branches, plus various other government entities. The EBU subsector comprises a significant number of universities, other educational institutions, research institutions, councils, commissions, and various other semi-autonomous agencies. Local governments comprise districts, municipal councils, and town councils.

9. The mission reviewed the sectoral classification of all public entities in Uganda. Working meticulously with MOFPED, Uganda’s Bureau of Statistics (UBOS), and the Bank of Uganda (BOU) staff members, several institutional units were identified for resectorization and some were classified for the first time. The new sectorization increased BCG to 124 entities from 66 entities reported previously, and EBUs were reduced to 63 institutions from 141 institutions (Appendix I). A preliminary comprehensive list of general government and public corporations is presented in Appendix II.

10. The National Social Security Fund (NSSF) is a compulsory saving scheme, consistent with the definition of a provident fund, and is classified as a public financial institution in line with *GFSM 2014* sectoring guidelines. It is a simple compulsory saving scheme that keeps contributions of each participant and of their employer on behalf of each participant in a separate account, managed and invested to obtain a return. The NSSF does not provide

social insurance benefits, but the deposits can be withdrawn under specified circumstances, such as retirement.

Recommendation:

- *Review and finalize the institutional table prepared during the mission and adopt the final table as a standard for the production of consistent macroeconomic statistics in Uganda. In addition, procedures should be developed and implemented for maintaining and reviewing regularly the public sector institutional table.*

11. The MOFPED currently compiles consolidated monthly and annual data for 66 BCG entities on a cash basis in a *GFSM 2001* format. Tax revenues are recorded when collections are made, and categories of expense are recorded when cash payments are made. MOFPED publishes data for BCG in the annual *Statistical Abstract*, both in hardcopies and disseminated on the Ministry's web site. The *Statistical Abstract* also presents aggregated data on local governments, selected information on EBUs, and some information on public corporations. It also contains selected data on public sector debt. MOFPED also publishes GFS for BCG on a monthly basis on its website.

12. MOFPED reports annual (*GFSY*) budgetary central and local GFS and monthly (*IFS*) BCG finance statistics to the Statistics Department at the IMF. The monthly series cover July 1997 to March 2014, and the annual series run from 1997/98 to 2012/13, with work ongoing to report 2013/14. GFS activities in MOFPED are coordinated by the Macroeconomic Policy Department, using inputs from various departments including the Accountant General's Office, Directorate of Budget, Tax Policy, BOU, as well as local governments. The immediate challenge going forward will be to increase coverage of BCG data to cover all entities on the revised institutional table.

Recommendation:

- *Gradually increase coverage of BCG data to cover all entities on the revised institutional table, and resubmit historical IFS and GFSY data.*

III. ACCOUNTING AND STATISTICAL SYSTEMS

13. A well-defined and detailed chart of accounts (COA) is a good starting point for compiling sound GFS. Uganda issued a substantially revised COA in March 2011, which has since been implemented in all BCG units, all local governments, and some EBUs. Remaining EBUs and most public corporations use a private accounting system aligned with International Financial Reporting Standards.

14. The mission confirmed that Uganda's new COA is broadly aligned with *GFSM 2001* classification codes. This was accomplished by classifying detailed BCG, EBU, and local

governments' data in the IMF's Classification Assistant tool. The resulting bridge tables (Appendix III) show alignment with *GFSM 2001*. The related derivation table (Appendix IV) shows that the main national and *GFSM 2014* aggregates are consistent.¹ Given the wide implementation of the new COA and that other public entities generally produce financial statements aligned with International Financial Reporting Standards, it appears feasible to compile general government (and annual public sector) finance statistics. Importantly, the mission provided a list of the new accounting codes that were produced as part of the *GFSM 2001* to *2014* update (Appendix IV) for consideration in future updates of the COA.

15. Data for BCG are compiled using a variety of source data. Tax revenue data are from the Tax Policy Department within MOFPED. Nontax revenue data are compiled by the Treasury Department within MOFPED. Expense and transactions in nonfinancial assets and financial assets and liabilities data are obtained from Uganda's Integrated Financial Management System (IFMS), which reflects detailed classification of expense that are highly consistent with the *GFSM 2001* coding system. Expense incurred by BCG donor projects is not recorded in IFMS, but is estimated and added by MOFPED. Data on transfers are from the Budget Department within MOFPED, while external grants data are from the Aid Liaison Department. COA procedures are in place to modify the classifications when new accounts are added to IFMS. The accounts are generally prepared on a cash basis.

16. The mission revised and updated *GFSY* and *IFS* questionnaires based on disaggregated source data provided by the MOFPED. The high frequency *IFS* questionnaire was aligned with *GFSM 2001* and is updated through May 2014, with substantially more detail compared to previous submissions. A preliminary 2012/13 *GFSY* questionnaire was also produced jointly with the authorities.

Recommendation:

- *MOFPED regularly update and submit the detailed GFSM 2001-compliant IFS questionnaire produced by the mission. Annual data submissions on BCG assets and liabilities should be expanded to produce a partial balance sheet.*

17. Annual local GFS are compiled based on annual reports filed in hardcopy with the Accountant General's Office within MOFPED. While districts report on a cash basis, municipalities and town councils report on an accrual accounting basis. Approved estimates of revenue and expenditure (recurrent and development) for local governments are issued by the MOFPED. The local GFS are made available on MOFPED's Internet website, as well as transmitted to the IMF for publication in the *GFSY*.

¹ The derivation table only covers BCG. Source data for EBUs and local governments were organized in a *GFSM 2001* framework, were highly aggregated, and reflected no apparent misclassifications.

18. The frequency, timeliness, and level of detail of local GFS may improve with the rollout of electronic transactional information systems in Uganda. The rollout of IFMS so far covers 40 local governments, and there are other improvements in software tools to collect local government budget data. A complete IFMS rollout to local governments is envisaged to begin within the next two years. In the meantime, this data source can be used for compilation of partial local GFS, automated by integrating the bridge tables in the budget transactional information system.

Recommendation:

- *Gradually collect more detailed and timely local government data as it becomes available, and automate processing of such data by integrating the GFS bridge table with the information system.*

19. An important goal of the Ugandan authorities is to build full GFS coverage of the general government sector by adding data for EBUs. The main impediments have thus far been incomplete reporting by EBUs, fiscal year inconsistencies, methodological discrepancies, and timeliness issues.² Notwithstanding these difficulties, MOFPED has begun assembling an annual dataset for EBUs based on audited reports, which are published in the *Statistical Abstract*. The most recent such publication was in June 2013 with data for 2004/05–2010/11.

Recommendation:

- *The new Public Finance Bill and its regulations should harmonize EBUs' fiscal years, clarify reporting responsibilities, and increase the frequency of reporting by EBUs.*

20. The mission used data for EBUs to generate partial GFS for this subsector, as well as trial GFS for a consolidated general government sector. GFS for the EBU subsector were compiled using a multiperiod IMF Classification Assistant for 2004/05 through 2010/11 for 37 of the 66 EBUs for which data were available.³ GFS for the consolidated general government sector were compiled using a multisector IMF Classification Assistant; revenue and expenditure data for BCG, EBUs, and local governments for 2010/11 comprised the accounts. The Classification Assistant produced key *GFSY* questionnaire tables.

21. The fact that the mission developed different bridge tables for BCG, EBUs, and local governments demonstrates the potential for compiling GFS for the general government sector and for expanding data coverage for the *GFSY* in the not-too-distant future.

² No EBUs are reporting through IFMS, and no plans have been developed to incorporate EBUs into IFMS.

³ However, fiscal years differed as the financial statements of 29 EBUs were based on July to June fiscal years, 6 EBUs had January to December fiscal years, and 2 EBUs had October to September fiscal years.

Recommendation:

- *Continue efforts to extend the EBU dataset and use bridge tables prepared by the mission to include EBU finance statistics in data submissions to the IMF.*
22. GFS consolidation for the general government sector is quite simple in the case of Uganda as only one of the three important types of accounts for consolidation is relevant. The three types of accounts are assets and liabilities, interest, and grants. Uganda does not currently produce complete and detailed GFS data on assets and liabilities, and there are no interest flows across subsectors of general government because BCG borrows for the entire sector. Therefore, Uganda can focus its consolidation efforts on grants. Uganda's COA includes a full complement of GFS codes on grants, such as to/from foreign governments, to/from international organizations, to/from other levels of government, and current and capital breakdowns for each of the three types of grants. However, the national tabular presentations of GFS emphasize a "budget support" and "project support" classification of grants. To facilitate consolidation, Uganda would benefit from compiling data according to the classification of grants required by *GFSM 2014*.
23. MOFPED currently compiles annual data for public financial corporations and for some of the nonfinancial corporations. The data are published in the *Statistical Abstract*. The Public Finance Bill requires that all public corporations file annual reports with the Accountant General. MOFPED plans to use these data when they become available to produce public sector finance statistics.
24. The mission carefully reviewed Uganda's GDDS metadata on government debt and on government operations, as well as SDDS metadata on central government operations. Although the last update of the metadata was in April 2013, some updates were found to be required. Further revisions will be necessary as the coverage of GFS expands to the general government sector.
25. General government debt data are also published by the MOFPED in its annual *Statistical Abstract* at a much aggregated level. General government external debt data are compiled by the MOFPED and reconciled with the BOU quarterly. General government domestic debt data are compiled at the BOU and are shared with MOFPED. The PFAA states that only the MOFPED can contract loans and issue guarantees on behalf of local governments and public corporations. There are no data available on other accounts payable for local governments and EBUs, and they cannot incur any other types of debt. Hence, there are no debt statistics for local governments. Public corporations debt data are not compiled by the BOU, but they do collect currency and deposits, loans, and some recent data on other accounts payable for financial public corporations.
26. The mission held meetings with staff members who prepare public debt statistics within the MOFPED and the BOU in order to obtain a time series of general government debt. Currently, Uganda only provides data on external debt for the World Bank. During the

mission, the World Bank’s public sector debt template was populated with quarterly data from 2009 to 2013 including information on general government domestic debt, “currency and deposits” and debt data from the BOU (loans and other accounts payable). Additionally, source data were provided and verified. The mission could not obtain debt data for “insurance, pensions and standardized guarantee schemes,” but was able to have a spreadsheet compiled with public debt data for the period above for general government and for the BOU.

Recommendations:

- *Source data for “currency and deposits” and “insurance, pensions and standardized guarantee schemes” should be organized into a dataset to improve compilation, validation, and dissemination of general government debt data by the BOU.*
- *Develop procedures and mechanisms for the collection of public debt data from public corporations.*

27. Concerning general government debt data, the MOFPED requested that the mission evaluate and suggest improvements to the draft Uganda *Debt Statistical Bulletin*. The mission, *inter alia*, recommended that the set of tables used in the dissemination of GFS debt data be incorporated into the bulletin, and that a clear revision policy be defined and made public through the same publication. The publication is intended to be produced on an annual basis and, ultimately, evolve into semiannual and quarterly publication.

IV. CONSISTENCY OF GFS DATASETS AND OTHER MACROECONOMIC DATA

28. Uganda established the Public Finance Statistics (PFS) Committee in 2010 to address public finance fiscal data reconciliation and quality improvement issues. The PFS Committee is comprised of members from UBOS, MOFPED, the BOU, and the Local Government Finance Commission. The committee meets regularly to ensure consistency between GFS and other macroeconomic data.

29. At the request of the authorities, the mission focused on internal GFS data consistency. To perform a consistency check on BCG data, the TA mission obtained detailed data for fiscal years 2010/11 and 2012/13 on tax revenue, nontax revenue, expense, arrears, transactions in nonfinancial assets, and domestic and external grants from MOFPED, and classified these data using the IMF Classification Assistant.⁴ Ugandan authorities indicated that the detailed data were consistent with published estimates.⁵ As part of this process, the mission identified several misclassifications. For example, employment-related social

⁴ Notably, the expense data, which were obtained from the IFMS, included over 13,000 account items.

⁵ The data are published on MOFPED’s website (www.finance.go.ug).

benefits were classified as “compensation”; bad debt was classified as an “expense”; transfers to nongovernmental units were classified as “grants”; and various types of arrears categories were classified as “liabilities” and not coded to GFS expense classifications. Nevertheless, as noted above, the mission found that total revenue and expense values in the Classification Assistant and in the source data were comparable.

Recommendation:

- *Correct the above-highlighted misclassifications, including removing the expense line items for “arrears,” distributing the amounts shown to subitems of the relevant GFS types of expense, and introducing a memorandum item for the total stock of arrears.*

30. To check for local government data consistency, the mission obtained data from MOFPED that were based on detailed accounts presented in local governments’ audited financial statements. These data were used to perform GFS compilation using the Classification Assistant. The compilation produced accurate results, as values for categories of revenue and expense produced by the Classification Assistant were largely consistent with the original source data. Classification Assistant balancing items were also consistent with source data.

31. To ensure data quality of EBUs’ audited annual reports, the mission confirmed that the Classification Assistant organized accurately categories of revenue, expense, net acquisition of nonfinancial assets, and acquisition of financial assets and incurrence of liabilities. The mission also confirmed that balancing items were calculated consistently by the Classification Assistant.

32. To meet its statistical needs, UBOS also has a dataset for BCG fiscal data, as well as for local government data and it is developing a database for public corporations. BCG data are obtained through distinct institutions, and data sources for other sectors are obtained through hardcopies of financial reports. Consistency between UBOS and the MOFPED data should be reviewed during future GFS TA missions.

33. For the moment, only one of the data sources being used to compile Uganda’s GFS data is published and disseminated independently in any official document. Consolidated financial data for BCG is published in an Audit Report on the Accountant General’s website. However, the new Finance Bill, if it passes Parliament, includes provisions for the Accountant General to publish consolidated accounts for central government (including BCG units and EBUs), local governments, and public corporation. Such action will impose more discipline on the production of public sector fiscal data in the country.

V. *GFSM 2001/14* IMPLEMENTATION PLAN

34. The GFS Technical Working Group in Uganda is the Social Economic Statistics Technical Committee, which is comprised of representatives from MOFPED, the UBOS, and the BOU. The Committee's main objectives are to improve GFS and to define a strategy for migrating to *GFSM 2001/14*. MOFPED formed a high-level GFS Committee comprised of commissioners from the various internal departments to fast-track GFS implementation. MOFPED also has a Sector Statistics Committee (SSC) that is comprised of representatives from all departments, which implements directives and recommendations of the GFS Committee.

35. The mission worked with MOFPED, BOU, and UBOS officials to revise the *GFSM 2001/14* implementation plan, which aims to meet EAMU Protocol fiscal statistics requirements. Following the mission, the plan was finalized and presented at a joint IMF East AFRITAC/EAC regional workshop in Arusha, Tanzania during August 24-29, 2014. Implementation of the plan will result in several important improvements in the Uganda's GFS, such as coverage expansion to the general government sector by 2015. The target date for adopting a modified cash basis of reporting is 2017. In addition, according to the plan, Uganda will disseminate estimates of the stock of financial assets and liabilities by 2017. The implementation plan should be aligned with MOFPED's new *Sector Strategic Plan for Statistics*, which will cover 2013/14–2017/18.

Objective	Verifiable Indicators	Target Date	Assumptions
To compile and publish annual general government finance statics according to <i>GFSM 2001 (GFSM 2014)</i> .	Dissemination of monthly (budgetary central government), quarterly (central government) and annual (general government) GFS to the public, the EAC Secretariat, and publication in the <i>IFS</i> and <i>GFSY</i> .	2017	Commitment to replace the current <i>GFSM 1986</i> tables with <i>GFSM 2001 (GFSM 2014)</i> tables in all internal and external fiscal tables, including in the Article IV Consultation Reports, the budget statements, an adequately resourced GFS team, and that the necessary technical support is available on a timely basis.

Outputs	Verifiable Indicators	Target Date	Implementation Status
Conduct regular GFS Technical Working Groups meetings/workshops.	Minutes and training material from committee meetings and workshops.	September 2014	The working groups have generally been established, but meetings/workshops need to be held at least once a quarter to discuss progress on <i>GFSM</i> implementation plan, identify and address any technical issues, integration of GFS across the macroeconomic framework, and external GFS dissemination.
Define and maintain an institutional structure of the government (or public sector) consistent with <i>GFSM 2001/14</i> guidelines.	Finalized general government sector institutional table and tentative comprehensive lists of public corporations, with specified procedures to make future changes as needed.	December 2014	MOFPED provided a draft institutional table which was reviewed during the GFS TA mission in July 2014. The reclassification of institutional units into their relevant subsectors is ongoing. Changes need to reflect changes associated with ongoing public finance management (PFM) reforms and economic reality of the units.
Link country's COA classifications with the corresponding <i>GFSM 2001 (GFSM 2014)</i> economic classifications.	Verified derivation tables linking national COA classifications and the corresponding <i>GFSM 2001/14</i> classifications.	December 2014	The current COA classifications have been mapped with the corresponding <i>GFSM2001</i> classifications. The GFS TA mission in July 2014 highlighted suggestions to align the national COA with <i>GFSM2014</i> .
Link country's COA classifications with the corresponding <i>GFSM 2001 (GFSM 2014)</i> functional (Classification of the Functions of Government [COFOG]) classifications.	Verified bridge tables that link the national COA classifications and the corresponding COFOG classifications.	December 2014	The Sector Statistics Committee (SSC) within MOFPED is currently reviewing the COFOG mapping. The GFS TA mission made suggestions to improve the existing draft COFOG mapping, which should be verified and updated as necessary.
Reflect the updated GFS economic and functional classification tables in budget tables.	Presentation of <i>GFSM 2001 (GFSM 2014)</i> and COFOG tables and related analysis in annual budget.	2015/2016 Budget	Implementation requires verified economic and functional classification bridge tables, and sufficient relevant analytical capacity, to be built within SSC, MOFPED and UBOS.
Disseminate <i>GFSM 2001 (GFSM 2014)</i> compliant BCG data for FY2009 thru FY 2012/13.	Presentation of Statement of Sources and Uses of Cash, Statement of Operations (including Revenue and Expense summaries) by GFS, and dissemination of COFOG data.	December 2014	<i>GFSM2001 (GFSM2014)</i> compliant budgetary central government data have been disseminated annually from FY2009 thru 2012/013, but monthly dissemination (IFS) needs to be updated.
Disseminate <i>GFSM 2001 (GFSM 2014)</i> compliant central government data (budgetary and EBUs) for FY 2014.	Presentation of Statement of Sources and Uses of Cash, Statement of Operations (including Revenue and Expense summaries) by GFS, and dissemination of COFOG data.	December 2015	Data compiled for Extra-Budgetary units, in an aggregated format, however institutional table for the general government sector is being reviewed to reflect recent changes associated with PFM reforms. Require implementation of verified economic and functional classification bridge tables, and sufficient data dissemination capacity.
Disseminate <i>GFSM 2001 (GFSM 2014)</i> compliant local government data for FY2014.	Presentation of Statement of Sources and Uses of Cash, Statement of Operations (including Revenue and Expense summaries) by GFS, and dissemination of COFOG data.	December 2015	Data compiled for local governments, in an aggregated format since FY 1997/98 to FY2011/12, however institutional table for the general government sector is being reviewed to reflect recent changes associated with PFM reforms. Require implementation

Outputs	Verifiable Indicators	Target Date	Implementation Status
			of verified economic and functional classification bridge tables, and sufficient data dissemination capacity.
Incorporate the COA-GFS bridge table in IFMS and automate report compilation.	Production of GFS reports directly from the source data in IFMS.	June 2015	A COA-GFS bridge table exists on the IFMS, and shall be updated for GFSM2014.
A full rollout of IFMS or implementation of reporting mechanisms that are comprehensive, timely, and <i>GFSM 2001/14</i> compliant. <ul style="list-style-type: none"> Budgetary central government Extrabudgetary entities Local governments Social Security Fund 	Integrated financial reporting or reporting relationship is established (via memorandum of understanding or reporting instructions) with the relevant entities or ministries.	June 2016 for Local Government and the Extra-Budgetary units.	All central government votes are included on IFMS apart from tertiary institutions and 9 referral hospitals. 40 local governments are currently in IFMS, as well as 8 donor projects. The future plans include work on a 2-year plan for rolling out all donor projects into the IFMS is ongoing. MOFPED to hold meetings with donors that are to be rolled out into IFMS.
Expand coverage of GFS (flows) to include all general government units.	General government finance statistics (flows) compiled disseminated.	June 2016 on a cash basis and June 2017 including modified cash data	Compilation of general government currently covers budgetary central government and local governments, though data exist for Extra-Budgetary units, but not consolidated. Some of the Extra-Budgetary units are already using accruals, but not budgetary central government and local governments
Include stocks of financial assets and liabilities in the quarterly GFS of budgetary central government. <ul style="list-style-type: none"> At nominal value At market value 	Timely dissemination of quarterly budgetary central government GFS including stocks of financial assets and liabilities (Financial Balance Sheet).	June 2016 at nominal value and June 2017 at market value	Financial assets and liabilities are currently disseminated at cost value and face value. Full data captures require maintaining an updated inventory and valuation of all financial assets and liabilities.
Include stocks of financial assets and liabilities in the quarterly GFS of extrabudgetary, local government, and the social security fund. <ul style="list-style-type: none"> At nominal value At market value 	Timely dissemination of quarterly central government GFS including stocks of financial assets and liabilities (Financial Balance Sheet) are produced on a regular basis.	June 2016 at nominal value and June 2017 at market value	Full data capture requires maintaining an updated inventory and valuation of all financial assets and liabilities. For Extra-Budgetary units and social security funds, regulations may be required to ensure timely data submissions.
Develop procedures and mechanism for collection of public debt data from public corporations	Reporting relationship is established (via memorandum of understanding or reporting instructions) with the relevant entities or ministries.	June 2016	To date, Uganda does not have compiled data on public corporations' debt.
Compile and disseminate public debt statistics of the public sector.	Quarterly public sector debt statistics compiled and disseminated.	December 2016	General government external debt statistics are compiled by the MOFPED and general government domestic debt statistics are compiled by the BOU. The GFS TA mission assisted officials to expand data compilation on the GFS public sector debt template.

VI. RESOURCES, TRAINING, AND TECHNICAL ASSISTANCE

36. Work on GFS in the MOFPED is coordinated by the Macroeconomic Policy Department of the Directorate of Economic Affairs, which compiles data using inputs from various departments within the ministry, from IFMS and from other institutions (see paragraphs 9 and 20 for further information). GFS reporting to both the IMF and EAC is performed by MOFPED. A March 2010 Memorandum of Understanding (MOU) between UBOS and MOFPED clarifies the statistical responsibilities of both organizations. The MOU determines that MOFPED shall be responsible for remitting fiscal data for publication in the IMF's *GFSY* and *IFS* after reconciliation and validation by the PFS Committee and that "UBOS shall be responsible for disseminating official Public Finance Statistics at the national, regional, and international levels." According to the MOU, "upon verification and validation by PFS Committee, UBOS shall recognize fiscal data and publications produced by MOFPED as official."

37. The mission had as one of its primary objectives providing hands-on training for data compilers. During the mission, the following training sessions were conducted: (i) revisions to the GFS framework as a result of the *GFSM 2001-to-2014* update; (ii) identifying institutional units and methods for sectorization; (iii) understanding GFS classifications and framework; (iv) using the classification assistant; and (v) operationalizing consolidation. As part of its new joint effort to assist partner states in meeting EAMU Protocol convergence criteria, the IMF (East AFRITAC) and the EAC plan to conduct a regional workshop in Victoria Falls, Uganda on November 17-21, 2014. The following week, November 24-28, IMF/EAC jointly sponsored GFS training will be conducted for selected financial officers in Uganda.

38. The MOFPED requested that the mission provide a review of Uganda's COFOG mapping so that it is aligned with *GFSM 2001/14*. The mission conducted a hands-on exercise to build bridge tables between Uganda's classification of functions of government and the COFOG.

Recommendation:

- *Programs and projects in recent or current use should be selected on a specific file and a list compiled with the main objectives of each of the program/projects in order to adequately classify programs/projects into their relevant COFOG categories. In case a project is multifunctional, the mission recommends that indicators be used to split multifunctional projects into multiple COFOG classifications.*

39. UBOS requested that the mission make recommendations on the next steps in terms of database development for the public sector and on the extraction of GFS data from public corporations' financial statements. The mission evaluated the existing database, suggested possible improvements and initiated a process of providing assistance on how to use financial statements to generate GFS data.

Recommendation:

- *To the extent possible, the various agencies should share the same databases and data sources to guarantee consistency among distinct macroeconomic statistical systems, optimize the use of resources, and avoid duplication of efforts.*
40. A follow-up mission is tentatively scheduled to take place before May 2015.

Appendix I. Institutional Structure of the General Government

;aUganda

;a746

;bUnits of General Government

;cCentral Government

;dSubsector 1. Budgetary central government

;e1.1 124 entities (*revised up from 66 entities reported*), including agencies, commissions, ministries, parliament, president's office, prime minister's office, state house and national referral hospitals

;dSubsector 2. Extrabudgetary units/entities

;e2.1 63 institutions (revised down from 141 institutions reported), including, 9 universities and institutions of higher learning, and other semi-autonomous agencies

;dSubsector 3. Social security funds

;e3.1 Not applicable

;cState Governments

;dSubsector 4. State governments

;e4.1 Not applicable

;cLocal Governments

;dSubsector 5. Local governments

;e5.1 308 institutions, including 114 districts (*111 districts reported previously*), 22 municipalities, and 175 town councils (*179 town councils reported previously*). No city council (1 city council reported previously).

;bData Coverage

Data in central government tables cover operations of subsector 1. Uganda has no state governments; therefore, there are no state government tables (subsector 4). Data in local government tables cover operations of subsector 5. At this time, Uganda is not producing GFS for subsectors 6 and 7 (public corporations).

Uganda's GFS time series extends currently back to 1998. There are no critical series breaks for the data that are presented. However, "...".is used to indicate data gaps.

;bAccounting Practices

1. Liquidation or complementary period:

All of Uganda's GFS data are produced with internal consistency for fiscal and calendar years: i.e., no liquidation or complementary period affects the data.

2. Valuation of assets and liabilities:

Uganda's GFS reflects a cash basis of reporting. Only highly aggregated assets and liabilities data are published. Nonfinancial assets are valued at historical cost, and financial assets and liabilities are valued at cost.

This institutional table is based on information reported in 2013.

Appendix II. List of General Government Entities and Public Corporations

The below institutional table was developed jointly with representatives from the MoFPED, UBOS, and BOU during the July 8-18, 2014 TA mission to Uganda.

Central Government

Subsector 1. Budgetary central government

1.001	Office Of The President
1.002	State House
1.003	Office of The Prime Minister
1.004	Ministry of Defence
1.005	Ministry of Public Service
1.006	Ministry of Foreign Affairs
1.007	Ministry of Justice & Constitutional Affairs
1.008	Ministry of Finance Planning and Economic Development
1.009	Ministry of Internal Affairs
1.010	Ministry of Agriculture Animal Industry And Fisheries
1.011	Ministry of Local Government
1.012	Ministry of Lands Housing And Urban Development
1.013	Ministry of Education and Sports
1.014	Ministry of Health
1.015	Ministry of Trade Industry and Cooperatives
1.016	Ministry of Works and Transport
1.017	Ministry of Energy & Mineral Development
1.018	Ministry of Gender, Labour & Social Development
1.019	Ministry of Water & Environment
1.020	Ministry of Information & Communication Technology
1.021	Ministry of East African Community Affairs
1.022	Ministry of Tourism Wildlife And Antiquities
1.023	AGOA Secretariat
1.024	Arua Hospital
1.025	Butabika Hospital
1.026	Dairy Development Authority
1.027	Director Of Public Prosecution
1.028	Education Service Commission
1.029	Electoral Commission
1.030	Equal Opportunities Commission
1.031	Ethics And Integrity
1.032	External Security Organisation
1.033	Fort Portal Hospital
1.034	Gulu Hospital
1.035	Health Service Commission
1.036	Hoima Hospital
1.037	Inspectorate of Government
1.038	Jinja Hospital

1.039	Joint Admissions Board
1.040	Judicial Service Commission
1.041	Judiciary
1.042	Kabale Hospital
1.043	Kampala Capital City Authority
1.044	Law Reform Commission
1.045	Lira Hospital
1.046	Local Government Finance Commission
1.047	Masaka Hospital
1.048	Mbale Hospital
1.049	Mbarara regional Hospital
1.050	Moroto Hospital
1.051	Mubende Hospital
1.052	Mulago Hospital
1.053	Naguru Hospital
1.054	National Agricultural Advisory Services Secretariat
1.055	National Agricultural Research Organisation
1.056	National Animal Genetic Resource Centre And Data Bank
1.057	National Chemotherapeutic Laboratory
1.058	National Citizenship and Immigration Control
1.059	National Environment Management Authority
1.060	National Forestry Authority
1.061	National Information Technology Authority
1.062	National Medical Stores
1.063	National Planning Authority
1.064	Office of The Auditor General
1.065	Parliamentary Commission
1.066	Plan for Modernisation of Agriculture
1.067	Population Secretariat
1.068	Privatisation Unit/ Divestiture Redundancy Account
1.069	Public Procurement and Disposal of Public Assets Authority
1.070	Public Service Commission
1.071	Rural Electrification Agency
1.072	Soroti Hospital
1.073	Tax Appeals Tribunal
1.074	Uganda Aids Commission
1.075	Uganda Blood Transfusion Service
1.076	Uganda Bureau Of Statistics
1.077	Uganda Cancer Institute
1.078	Uganda Coffee Development Authority
1.079	Uganda Consulate in China, Guangzhou
1.080	Uganda Cotton Development Organisation
1.081	Uganda Embassy in Australia, Canberra
1.082	Uganda Embassy in Belgium, Brussels
1.083	Uganda Embassy in Burundi, Bujumbura

1.084	Uganda Embassy in China, Beijing
1.085	Uganda Embassy in Democratic Republic of the Congo, Kinshasa
1.086	Uganda Embassy in Denmark, Copenhagen
1.087	Uganda Embassy in Ethiopia, Addis Ababa
1.088	Uganda Embassy in France, Paris
1.089	Uganda Embassy in German, Berlin
1.090	Uganda Embassy in Iran, Tehran
1.091	Uganda Embassy in Italy, Rome
1.092	Uganda Embassy in Japan, Tokyo
1.093	Uganda Embassy in Libya, Tripoli
1.094	Uganda Embassy in Russia, Moscow
1.095	Uganda Embassy in Rwanda, Kigali
1.096	Uganda Embassy in S. Sudan, Juba
1.097	Uganda Embassy in Saudi Arabia, Riyadh
1.098	Uganda Embassy in Somalia, Mogadishu
1.099	Uganda Embassy in Sudan, Khartoum
1.100	Uganda Embassy in Switzerland, Geneva
1.101	Uganda Embassy in Turkey, Ankara
1.102	Uganda Embassy in U.A.E, Abu Dhabi
1.103	Uganda Embassy in United States, Washington
1.104	Uganda Heart Institute
1.105	Uganda High Commission in Canada, Ottawa
1.106	Uganda High Commission in Egypt, Cairo
1.107	Uganda High Commission in India, New Delhi
1.108	Uganda High Commission in Kenya, Nairobi
1.109	Uganda High Commission in Nigeria, Abuja
1.110	Uganda High Commission in South Africa, Pretoria
1.111	Uganda High Commission in Tanzania, Dar es Salaam
1.112	Uganda High Commission in United Kingdom, London
1.113	Uganda Human Rights Commission
1.114	Uganda Industrial Research Institute
1.115	Uganda Land Commission
1.116	Uganda Mission at the United Nations, New York
1.117	Uganda National Bureau of Standards
1.118	Uganda National Road Authority
1.119	Uganda Police Force
1.120	Uganda Prisons
1.121	Uganda Registration Services Bureau
1.122	Uganda Revenue Authority
1.123	Uganda Road Fund
1.124	Uganda Tourism Board

Subsector 2. Extrabudgetary units/entities

2.01	Allied Health Professionals Council
2.02	Amnesty Commission
2.03	Broadcasting Council
2.04	Busitema University
2.05	Constitutional Review Commission
2.06	Dairy Development Authority
2.07	Economic Policy Research Centre
2.08	Electricity Regulatory Authority
2.09	Engineers Registration Board
2.10	Equal Opportunities Commission
2.11	Gulu University
2.12	Hotel and Tourism Training Institute
2.13	IAEA Council
2.14	Inter-University Council
2.15	Jinja Storage Tanks
2.16	Joint Clinical Research Centre
2.17	Kyambogo University
2.18	Law Development Centre
2.19	Makerere University Business School
2.20	Makerere University Kampala
2.21	Management Training and Advisory Centre
2.22	Mbarara University
2.23	National Council for Higher Education
2.24	National Council for the Children
2.25	National Curriculum & Development Centre
2.26	National Disability Council
2.27	National Drug Authority
2.28	National Leadership Training Centre
2.29	National Library of Uganda
2.30	National Medical Stores
2.31	National Roads Safety Council
2.32	National Theatre
2.33	National Youth Council
2.34	Nommo Gallery
2.35	Non-Performing Assets Recovery Tribunal
2.36	Non-Performing Assets Recovery Trust
2.37	Professionals Council
2.38	Public Libraries Board
2.39	Rural Electrification Agency
2.40	Rural Electrification Funds
2.41	Transport Licensing Board
2.42	Uganda Coffee Development Authority
2.43	Uganda Communications Commission

2.44	Uganda Cotton Development Authority
2.45	Uganda Export Promotion Board
2.46	Uganda Investment Authority
2.47	Uganda Management Institute
2.48	Uganda Medical and Dental Practitioners Council
2.49	Uganda National Council for Women
2.50	Uganda National Council of Science and Technology
2.51	Uganda National Council of Sports
2.52	Uganda National Cultural Centre
2.53	Uganda National Examinations Board
2.54	Uganda National Health Research Organisation
2.55	Uganda National Institute for Special Education
2.56	Uganda Tea Development Authority
2.57	Uganda Tourist Board
2.58	Uganda Travel Bureau
2.59	Uganda Trypanosomiasis Control Council
2.60	Uganda Virus Research Institute
2.61	Uganda Vocational Training Centre
2.62	Uganda Wildlife Authority
2.63	Uganda Wildlife Education Centre

Local Governments

Subsector 5. Local governments (*--MC=Municipal Council **--TC=Town Council)

5.001	Abim District
5.002	Adjumani District
5.003	Agago District
5.004	Alebtong District
5.005	Amolator District
5.006	Amudat District
5.007	Amuria District
5.008	Amuru District
5.009	Apac District
5.010	Arua District
5.011	Budaka District
5.012	Bududa District
5.013	Bugiri District
5.014	Buhweju District
5.015	Buikwe District
5.016	Bukedia District
5.017	Bukomansimbi District
5.018	Bukwo District
5.019	Bulambuli District
5.020	Bulisa District
5.021	Bundibugyo District

5.022	Bushenyi District
5.023	Busia District
5.024	Butaleja District
5.025	Butambala District
5.026	Buvuma District
5.027	Buyende District
5.028	Dokolo District
5.029	Gomba District
5.030	Gulu District
5.031	Hoima District
5.032	Ibanda District
5.033	Iganga District
5.034	Isingiro District
5.035	Jinja District
5.036	Kaabong District
5.037	Kabale District
5.038	Kabarole District
5.039	Kaberamaido District
5.040	Kalangala District
5.041	Kaliro Districts
5.042	Kalungu District
5.043	Kamuli District
5.044	Kamwenge District
5.045	Kanungu District
5.046	Kapchorwa District
5.047	Kasese District
5.048	Katakwi District
5.049	Kayunga District
5.050	Kibaale District
5.051	Kiboga District
5.052	Kibuku District
5.053	Kiruhura District
5.054	Kiryandongo District
5.055	Kisoro District
5.056	Kitgum District
5.057	Koboko District
5.058	Kole District
5.059	Kotido District
5.060	Kumi District
5.061	Kween District
5.062	Kyankwanzi District
5.063	Kyegegwa District
5.064	Kyenjojo District

5.065	Lamwo District
5.066	Lira District
5.067	Luuka District
5.068	Luwero District
5.069	Lwengo District
5.070	Lyantonde District
5.071	Manafwa District
5.072	Maracha Terego District
5.073	Masaka District
5.074	Masindi District
5.075	Mayuge District
5.076	Mbale District
5.077	Mbarara District
5.078	Mitooma District
5.079	Mityana District
5.080	Moroto District
5.081	Moyo District
5.082	Mpigi District
5.083	Mubende District
5.084	Mukono District
5.085	Nakapiripirit District
5.086	Nakaseke District
5.087	Nakasongola District
5.088	Namayingo District
5.089	Namutumba District
5.090	Napak District
5.091	Nebbi District
5.092	Ngora District
5.093	Ntoroko District
5.094	Ntungamo District
5.095	Nwoya District
5.096	Otuke District
5.097	Oyam District
5.098	Pader District
5.099	Pallisa District
5.100	Rakai District
5.101	Rubirizi District
5.102	Rukungiri District
5.103	Sembabule District
5.104	Serere District
5.105	Sheema District
5.106	Sironko District
5.107	Soroti District

5.108	Tororo District
5.109	Wakiso District
5.110	Yumbe District
5.111	Zombo District
5.112	Arua MC*
5.113	Busia MC
5.114	Enttebe MC
5.115	Fortportal MC
5.116	Gulu MC
5.117	Hoima MC
5.118	Iganga MC
5.119	Ishaka-Bushenyi MC
5.120	Jinja MC
5.121	Kabale MC
5.122	Kasese MC
5.123	Lira MC
5.124	Masaka MC
5.125	Masindi MC
5.126	Mbale MC
5.127	Mbarara MC
5.128	Moroto MC
5.129	Mukono MC
5.130	Ntungamo MC
5.131	Rukungiri MC
5.132	Soroti MC
5.133	Tororo MC
5.134	Abim TC**
5.135	Adjumani TC
5.136	Aduku TC
5.137	Agago-Lokole TC
5.138	Alebtong TC
5.139	Amolator TC
5.140	Amudat TC
5.141	Amuria TC
5.142	Amuru TC
5.143	Apac TC
5.144	Ayer TC
5.145	Bombo TC
5.146	Budadiri TC
5.147	Budaka TC
5.148	Bududa TC
5.149	Bugembe TC
5.150	Bugiri TC

5.151	Bugongi TC
5.152	Buikwe TC
5.153	Bukedia TC
5.154	Bukomansimbi TC
5.155	Bukomero TC
5.156	Bukwo TC
5.157	Bulambuli TC
5.158	Bulengeni TC
5.159	Bulisa TC
5.160	Bundibugyo TC
5.161	Bunyinyi TC
5.162	Busematya TC
5.163	Busolwe TC
5.164	Butaleja TC
5.165	Butemba TC
5.166	Butogota TC
5.167	Butunduzi TC
5.168	Buvuma TC
5.169	Buwenge TC
5.170	Buyende TC
5.171	Bweyale TC
5.172	Dokolo TC
5.173	Gombe TC
5.174	Hamurwa TC
5.175	Hima TC
5.176	Ibanda TC
5.177	Igorora TC
5.178	Ishogororo TC
5.179	Isingiro TC
5.180	Kaabong TC
5.181	Kaberamaido TC
5.182	Kaberebere TC
5.183	Kabuyanda TC
5.184	Kabwohe-itendero TC
5.185	Kagadi TC
5.186	Kakira TC
5.187	Kakiri TC
5.188	kakooge TC
5.189	Kakumiro TC
5.190	Kalangala TC
5.191	Kaliro TC
5.192	Kalisizo TC
5.193	Kalongo TC

5.194	Kalungu TC
5.195	Kambuga
5.196	Kamuli TC
5.197	Kamwenge TC
5.198	Kanara TC
5.199	Kanoni TC
5.200	Kanungu TC
5.201	Kapchorwa TC
5.202	Karago TC
5.203	Karugutu TC
5.204	Kasambira TC
5.205	Kashenshero TC
5.206	Kasilo TC
5.207	Katakwi TC
5.208	Katerera TC
5.209	Katooke TC
5.210	Katuna TC
5.211	Katwe-kabatoro TC
5.212	Kayunga TC
5.213	KazoTC
5.214	Kibaale TC
5.215	Kibiito TC
5.216	Kiboga TC
5.217	Kibuku- Ntoroko TC
5.218	Kibuku TC
5.219	Kigolobya TC
5.220	Kigumba TC
5.221	Kihihi TC
5.222	Kijura TC
5.223	Kiki TC
5.224	Kira TC
5.225	Kiruhura TC
5.226	Kiryandogo TC
5.227	Kisoro TC
5.228	Kitgum TC
5.229	Kitwe TC
5.230	Kiwoko TC
5.231	Koboko TC
5.232	Kotido TC
5.233	Kumi TC
5.234	Kyarusenzi TC
5.235	Kyazanga TC
5.236	Kyegegwa TC

5.237	Kyenjojo TC
5.238	Kyotere TC
5.239	Lamwo TC
5.240	Lorengecora TC
5.241	Lugazi TC
5.242	Lukaya TC
5.243	Luuka TC
5.244	Luwero TC
5.245	Lwakhakha TC
5.246	Lwengo TC
5.247	Lyantonde TC
5.248	Malaba TC
5.249	Manafwa TC
5.250	Maracha Terego TC
5.251	Masulita TC
5.252	Mateete TC
5.253	Mayuge TC
5.254	Migera TC
5.255	Mitooma TC
5.256	Mityana TC
5.257	Moyo TC
5.258	Mpigi TC
5.259	Mpomdwe lhubiriha
5.260	Mubende TC
5.261	Muhanga TC
5.262	Muhorro TC
5.263	Nagonyera TC
5.264	Nakaloke TC
5.265	Nakapiripirit TC
5.266	Nakaseke- Butalangu TC
5.267	Nakaseke TC
5.268	Nakasongola TC
5.269	Namasale TC
5.270	Namayingo TC
5.271	Namayumba TC
5.272	Namutamba TC
5.273	Nansana TC
5.274	Nebbi TC
5.275	Ngoma TC
5.276	Njeru TC
5.277	Nkonkonjeru TC
5.278	Nsiika TC
5.279	Ntwetwe TC

5.280	Nwoya TC
5.281	Nyahuka TC
5.282	Otuke TC
5.283	Oyam TC
5.284	Pader TC
5.285	Padibe TC
5.286	Paidha TC
5.287	Pakwach TC
5.288	Pallisa TC
5.289	Patongo TC
5.290	Pokolo TC
5.291	Rakai TC
5.292	Rebisengo TC
5.293	Rubaare TC
5.294	Rubirizi TC
5.295	Rubona TC
5.296	Rushango TC
5.297	Rwashemaire TC
5.298	Rwimi TC
5.299	Sanga TC
5.300	Sembabule TC
5.301	Semuto TC
5.302	Serere TC
5.303	Sheema TC
5.304	Sironko TC
5.305	Wakiso TC
5.306	Wobulenzi TC
5.307	Yumbe TC
5.308	Zombo TC

Public Financial Corporations

Subsector 6. Public Financial Corporations

6.01	Bank of Uganda
6.02	Capital Markets Authority
6.03	Housing Finance Bank
6.04	Insurance Regulatory Authority
6.05	National Social Security Fund
6.06	Post Bank Uganda
6.07	Uganda Development Bank

Public Nonfinancial Corporations
 Subsector 7. Public Nonfinancial Corporations

7.01	Amber House
7.02	Cable Corporation Ltd
7.03	Civil Aviation Authority
7.04	Crested Crane Hotel & Tourism
7.05	Dairy Corporation Ltd
7.06	Kilembe Mines
7.07	Kinyara Sugar Works
7.08	Mandela National Stadium
7.09	Nakivubo War Memorial Stadium
7.10	National Housing and Construction Company
7.11	National Enterprises Corporation
7.12	New Vision Printing & Publishing Co. Ltd.
7.13	Nile Hotel International Ltd
7.14	National Water & Sewerage Corporation
7.15	Uganda Air Cargo
7.16	Uganda Broadcasting Corporation
7.17	Uganda Electricity Distribution Company Ltd.
7.18	Uganda Electricity Generation Co. Ltd.
7.19	Uganda Electricity Transmission Company Ltd.
7.20	Uganda Livestock Industries
7.21	Uganda Posts Ltd (Posta Uganda)
7.22	Uganda Printing and Publishing Corp.
7.23	Uganda Property Holdings Ltd
7.24	Uganda Seeds Ltd
7.25	Uganda Telecom Ltd.

Appendix III. Bridge Table(s) Linking National and *GFSM 2001* Classifications

Extrabudgetary Units (2005–11)

LEVEL: Extra- budgetary units NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	Revenue	
	Taxes	
	Social contributions	
	Grants	
	From foreign governments	C1311: Grants from foreign governments: Current
	From international organisations	C1321: Grants from international organizations: Current
	From other levels of government	C1331: Grants from other general government units: Current
	Other revenue	
	own sources	C1422: Other revenue: Sales of goods and services: Administrative fees
	Misc	C145: Other revenue: Miscellaneous and unidentified revenue
	Expense	
	Compensation of employees	
	O/w Salaries	C211: Compensation of employees: Wages and salaries
	O/w Allowances	C211: Compensation of employees: Wages and salaries
	O/w Social Security Contributions	C2121: Compensation of employees: Actual social contributions
	O/w Other	C211: Compensation of employees: Wages and salaries
	Use of goods & services (purchases)	C22: Purchases of goods and services
	Consumption of fixed capital	C28: Other expense [281 + 282]
	Interest payments	
	Domestic	C242: Interest : To residents other than general government
	External	C241: Interest : To nonresidents
	Subsidies	C25: Subsidies [251 + 252]
	Transfers	
	Transfers to Central Government	C263: To other general government units [2631 + 2632]
	Transfers to other agencies	C263: To other general government units [2631 + 2632]
	Social benefits	C27: Social benefits [271 + 272 + 273]
	Other expense	C2821: Other expense: Miscellaneous other expense: Current
	Gross Operating Balance	
	Net operating balance	
	Investment in Non financial assets	
	Net lending	
	Net Acquisition of Financial assets	
	Domestic	C321: Transactions - Net acquisition of financial assets : Domestic [3212 + 3213 + 3214]
	Foreign	C322: Transactions - Net acquisition of financial assets : Foreign [3222 + 3223 + 3224]
	Net Incurrence of Liabilities	
	Domestic	C331: Transactions - Net incurrence of liabilities: Domestic [3313 + 3314 + 3315]
	Foreign	C332: Transactions - Net incurrence of liabilities: Foreign [3322 + 3323 + 3324]
	Residual	

LEVEL: Extra- budgetary units NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	Non Current Assets	
	1. Land	C3141,1: Transactions - Acquisitions: land
	2. Loans	C3204: Transactions - Net acquisition of financial assets : Loans [3214+3224]
	3. Building	C3111,1: Transactions - Acquisitions: buildings and structures
	4. Vehicles	C3112,1: Transactions - Acquisitions: machinery and equipment
	5. Equipment	C3112,1: Transactions - Acquisitions: machinery and equipment
	6. Furniture & Fittings	C3112,1: Transactions - Acquisitions: machinery and equipment
	7. Inventories	C312.1: CNW - Acquisitions
	8. Valuables	C3143,1: Transactions - Acquisitions: other naturally occurring assets
	9. Cash/deposits	C3202: Transactions - Net acquisition of financial assets : Currency and deposits [321
	10. Investment in securities	C3203: Transactions - Net acquisition of financial assets : Securities other than shares
	11. Investment in shares and other equity	C3205: Transactions - Net acquisition of financial assets : Shares and other equity [32
	12. Other Accounts receivable	C3208: Transactions - Net acquisition of financial assets : Other accounts receivable [
	TOTAL	
	Liabilities	
	1. Cash/deposits	C3302: Transactions - Net incurrence of liabilities: Currency and deposits [3312+3322
	2. Securities	C3303: Transactions - Net incurrence of liabilities: Securities other than shares [3313+
	3. Shares and other equity	C3305: Transactions - Net incurrence of liabilities: Shares and other equity [3315+332
	4. Loans	C3304: Transactions - Net incurrence of liabilities: Loans [3314+3324]
	5. Other Accounts payable	C3308: Transactions - Net incurrence of liabilities: Other accounts payable [3318+332
	TOTAL	
	Closing Net Worth	

Local Governments (1998–2012)

LEVEL: Local governments NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	Revenue (from Table 2)	
	Taxes	
	Taxes on individuals: Graduated tax	C1111: Taxes on income: Payable by individuals
	Property tax	C1131: Taxes on property: Recurrent taxes on immovable property
	Taxes on use of goods & services	C114: Taxes on goods and services
	Other taxes	C116: Other taxes
	Social contributions	C12: Social contributions [121 + 122]
	Grants	
	Central Government	C1331: Grants from other general government units: Current
	Other donors	C1311: Grants from foreign governments: Current
	Other revenue	C1422: Other revenue: Sales of goods and services: Administrative fees
	Expense (from Table 3)	
	Compensation of employees	
	o/w Salaries	C211: Compensation of employees: Wages and salaries
	o/w Allowances	C211: Compensation of employees: Wages and salaries
	o/w other	C211: Compensation of employees: Wages and salaries
	Use of goods and services	C22: Purchases of goods and services
	Consumption of fixed capital	23: Consumption of fixed capital
	Interest	C24: Interest [241 + 242 + 243]
	Subsidies	C25: Subsidies [251 + 252]
	Grants/transfers	C2631: To other general government units: Current
	Social benefits	C251: Subsidies: To public corporations
	Other expense	2821: Other expense: Miscellaneous other expense: Current
	Net operating balance (1 minus 2)	
	Gross operating balance (1 minus 2 plus 23)	
	Net acquisition of non-financial assets (from Table 4)	C31: Transactions - Net acquisition of nonfinancial assets [311 + 312 + 313 + 314]
	Fixed assets	C3111,1: Transactions - Acquisitions: buildings and structures
	Inventories	C312.1: CNW - Acquisitions
	Valuables	C313,1: Transactions - Acquisitions: valuables
	Non-produced assets	C314,1: Transactions - Acquisitions: nonproduced assets [3141.1 + 3142.1 + 3143.1 + 3144.1]
	Net lending/borrowing (1 minus 2 minus 31)	
	Net acquisition of financial assets (from Table 5)	
	Domestic	C321: Transactions - Net acquisition of financial assets : Domestic [3212 + 3213 + 3214 + 3215 + 3216 + 3217 + 3218 + 3219 + 3220 + 3221]
	Foreign	C322: Transactions - Net acquisition of financial assets : Foreign [3222 + 3223 + 3224 + 3225 + 3226 + 3227 + 3228 + 3229 + 3230]
	Net incurrence of liabilities (from Table 5)	
	Domestic	C331: Transactions - Net incurrence of liabilities: Domestic [3313 + 3313 + 3314 + 3315 + 3316 + 3317 + 3318 + 3319 + 3320 + 3321]
	Foreign	C332: Transactions - Net incurrence of liabilities: Foreign [3322 + 3323 + 3324 + 3325 + 3326 + 3327 + 3328 + 3329 + 3330]

Budgetary Central Government (2010–11)

LEVEL: Budgetary central government		
NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	Revenue	
	Taxes	
	Tax revenue	
	Taxes on income & Profits	111: Taxes on income, profits, and capital gains [1111 + 1112 + 1113]
	Taxes on goods & Services	
	o/w VAT	11411: General taxes on goods and services: Value-added taxes
	Excises	1142: Taxes on goods and services: Excises
	Taxes on specific goods & ServicesExcises	1144: Taxes on goods and services: Taxes on specific services
	Use & permission to use G&S	1145: Taxes on goods and services: Taxes on use of goods, permission to use goods [1145 + 1146]
	Taxes on international trade & transactions	115: Taxes on international trade and transactions [1151 + 1152 + 1153 + 1154 + 1155 + 1156]
	Other taxes	116: Other taxes
	Tax expenditures	2821: Other expense: Miscellaneous other expense: Current
	Social contributions	12: Social contributions [121 + 122]
	Grants	13: Grants [131 + 132 + 133]
	Budget Support	
	Project Support	
	Other revenue	14: Other revenue [141 + 142 + 143 + 144 + 145]
	EXPENDITURE	
211101	General staff salaries	2111: Compensation of employees: Wages and salaries in cash
211102	Contract staff salaries	2111: Compensation of employees: Wages and salaries in cash
211103	Allowances (salaries)	2111: Compensation of employees: Wages and salaries in cash
211104	Statutory salaries	2111: Compensation of employees: Wages and salaries in cash
211105	Mission staff salaries	2111: Compensation of employees: Wages and salaries in cash
211106	Compensation to former presidents	2731: Social benefits: Employer social benefits in cash
212101	Social Security Contributions	2121: Compensation of employees: Actual social contributions
212102	Pension contributions Civil Service	2731: Social benefits: Employer social benefits in cash
212103	Pension contributions teachers	2731: Social benefits: Employer social benefits in cash
212104	Pension contributions military service	2731: Social benefits: Employer social benefits in cash
212105	Pension contributions for local governments	2731: Social benefits: Employer social benefits in cash
212201	Imputed Social Security Contributions	2122: Compensation of employees: Imputed social contributions
213001	Other employer costs - medical expense	2731: Social benefits: Employer social benefits in cash
213002	Other employer costs - death benefit	2731: Social benefits: Employer social benefits in cash
213003	Other employer costs - Retrenchment costs	2731: Social benefits: Employer social benefits in cash
213004	Other employer costs - gratuity expense	2731: Social benefits: Employer social benefits in cash
	Use of Goods and Services	22: Use of goods and services
221001	UOG&S - Advertising	
221002	UOG&S - Workshops and seminars	
221003	UOGS - Staff Training	

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
221004	UOGS - Recruitment Expense	
221005	UOGS - Venue requirements	
221006	UOGS - Commissions	
221007	UOGS - Books and newspapers	
221008	UOGS - Computer supplies IT services	
221009	UOGS - Welfare Entertainment	
221010	UOGS - Special meals and drinks	
221011	UOGS - Printing charges	
221012	UOGS - Small office equipments	
221014	UOGS - Bad Debt	
221016	UOGS - IFMIS recurrent charges	
221017	UOGS - Subscriptions	
222001	UOGS - Telecommunications	
222002	UOGS - Postage and courier charges	
222003	UOGS - ICT	
223001	UOGS - Property expense	
223002	UOGS - Rates	
223003	UOGS - Rental	
223004	UOGS - Security services	
223005	UOGS - Electricity	
223006	UOGS - Water	
223007	UOGS - Other utilities	
223901	UOGS - Rental	
224001	UOGS - Medical Supplies	
224002	UOGS - General supply of goods and serv	
224003	UOGS - Classified expenditures	
225001	UOGS - Consultancy Services Short term	
225002	UOGS - Consultancy Services Long term	
225003	UOGS - Taxes on Professional Services	
226001	UOGS - Insurance	
226002	UOGS - Licenses	
227001	UOGS - Travel inland	
227002	UOGS - Travel abroad	
227003	UOGS - Freight	
227004	UOGS - Fuels and lubricants	
228001	UOGS - Maintenance Civil	
228002	UOGS - Maintenance Vehicles	
228003	UOGS - Maintenance Mach and Equip	
228004	UOGS - Maintenance Other	
	Consumption of Fixed Capital	23: Consumption of fixed capital
231001	CFC Nonresidential bldgs	
231002	CFC Residential bldgs	
231004	CFC Transport equipments	
231005	CFC Machinery and equipment	

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
231006	CFC Furniture and fittings	
231007	CFC Other fixed assets	
241001	Loan interest paid	242: Interest : To residents other than general government
241002	Interest - Commitment charges	242: Interest : To residents other than general government
242001	Interest on treasury bills (domestic)	242: Interest : To residents other than general government
242002	Interest on bonds (domestic)	242: Interest : To residents other than general government
242003	Interest on other (domestic)	242: Interest : To residents other than general government
262101	Grants - Contrib to Int. Orgs (Current)	
	Grants to other gov units Current	
	Grants to other gov units Capital	
263104	Grants to other gov units (Current)	
263105	Grants (Treasury to Agencies) (Current)	
263106	Grants other current (Current)	
263201	Grants to Loc Gov (Capital)	
263204	Grants to other gov units (Capital)	
263206	Grants Other (Capital)	
263340	Grants Other (Current)	
264101	Grants to nongov units auton insti (Current)	2821: Other expense: Miscellaneous other expense: Current
264102	Grants to nongov units auton insti - Wage subventions (Current)	2821: Other expense: Miscellaneous other expense: Current
264103	Grants to nongov units cultural insti (Current)	2821: Other expense: Miscellaneous other expense: Current
264201	Grants to nongov units auton insti (Capital)	2821: Other expense: Miscellaneous other expense: Current
273102	SB - death benefit	2731: Social benefits: Employer social benefits in cash
273103	Retrenchment costs	2731: Social benefits: Employer social benefits in cash
281401	Other Exp - Rent	2814: Other expense: Property expense other than interest: Rent
281502	Other Exp - Feasibility Study Capital Wks	2822: Other expense: Miscellaneous other expense: Capital
281503	Other Exp - Eng. Design Study Cap Wks	2822: Other expense: Miscellaneous other expense: Capital
281504	Other Exp - Monitoring Superv of Cap Wks	2822: Other expense: Miscellaneous other expense: Capital
282101	Other exp - donations	2821: Other expense: Miscellaneous other expense: Current
282102	Fines and Penalties/Court awards	2821: Other expense: Miscellaneous other expense: Current
282103	Other exp - Scholarships and related costs	2821: Other expense: Miscellaneous other expense: Current
282104	Other exp - Compensation to 3rd parties	2821: Other expense: Miscellaneous other expense: Current
291001	Other exp - Tax refunds to Gov. Institutions	2821: Other expense: Miscellaneous other expense: Current
311101	Land	3141A: Transactions - Acquisitions: land
312101	Nonresidential bldgs	31112A: Transactions - Acquisitions: buildings and structures: Nonresidential buildings
312102	Residential bldgs	31111A: Transactions - Acquisitions: buildings and structures: Dwellings
312103	Roads and bridges	31113A: Transactions - Acquisitions: buildings and structures: Other structures
312104	Other structures	31113A: Transactions - Acquisitions: buildings and structures: Other structures
312105	Taxes on buildings and structures	31112A: Transactions - Acquisitions: buildings and structures: Nonresidential buildings
312201	Transport equipment	3112A: Transactions - Acquisitions: machinery and equipment
312202	Machinery and equipment	3112A: Transactions - Acquisitions: machinery and equipment

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
312203	Furniture and fixtures	3112A: Transactions - Acquisitions: machinery and equipment
312204	Taxes on machinery, furn and veh	3112A: Transactions - Acquisitions: machinery and equipment
312206	Gross Tax	
312302	Intangible assets	3144A: Transactions - Acquisitions: intangible nonproduced assets
321103	EXPENDITURE ACCOUNT	
321199	Probably 321109 - Others	
321605	DOMESTIC ARREARS (BUDGETING)	28: Other expense [281 + 282]
321606	EXTERNAL DEBT REPAYMENT (BUDGETING)	24: Interest [241 + 242 + 243]
321608	PENSION ARREARS (BUDGETING)	2731: Social benefits: Employer social benefits in cash
321611	Def/Military Pensions arrears (Budgeting)	2731: Social benefits: Employer social benefits in cash
	GRANT EXPENSE	
	GRANTS	
	T to International Organizations	262: To international organizations [2621 + 2622]
	T to foreign governments	261: To foreign governments [2611 + 2612]
	T to other general government units	263: To other general government units [2631 + 2632]

Budgetary Central Government (2012–13)

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	TRANSFERS	
	Transfers to local governments	C2631: To other general government units: Current
	Transfers to mission abroad	C2631: To other general government units: Current
	transfers to regional referral hospitals	C2631: To other general government units: Current
	Transfers to tertiary Institutions	C2631: To other general government units: Current
	Transfers to URA	C2631: To other general government units: Current
	EXPENDITURE	
211101	General staff salaries	C211: Compensation of employees: Wages and salaries
211102	Contract staff salaries	C211: Compensation of employees: Wages and salaries
211103	Allowances (salaries)	C211: Compensation of employees: Wages and salaries
211104	Statutory salaries	C211: Compensation of employees: Wages and salaries
211106	Compensation to former presidents	2731: Social benefits: Employer social benefits in cash
212101	Social Security Contributions	C2121: Compensation of employees: Actual social contributions
212102	Pension contributions Civil Service	C2121: Compensation of employees: Actual social contributions
212103	Pension contributions teachers	C2121: Compensation of employees: Actual social contributions

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
212104	Pension contributions military service	C2121: Compensation of employees: Actual social contributions
212105	Pension contributions for local governments	C211: Compensation of employees: Wages and salaries
212201	Imputed Social Security Contributions	C2122: Compensation of employees: Imputed social contributions
213001	Other employer costs - medical expense	2731: Social benefits: Employer social benefits in cash
213002	Other employer costs - death benefit	2731: Social benefits: Employer social benefits in cash
213003	Other employer costs - Retrenchment costs	
213004	Other employer costs - gratuity expense	
	Use of Goods and Services	22: Use of goods and services
221001	UOG&S - Advertising	
221002	UOG&S - Workshops and seminars	
221003	UOGS - Staff Training	
221004	UOGS - Recruitment Expense	
221005	UOGS - Venue requirements	
221006	UOGS - Commissions	
221007	UOGS - Books and newspapers	
221008	UOGS - Computer supplies IT services	
221009	UOGS - Welfare Entertainment	
221010	UOGS - Special meals and drinks	
221011	UOGS - Printing charges	
221012	UOGS - Small office equipments	
221014	UOGS - Bad Debt	
221016	UOGS - IFMIS recurrent charges	
221017	UOGS - Subscriptions	
222001	UOGS - Telecommunications	
222002	UOGS - Postage and courier charges	
222003	UOGS - ICT	
223001	UOGS - Property expense	
223002	UOGS - Rates	
223003	UOGS - Rental	
223004	UOGS - Security services	
223005	UOGS - Electricity	
223006	UOGS - Water	
223007	UOGS - Other utilities	
223901	UOGS - Rental	
224001	UOGS - Medical Supplies	
224002	UOGS - General supply of goods and serv	
224003	UOGS - Classified expenditures	
225001	UOGS - Consultancy Services Short term	
225002	UOGS - Consultancy Services Long term	
225003	UOGS - Taxes on Professional Services	
226001	UOGS - Insurance	
226002	UOGS - Licenses	
227001	UOGS - Travel inland	
227002	UOGS - Travel abroad	
227003	UOGS - Freight	

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
227004	UOGS - Fuels and lubricants	
228001	UOGS - Maintenance Civil	
228002	UOGS - Maintenance Vehicles	
228003	UOGS - Maintenance Mach and Equip	
228004	UOGS - Maintenance Other	
229201	Inventories	
	Consumption of Fixed Capital	23: Consumption of fixed capital
231001	CFC Nonresidential bldgs	
231002	CFC Residential bldgs	
231003	CFC Roads and bridges	
231004	CFC Transport equipments	
231005	CFC Machinery and equipment	
231006	CFC Furniture and fittings	
231007	CFC Other fixed assets	
231008	XXXX	
241001	Loan interest paid	242: Interest : To residents other than general government
241002	Interest - Commitment charges	242: Interest : To residents other than general government
242001	Interest on treasury bills (domestic)	242: Interest : To residents other than general government
242002	Interest on bonds (domestic)	242: Interest : To residents other than general government
242003	Interest on other (domestic)	242: Interest : To residents other than general government
262101	Grants - Contrib to Int. Orgs (Current)	2621: To international organizations : Current
262201	Grants - Contrib to Int. Orgs (Capital)	2622: To international organizations : Capital
	Grants to other gov units Current	2631: To other general government units: Current
	Grants to other gov units Capital	2632: To other general government units: Capital
263104	Grants to other gov units (Current)	
263106	Grants other current (Current)	
263108	Grants to Treasury (Current)	
263201	Grants to Loc Gov (Capital)	
263204	Grants to other gov units (Capital)	
263205	Grants from Treasury to other agenc (Cap)	
263206	Grants Other (Capital)	
263207	Grants from Treasury to Ministries (Cap)	
263314	Grants to LG Agric Ext (Current)	
263320	Grants to LG Adult Lit (Current)	
263321	Grants to auton insti (Current)	
263322	Grants for Contracts Committee (Current)	
263323	Grants for road maintenance (current)	
263325	Grants for contingencies (current)	
263336	Grants for enviro and natu res (current)	
263337	Grants for women and youth council (Current)	
263340	Grants Other (Current)	
263347	Grants for school inspection (Current)	
263352	Grants for construction of school (Current)	
264101	Grants to nongov units auton insti (Current)	
264102	Grants to nongov units auton insti - Wage subventions (Current)	

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
264103	Grants to nongov units cultural insti (Current)	
264201	Grants to nongov units auton insti (Capital)	
273102	SB - death benefit	2731: Social benefits: Employer social benefits in cash
281401	Other Exp - Rent	2814: Other expense: Property expense other than interest: Rent
281501	Other Exp - Impact assessment Capital Wks	22: Use of goods and services
281502	Other Exp - Feasibility Study Capital Wks	22: Use of goods and services
281503	Other Exp - Eng. Design Study Cap Wks	22: Use of goods and services
281504	Other Exp - Monitoring Superv of Cap Wks	22: Use of goods and services
282091		
282101	Other exp - donations	2821: Other expense: Miscellaneous other expense: Current
282103	Other exp - Scholarships and related costs	2821: Other expense: Miscellaneous other expense: Current
282104	Other exp - Compensation to 3rd parties	2821: Other expense: Miscellaneous other expense: Current
282181	Other exp - Extraordinary items	
291001	Other exp - Tax refunds to Gov. Institutions	
311101	Land	3141A: Transactions - Acquisitions: land
312202	Machinery and equipment	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
312204	Taxes on machinery, furn and veh	31122A: Transactions - Acquisitions: machinery and equipment: Other equipment
312205	Aircrafts	31121A: Transactions - Acquisitions: machinery and equipment: Transport equipment
312206	Gross Tax	
312301	Cultivated assets	31131A: Transactions - Acquisitions: other fixed assets: Cultivated assets
312302	Intangible assets	3144A: Transactions - Acquisitions: intangible nonproduced assets
321103	EXPENDITURE ACCOUNT	
321414	CONDIT TRANSFER TO AGRIC EXTENS	
321420	CODIT TRANSFER ADULT LIT	
321422	CONDIT TRANSFER TO CONTRACT COMMIT	
321436	CONDIT TRANSFER ENV & NAT RESOURCES	
321437	CONDIT TRANSFER WOM & YOUTH COUNC	
321440	OTHER GRANTS (CURRENT?)	
321447	CONDIT TRANSFER SCHOOL INSPECTION	
321603	SUNDRY DEBTORS	
321605	DOMESTIC ARREARS (BUDGETING)	C28: Other expense [281 + 282]
321606	EXTERNAL DEBT REPAYMENT (BUDGETING)	C24: Interest [241 + 242 + 243]
321608	PENSION ARREARS (BUDGETING)	2731: Social benefits: Employer social benefits in cash
321612	WATER ARREARS (BUDGETING)	2731: Social benefits: Employer social benefits in cash
	TAX REVENUE	
	Direct Domestic Taxes	
	-PAYE	1111: Taxes on income: Payable by individuals
	-Corporate Tax	1112: Taxes on income: Payable by corporations and other enterprises
	-Presumptive Tax	1131: Taxes on property: Recurrent taxes on immovable property
	-Other	
	-Withholding Tax	112: Taxes on payroll and workforce
	-Rental Income Tax	1145: Taxes on goods and services: Taxes on use of goods, permission to use goods [11451 + 11452]
	-Tax on Bank Interest	1132: Taxes on property: Recurrent taxes on net wealth
	-Casino Tax	1143: Taxes on goods and services: Profits of fiscal monopolies
	Unallocated receipts	1162: Other taxes: Payable by other than business or unidentifiable

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	Indirect Domestic Taxes	
	Excise duty:	
	-Cigarettes	1142: Taxes on goods and services: Excises
	-Beer	1142: Taxes on goods and services: Excises
	-Spirits/Waragi	1142: Taxes on goods and services: Excises
	-Soft Drinks	1142: Taxes on goods and services: Excises
	-Phone Talk time	1142: Taxes on goods and services: Excises
	-Sugar	1142: Taxes on goods and services: Excises
	- Bottled Water	1142: Taxes on goods and services: Excises
	- Cement	1142: Taxes on goods and services: Excises
	Cosmetics	1142: Taxes on goods and services: Excises
	Value Added Tax:	
	-Cigarettes	11411: General taxes on goods and services: Value-added taxes
	-Beer	11411: General taxes on goods and services: Value-added taxes
	-Spirits/Waragi	11411: General taxes on goods and services: Value-added taxes
	-Soft Drinks	11411: General taxes on goods and services: Value-added taxes
	-Electricity	11411: General taxes on goods and services: Value-added taxes
	-Sugar	11411: General taxes on goods and services: Value-added taxes
	-Other Goods and services	11411: General taxes on goods and services: Value-added taxes
	-Phone Talk Time	11411: General taxes on goods and services: Value-added taxes
	water	11411: General taxes on goods and services: Value-added taxes
	Taxes on International Trade	
	-Petroleum duty	1151: Taxes on international trade and transactions: Customs and other import duties
	-Import duty	1151: Taxes on international trade and transactions: Customs and other import duties
	-Excise duty	1151: Taxes on international trade and transactions: Customs and other import duties
	-VAT on Imports	1151: Taxes on international trade and transactions: Customs and other import duties
	-Withholding Taxes	1156: Taxes on international trade and transactions: Other taxes on international trade and transactions
	-Temporary Road Licenses	1156: Taxes on international trade and transactions: Other taxes on international trade and transactions
	Hides & Skins levy	1152: Taxes on international trade and transactions: Taxes on exports
	Tax Refunds:	1111: Taxes on income: Payable by individuals
	Fees and Licenses	
	-Motorvehicle fees (Traffic Act)	11451: Taxes on use and permission of goods and services: Motor vehicles taxes
	-Drivers Permits	11452: Taxes on use and permission of goods and services: Other
	-Stamp duty & Embossing Fees	1422: Other revenue: Sales of goods and services: Administrative fees
	Government Taxes	
	-Non-oil Imports	1151: Taxes on international trade and transactions: Customs and other import duties
	-Excise duty	1151: Taxes on international trade and transactions: Customs and other import duties
	-VAT on Imports	1151: Taxes on international trade and transactions: Customs and other import duties

LEVEL: Budgetary central government NATIONAL CODE AND NOMENCLATURE		
National Code	National Nomenclature	GFS CLASSIFICATION ASSISTANT Drop-down menu below C= Cash
	Government Payments	1441: Other revenue: Voluntary transfers other than grants: Current
	OTHER REVENUE	
	Other revenues	
	PASSPORT FEES	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
	MIGRATION FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	LAND TRANSFER FEES	11413: General taxes on goods and services: Turnover & other general taxes on G & S
	TRANSPORT REGULATION FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	COMPANY REGULATION FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	HIGH COURT FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	MINING FEES & ROYALTIES	1415: Other revenue: Property income: Rent
	POLICE FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	TENDER BOARD FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	CENTRAL WORKSHOP FEES	1422: Other revenue: Sales of goods and services: Administrative fees
	OTHERS	1441: Other revenue: Voluntary transfers other than grants: Current
	Hospitals	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
	Missions	1423: Other revenue: Sales of goods and services: Incidental sales by nonmarket establishments
	Dividends	1412: Other revenue: Property income: Dividends
	Interest on Project Deposits	1411: Other revenue: Property income: Interest
	Miscellaneous	1441: Other revenue: Voluntary transfers other than grants: Current
	BoU-IMF MDRI	
	Unspent balances from local Governments	
	Own Collections	
	FOREIGN GRANTS	
	Grants	
	Budget Support	1311: Grants from foreign governments: Current
	Project Support	1312: Grants from foreign governments: Capital

Appendix IV. Derivation Table between National and *GFSM 2014* Aggregates

UGANDA'S BUDGETARY CENTRAL GOVERNMENT			
Billions of Shillings			
Category	2010/11	2012/13	
REVENUE			
Total revenue and grants	7,292.47	8,526.87	
<i>plus:</i>	0.00	0.00	
Revenue according to <i>GFSM 2014</i>	7,292.47	8,526.87	
EXPENSE			
Total expense	6,066.30	7,785.26	
<i>minus:</i>	23.28	112.80	
Bad debt	0.01	0.00	
Gross tax	23.28	112.80	
Expense according to <i>GFSM 2014</i>	6,043.02	7,672.46	
NET ACQUISITION OF NONFINANCIAL ASSETS			
Net Acquisition of Nonfinancial Assets	756.81	216.00	
<i>plus:</i>	0.00	0.00	
Net acquisition of nonfinancial assets according to <i>GFSM 2014</i>	756.81	216.00	

Appendix V. Classification Code Changes from the *GFSM 2001* to *2014* Update

The following is a list of the new and updated *GFSM 2014* classification codes and names from the GFS Revenue, Expense, and Net Transactions in Assets and Liabilities accounts (memorandum items are excluded).

Account Codes	Descriptions
REVENUE	
1113	Other taxes on income, profits, and capital gains
1135	Capital levies
11414	Taxes on financial and capital transactions
114521	Business and professional licenses
114522	Pollution taxes
114523	Radio and television licenses
114524	Licenses and permits for households
114525	Other taxes on use of goods and on permission to use goods or perform activities not elsewhere classified
14111	Interest from nonresidents
14112	Interest from residents other than general government
14113	Interest from other general government units
14121	Dividends from nonresidents
14122	Dividends from residents
1414	Property income from investment income disbursements
1416	Reinvested earnings on foreign direct investment
144	Transfers not elsewhere classified
1441	Current transfers not elsewhere classified
14411	Subsidies
14412	Other current transfers
1442	Capital transfers not elsewhere classified
145	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes
1451	Premiums, fees, and current claims
14511	Premiums
14512	Fees for standardized guarantee schemes
14513	Current claims
1452	Capital claims
EXPENSE	
212	Employers' social contributions
2121	Actual employers' social contributions
2122	Imputed employers' social contributions
253	Subsidies to other sectors
273	Employment-related social benefits
2731	Employment-related social benefits in cash
2732	Employment-related social benefits in kind

Account Codes	Descriptions
28111	Dividends to nonresidents
28112	Dividends to residents
2813	Property expense for investment income disbursements
2815	Reinvested earnings on foreign direct investment
282	Transfers not elsewhere classified
2821	Current transfers not elsewhere classified
2822	Capital transfers not elsewhere classified
283	Premiums, fees, and claims related to nonlife insurance and standardized guarantee schemes
2831	Premiums, fees, and current claims
28311	Premiums
28312	Fees for standardized guarantee schemes
28313	Current claims
2832	Capital claims
NET TRANSACTIONS IN ASSETS AND LIABILITIES	
31112	Buildings other than dwellings
31114	Land improvements
31122	Machinery and equipment other than transport equipment
311221	Information, computer, and telecommunications (ICT) equipment
311222	Machinery and equipment not elsewhere classified
311311	Animal resources yielding repeat products
311312	Tree, crop, and plant resources yielding repeat products
31132	Intellectual property products
311321	Research and development
311322	Mineral exploration and evaluation
311323	Computer software and databases
3113231	Computer software
3113232	Databases
311324	Entertainment, literary, and artistic originals
311325	Other intellectual property products
3114	Weapons systems
31225	Military inventories
	Mineral and energy resources
	Noncultivated biological resources
	Water resources
	Other natural resources
	Radio spectra
	Natural resources not elsewhere classified
	Contracts, leases, and licenses
	Marketable operating leases
	Permits to use natural resources

Account Codes	Descriptions
	Permits to undertake specific activities
	Entitlement to future goods and services on an exclusive basis
	Goodwill and marketing assets
3201	Monetary gold and SDRs
	Debt securities
	Equity and investment fund shares
	Equity
	Investment fund shares or units
	Insurance, pension, and standardized guarantee schemes
33061	Nonlife insurance technical reserves
33062	Life insurance and annuities entitlements
33063	Pension entitlements
33064	Claims of pension funds on pension manager
33065	Provisions for calls under standardized guarantee schemes

Appendix VI. List of Officials Met during the Mission

Name	Position	Institution	Department
Ishmael M. Magona	Commissioner (Ag. Deputy Secretary to Treasury)	MOFPED	Infrastructure and Social Services
Maris Wanyera	Commissioner (Ag. Director, Economic Affairs)	MOFPED	Aid Liaison
Lawrence Semakula	Ag. Accountant General	MOFPED	Accountant General's Office
Laban Mbulamuko	Commissioner	MOFPED	Budget Policy
Robert. B. Okudi	Commissioner	MOFPED	Macroeconomic Policy
Paul Mwanja	Ag. Assistant Commissioner	MOFPED	Macroeconomic Policy
Charles Matovu	Economist	MOFPED	Macroeconomic Policy
Martin A. Nsubuga	Ag. Principal Economist	MOFPED	Macroeconomic Policy
Oscar Ayebazibwe	Economist	MOFPED	Macroeconomic Policy
Elaine Abomwesigwa	Economist	MOFPED	Macroeconomic Policy
Joy Gessa	Economist	MOFPED	Macroeconomic Policy
Daniel Kigenyi	Principal Accountant	MOFPED	Treasury Services
Obadia Turinawe	Economist	MOFPED	Macroeconomic Policy
Kenneth Egesa	Director, Statistics	BOU	Statistics
Pauline Ssentongo	Deputy Director	BOU	Statistics
Grace A. Tinyinondi	Head, Government Operations Statistics	BOU	Statistics
John Mayende	Principal Statistician, Head of GFS and Trade Section	UBOS	GFS and Trade Statistics
Lydia N. Niyibizi	Senior Statistician	UBOS	Macroeconomic Statistics
Junda Nuwamanya	Statistician	UBOS	Macroeconomic Statistics
Julius Namara	Statistician	UBOS	Macroeconomic Statistics
Irene B. Nakate	Statistician	UBOS	Macroeconomic Statistics