



MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

**ACCOUNTANT GENERAL'S OFFICE**

# **REPORTS AND CONSOLIDATED FINANCIAL STATEMENTS OF THE GOVERNMENT OF THE REPUBLIC OF UGANDA**

**For the year ended 30 June 2023**







# Reports and Consolidated Financial Statements of the Government of the Republic of Uganda

For the year ended 30 June 2023

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## List of Acronyms

<b>ADB</b>	Africa Development Bank
<b>ADF</b>	African Development Fund
<b>AIA</b>	Appropriation in Aid
<b>CBR</b>	Central Bank Rate
<b>CFS</b>	Consolidated Financial Statements
<b>CGV</b>	Chief Government Valuer
<b>COVID</b>	Corona Virus Disease
<b>DLB</b>	District Land Boards
<b>DMFAS</b>	Debt Management Financial & Accounting System
<b>DRMS</b>	Domestic Revenue Mobilization Strategy
<b>e-GP</b>	Electronic Government Procurement
<b>FY</b>	Financial Year
<b>GDP</b>	Gross Domestic Product
<b>GIFMS</b>	Government Integrated Financial Management System
<b>GoU</b>	Government of the Republic of Uganda
<b>ICJ</b>	International Court of Justice
<b>IDA</b>	International Development Agency
<b>IESBA</b>	International Ethics Standards Board for Accountants
<b>IFMS</b>	Integrated Financial Management System
<b>IMF</b>	International Monetary Fund
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>KFW</b>	Kreditanstalt für Wiederaufbau (Credit Institute for Reconstruction)
<b>MSC</b>	Microfinance Support Center
<b>MSMEs</b>	Micro, Small and Medium Enterprises
<b>NDP</b>	National Development Plan
<b>NDPIII</b>	Third National Development Plan
<b>NTR</b>	Non-Tax Revenue
<b>PBS</b>	Program Budgeting System
<b>PDM</b>	Parish Development Model
<b>PDMIS</b>	Parish Development Model Information System
<b>PF</b>	Petroleum Fund
<b>PFMA</b>	Public Finance Management Act
<b>PPE</b>	Personal Protective Equipment
<b>PUSATI</b>	Public Universities and Tertiary Institutions
<b>SACCOs</b>	Savings and Credit Cooperatives
<b>UCF</b>	Uganda Consolidated Fund
<b>UDB</b>	Uganda Development Bank
<b>UDC</b>	Uganda Development Corporation
<b>UGX</b>	Uganda Shillings
<b>URA</b>	Uganda Revenue Authority

## Statement of Responsibilities

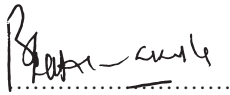
The GoU Consolidated Financial Statements for the financial year ended 30th June 2023 as set out on pages 22 to 37 have been prepared in accordance with Section 52(1) of the Public Finance Management Act (PFMA), 2015 as amended [the Act] and the Public Finance Management Regulations 2016.

The Minister of Finance, Planning and Economic Development heads the Treasury as stipulated in Section 10(2) of the Act. The Minister is mandated with the responsibility of supervision and control of all matters relating to the financial affairs of Government, including the management of the Consolidated Fund.

Section 11 of the Act requires the Secretary to the Treasury to advise the Minister on economic, budgetary and financial matters of Government. The Secretary to the Treasury is also responsible for setting standards for public finance management systems and monitoring of the systems' performance. This function includes the management of the Consolidated Fund and any other fund as may be assigned by the Minister.

Section 46 of the Act entrusts the Accountant General with the responsibility for compilation and consolidation of the accounts of votes, custody and safety of public moneys and resources of Government, custody of all Government certificates of titles for investment, and the maintenance of a register of Government investments. The Accountant General is also responsible for ensuring that a system of accounting is established to promptly receive and account for all Government monies and other assets.

I confirm that the Consolidated Financial Statements for the financial year ended 30th June 2023 have been prepared in accordance with Generally Accepted Accounting Principles and aligned to the Government of Uganda legal and regulatory framework.



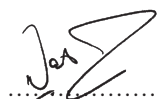
**L. Semakula**  
**ACCOUNTANT GENERAL**

To the best of my knowledge, I confirm that the Consolidated Financial Statements for the financial year ended 30th June 2023 are in compliance with the legal and regulatory framework that governs the public funds of the Government of the Republic of Uganda and its operations.



**Ramathan Ggoobi**  
**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

To the best of my knowledge, I confirm that the Consolidated Financial Statements for the financial year ended 30th June 2023 and the financial information contained therein have been prepared in accordance with the Public Finance Management Act 2015.



**Hon. Matia Kasaija (MP)**  
**MINISTER OF FINANCE, PLANNING AND ECON DEVELOPMENT**

## Statement from the Hon. Minister of Finance, Planning and Economic Development

In compliance with the provisions of the Public Finance Management Act 2015, as amended, I am delighted to present the Consolidated Financial Statements for Central and Local Government votes for the financial year (FY), which ended on 30th June 2023. The consolidated financial statements provide information on the financial activities of Central and Local Government votes based on the national priorities articulated in the Third National Development Plan (NDP III) and the approved annual budget for the FY 2022/2023, enabling stakeholders to assess the Government of Uganda's fiscal performance and as well as its ability to meet current and future obligations.

During the financial year 2022/2023, the economy remained resilient and continued on a recovery path despite the residual impact of the COVID-19 pandemic, global shocks, and contractionary fiscal and monetary policy measures taken to curb inflation. In real terms, the economy grew by 5.5% compared to the revised growth rate of 4.6% in the previous financial year. The performance for FY 2022/2023 compares favorably with the average growth rate for Sub-Saharan Africa, estimated at 3.6% for the calendar year 2023. The size of the economy was estimated at UGX 184.3 trillion, compared to UGX 162.9 trillion in the prior financial year. This is equivalent to USD 49.4 billion compared to USD 45.6 billion last financial year.

Uganda's income per capita increased to US\$1,088 in FY 2022/2023, surpassing the annual NDP III target of US\$1,049 for FY 2022/2023. This economic growth is mainly attributed to the Government's initiatives to support private sector activity, increased regional trade, and the strong performance of all three sectors of the economy. The services sector grew by 6.2% and contributed 42.6% to GDP; the industry sector grew by 3.9% and contributed 26.1% to GDP; and the agriculture, forestry, and fisheries sector grew by 5.0% and contributed 24% to GDP. Additionally, the Government's increased investment in infrastructure development and implementation of policies to support economic recovery and socio-economic transformation also contributed to the positive economic performance.

Government's policy stance adopted in the financial year 2022/2023 and over the medium term was crafted within the context of a number of externally induced shocks. The Government initiated innovative approaches to recover the economy to pre-COVID-19 pandemic levels. The strategy sought to restore economic activity to pre-pandemic levels and subsequently accelerate the pace of socio-economic transformation. This is in line with NDP III's goal of increasing household incomes and improving the quality of life of Ugandans through sustainable industrialization for inclusive growth, employment, and wealth creation. The three broad objectives of the strategy were:

- a) Sustaining peace, security, and stability, as well as macro-economic stability, as key foundations for recovery, growth, and socio-economic transformation.
- b) Mitigation of the COVID-19 impact on business activity, livelihoods, and the overall economy.
- c) Speeding up socio-economic transformation by repurposing the budget towards wealth and job creation and other impactful investments.

On behalf of the Ministry of Finance, Planning and Economic Development (MoFPED). I would like to acknowledge our staff, Development Partners, stakeholders across Government, the private sector, academia, and international agencies who have supported us in the implementation of the Government's budget strategy. The key performance highlights for the FY 2022/2023 are summarized below:

## **i) Fiscal Performance**

The fiscal strategy for FY2022/2023 and the medium term was to pursue growth-friendly fiscal consolidation to preserve fiscal and debt sustainability by focusing on the following;

- a) Continued implementation of the Domestic Revenue Mobilisation Strategy (DRMS) to ensure that revenue to GDP grows by at least 0.5% every financial year.
- b) Fiscal consolidation through reducing the share of expenditure to GDP to ensure debt sustainability.
- c) Reduce domestic borrowing to a share of no more than 1% of GDP in the medium term so as to avoid crowding out the private sector.
- d) Improve efficiency in project execution to reap the economic gains from these projects.

During the financial year 2022/2023, net revenue collections (total revenue including petroleum revenue and excluding tax refunds) by Uganda Revenue Authority (URA) amounted to UGX 25,209.1 billion. Net revenue collections however excluding petroleum revenue was UGX 25,083.8 billion which was UGX 67.8 billion below the set revenue target of UGX 25,151.6 billion. However, revenue growth of 16% [UGX 3,550 billion] was registered compared to the 12.4% for the FY 2021/2022. The increase in revenue growth is attributed to the increase in the stability and resilience of the economy in the financial year 2022/2023.

## **ii) Inflation and Interest Rates**

Inflation has reduced steadily on account of well-coordinated fiscal and monetary policy. Inflation has significantly decreased since October 2022, when it peaked at 10.7%. Annual inflation, as measured by the Consumer Price Index for Uganda for the 12 months to June 2023, was registered at 4.9% compared to the 6.2% registered in the year ended May 2023. The slowdown in the annual inflation is largely attributed to the annual core inflation, which slowed down to 4.8% in the year ending June 2023 compared to 5.6% registered in the year ended May 2023. Commercial bank lending interest rates increased to 20.14% in May 2023 from 18.8% in April 2022, in line with the tight monetary policy stance engineered by the increase in the Central Bank Rate (CBR) to 10% since October 2022, to curb inflation and to restore price stability while supporting economic growth. Despite the increase in interest rates, total private sector credit increased from UGX. 20.0 trillion in July 2022 to Ushs. 20.4 trillion in June 2023, representing an annual growth of 2%.

## **iii) Exchange Rate**

In the FY 2022/2023, the shilling was relatively stable against major global currencies despite the strengthening of the US dollar with a bias towards depreciation. Between April 2022 and April 2023, the Uganda Shilling depreciated by 5.8% against the US Dollar, compared to an average depreciation rate of 8% within the East African region. During the first ten (10) months to April 2023, the shilling depreciated by 5.2% to an average mid-rate of UGX.3,759.2 per US Dollar from an average of UGX 3,571.8 per US dollar in the previous year. However, the Uganda Shilling gained strength against the United States dollar during the month of June 2023 with an appreciation of 0.6% month-on-month to an average mid-rate of UGX 3,707.79 per US dollar from UGX 3,729.55 per US Dollar registered in May 2023. This appreciation was supported by the continued budget support inflows from development partners, Foreign Direct Investment inflows into the oil and gas sector, significant recovery in Tourism, and the recent good performance of exports.



#### **iv) External Trade**

The value of Uganda's merchandise exports increased by 35.5% to US\$ 4.2 billion from US\$ 3.1 billion during the same period of the previous fiscal year. This is primarily due to an increase in regional exports of gold, coffee, fish, sugar, legumes, maize, and light manufactured goods. The government supported exports through a variety of initiatives. Among these were the provision of affordable and long-term capital, investments in transport infrastructure and energy in particular, and the construction of industrial complexes. These efforts have begun to bear fruit. Manufactured exports have re-emerged as a significant contributor to merchandise exports. In 2022, Uganda exported sugar valued at US\$ 163 million, cement valued at US\$ 87 million, plastics valued at US\$ 61 million, detergent valued at US\$ 31 million, and beer valued at US\$ 29 million. As recently as 2006, none of these products were exported. At a regional level, by April 2023, Uganda recorded a trade surplus with our East African Community trading partners of US\$ 1.0 billion. Tanzania remains the only East African Country trading partner where Uganda recorded a bilateral trade deficit of US\$ 154 million.

#### **v) Science, Technology and Innovation (STI) Infrastructure**

Developing the requisite science infrastructure will stimulate and manage the flow of knowledge and technology amongst Universities, R&D institutions, companies and markets. In provision of National Public Services, Government, in FY2022/2023 undertook the following:

- a) Completed 66% of the Civil Works for the National Science, Technology, Engineering and Innovation Centre (NSTEIC) and the Technology Innovation and Business Incubation Centre (TIBIC). These centres will provide scientists and innovators with access, common user facilities, state-of-the-art testing units, training centres with multiple disciplines, quality upgrade, technical/business assistance and specialized R&D facilities.
- b) Facilitated the Kiira Vehicle Plant at the Jinja Industrial and Business Park. Construction works at the Kiira Motors Corporation (KMC) are near completion. The Plant is expected to boost the country's automotive industry value chain since it will produce 22 vehicles (buses & trucks) per day and 5,000 vehicles annually.
- c) Facilitated Mpoma Earth Station and completed all the renovation works. The Mpoma facility, where Uganda already has two antennas, will serve as the operations and communications center for satellites launched by Government and universities.
- d) Launched its first satellite named PearlAfricaSat-1 in November 2022. The satellite was developed through the Joint Global Multi-Nation Birds Project 5, in collaboration with the Kyushu Institute of Technology in Japan.

#### **vi) Boosting Household Incomes and Micro Enterprises**

Building on the lessons learnt from previous government interventions, the Cabinet, in 2021 approved the Parish Development Model (PDM) as the last mile strategy for improving incomes and welfare of all Ugandans at the household level and development of micro-enterprises. In financial year 2022/2023, a total of 10,585 PDM Savings and Credit Cooperative Societies (SACCOs) nationwide were capitalized with UGX 100million per parish SACCO totaling to UGX 1.059 trillion.

As part of the strategy to support Small and Medium Enterprises (SMEs) with specialized skills, Government also continued with the implementation of the Presidential Initiative on Wealth and Job creation (Emyooga) initiative countrywide. By the end of the financial year, Government had disbursed seed capital to Emyooga SACCOs and UGX 76.3 billion savings had been internally mobilized by March 2023, while UGX 80.27 billion had been recovered

from the beneficiaries. By end of March 2023, 607,636 individual beneficiaries had borrowed from the Emyooga Parish-based Associations across the country, 46% of whom are women, 25% are youth, 4% are PWDs and generated a total of 378,640 employment opportunities.

### **vii) Public Debt Sustainability**

During the financial year, total Public debt increased by 11% from UGX 86,839billion to UGX 96,168billion. However, in nominal terms, Uganda's Debt to GDP stands at 48.2% this financial year ending June 2023. This is slightly below the Government policy target of not more than 50% of GDP and also below the 52.4% threshold provided for in the Charter for Fiscal Responsibility as at end financial year 2023/2024, highlighting Government's commitment to debt sustainability. The debt service to domestic revenue increased during the financial year ending June 2023 compared to the previous year. The increase in the debt service cost was due to increased external commercial and domestic borrowing. In order to maintain debt sustainability, Government will work towards ensuring effective implementation of the Domestic Revenue Mobilization Strategy, access new sources of financing including climate and green financing, limit non-concessional borrowing and reduce domestic borrowing

### **viii) Outlook FY 2023/2024**

In the next financial year (FY 2023/2024) Government will build on the progress made so far in achieving the overall goal of the NDPIII which is to increase average household incomes and improve the quality of life of Ugandans. In line with the above goal and in light of the prevailing social-economic challenges, the overall macroeconomic objective for FY2023/24 is to restore the economy back to the medium-term growth path of 6% to 7% per annum. To achieve this, Government will prioritise improving competitiveness of the economy by enhancing revenue collection, rationalising public expenditure, building resilience of the private sector to withstand economic shocks, raising productivity of farms and firms and working to lower the cost of doing business. Additionally, Government will work to preserve and maintain a stable macroeconomic environment through a well-coordinated combination of prudent fiscal and monetary policies as well as continued debt sustainability.



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**Hon. Matia Kasaija (MP)**  
**MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**

# Statement from the Secretary to the Treasury

## **1. Mandate**

The Consolidated Financial Statements for the financial year ended 30th June 2023 were prepared by the Ministry of Finance, Planning and Economic Development (MoFPED) in accordance with Section 52(1) of the Public Finance Management Act (PFMA) 2015 as amended. These statements have been prepared using the modified accrual basis of accounting and Generally Accepted Accounting Principles (GAAPs) as detailed on pages 36-45 of these statements. However, appropriate and meaningful additional information has been disclosed to enhance understanding and usefulness of the information disclosed in the statements.

## **2. Purpose of Consolidation**

The Consolidated Financial Statements provide a comprehensive and transparent view of the financial position, cash flows and performance of Government of Uganda for the financial year ended 30th June 2023 and its ability to meet current and future obligations. In addition, the statements also provide information on the management of resources entrusted to the Government of Uganda for the delivery of services to citizens and its compliance with legal and regulatory frameworks governing public financial management and other government operations.

## **3. Public Financial Management (PFM)**

Throughout the financial year, the primary objective of the PFM System was to steer the economy towards recovery from the adverse aftermath of the COVID-19 pandemic. This involved mitigating the repercussions of surging inflation, which triggered a near cost-of-living crisis, and addressing the spill-on impacts of the Ukraine-Russia conflict. The government instituted various measures to facilitate the resurgence of the private sector, such as implementing contractionary fiscal and monetary policies to curb inflation. Additionally, numerous other PFM reforms were implemented over the year to enhance the transparency, efficiency, and effectiveness of delivering government priorities. Highlights of the key activities undertaken during the year are summarised below:

### **a) Support to Local Governments- Establishment of Regional Centers**

Regional Treasury Service Centres (RTSCs) were established with the aim of serving as comprehensive support hubs for end users of various Government Public Financial Management (PFM) systems. In the course of the financial year, the Ministry initiated the renovation and launch of two (2) additional RTSCs: one situated in Kabarole District, catering to the Rwenzori sub-region, and the other in Lira District, serving the Lango region. This development increases the overall count of regional centers to 12, thereby significantly expanding the reach and assistance available for PFM Systems to encompass all government entities across every region.

### **b) Integrated Revenue Administration System (IRAS)**

The Integrated Revenue Administration System (IRAS) is a versatile web and mobile application platform designed to assist Local Governments, Cities, and Municipalities in the complete cycle of local revenue management, including registration, assessment, billing, payment, receipting, and reporting. In addition, it serves as a means of educating taxpayers and connecting citizens with their respective LGs, cities, and municipalities. Its primary goal is to enhance the capacity of Local Government Revenue Administration through the utilization of digital technology, aligning with the government's broader strategy to boost domestic revenue collection. Currently, IRAS is being

used by 104 LG entities, and there are plans to expand its coverage in the upcoming financial years. Notably, during the previous financial year, the Ministry of Finance, Planning, and Economic Development, in collaboration with the Ministry of Local Government and the Local Government Finance Commission, successfully aligned IRAS revenue codes with the revised government Chart of Accounts. Furthermore, integration testing of IRAS and IFMS was successfully concluded, and there are intentions to roll out the complete integration in the coming financial year.

**c) Public Investment Management**

Government of Uganda has adopted an infrastructure-oriented growth agenda, and as a result, there has been a growing need to manage the long-term capital public expenditure associated with it. A number of important measures have been undertaken, including giving the Development Committee (DC) a stronger role as a gatekeeper for new investment proposals, the establishment of the Projects Analysis and Public Investment Department, and development of guidelines and manuals to improve the quality of project preparation and appraisal. In FY2022/23, the Government identified core projects aligned with the programmatic approach to planning adopted in the NDP III. These projects incorporate the country's development priorities and also address strategic bottlenecks. In the review period, Government updated the National Parameters and Commodity Specific Conversion Factors (CSCF) database. These are key in ensuring a uniform standard is used in assessing the quality of proposals during the economic evaluation of projects submitted for the Public Investment Plan (PIP). During FY2022/2023, Government updated the economic opportunity cost of capital for public investments. The Development Committee Guidelines introduced capital thresholds for projects to be included in the PIP, which has been key in ensuring the credibility of the Development Budget. During FY2021/22 and FY2022/23, the capital composition of the projects stood at 69 % to 78%. Adherence to this requirement is mainly attributed to stringent portfolio reviews conducted by the DC to ensure that only eligible interventions are implemented in the PIP. Government is committed to ensuring that project performance for both GoU and externally funded projects improves through regular review of all projects in the Public Investment Plan to ensure they are on track.

**d) Implementation of the Parish Development Model**

The Parish Development Model (PDM) is a government development strategy to improve incomes and the quality of life for the 39% of the households stuck in the subsistence economy and is implemented along seven pillars. To support the sustainable achievement of the PDM goals, the Financial Inclusion Pillar, whose objective is to sustainably transform subsistence households by easing access to appropriate financing, adopted a phased approach for the operationalisation of the Parish Revolving Fund (PRF), with a view of eventually transforming the PRF into a Parish Development Bank over the next five (5) years. Under this approach, the implementation is divided into 3 phases, namely: (i) the establishment phase, (ii) the stabilisation phase, and (iii) the sustainability and exit phase. The establishment phase implemented during the period FY 2021/2022 – FY 2022/2023 entailed the following:

- i) Community Mobilisation and Sensitisation.
- ii) Establishment of PDM enterprise groups and SACCOs.
- iii) Training of leaders and members in PDM enterprise groups and SACCOs.
- iv) Execution of PRF Financing Agreements between the Government and the SACCOs.
- v) Implementation of Financial Inclusion systems (onboarding of PDM SACCOs on IFMS, PDMIS, e-wallet, and the M&E system).
- vi) Collection of baseline data on communities and Households.
- vii) Capitalization of all PDM SACCOs.
- viii) Undertake regular monitoring.

In order to facilitate the PDM strategy, UGX 1,059.4 billion was provided for the capitalization of 10,594 PDM SACCOs. As at 30th June 2023, a total of 10,585 PDM SACCOS had been fully capitalized with UGX 100 million each. The Ministry of Finance, Planning and Economic Development (MoFPED) will continue to provide all the necessary support to ensure the successful implementation of PDM.

**e) National Sustainable Procurement Action Plan**

Sustainable procurement has been identified as a major tool for promoting sustainability in the 2030 Agenda for Sustainable Development, which is intended for the people, the planet, and prosperity. As part of Public Financial Management Reforms, the Ministry of Finance, Planning and Economic Development has embarked on the journey of integrating sustainable public procurement in the procurement system, a policy intent in the National Public Sector Procurement Policy approved by the Cabinet in 2019. During the financial year, MoFPED top management approved a five-year National Sustainable Public Procurement (SPP) Action Plan for implementation. The main objectives of this action plan are:

- i) To enable all stakeholders involved in the integration process to understand what needs to be done, when, and by whom;
- ii) To offer a complete overview of the integration process, making it easier for the implementing entities to allocate adequate resources and ensure people understand the tasks, personnel, and appropriate tools needed to execute their tasks;
- iii) To enable different stakeholders to track progress toward specific milestones and measure performance.

In line with Sustainable Development Goal (SDG) 12.7 for Countries implementing Sustainable Public Procurement, Uganda commenced official reporting on the implementation of sustainable procurement in October 2022. Sustainable Public Procurement practices derive true overall value for Public Money, as every single purchase has hidden health, environmental, and social impacts throughout the entire supply chain and, if well implemented, can be a powerful force for delivering improved economic, environmental, and social outcomes.

**f) Central and Local Government PFM Assessment**

In FY 2022/2023, MoFPED, in collaboration with Ministry of Local Government, other government entities and Development Partners (DPs), completed the Central and Local Government Public Expenditure and Financial Accountability (PEFA) assessment. PEFA provides a framework for assessing and reporting on the strengths and weaknesses of a Public Financial Management (PFM) system using quantitative indicators to measure performance. Overall, the assessment confirms that Uganda's PFM reforms have been successful in establishing a solid foundation for the country's PFM system. 11 out of the 31 PEFA Central Government indicators are rated better than in the 2016 assessment – have enabled GoU to mobilize and use resources in line with its medium-term budget and five-year development plan.

The PFM systems in place are generally effective – as is the capacity for enforcing the existing regulatory framework and are sufficiently transparent to allow citizens to monitor the performance of their Government. The assessment also identified some areas in budget execution, public investment management, asset management, and legislative scrutiny that need improvement. The Local Government assessment shows that the PFM system appears to work reasonably well at the sub national level. However, there are apprehensions related to the rating regarding the predictability of funds available to sustain expenditures. Most of the control mechanisms in place to reduce possible leakages in the PFM system – such as internal controls, procurement, and controls over payroll – are reasonable. However, public asset management in Local Governments shows an average performance. Government has commenced the process of preparing a 4-year PFM Reform Strategy and an action plan for addressing the identified weaknesses.

**g) Multilateral Development Banks (MDB) Assessment of Government Electronic Procurement System (e-GP)**

As part of the reforms to make public procurement more efficient and transparent, Government is rolling out a web-based Electronic Procurement System (e-GP) to automate public sector procurement and disposal processes. The World Bank carried out an assessment of Uganda's e-GP system using (MDB) e-GP Assessment Guidelines in February 2023, and the main objective of the assessment was to evaluate the home-grown e-GP system and validate that the system:

- (i) Covers all the required processes of the procurement cycle;
- (ii) Follows the international best practices; and
- (iii) Is compliant with the MDB's e-Tendering guidelines.

Additionally, the objective included assessing how best the e-GP system can be used for procurements under World Bank-funded projects. Based on the assessment's findings, the Uganda e-GP system to a large extent, complies with the MDB e-GP requirements. It broadly covers the functional and process facilities required to meet the procurement procedures under World Bank-funded projects. The assessment report recommended that the system can be used in the Program for Results (PforR) procurements for the categories of goods, works, and services (consulting and non-consulting) and RFQ-based procurements under the Investment Project Financing (IPF) financed by World. MoFPED has embarked on the implementation of the recommendations in the assessment report to further improve the system.

**h) Mid-Term Review of NDP III**

Government, through the National Planning Authority (NPA) finalized the Mid-Term Review (MTR) for the third National Development Plan 2020/21-24/25. The review covered the period 2020/2021 to 2021/2022 and was aimed at providing conclusions on how relevant, efficient, and effective the Plan has been in supporting Uganda's development trajectory, especially in view of the COVID-19 pandemic. The review was further intended to determine the extent of progress made towards achieving the NDP III objectives, key milestones, and overall results with various relevant dimensions within the economy halfway through its implementation. To this end, it presented an opportunity to realign the NDP III for the remaining plan period.

**i) Improvements in Asset Management Processes due to the IFMS upgrade**

Government has initiated the implementation of asset management reforms, guided by a 5-year Asset Management Strategy (AMS) and Action Plan covering the period from 2021 to 2025. The primary aim of this strategy is to address existing data gaps related to assets and ensure that Ministries, Departments, Agencies, Local Governments (MDALGs) maintain comprehensive and accurate asset registers. These registers are essential for informed decision-making regarding the optimal utilization of assets to efficiently deliver public services. As part of the re-implementation of the Integrated Financial Management System (IFMS), the Fixed Assets module has undergone significant enhancements to enable more effective asset management throughout their entire lifecycle, including planning, budgeting, acquisition, utilization, disposal, and reporting. During the financial year ended 30th June 2023, a pilot of the new fixed assets register was conducted in five (5) entities, which included the Ministry of Defence, Uganda Police, External Security Organisation, Internal Security Organisation, and Lwengo District. All of their fixed assets were successfully uploaded into the IFMS system. The plan is to progressively extend the use of this updated fixed assets register to all government entities during the 2023/2024 financial year.

**j) Enhanced Treasury Single Account (TSA) Framework**

As part of the re-implementation of IFMS, government overhauled the Treasury Single Account (TSA) framework, transforming it into a more efficient system as a Single Unified Account, which offers a higher level of cash management effectiveness. Under this system, the government now maintains a Single Treasury Account, through which all government entities directly handle payments. This consolidation has lightened the burden on the banking structure, making it more streamlined and easier to manage. Additionally, the TSA framework has been extended to cover foreign currency operations, allowing for the activation of straight-through processing of transactions in major government-used currencies such as USD, GBP, and EURO. This enhanced framework has yielded several benefits, including:

- i. The simplification of processing foreign currency payments
- ii. Improved cash management through a clearer view of the government's cash position, reducing idle funds and simplifying cashflow planning.
- iii. Reduced transaction and exchange rate costs which would arise out of currency conversion
- iv. Streamlined banking operations through a single account, thereby reducing administrative complexities and centralizing bank account reconciliation.
- v. Centralized control over government funds, ensuring compliance with financial regulations and budgetary constraints while preventing unauthorized disbursements.

**k) Establishment of Climate Finance Unit (CFU)**

Like many Countries around the World, Uganda is experiencing significant impacts of climate change. Government is implementing actions to mitigate and adapt to climate change. Government of Uganda set up the Climate Finance Unit (CFU) under the Ministry of Finance, Planning and Economic Development (MoFPED), with funding from the United Kingdom-Foreign, Commonwealth and Development Office (FCDO) through the Global Green Growth Institute (GGGI). The CFU seeks to enhance the mobilisation of climate financing in line with MoFPED's mandate of mobilising resources to finance Government Development priorities.

**l) Transition to Full Accrual Basis of Accounting**

In a drive to improve financial reporting, Government is transitioning to reporting on the full accrual basis of accounting based on large aspects of the International Public Sector Accounting Standards (IPSASs). During the financial year 2022/2023, MoFPED commenced the implementation of the change to full accrual accounting. The Asset Accounting Policy and Guidelines were issued and disseminated to guide Accounting Officers in accounting for public assets using the accrual basis. Financial reporting templates were updated to incorporate the accrual accounting aspects that were adopted. The revised templates have been used by votes in the preparation of these financial statements. Government is committed to implementing full accrual accounting over the long-term to support the preparation of accurate and comprehensive financial reports that will facilitate decision-making and demonstrate transparency and accountability in the use of public resources.

**CONCLUSION**

Uganda's economy is on a firm path to full recovery from the adverse effects of the COVID-19 pandemic. In the financial year 2023/2024, Government will focus on limiting inflationary pressures arising from an array of shocks, completing key public investments with higher multiplier effects on the attainment of NDP III targets, enhancing revenue mobilization and collections, full-scale operationalization of the PDM and enhancing government efficiency and effectiveness through rationalization of public expenditure. To achieve these objectives, significant resources have been allocated to boosting household incomes and micro enterprises, commercialization of agriculture, private sector growth, investing in human resources, expediting the implementation of strategic interventions in innovation, and supporting the minerals, oil, and gas sectors. The Ministry of Finance, Planning, and Economic Development is firmly committed to ensuring the successful implementation of the identified strategic priorities of Government in the FY 2023/2024.



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**Ramathan Ggoobi**  
**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**



# Statement from the Accountant General

## Introduction

These Consolidated Financial Statements (CFS) provide a record of the Government's financial performance, consolidated cash flows, and consolidated financial position for the financial year ended June 30th 2023. They detail the Government's financial resources and their application in line with the financial year 2022/2023 appropriation for the benefit of the people of the Republic of Uganda.

## Scope

These CFS present the transactions of Government that include; Ministries, Departments, Agencies, Referral Hospitals, Public Universities and Self Accounting Tertiary Institutions (PUSATIs), Missions abroad and Local Government (LG) Votes.

For the first time, and in line with Section 52(3) of the PFMA 2015, Local Government votes (District Local Governments, Municipal Councils and Cities) have been consolidated in these financial statements on a line-by-line basis. This is a departure from the previous consolidations where the total amount to local governments was expensed as a block transfer in the central Government Consolidated Financial Statements and separate LG CFS prepared. This change in financial statements preparation is as a result of harmonization of the basis of accounting for both central and local government votes in addition to the introduction of the Treasury Single Account to manage the payments of both CG and LG entities.

## Submission of Financial Statements.

All Ministries, Agencies, and Local Government submitted their financial statements and have been consolidated on a line-by-line basis.

## Consolidation Process

The CFS have been prepared in accordance with the modified accrual basis of accounting as further detailed in the accounting policies on pages 72-81. Under the modified accrual basis of accounting, revenue is recognised when earned with the exception of revenue from non-exchange transactions which is recognised when received. Expenditures are recognised when incurred as stated in the accounting policies to these financial statements. This being the first time to consolidate both CG and LG votes, comparative information were applicable have been adjusted retrospectively. Additional information has been disclosed and annexed to the financial statements where appropriate in compliance with the PFMA 2015 to improve the usefulness of the financial statements to the various stakeholders.

## Changes to the Consolidated Financial Statements during the Year

As earlier highlighted and further detailed in the accounting policies, the government rolled out the Single Treasury Account for use by all CG and LG Government votes in addition to the harmonization of the basis of accounting. Further enhancements were made in asset management as a result of the IFMS upgrade leading to changes in the financial reporting framework and templates. Below are the notable changes:-

- (i) One set of Consolidated Financial Statements to replace the two sets previously prepared for Central and Local Government Votes.

- (ii) Financial reporting templates were updated and issued to Accounting Officers
- (iii) Revenues have been categorized into those from exchange and non-exchange transactions
- (iv) Comparative information has been merged and updated retrospectively.
- (v) All tangible assets procured during the financial year 2022/2023 have been depreciated using the straight-line method and the respective net book values recognised in the statement of financial position.
- (vi) Historical asset information was only recognized for the five pilot entities (Ministry of Defense and Veteran Affairs, Uganda Police Force, External Security Organisation, Internal Security Organisation and Lwengo DLG). The rest of the entities recognised only the tangible assets acquired during the year. Historical asset information for the remaining entities will be included in the CFS in the coming financial years after completion of the ongoing validation exercise.

## Overview of operating results

The summary of Government's financial performance and position for the year ended 30 June 2023 is presented below with respect to Revenues, Expenditures, Assets and liabilities

### Revenue Performance

Revenue is comprised of receipts from taxes, non-tax revenue and grants in form of external assistance. The bulk of the revenues are collected by Uganda Revenue Authority (URA) in form of Taxes, Levies and Duties. Effective this financial year, revenue has been categorized into revenue from exchange transactions and that from non-exchange transactions.

During the financial ended 30th June 2023, total revenue collections increased by 11% from UGX 24,315 billion collected in the previous financial year to the UGX 27,048 billion.

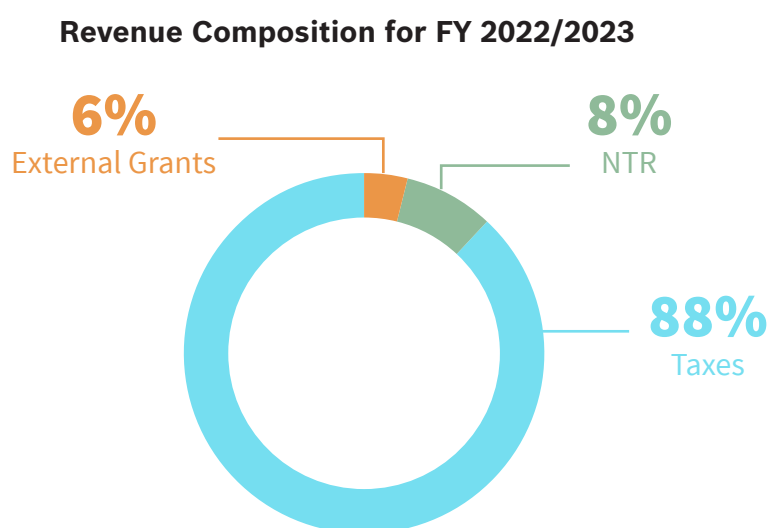


Figure 1: Revenue Composition for the FY2022/2023

Majority of the revenue collected was from taxes (88%) which is largely collected by URA (99%) with the rest collected by KCCA and local government votes. Net revenue collections by URA including petroleum revenue was UGX 25,209 billion against the target of UGX 25,152 billion. The exceptional revenue performance is in line with the stable and resilient economic performance during the financial year 2022/2023.

## Expenditure

Total Operating expenditures (total expenditures excluding depreciation and foreign exchanges losses/gains) amounted to UGX 29,833 billion, a 9% increase from the UGX 27,345 billion for the previous financial year 2021/2022. The bulk of the expenditures consists of compensation to employees (28%), Goods and services consumed (23%), finance costs (20%), Grants and other transfers (22%), social benefits (3%), subsidies and other expenses as illustrated in figure 2 below.

Expenses	FY 2022/2023 UGX (Billion)	FY 2021/2022 UGX (Billion)
Compensation of Employees	8,290	6,920
Goods and services consumed	6,813	5,778
Subsidies	4	-
Grants and other transfers	6,632	7,417
Social benefits	896	481
Other expenses	1,118	1,273
Finance Costs	6,081	5,477
<b>Total</b>	<b>29,833</b>	<b>27,345</b>

### Composition of Operating Expenditures:

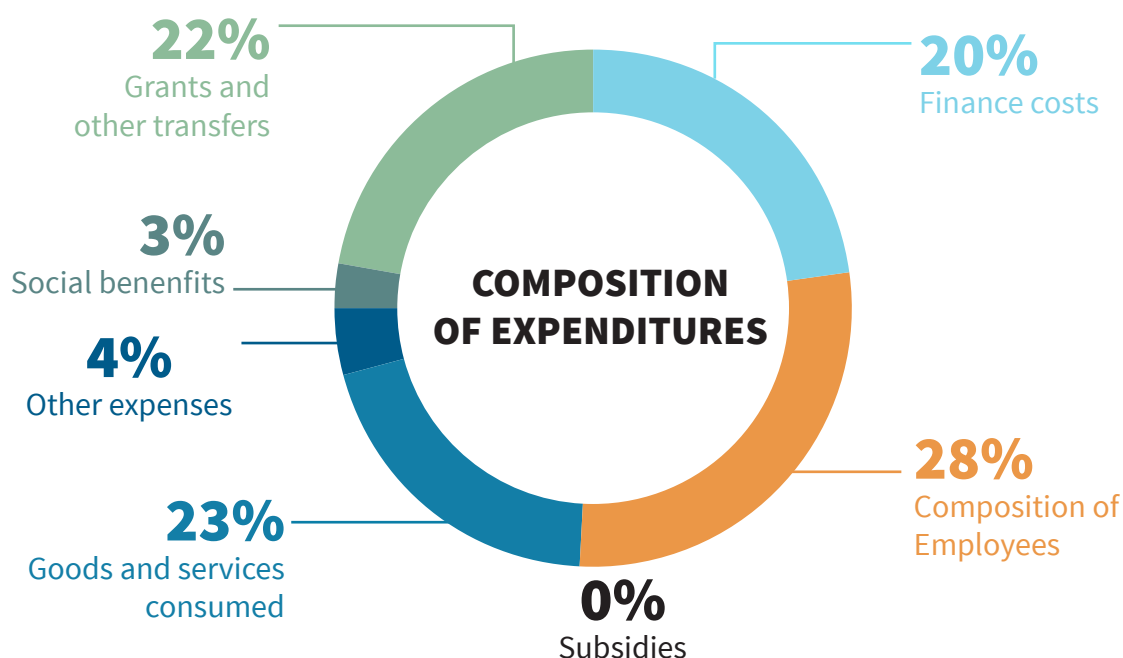


Figure 2: Revenue Composition for the financial year 2019/2020

Due to the changes in the accounting policy, depreciation expense (allocation of the cost of assets over their useful lives) has been recognised in the statement of financial performance with the corresponding accumulated depreciation recognised in the statement of financial position as part of the Net Book value of assets. This figure will gradually increase in the coming years as more asset information is recognised in the financial statements.

During the FY, the surplus/deficit reduced from UGX 9,483 billion [ FY 2021/2022] to UGX 1,901 billion. This was due to a shift in the accounting policy for asset recognition. The current policy allows for the allocation of the cost of assets over their useful lives as opposed to the writing off of the full cost of the assets in the year of acquisition as was done in the previous FY.

## Assets

The current government accounting policy is that purchased property, plant and equipment with the exception of the non-produced assets are depreciated using the straight-line method and their respective Net Book Values recognised in the Statement of Financial Position. The other Government assets recognised in the statement of financial position comprise cash and cash equivalents, receivables, and investments.

During the financial year ended 30th June 2023, a pilot of the new fixed assets register was conducted in five (5) entities, which included the Ministry of Defence, Uganda Police, External Security Organisation, Internal Security Organisation, and Lwengo District. All fixed assets of these entities were successfully uploaded into the IFMS system. The plan is to progressively extend the use of this updated fixed assets register to all government entities during the 2023/2024 financial year. This will further improve the disclosure, completeness and comparability of assets reporting.

The cash and cash equivalents increased during the year from UGX 1,460 billion reported in the FY 2021/2022 to UGX 3,224 billion as at 30th June 2023. This was due to a number of factors including the adoption of the enhanced Treasury Single Account that consolidated all expenditure accounts on to one account, and a shift in accounting policy that allowed for the consolidation of both GoU and externally financed project transactions including their cash balances.

## Liabilities

### Public Debt

Public debt is constituted by borrowings, payables and unpaid pension and gratuity. Total Public debt increased by 12% from the UGX 86,840 billion in FY 2021/2022 to UGX 97,500 billion for the FY 2022/2023. The increase was mainly attributed to the increase in both domestic and external borrowings to finance the budget as well increase in domestic arrears.

### Domestic arrears

These relate to contractual obligations due but not paid by the end of the reporting period. Domestic arrears including pensions and gratuity during the year increased by 34% from to UGX 10,818 billion from UGX 8,050 billion. UGX 4,826 billion [45%] of all the payables relate to unpaid reimbursements to Bank of Uganda for redemption of domestic securities. The table and graph below show the categorization and composition of the arrears for the financial year ended 30th June 2023;

Table 1: Summary of Domestic arrears as at 30th June 2023.

	Rent and Utilities	Contributions to International Organisations	Court awards and Compensations	Other Payables	Pensions and Gratuity	Total
	UGX (Millions)	UGX (Millions)	UGX (Millions)	UGX (Millions)	UGX (Millions)	UGX (Millions)
<b>Central Government</b>						
Ministries	3,192	117,997	890,950	1,830,830	269,874	3,112,844
Agencies	90,144	19,351	1,123,479	6,338,538	23,675	7,595,188
Referral Hospitals	8,293	-	0	14,818	617	23,728
Missions Abroad	91	82	24	8,580	-	8,777
<b>Total Central Government</b>	<b>101,721</b>	<b>137,431</b>	<b>2,014,454</b>	<b>8,192,766</b>	<b>294,166</b>	<b>10,740,537</b>
<b>Local Governments</b>						
Cities	301	-	637	3,126	779	4,842
Municipal Councils	34	-	18	12,811	2,128	14,990
Districts	282	-	563	37,897	19,243	57,985
<b>Total Local Government</b>	<b>617</b>	<b>-</b>	<b>1,218</b>	<b>53,833</b>	<b>22,149</b>	<b>77,816</b>
<b>Grand Total</b>	<b>102,338</b>	<b>137,431</b>	<b>2,015,671</b>	<b>8,246,599</b>	<b>316,315</b>	<b>10,818,354</b>

Included under other payables are arrears relating to reimbursements to Bank of Uganda, employee costs, taxes and other deductions, property plant and equipment, goods and services.

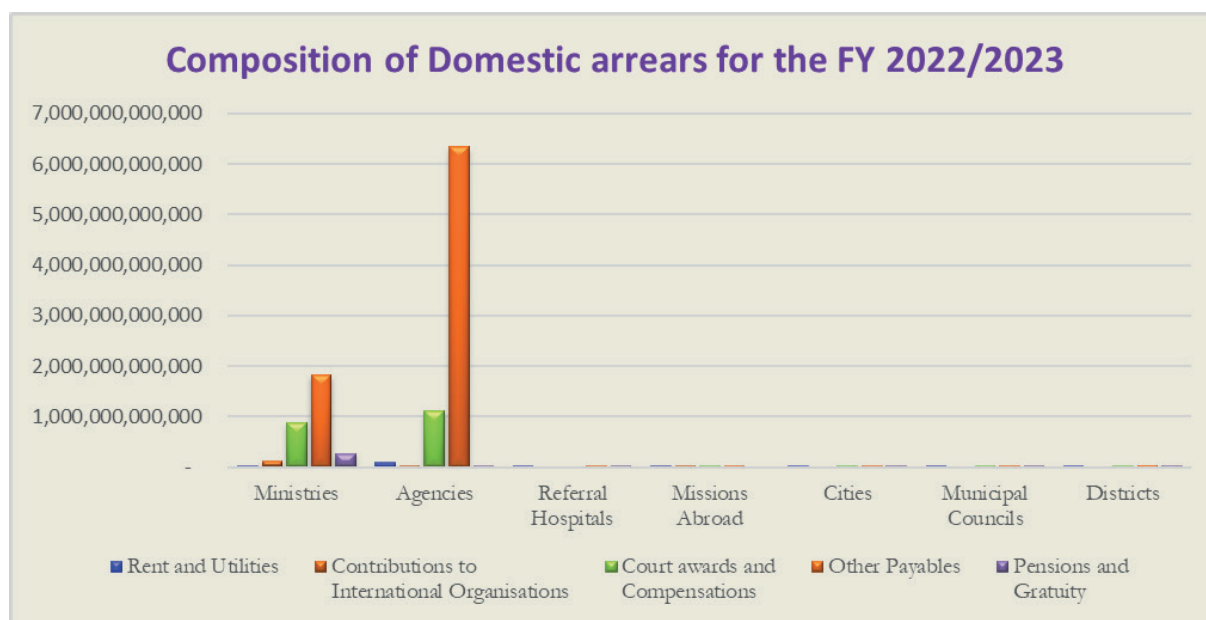


Figure 3: Categorisation and Composition of Domestic arrears as at 30th June 2023

## Borrowings

Borrowings constitute 88% of the total liabilities and it comprises of interest-bearing debt that is domestic securities (treasury bills and bonds) and external loans from multilateral and bi-lateral creditors.

## Domestic Debt

During the financial year, total issuances from treasury bills and bonds (including the premium) at cost were UGX 10,285 billion compared to UGX 12,890 billion for FY 2021/2022. This fully covered the redemptions of UGX 6,444 billion. Bond switches were conducted during the period contributing UGX 849 billion and UGX 762 billion to issuances and redemptions respectively. The balance of UGX 3,928 billion contributed to financing the fiscal deficit as approved by Parliament. The domestic debt stock increased by 13% from UGX 29,425 billion as at 30th June 2022 to UGX 33,168 billion as at 30th June 2023.

It should be noted that the increase in domestic debt stock as at 30th June 2023 was largely constituted of long term dated instruments as guided by the debt strategy. Treasury Bonds increased by 14% from UGX 24,816 billion, while the stock of T-Bills decreased by 6.9% from UGX 4,610 billion. Hence overall, the share of T-Bills decreased to 14.9% from 16%, indicating that the strategy to extend the yield curve is still being implemented in addition to the decline in yields.

## External Debt

External debt disbursed and outstanding stock as of 30th June 2023 was UGX 52,826 billion reflecting an increase of UGX 4,302 billion from 30th June 2022 position of UGX 48,523 billion. 62% of the external debt was due to multilaterals, 24% to bilateral and 14% was due to Commercial Banks. Multilateral debt was dominated by IDA and ADF while bilateral debt was dominated by China and UKEF. Commercial Banks are mainly constituted by Trade Development Bank formerly PTA Bank and Standard Bank of South Africa.

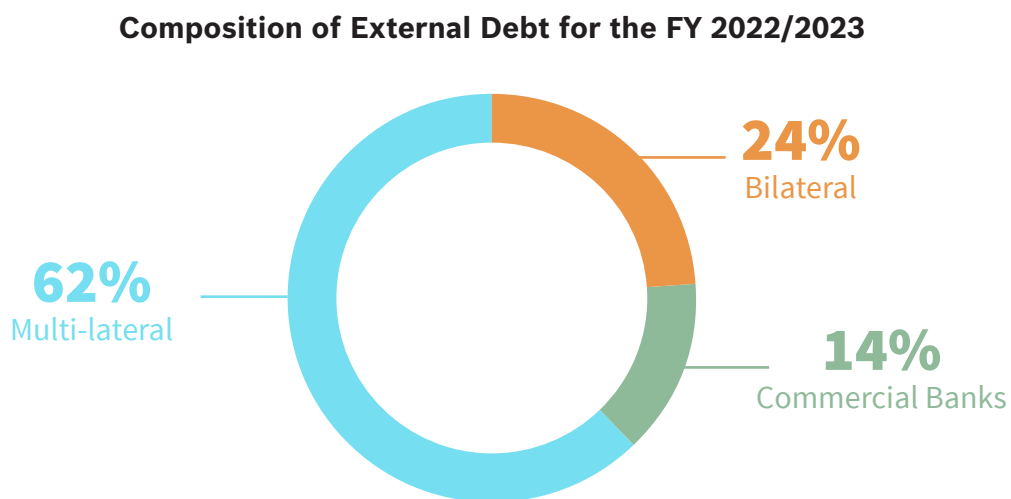


Figure 4: Composition of External Debt for the FY 2022/2023

As at 30th June 2023, the committed but undisbursed debt was UGX 14,312 billion (compared to UGX 18,669 billion for FY 2021/2022) of which UGX 4,194 billion was bilateral, UGX 10,022 billion being multi-lateral and UGX 96 billion was from Commercial Banks. The total committed debt including both outstanding and undisbursed was UGX 67,138 billion.

**Table 2: Total Committed Debt [ Disbursed and Undisbursed]**

	<b>Disbursed UGX (Billion)</b>	<b>Undisbursed UGX (Billion)</b>	<b>Total UGX (Billion)</b>
Multilateral	32,749	10,022	42,770
Bilateral	12,932	4,194	17,126
Commercial Banks	7,146	96	7,241
<b>Total</b>	<b>52,826</b>	<b>14,312</b>	<b>67,138</b>

The Ministry is aware of the challenges caused by delayed disbursements and efforts are in place to ensure that disbursements are fast-tracked to minimize commitment fees. Government has also instituted measures to ensure that projects are implemented on time for effective impact on economic growth. A review of all projects was undertaken with a view to heighten supervision, renegotiate some and/or cancel those with zero disbursements for more than 2 years.

All principal and interest that fell due in the period was paid and government is committed to continue servicing all its external debt stock save for a few creditors who are yet to abide by the Paris Club HIPC conditions.

### ***Deposits received***

This is mainly funds held by government entities on behalf of other stakeholders or pending execution of activities in case of unearned revenue. A total of UGX 534 billion in deposits was received as at 30th June 2023. These included funds from court bail deposits, security bond and misappropriated funds refunded into special accounts at Bank of Uganda. Others include deferred income especially for education related entities for unearned revenues received before services are offered and 60% of the East African Tourist Visa fees received by missions belonging to other partner states as per the memorandum of understanding between Governments of Uganda, Rwanda and Kenya.

### **Contingent Liabilities**

Contingent liabilities at the end of the financial year comprise of outstanding amounts guaranteed by the Government in respect of loans, public loan issues, and probable obligations resulting from government commitments or outstanding litigation against Government. These amounted to UGX 4,905 billion as at 30th June 2023. Over 79% (UGX 3,862billion) of the Contingent liabilities disclosed in these financial statements arise from legal proceedings against Government.

### **Recoverable Costs from Petroleum Exploration**

The Government entered into Production Sharing Agreements (PSAs) with various Oil and Gas companies (Licensees) for the exploration of Petroleum in the Albertine Graben. Under the signed agreements, recoverable costs incurred by the Licensees and verified by the Office of the Auditor General will be recovered at source by Licensees once production commences before remittance of the Government dues. With first oil approaching soon, recoverable costs so far verified by the Office of the Auditor General from 2001 to 2019 amount to USD 2,765,266,793.

## The Consolidated Statement of Changes in Equity combines the following;

### a) Petroleum Fund

The Petroleum Fund is established by Section 56 of the Public Finance Management Act (PFMA), 2015. The Fund serves as a depository for all revenues accruing to government from petroleum and related activities. Disbursements from the Fund are through appropriation either to the Consolidated Fund, the Petroleum Revenue Investment Reserve or for approved investments of the Uganda National Oil Company. During the financial year, the fund received revenue amounting to UGX 125.97billion increasing the fund balance from UGX 121.2 billion reported the previous financial year to UGX 246.7billion as at 30th June 2023. No withdrawals were made from the fund during the year.

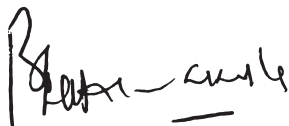
### b) Contingencies Fund

The Contingencies Fund was established in accordance with Section 26 of the PFMA 2015 to respond to natural disasters for which no funds are provided through appropriation to votes. The Fund is supposed to be replenished annually by an amount equivalent to 0.5% of the appropriated annual budget of the preceding financial year of Government.

During the financial year, an appropriation of UGX 62.07billion was made towards the activities of the Fund. Subsequently, UGX 50.6billion was disbursed from the Fund to the Office of the Prime Minister to cater for the drought hit areas in the Karamoja region in addition to the resettlement of people at a risk of landslides in the Elgon and Rwenzori sub regions.

The balance of UGX 11.52 billion was swept back to the Consolidated Fund account at the closure of the financial year. Detailed financial statements of the Contingencies Fund are prepared and presented separately

For effective interpretation, the financial statements should be read in conjunction with the underlying notes and schedules.



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**Lawrence Semakula**  
**ACCOUNTANT GENERAL**



# REPORT OF THE AUDITOR GENERAL ON THE CONSOLIDATED FINANCIAL STATEMENTS OF THE GOVERNMENT OF THE REPUBLIC OF UGANDA FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2023

## THE RT. HON. SPEAKER OF PARLIAMENT

### Opinion

I have audited the Consolidated Financial Statements of the Government of the Republic of Uganda, which comprise the Consolidated Statement of Financial Position as at 30th June 2023, Consolidated Statement of Financial Performance, Consolidated Statement of Changes in Equity and Consolidated Cash Flow Statement together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying Consolidated Financial Statements of the Government of Uganda for the financial year ended 30th June 2023 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 (as amended), and the Financial Reporting Guide, 2018 (as amended).

### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of my report. I am independent of the Treasury in accordance with the Constitution of the Republic of Uganda 1995 (as amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

## **1.0 Implementation of the Approved Budget**

Paragraph 2 of Schedule 5 of the PFMA 2015 requires Accounting Officers to prepare an Appropriation Account showing the services for which the moneys expended were voted, the sums actually expended on each service, and the state of each vote compared with the amount appropriated for that vote by Parliament.

Entities prepare budgets every year which provide expected revenue and expenditure for the year. The budgets are supported by work plans that show what specific activities and out-puts the funds will be spent on in order to deliver services to citizens.

In arriving at my findings, I reviewed documents such as work plans, budgets and performance reports. I also conducted interviews and physical inspections to corroborate my findings from the review of documents.

The approved initial revenue and expenditure budget estimates of the Government of Uganda were UGX.48.132Tn. This was later revised, with the revenue budget being increased to UGX.48.136Tn, following a revision of local revenue by UGX.4.75Bn. A total of UGX.46.921Tn was eventually realised for spending by Government entities. I further noted that whereas the revenue budget was revised to UGX.48.136Tn, the expenditure budget was revised to a total of UGX.52.548Tn in the course of the year, leading to an unbalanced budget by UGX.4.412Tn.

I reviewed the implementation of the approved 2022/2023 budget by Government and below are my findings from the performance of revenues/warrants, absorption of warrants and implementation of out-puts and activities under the budget performance review;

Table 1 summarising Key audit observations on Budget Performance

SN	Finding	Recommendation																																	
1.1	<p><b>Funding performance</b></p> <p>A review of the approved budget estimates of the Government of Uganda for the financial year ended 30th June 2023 revealed that the revised revenue budget was UGX.48.136Tn. However, UGX.46.921Tn was realised representing 97.48% performance level as shown in the table 2 below;</p> <p style="text-align: center;"><b>Table 2 summerising revenue performance</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Funding source</th> <th style="text-align: center;">Revised Budget (billions) UGX</th> <th style="text-align: center;">Actual (billions) UGX</th> </tr> </thead> <tbody> <tr> <td>Consolidated fund</td> <td style="text-align: center;">-</td> <td style="text-align: center;">40.735</td> </tr> <tr> <td>Tax revenue</td> <td style="text-align: center;">23,754.95</td> <td style="text-align: center;">25,208.730</td> </tr> <tr> <td>Non-Tax revenue</td> <td style="text-align: center;">1,795.89</td> <td style="text-align: center;">1,791.478</td> </tr> <tr> <td>Petroleum fund</td> <td style="text-align: center;">0</td> <td style="text-align: center;">125.288</td> </tr> <tr> <td>Domestic financing</td> <td style="text-align: center;">5,007.93</td> <td style="text-align: center;">3,928.049</td> </tr> <tr> <td>Domestic refinancing</td> <td style="text-align: center;">8,008</td> <td style="text-align: center;">6,444.076</td> </tr> <tr> <td>Local revenue</td> <td style="text-align: center;">243.566</td> <td style="text-align: center;">156.763</td> </tr> <tr> <td>Grants</td> <td style="text-align: center;">2,168.51</td> <td style="text-align: center;">1,131.897</td> </tr> <tr> <td>Loans</td> <td style="text-align: center;">7,156.9</td> <td style="text-align: center;">8,094.339</td> </tr> <tr> <td></td> <td style="text-align: center;"><b>48,135.746</b></td> <td style="text-align: center;"><b>46,921.36</b></td> </tr> </tbody> </table> <p>Although the performance is commendable, the shortfall implies that government could not fully finance its planned programmes, which in turn affected service delivery.</p> <p>The PS/ST explained that Government is committed to the enhancement of revenue mobilisation by 0.5 per cent of GDP every Financial Year, through the implementation of the Domestic Revenue Mobilisation Strategy.</p> <p>He further elaborated that the Ministry responsible for Finance would continue to hold NTR consultations with the respective NTR generating MDAs in order to harmonise the NTR estimates, review existing rates charged for services rendered to the public and consider proposals for new sources of NTR from MDAs.</p>	Funding source	Revised Budget (billions) UGX	Actual (billions) UGX	Consolidated fund	-	40.735	Tax revenue	23,754.95	25,208.730	Non-Tax revenue	1,795.89	1,791.478	Petroleum fund	0	125.288	Domestic financing	5,007.93	3,928.049	Domestic refinancing	8,008	6,444.076	Local revenue	243.566	156.763	Grants	2,168.51	1,131.897	Loans	7,156.9	8,094.339		<b>48,135.746</b>	<b>46,921.36</b>	<p>The PS/ST was advised to continue exploring more avenues of ensuring that all budgeted revenue is realised to fund the budget as approved.</p>
Funding source	Revised Budget (billions) UGX	Actual (billions) UGX																																	
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	<b>48,135.746</b>	<b>46,921.36</b>																																	

SN	Observation	Recommendation																								
1.2	<p><b>Utilization of Warrants</b></p> <p>Out of the total warrants of UGX.49.226Tn issued during the financial year, UGX.43.404Tn was spent by Government, resulting into an unutilized balance of UGX.5.822Tn representing a performance level of 88.2%. The summary is shown in the table 3 below;</p> <p style="text-align: center;"><b>Table 3 summarising utilization of warrants</b></p> <table border="1" data-bbox="293 592 1094 789"> <thead> <tr> <th></th> <th>Revised budget (UGX.Tn)</th> <th>Total warrants (UGX.Tn)</th> <th>Total payments (UGX.Tn)</th> <th>Variance (UGX.Tn)</th> <th>% Variance</th> </tr> </thead> <tbody> <tr> <td>MDAs<sup>1</sup></td> <td>46.262</td> <td>43.101</td> <td>37.608</td> <td>5.493</td> <td>12.7</td> </tr> <tr> <td>LGs</td> <td>6.286</td> <td>6.125</td> <td>5.796</td> <td>0.329</td> <td>5.4</td> </tr> <tr> <td><b>Total</b></td> <td><b>52.548</b></td> <td><b>49.226</b></td> <td><b>43.404</b></td> <td><b>5.822</b></td> <td><b>11.8</b></td> </tr> </tbody> </table> <p>I observed that the warrants issued during the FY of UGX.49.226Tn were in excess of the revised budgeted revenue resources of UGX.48.136Tn by UGX.1.090Tn.</p> <p>Overall, there was under-utilisation of warrants of UGX.5.822tn representing 11.8% of the total warrants. Significant under-utilisation of warrants were noted on Treasury Operations (Vote 130) of UGX.2.926tn and UGX.216Bn meant for development expenditure for Local Governments.</p> <p>Failure to fully utilise availed warrants points to unimplemented activities and therefore negatively impacting service delivery across government.</p> <p>The PS/ST explained that the respective Accounting Officers had been requested to justify the under absorption in addition to adjustment of their work plans for the subsequent financial years to undertake the activities which were not completed. <sup>1</sup></p>		Revised budget (UGX.Tn)	Total warrants (UGX.Tn)	Total payments (UGX.Tn)	Variance (UGX.Tn)	% Variance	MDAs <sup>1</sup>	46.262	43.101	37.608	5.493	12.7	LGs	6.286	6.125	5.796	0.329	5.4	<b>Total</b>	<b>52.548</b>	<b>49.226</b>	<b>43.404</b>	<b>5.822</b>	<b>11.8</b>	<p>I advised the PS/ST to establish and address all implementation bottlenecks that continue to impede Accounting Officers from utilising availed warrants, so as to enhance activity implementation and therefore service delivery.</p> <p>In addition, the PS/ST was further advised to ensure that all warrants issued are supported by sufficient revenue resources to fund such warrants.</p>
	Revised budget (UGX.Tn)	Total warrants (UGX.Tn)	Total payments (UGX.Tn)	Variance (UGX.Tn)	% Variance																					
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<sup>1</sup> Included in the figures for MDAs are amounts for Project Financing.

SN	Observation	Recommendation																				
1.3	<p><b>Lack of Performance reporting per Program</b></p> <p>As one of the PFM reforms, GoU upgraded the integrated financial Management system (IFMS) to support the NDP 3 programmatic approach to planning and reporting. Section 2 of the Financial Reporting Circular 2022/23, states that financial reporting would be based on the changes resulting from the adoption and implementation of the programme approach to planning, budgeting and reporting under NDP 3 and other PFM reforms.</p> <p>Review of the Consolidated Financial Statements of Government indicated that there is no reporting of Government performance by program. This undermines the objective of the PFM reform of reporting on the performance of the programs as outlined in the NDP.</p> <p>The PS/ST explained that the Statement of Appropriation by NDPIII programmes is part of the revised financial reporting templates that were shared with all Accounting Officers (AOs). Based on the above, all AOs reported on their respective budget performance by programmes.</p> <p>He further expounded that a separate template was being developed in Consultation with Office of the Prime Minister and National Planning Authority and would be annexed as part of the memorandum statements in the Consolidated Financial Statements once completed.</p>	<p>I advised the PS/ST to ensure that the consolidated financial statements are produced in accordance with the guidance issued by the Accountant General to incorporate the PFM reforms, and enhance utilisation of the statements.</p>																				
1.4	<p><b>Un-funded approved budget</b></p> <p>The PFMA, 2015 Section 15 (1) and (2) requires that after approval of the annual budget by Parliament, the Secretary to the Treasury shall issue the annual cash flow plan of Government, based on the procurement plans, work plans, and recruitment plans approved by parliament. The annual cash flow plan shall form the basis for release of funds by the Accountant General to the Accounting Officers.</p> <p>During the financial year 2022/2023, Parliament appropriated a total of UGX.52.548Tn to finance Government expenditure through its MDAs including Embassies and Missions constituting 88.04% and 11.96% to Local Governments. The details of the allocations of the budget against the spending categories is detailed in the table 4 below;</p> <p><b>Table 4: Showing Government budget performance per spending category</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Revised budget (UGX.Tn)</th> <th style="text-align: center;">Total warrants (UGX.Tn)</th> <th style="text-align: center;">Variance (UGX.Tn)</th> <th style="text-align: center;">% Unwarranted funds</th> </tr> </thead> <tbody> <tr> <td><b>MDAs</b></td> <td style="text-align: center;"><b>46.262</b></td> <td style="text-align: center;"><b>43.101</b></td> <td style="text-align: center;"><b>3.16</b></td> <td style="text-align: center;"><b>6.83</b></td> </tr> <tr> <td><b>LGs</b></td> <td style="text-align: center;"><b>6.286</b></td> <td style="text-align: center;"><b>6.125</b></td> <td style="text-align: center;"><b>0.161</b></td> <td style="text-align: center;"><b>2.56</b></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: center;"><b>52.548</b></td> <td style="text-align: center;"><b>49.226</b></td> <td style="text-align: center;"><b>3.321</b></td> <td style="text-align: center;"><b>6.32</b></td> </tr> </tbody> </table> <p><i>Source: OAG analysis of the Government budget performance report</i></p> <p>Analysis of the budget performance report also revealed that of the total revised budget, UGX.3.32Tn representing 6.32% of the entire government budget was not warranted. This was attributed to the budgeted amounts not being matched with revenue collections during the year.</p>		Revised budget (UGX.Tn)	Total warrants (UGX.Tn)	Variance (UGX.Tn)	% Unwarranted funds	<b>MDAs</b>	<b>46.262</b>	<b>43.101</b>	<b>3.16</b>	<b>6.83</b>	<b>LGs</b>	<b>6.286</b>	<b>6.125</b>	<b>0.161</b>	<b>2.56</b>	<b>Total</b>	<b>52.548</b>	<b>49.226</b>	<b>3.321</b>	<b>6.32</b>	<p>I advised the PS/ST that although releases were in response to available cash resources, there was need to provide guidance to MDAs in regard to prioritization of activities to the levels of availed resources in cases of shortfalls. Besides, the Teasury should warrant funds based on the money available in the Consolidated Fund.</p>
	Revised budget (UGX.Tn)	Total warrants (UGX.Tn)	Variance (UGX.Tn)	% Unwarranted funds																		
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SN	Observation	Recommendation
	<p>It was observed that whereas the performance contracts with Accounting Officers are premised on availing the appropriated budgets during the year, such contracts are not revised in situations of shortfalls in budgets.</p> <p>Failure to fully fund the revised budget affected the implementation of the planned activities which were intended to contribute to the achievement of the NDP III and Vision 2040. The detailed impact of this shortfall on the entity activities has been reported in the individual entity reports.</p> <p>The PS/ST concurred with the finding and explained that the releases were in line with the available resources. MoFPED accordingly provided overall guidance to MDAs through Quarterly Limits Circulars.</p>	
1.5	<p><b><u>Continued approval of supplementary funding without matching revenue</u></b></p> <p>Section 25(1) of the Public Finance and Accountability Act (PFMA) stipulates that the total supplementary expenditure that requires additional resources over and above what is approved by Parliament shall not exceed 3% of the total approved budget for that financial year, without the approval of Parliament.</p> <p>It was established that during the financial year ended 30th June 2023, supplementary expenditure amounted to UGX.4.417Tn. Out of which UGX.1.437Tn(2.99%) was in respect of the 3% as per the PFMA granted to the Minister of Finance, Planning and Economic Development to authorize supplementaries.</p> <p>It was however noted that the source of the funding for the supplementary expenditure was not clearly shown before approval was granted. As a result, the supplementary expenditure was instead financed by internal budget cuts from various votes thus suppressing implementation of plans/ activities by the affected votes. I noted that, although the expenditure budget was revised to UGX.52.548Tn, it was only funded to the tune of UGX.49.226Tn resulting into a deficit of UGX.2.322Tn. Continued approval of supplementary budgets without a corresponding increase in revenue/financing could be attributed to fiscal indiscipline which leads to increased funding gap affecting the earlier budget objectives and plans.</p> <p>The PS/ST explained that the provision of Supplementary expenditure was made in accordance with Section 25 of the PFMA 2015 act as amended and affirmed that the Supplementary expenditure going forward had been restricted in line with guidance from H.E the President on Peace and security; Roads; Electricity; Investing in the people of Uganda; Prioritizing money earning projects; Management of natural disasters; and International commitments.</p>	<p>I advised the PS/ST to ensure that all supplementary expenditure approvals are supported with supplementary sources of financing, so as to ensure that the earlier activities are implemented as planned.</p>

SN	Observation	Recommendation
1.6	<p><b><u>Failure to involve Program working Groups in review of Supplementary budgets</u></b></p> <p>Section VI (c)(ii)(37&amp;38) of the Guidelines of transitioning to Program planning and budgeting approach, 2020 states that the lead Minister of a program will coordinate the development an annual Programme Budget Framework Paper (PBFP) in consultation with all relevant stakeholders of the programme and that the overall program coordinator at OPM in liaison with NPA, should ensure that the final budget estimates are intended to finance the agreed priorities and actions of the program generated by the Programme Working Group (PWG). The 2022/23 initial budget of UGX.48Tn was appropriated based on 20 programmes and the PWG played a pivotal role in the development of programme agreed on priorities and actions.</p> <p>Contrary to the above requirement, Audit noted that the total supplementary budgets of UGX.4.417Tn were initiated, approved and utilized without any involvement of the program work-committees but rather with direct engagement with the Votes.</p> <p>There is risk of misalignment of programme outputs and performance targets, as well as undermining the implementation of programme based budgeting approach.</p> <p>The PS/ST explained that appropriate action would be taken.</p>	<p>The PS/ST was advised to strengthen the functionalities of the Programme Working Groups and have them involved during the process of making decisions for supplementary budgets.</p>
1.7	<p><b><u>Failure to budget for Non-Tax revenue on the PBS</u></b></p> <p>Government procured the Programme Budgeting System (PBS) to be used by Government Agencies, MDAs and Local Governments for the budgeting process, Execution of the budget and performance reporting. It was noted that the system had a Budget module for preparing budget documentations during planning, preparation and execution.</p> <p>Review of Program Based Budgeting (PBB) tool extracts such as the approved estimates, work plans and quarterly performance reports and IFMS records revealed that that NTR budgets for the respective MDAs were neither uploaded on PBS nor IFMS. The budgeting tool only had details regarding expenditure, and no revenue was included. I further noted that several Accounting Officers disowned the figures incorporated the NTR Estimates by the tax policy department, indicating that they had not been consulted in arriving at the estimates incorporated therein.</p> <p>Absence of proper revenue estimates for each entity undermines transparency, affects motivation of staff, and hampers performance assessment.</p> <p>The PS/ST V explained that the PBS system had been upgraded and provided a window for projecting NTR for all MDAs.</p>	<p>I advised the PS/ST to ensure that all Ministries, Departments and Agencies budget for the Non-Tax Revenue and have the details provided in the IFMS and the PBS.</p>

I have also issued a separate detailed audit report in regard to budget performance.

## 2.0 MANAGEMENT OF THE GOVERNMENT SALARY PAYROLL

Over the years, execution of the Government budget has been characterized by wage overruns and persistent requests to the Minister for Finance Planning and Economic Development (MoFPED) by entities, for supplementary funding to cater for shortfalls on salaries, yet this is an area where employee numbers are certain and specific. In his letter to the Auditor General dated 29th November 2022 referenced HRM 155/222/02, the Minister for Finance Planning and Economic Development (MoFPED) highlighted that, despite the reforms introduced by Government to mitigate against persistent supplementary requests for additional funds to cater for wage shortfalls, there has not been significant results and yet expenditure on wage is a substantial percentage of all entity budgets. Other anomalies highlighted included: payments for non-existent employees, underpayments to staff and irregular overpayments to staff, among others.

Accordingly, during the year, I carried out a special audit of all salary payrolls across Government, to establish the root causes of the identified challenges and propose remedial measures accordingly. The audit covered the last four financial years 2019/2020 to 2022/2023. The matters relating to the audit of the payroll for the financial year 2022/2023 have been included in the entity reports as a Key Audit Matter. However, the following are a summary of the key findings from the salary payroll audit;

## 3.0 VALIDATION OF GOVERNMENT EMPLOYEES

The payroll validation exercise covered 367 entities comprising of: 162 MDAs, 176 LGs and 29 Other Government organisations for the month of February 2023. Of the above, only 265 MDAs and LGs process their payrolls through Ministry of Public Service (MoPS) while 102 MDAs utilize other payroll systems separate/different from Intergrated Personel Payroll System (IPPS)/Human Capital Management System (HCMS) utilized by MoPS. This has the effect of limiting the Ministry's purview over the Human resources in those entities outside the IPPS/HCMS. The table 5 below summarises the number of employees on the payrolls that were submitted for validation;

Table 5: showing number of staff on main and short-term/temporary payrolls submitted for validation

Category	No. of entities	Staff on the main payroll	Staff on the short-term/temporary payroll	Total number of staff on the payrolls
MDAs & LGs processing through MoPS	265	362,007	6,251	368,523
MDAs outside of MoPS	73	13,466	2,061	15,600
Other Government Organisations	29	12,231	614	12,874
<b>Total</b>	<b>367</b>	<b>387,704</b>	<b>8,926</b>	<b>396,997</b>

The validation results were as follows in table 6;



**Table 6 summarising validation results**

<b>Categorisation</b>	<b>Details</b>	<b>MDAs &amp; LGs processing through MoPS</b>	<b>MDAs outside of MoPS</b>	<b>Other Government organisations</b>	<b>Total</b>
Employees recommended to be left on the payroll	Total number of employees fully verified	331,670	14,849	12,234	358,753
	Total number of employees partially verified	24,824	297	318	25,439
	Not appeared but Accounted for (on payroll)	1,972	126	148	2,246
	Employees who appeared for headcount but were not on the payroll - New records	7,446	172	126	7,744
	<b>Total left on payroll</b>	<b>365,912</b>	<b>15,444</b>	<b>12,826</b>	<b>394,182</b>
Employees recommended to be removed from the payroll	Total number of employees who appeared but were not verified	2,044	20	3	2,067
	Accounted for (Off payroll)	5,952	230	125	6,307
	Not accounted for	1,796	5	17	1,818
	<b>Total recommended for removal from the payroll</b>	<b>9,792</b>	<b>255</b>	<b>145</b>	<b>10,192</b>

**From table 6 above, the following was noted;**

- a) A total of 358,753 employees who appeared for the validation exercise presented all the pre-requisite documents/information and were fully verified. These were confirmed by the respective Accounting Officers.
- b) A total of 25,439 partially verified employees did not present all the requisite documents but were recommended to be temporarily left on payroll until the responsible Appointing Authority verifies them and takes appropriate action.
- c) 2,246 employees did not appear for validation and were away for genuine reasons, including official leave, sick leave, secondment, and official work abroad, among others. These were recommended to be left on the payroll, and arrangements made to ensure validation upon their return to duty.
- d) 7,744 individuals whose names were not on the base payroll (February 2023), appeared for the validation exercise and presented all pre-requisite documents. These individuals were confirmed to be genuine employees by Accounting Officers and were recommended to be included on the validated payroll.
- e) 2,067 employees who were paid UGX.1.87Bn in the base month (UGX.22.44Bn annually), appeared for validation but did not satisfy the requirements of the validation exercise. Accordingly, these were recommended to be omitted from the validated payrolls.
- f) 6,307 employees were either confirmed dead, absconded, or retired by the time of validation. Out of these, 2,483 employees were removed from the payroll in time, while 3,824 were not deleted promptly and as a result, UGX.23.62Bn was irregularly paid to them after their exit date. These were recommended to be omitted from the validated payroll.

- g) 1,818 individuals who were paid UGX.0.56Bn in the base month alone (i.e., February 2023), were non-existent and hence confirmed ghost employees. Payments made to these employees could have led to a potential annual financial loss of UGX.6.72Bn to Government. These were accordingly recommended to be omitted from the validated payroll.

### **Recommendations**

The key recommendations made were as follows;

- I advised Government to ensure that all MDAs and LGs should have their salaries processed through the MoPS HCMS. Where entities have separate HCM systems, interfaces between the MoPS HCMS and various systems being utilized by such entities should be developed, to ensure seamless sharing of data, which MoPS may require from time to time.
- The Accounting Officers of the entities where employees were recommended for removal, should delete the names in question from the payrolls.
- Government should establish a clear policy that regulates recruitment and maintenance of temporary staff with clear sanctions against non-complying Accounting Officers and Human Resource Personnel.

## **4.0 PAYMENTS ON WRONG SCALES**

During the audit of the salary payroll, I conducted a comparison of the base pay as per entity payrolls with salary structures and noted that some staff were paid on wrong scales/notches leading to over and underpayments as follows;

- a) A total of 81,537 employees in 27 MDAs and 166 LGs processing salaries through MoPS, and 74 employees in four (04) entities outside of MoPS, were over paid by UGX.62.6Bn and UGX.1.26Bn respectively. Such overpayments can cause financial loss to government, if not recovered.
- b) Relatedly, 142,732 employees in entities processing through MoPS and six (06) employees in entities outside of MoPS were under paid by UGX.78.2Bn and UGX.0.13Bn respectively. Underpayment denied the affected staff their rightful emoluments, and social benefits, in addition to leading to the accumulation of domestic arrears which exposed Government to litigation with associated costs.

The above errors were attributed to failure to properly reconcile salary amounts before effecting payments and the one-way integration between IFMS and IPPS/HCMS which does not provide feedback on payments made through IFMS to facilitate reconciliation.

### **Recommendation**

I advised Accounting Officers to recover the amounts overpaid while the underpayments should be fully paid to the affected staff. In addition, full integration of the IFMS and IPPS/HCMS should be made by MoPS and MoFPED, to facilitate prompt reconciliations.

I have also issued a separate detailed audit report in regard to the Payroll audit.

## 5.0 MANAGEMENT OF THE PARISH DEVELOPMENT MODEL (PDM)

The Parish Development Model (PDM) is a strategy for service delivery by the Government of Uganda to improve the incomes and welfare of all Ugandans at the household level by transforming 39% of households from a subsistence economy to a money economy as approved by Parliament; whose outcomes will be measurable in the FY 2024/2025 at the closure of the NDP III.

The PDM is implemented under seven (7) pillars and the primary pillar is the “Agriculture Value Chain Development (Production, Storage, Processing, and Marketing)”. The other six pillars which support the primary pillar include: Infrastructure and Economic Services; Financial Inclusion (FI); Social Services; Community Mobilization and Mindset Change; Parish Development Management Information System (PDMIS); and Governance and Administration.

In the FY 2022/2023, Parliament appropriated UGX.1.142Tn for the PDM Programme, of which UGX.1.059 Tn was for the Parish Revolving Fund (PRF) to finance 10,594 PDM SACCOs in 176 LGs and Kampala Capital City Authority (KCCA). Each SACCO is supposed to receive UGX.100Mn in a financial year to develop and implement viable community led income generating enterprises. In addition, a sum of UGX.82.65Bn was released to specific entities as indicated in the table 7 below for PDM implementation;

**Table 7 summerising PDM Releases**

SN	Entity	Purpose	Amount UGX Bn
1.	Ministry of Finance, Planning and Economic Development	FSD - Support PDM implementation	1.600
2.	Ministry of Local Government	PDM Secretariat and support to coordination	21.980
3.	Ministry of Gender, Labour and Social Development	Mindset Change interventions	1.000
4.	Ministry of Information, and Communications Technology	IT Support to PDM	13.800
5.	Uganda Bureau of Statistics (UBOS)	Data collection and validation	4.000
6.	Local Governments	Administration costs and salaries for Parish Chiefs	40.270
	<b>Total</b>		<b>82.65</b>

With the exception of Pillar 3, which is funded separately under MoFPED for direct disbursement of Parish Revolving Fund (PRF), other pillars continue to be funded under existing government institutional arrangements where MDAs must align their plans, interventions and budgets for implementation of the PDM.

I designed audit procedures to;

- Assess Government’s institutional arrangements and preparedness to implement the PDM strategy at both the National and Sub-national levels (HLGs and LLG and PDM SACCO levels),
- Establish whether MDA&LGs’ planning and budgeting processes are aligned to the implementation of the PDM strategy, and
- Assess whether the PDM Pillars have been implemented in accordance with the PDM policy and guidelines.

The matters relating to the audit of the PDM for the financial year 2022/2023 have been included in the entity reports as a Key Audit Matter. The key observations are summarised below;

Table 8: summarising Key audit observations on PDM Audit

SN	Audit observation	Recommendation
a)	<p><b><u>Planning and budget performance</u></b></p> <p>Out of an approved budget of UGX.1.086Tn for 4 sampled participating MDAs for implementation of PDM activities, UGX.1,080Tn (99.42%) was released, resulting in a deficit of UGX.6.257Bn</p> <p>As result, 21 activities were not implemented. Thus affecting training of Trainers, Mobilization of value chain actors, coordination and monitoring of PDM activities at Lower Local Governments.</p> <p>The Accounting Officers explained that the unimplemented activities had been rolled over to the subsequent financial year.</p> <p>The Accounting Officers further explained their respective departments and agencies had continued to main stream PDM activities in their routine work plans and that PDM Roll out, coordination, sensitization, monitoring and evaluation activities would be reprioritized under their budget while further engagement with MoFPED for increased funding was being undertaken.</p>	<p>I advised the Accounting Officers to follow up with MoFPED to ensure that the required funding is obtained to implement the rolled over activities.</p>
b)	<p><b><u>Un-funded PDM SACCOS</u></b></p> <p>An analysis was made using the payments detail XML file of MoFPED and it was established that all the budgeted amount of UGX.1,059.4Bn meant for 10,594 SACCOS was released to 10,586 SACCOS leading to 8 unfunded SACCOS.</p> <p>As a result, the objectives of the PDM in the 9 parishes were not achieved.</p> <p>The Accounting Officer of MoFPED explained that the balance of 8 Parishes was yet to be cleared for capitalisation because the responsible Local Governments had not yet submitted to MoFPED information to facilitate transfer of funds.</p>	<p>The Accounting Officer should fast track the verification of existence of these Parishes and have the SACCOS therein funded.</p>
c)	<p><b><u>Late Disbursement of Funds</u></b></p> <p>Paragraph 10(v) of the Budget Execution Circular for FY 2022/2023, requires MoFPED to disburse UGX.25 million (UGX. 264.85 million) Parish Revolving Funds (PRF) to qualifying PDM SACCOS on a quarterly basis.</p> <p>I noted that;</p> <ul style="list-style-type: none"> <li>• No funds were disbursed to any of the 10,594 SACCOS in quarter 1 yet UGX.264.85Bn was expected per quarter.</li> <li>• Only 905 out of the 10,594 SACCOS received UGX. 22.625Bn.</li> <li>• 10,585 SACCOS received a sum of UGX.814.350Bn instead of UGX.264.85Bn quarterly disbursements in quarter 4. This was attributed to inconsistent quarterly disbursements to SACCOS whereby 10,585 SACCOS received all the disbursement for the previous quarters in quarter 4.</li> </ul> <p>Consequently, there was delayed disbursement to SACCO beneficiaries which affected the intended timely transformation of the subsistence households into the money economy.</p> <p>The Accounting Officers explained that the mandate to release funds lies with the MoFPED.</p>	<p>I informed the Accounting Officers that the matter would be brought to the attention of MoFPED.</p>

SN	Audit observation	Recommendation
d)	<p><b>Utilisation of PDM Funds at MDAs</b></p> <p>I reviewed the utilization of PDM funds and noted the following;</p> <ul style="list-style-type: none"> <li>▪ Out of the total receipts of UGX.1.080Bn, UGX.1.078Bn (99.81%) was spent by 4 participating MDAs resulting to un-utilized funds of UGX.2.022Bn (0.2%). The funds that were not absorbed were meant for 8 activities which were partially or not implemented.</li> </ul> <p>Failure to utilize PDM funds for administrative costs and coordination of PDM activities undermines the achievement of the overall goal.</p> <p>The Accounting Officers explained that the unimplemented activities have been rolled over to the subsequent financial year.</p>	<p>I advised the Accounting Officers to follow up with MoFPED to ensure that the required funding to implement the rolled over activities is provided and activities implemented.</p>
e)	<p><b>Disbursement of Parish Revolving Fund (PRF) to the Households</b></p> <p>Paragraph of the Users Handbook for the Parish Revolving Fund (PRF) under PDM Pillar 3 - Financial Inclusion October 2022 stipulates that the money for each Parish under the PRF shall be disbursed directly from the consolidated fund (at Bank of Uganda) to the PDM SACCO bank account solely for on-lending to subsistence households in the parish who are members of a registered PDM Enterprise Group in that parish.</p> <p>I noted that 6,911 PDM SACCOs in 138 LGs had disbursed UGX.478.304Bn (58%) out of the PRF received of UGX.820.798Bn leaving UGX.342.493Bn (42%) undisbursed by end of the financial year 2022/2023.</p> <p>I also noted that 1,303 SACCOs in 28 LGs had not disbursed any of the PRF funds received of UGX.28.479Bn to households.</p> <p>I further noted that 62 PDM SACCOs in KCCA had not disbursed PRF funds worth UGX.6.2Bn to households by 14th November 2023.</p> <p>The low rate of disbursement of Parish Revolving Fund (PRF) may undermine the achievement of the pillar objective of eradicating poverty.</p> <p>The Accounting Officers attributed this to;</p> <ul style="list-style-type: none"> <li>▪ Late release of funds by MoFPED and delays to authorise disbursement of funds to the beneficiaries by the PDM Secretariat.</li> <li>▪ Delayed training in the application of the lending tool (PDMIS).</li> </ul> <p>The Accounting Officers explained that further sensitization would be done to encourage utilisation of funds.</p>	<p>I informed the Accounting Officers that the matter of delayed disbursement would be brought to the attention of MoFPED.</p>

SN	Audit observation	Recommendation
f)	<p><b>Implementation of Ineligible, and Non-Existent Projects</b></p> <p>Paragraph 32 (b) PDM - A LG Guide for Supporting Households &amp; Enterprise Groups in Accessing Loans Under the PRF (Guide No.2), January 2023 states that a PRF has been established to ensure loans, of up to UGX. 1 million per household, are provided to subsistence households through a special type of a multi-purpose cooperative called the PDM SACCO. Each loan under the PRF shall mainly be used for purchasing capital inputs and operational expenditures e.g. seeds, fertilisers, acaricides, veterinary drugs etc.</p> <p>I reviewed loan files and carried out physical inspections where I observed the following;</p> <ul style="list-style-type: none"> <li>• In 68 LGs, 604 beneficiaries in 242 PDM SACCOs had implemented ineligible projects.</li> <li>• In 20 LGs, 53 beneficiaries in 44 PDM SACCOs had non-existent projects.</li> </ul> <p>Implementation of ineligible projects and non-existent projects undermines the achievement of PDM objectives.</p> <p>The Accounting Officers attributed this to seasonal variations that were unfavourable for the particular funded projects.</p>	<p>I advised the Accounting Officers to improve supervision and monitoring to ensure that implementation is as planned.</p>

I have issued a separate detailed audit report in regard to the PDM audit.

### Emphasis of Matter

Without qualifying my opinion, I would like to draw the readers' attention to the following matters which have been reflected in the Consolidated Financial Statements of the Government of the Republic of Uganda, or disclosed in the accompanying Notes;

### 6.0 Consolidation of Annual Accounts of MDAs and Local Governments without change in legislation

According to Section 52(1) of PFMA, 2025 requires that the Accountant General shall within three months after the end of each financial year prepare and submit to the Minister and the Auditor General the following consolidated accounts-

- a) the consolidated annual accounts of Government which shall include the accounts in paragraph
- b) the consolidated annual accounts of the local Governments;
- c) the consolidated summary statement of the financial performance of public corporations, state enterprises and Companies where Government has a controlling interest;
- d) the accounts of the Contingencies Fund; and
- e) the accounts of the Petroleum Fund.

However, I noted that the Local Government votes (District Local Governments, Municipal Councils and Cities) have been consolidated with MDAs as one set of consolidated accounts without an amendment in the legislation.

The Accountant General explained that the changes were made in line with Section 52(3) of the same Act which mandates the Accountant General to introduce justifiable changes to the accounting and classification system in order to ensure proper accountability for public funds. The Accountant General further explained that this was the basis for the merger of both Central and Local Government Consolidated Financial Statements into one, without necessarily amending the PFMA 2015. However, the process to amend the PFMA 2015 would be initiated once other proposed amendments have been authorized by Government through Cabinet.

#### **Recommendation**

I advised the Accountant General to initiate action with the relevant stakeholders with a view of having a change in the legislation effected, to align the new approach with the law.

### **7.0 Change in Accounting Treatment for Non-current Assets**

According to the guidance issued by the Accountant General dated 11th July 2023 (ref. AGO 50/90/01) for the preparation of Financial Statements for Votes for the year ended 30th June 2023, there was a change in the Accounting policy on Government Non-current assets. The votes are now required to show the fixed assets in the Statement of Financial position and apply depreciation rates as per policy under Note 1.1(g) to the financial statements, to recognize the consumption of the asset values over the useful life of the non-current assets.

It was further guided that assets at the end of the previous financial year 2021/22 for all votes, should be compiled and validated before migration to the new IFMS fixed assets Module in the adjustment period.

To aid comparability, the adoption of a new accounting policy would require a restatement of comparative figures and the opening balances for applicable assets.

The Accountant General however piloted five entities namely; Ministry of Defence and Veteran Affairs, Uganda Police, Internal Security Organisation, External Security Organisation and Kalungu District Local Government, where all the historical values for non-current assets were in accordance with the new accounting policy.

However, as stated in the Accountant Generals Commentary (page 14) the re-instatement was effected in respect of only 5 votes mentioned above. This makes comparison limited.

#### **Recommendation**

I advised the Accountant General to expedite compilation and valuation of all assets owned by Government and accordingly update the financial statements.

### **8.0 Payables – UGX.10.818Tn**

As disclosed in the statement of financial performance, the domestic arrears have increased from UGX.8.049Tn in 2022, to UGX.10.818Tn in 2023 constituting a 34.4% increase. The amount represents 20.6% of the revised budget of government of Uganda for the financial year 2022/23. This is an indication of the failure of the commitment control system and exposes government to litigation risks. The growth trend appears unsustainable and on the rise. This could also be as a result of approving supplementary budgets which amounted to UGX.4.417Tn during the year under review with no matching funding, other than utilising the already identified revenue sources, hence reallocating funding within the existing resource envelope and impacting MDAs across government.

The PS/ST explained that Government is currently implementing a Domestic Arrears Strategy to clear significant amounts of the verified arrears.

### Recommendation

I advised Government to further consider undertaking measures that limit supplementary budgets with no matching grants, that end up impacting on already identified and appropriated revenue sources.

## 9.0 Classified Expenditure – UGX.728Bn

As disclosed under Note 8, a total of UGX.728Bn relates to classified expenditure. In compliance with Section 24 of the Public Finance Management Act, 2015 (Classified Expenditure), this expenditure is audited separately and a separate audit report issued.

### Other matter

I consider it necessary to communicate the following matters other than those presented or disclosed in the financial statements;

## 10.0 AUDIT OF PUBLIC DEBT

### 10.1 Public Debt Portfolio Analysis

The reported total public debt as at 30th June, 2023 stood at UGX. 97,499Tn, of which Domestic Debt Stock was UGX.44.673Tn and the External Debt Stock was valued at UGX.52.826Tn. This is an increase of UGX.9.329Tn, equivalent to 10.74% when compared to the debt stock of UGX.86.839Tn reported as at 30th June 2022. Table 9 below shows the details;

Table 9: Showing Government Debt

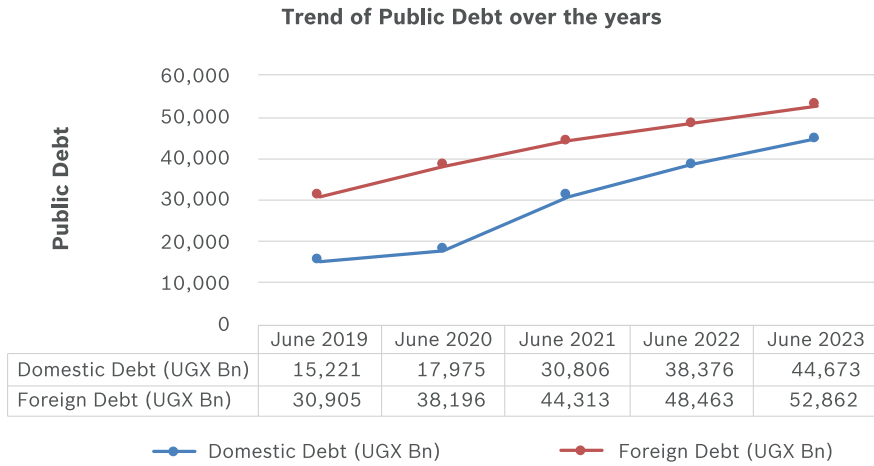
Financial year ended	Domestic debt (UGX Bn)	Foreign debt (UGX Bn)	Total (UGX Bn)	% change
June 2023	44,673	52,862	97,499	12.27%
June 2022	38,376	48,463	86,839	15.60%
June 2021	30,806	44,313	75,119	32.04%
June 2020	17,975	38,196	56,892	23.5%
June 2019	15,221	30,905	46,057	-

From the above, it was noted that there has been a consistent increase in the total debt as evidenced by an increase of 111.7% in the five years from 2018/19 of UGX.46Tn, to UGX.97.499Tn as at 30th June 2023. The net increase in the debt is due to increased borrowing from both the domestic and external sources, with domestic debt accounting for a higher increase.

As noted in my prior audit report, Public debt is continuously on the rise, a fact that is attributed to persistent budget deficits (mismatch of Government revenue and expenditure), rollover of liquidity papers, Bond switches, private placements, new borrowings for various development projects and foreign exchange loss arising from the depreciation of Ugandan Shilling against stronger currencies. The graph 1 below illustrates the trend of public debt stock by type over the past five years;



**Graph 1: illustrating public debt status over the 5 FYs**



**Figure 5: Public Debt Portfolio**

The increasing trend in the government debt position reduces the available resources for both funding development projects and service delivery as huge resources will be directed towards debt repayment.

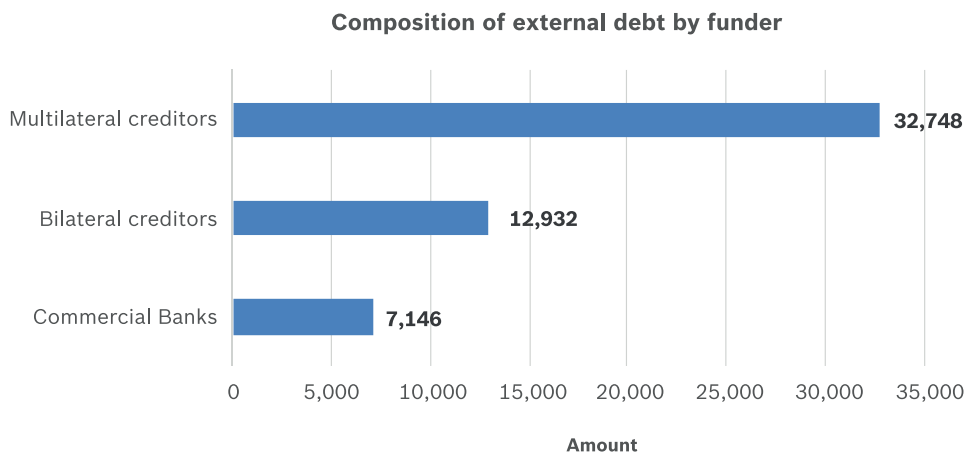
The Accounting Officer acknowledged the observation and explained that the Government was undertaking the multipronged approach to minimize the rate of debt accumulation, and also prioritizing borrowing on non-concessional and Export Credit Agency terms.

**Recommendation**

I advised Government to consider reviewing its current debt strategy with a view of incorporating more effective approaches aimed at containing the upward debt position trend.

**10.2 Analysis of External Debt**

Uganda’s external debt as at 30th June 2023 is made up of Multilateral Creditors (UGX.32.748Tn), Bilateral Creditors (UGX.12.932Tn) and Commercial Banks (UGX.7.146Tn). Refer to the graph 2 below;



**Figure 6: External Debt composition by Funding category**

Analysis of the trend of external debt over the last five years revealed a linear growth in the level of external debt over the years. There has been a consistent increase from UGX.30.905Tn in the Financial Year 2018/19 to UGX.52.826Tn in 2022/23, representing an overall growth of 71% over the period. The details are given in the Table 10 and graph 3 below;

Table 10: Showing growth in external debt

Financial year	Amount (UGX Billions)	Increase (UGX Billions)	% Change
2022/23	52,826.00	4,398.00	9.08
2021/22	48,428.00	4,430.72	10.07
2020/21	43,997.28	5,080.69	13.05
2019/20	38,916.59	8,010.97	25.92
2018/19	30,905.61	-	-

Trend of external debt over the years

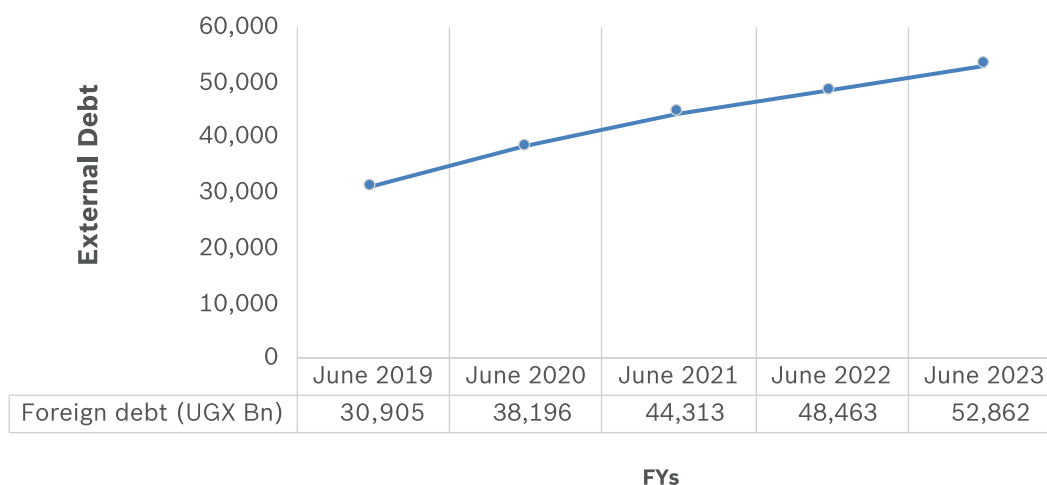


Figure 3: External Debt Trend

It was established that the major driver of the growth in debt is the acquisition of new debt mainly for budget support. This has put pressure on the economy and has led to further borrowing from the domestic market. There is a risk that this may not be sustainable in the short term.

The PS/ST explained that Government was undertaking the multipronged approach to minimize the rate of debt accumulation and also prioritizing borrowing on non-concessional and ECA terms.

**Recommendation**

I advised Government to effectively implement the medium-term debt management strategy, so as to ensure that the level of public debt remains sustainable. In addition, government is advised to review the domestic revenue mobilization strategy with a view of enhancing the approaches adopted therein, so as to increase domestic revenues and narrow the fiscal deficit.

### 10.3 Movement of Domestic Debt Stock

Domestic debt portfolio is composed of long-term borrowings (Treasury Bonds and Government Bonds), short-term borrowings (Treasury Bills and Government overdraft/temporary advances), Court Awards, principal and Interest payment.

The country's domestic debt stock, which is mainly on Treasury Bonds and Treasury Bills, and un-securitised debt amounted to UGX.33.25Tn as of 30th June 2023 (2021: UGX.36.07Tn). Trends for the past four years of domestic debt portfolio are shown respectively in the table 11 below;

**Table 11: Showing domestic debt stock for the past four years**

FY	Domestic Debt Stock (face value) UGX-Tn	Increase /(decrease)	
		UGX (Tn)	%
2022/23	33.25	(2.82)	(7.8)
2021/22	36.07	5.26	17.1
2020/21	30.81	12.85	71.5
2019/20	17.96	2.47	16.0
2018/19	15.50	2.44	18.7

From the above, it is evident that domestic debt has kept growing over the years at an average rate of more than 18.1%.

Further analysis has revealed a corresponding movement in the net domestic financing over the years. The table 12 below shows the trends over the same period;

**Table 12: Showing trends in domestic debt stock**

Details	FY2018/19 (UGX-Tn)	FY2019/20 (UGX-Tn)	FY2020/21 (UGX-Tn)	FY2021/22 (UGX-Tn)	FY2022/23 (UGX-Tn)
Issuances (Bills & Bonds)	7.40	8.48	13.69	13.0	10.1
Redemptions (Bills & Bonds)	5.24	5.91	6.98	8.4	6.4
NET Domestic Financing	2.16	2.57	6.71	4.6	3.7

From the above it can be deduced as follows;

- a) All Government instruments that have reached maturity/redemption are financed through debt rollover (borrowing to pay existing debt) and this has created a high dependence on the market and thus increases refinancing risk. Under subscription was observed due to highly priced bids that were rejected in a bid to reduce the cost of debt.

In the year under audit, a slight decrease of 31% was registered in Net Domestic Financing (NDF) from UGX.4.6Tn to UGX.3.7Tn. However, it should be noted that the decrease in net domestic financing was as a result of under subscription of treasury instruments as the approved NDF for the FY was UGX.3.7Tn.

Continued reliance on Net Domestic Financing Signals Government's borrowing appetite, whereby the market players are inclined to demand increased rates well aware of the fact that Government is in dire need to finance

the budget. In addition, the commercial banks will prefer lending to Government instead of the private sector thus affecting growth in the private sector.

The PS/ST explained that the rise in the stock of domestic debt was on account of the need to increase borrowing mainly to support the economy through the Covid-19 pandemic, and mitigate the negative social and economic impacts and also to support the economy amidst increasing global conflicts like the Russia-Ukraine war.

### Recommendation

I advised Government to consider initiating steps to reverse this trend and ensure fiscal budget discipline and promptly servicing a portion of such domestic obligations including interests.

## 10.4 Continued high cost of Bond switches to Government - UGX.1.227Tn

The Operational Framework for Bond Switch Auction 2019 provides that Bond conversion shall be done through a Bond Switch auction and shall be undertaken by Bank of Uganda (BoU) on instruction of the Government of Uganda to exchange a bond with another bond for purposes of restructuring the debt profile, smoothen interest payment and managing debt levels during periods of reduced Government's financing needs.

I observed that among other challenges, the Treasury was facing cash flow constraints. The Treasury requested BoU to switch Bonds totaling to UGX.1.227Tn during the FYs 2021/22 - 2022/23 down from UGX.905.53Bn in the FYs 2020/21 - 2021/22, which resulted into accumulation of accrued interest totaling to UGX.180.6Bn and UGX.1.184Tn in the FYs 2021/22 - 2022/23 and 2020/21 - 2021/22 respectively. Refer to the table 13 below;

Table 13: Showing Bond Switches UGX1.227Tn

Instrument	Tenure	F/Y	Auction Date	Cost (UGX Bn)	Interest rate	Interest per annum (UGX Bn)	Total Interest Accumulated (UGX Bn)
Bond	2 Years	2021/22	10-Feb-22	149.06	10.999	16.40	32.791
Bond	10 Years	2021/22	10-Feb-22	49.40	17.000	8.40	83.979
Bond	10 Years	2021/22	10-Feb-22	69.45	16.000	11.11	111.112
Bond	15 Years	2021/22	10-Feb-22	11.39	16.000	1.82	27.342
Bond	20 Years	2021/22	10-Feb-22	98.61	17.500	17.26	345.135
Bond	3 years	2022/23	9-Feb-23	411.22	14.000	57.57	172.712
Bond	5 years	2022/23	9-Feb-23	26.53	14.125	3.75	18.738
Bond	10 years	2022/23	9-Feb-23	61.69	15.000	9.25	92.539
Bond	15 years	2022/23	9-Feb-23	204.18	16.000	32.67	490.042
Bond	20 years	2022/23	9-Feb-23	30.74	18.500	5.69	113.730
Bond	3 years	2022/23	10-Mar-23	35.80	14.000	5.01	15.038
Bond	5 years	2022/23	10-Mar-23	64.81	14.125	9.15	45.773
Bond	15 years	2022/23	10-Mar-23	5.26	16.000	.84	12.613
Bond	20 years	2022/23	10-Mar-23	9.09	18.500	1.68	33.649
<b>Total</b>				<b>1,227.24</b>		<b>180.60</b>	<b>1,595.193</b>

Further analysis revealed the following;

- The annual increase of Bond switches of UGX.471.41Bn from UGX.377.91Bn in FY2021/22 to UGX.849Bn in FY 2022/23 representing 125% upward movement.
- As part the approved budget for the FY 2022/23 for TOP, the cost value for the redemption of maturing bonds for UGX.849Bn was included and warranted. There is a risk of possible diversion of the already appropriated funds.
- There is an annual auction calendar for treasury bills and bonds approved and published in press. However, when it comes to bond switches, there appears to be no calendars at the beginning of the year.

While the intent of bond switches is to postpone redemption of maturing debt, it creates incremental debt at new/ prevailing interest rates which are not favourable to Government as it increases the overall Public debt.

The PS/ST explained that Bond switches are a tool for managing high refinancing and liquidity management in the domestic securities market. He further highlighted that the Government was implementing the fiscal consolidation agenda, and among others it will involve the reduction in debt. This over the course of time will lead to a reversal in the accumulation of domestic debt stock.

#### **Recommendation**

I advised the PS/ST to re-evaluate bond switching as a means of debt management and further develop policies that will widen the country's cash flows so as to reduce on reliance on debt.

### **10.5 Continued Absence of a Policy to Guide SWAP arrangements**

A Policy Framework serves as the guiding policy document for institutional development. The Policy Framework translates goals and objectives into attainable targets with outreaching impacts.

It was observed that the Treasury lacked a policy to steer debt swaps. In the absence of such a policy, there's a lack of structured and institutionalized interventions to ensure proper safeguards for public resources. The country's continued involvement in acquiring debt with floating interests from Bilateral countries and Commercial Banks using Libor and Eurobor interest rates underscores the necessity for implementing safeguards in these transactions.

It was further noted that the Government debt management policy on external debt does not give sufficient guidance on the use of instruments such as SWAPs in risk management. As a result, most products are market-driven which is exposing Government further to new risks.

The PS/ST explained that the Ministry was updating the Public Debt Management Framework that will contain principles undertaking financial derivatives including debt swaps, and also more specifically, Government would embark on the development of standalone guidelines for the undertaking of derivative transactions. These are expected to be in effect by December 2024.

#### **Recommendation**

I advised Government to follow through with his commitment and develop a policy on SWAPs to enable proper regulation and guidance of Public debt with floating interest rates.

## 10.6 Assessment of debt sustainability

### 10.6.1 Debt to GDP Ratio

The Debt to GDP ratio is a measure that compares what a country owes (total debt) and what it produces (manufactures or a service provided). The ratio reliably indicates a country's ability to pay back its debt. A high debt-to-GDP ratio may make it more difficult for a Country to pay both internal and external debt and may lead creditors to seek higher interest rates to compensate for financing risk due to likely default or unnecessary debt extension.

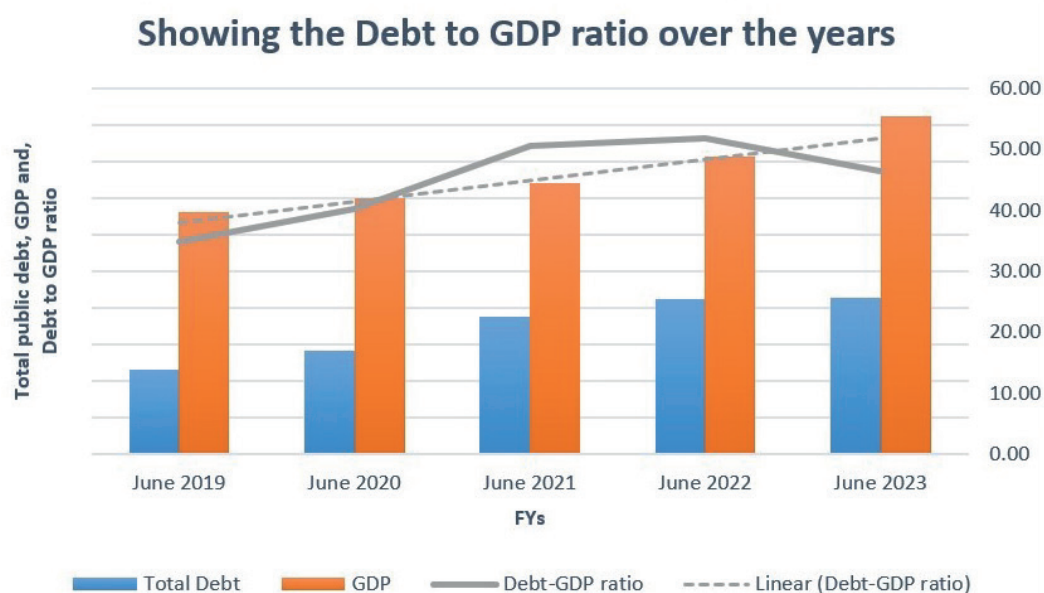
Though the IMF has recommended 50% as the point of safety, many developed countries have gone up to 200%. However, according to the IMF, the developing countries are more prone to economic shocks and exchange rate risk, thus advising on a 50% threshold.

A re-computation of Uganda's Debt to GDP revealed a consistent linear growth over a period of five years and in the year under review, it was noted that the Debt to GDP decreased by 0.7% from 53.4% to 52.7% in the FYs 2021/22 and FY 2022/23 respectively. The table 14 and graph 4 below illustrates the movement;

Table 14 showing debt position over the last 5 FYs

FY	Total Debt (UGX Bn)	GDP (UGX Bn)	Debt to GDP ratio
2018/19	46,057	132,090	0.349
2019/20	56,892	139,689	0.407
2020/21	75,119	148,310	0.506
2021/22	86,839	162,750	0.534
2022/23	97,499	184,895	0.527

Graph 4: showing Debt to GDP ratio



Source: Uganda Bureau of Statistics and DMFAS

From the above, it can be seen that though Uganda's GDP has been increasing over the years since FY2018/19, its debt position has also increased. It is noted by the linear trend of the debt to GDP ratio over the years analysed to exhibit an increasing trend in the medium term, which creates a risk factor of accumulation of unsustainable debt.

The Country is now at the set bench mark by the World Bank for unsustainable Debt. It should be noted that the country is already facing the impact of the public debt which is evidenced by debt restructuring and high cost of borrowing offered by the lenders.

The PS/ST explained that the Government was aware of the increase in debt levels, as a result of the need to finance development projects. He further highlighted that to maintain prudent and sustainable levels of public debt, Government was making efforts to reduce borrowing in the medium term, mostly by increasing tax revenues as well as re-purposing the budget to areas with large multiplier effects for economic growth.

### Recommendation

I advised Government to consider exploring ways of reducing dependence on debt while exploring avenues of enhancing revenue generation for the country and/or reducing/rationalising Government expenditures.

### 10.6.2 Interest to Total Revenue Ratio

This benchmark shows the proportion of the domestic revenue that goes into servicing domestic interest costs. Since donor grants are inherently subject to uncertainty, the interest cost of domestic debt is considered in relation to the domestically-raised component of the budget only. The table 15 below shows the assessment of the benchmark over the years;

Table 15: Showing interest to total revenue ratio

Financial year	Total domestic Revenue - UGX Bn	Total Interest - UGX Bn	% of Interest to revenue	Benchmark
2022/23	24.10	6.13	25.0	<12.5
2021/22	22.10	5.62	25.4	<12.5
2020/21	20.20	3.12	15.4	<12.5
2019/20	17.45	2.48	14.2	<12.5
2018/19	17.13	2.01	11.71	<12.5

It has been established that the interest to revenue benchmark has been overwhelmingly breached as evidenced above. It has been noted that 25.0% of the revenue being collected is being used to servicing interest payments.

This is gradually reducing the funds available for funding other critical Government expenditures. I noted that Government paid a total of UGX.2,624Bn in principal debt repayment representing 10% of the domestic revenue collected in the year under review.

The Accounting Officer acknowledged the observation and explained that the Ministry had embarked on efforts to improve the country's credit rating in the medium term since a higher credit rating will attract more investors and lenders at favourable terms, which would in turn reduce the borrowing interest rates in the medium term.

I advised the PS/ST to devise strategies of reducing the growth of interest expenditures at the same time increasing revenue mobilisation.

## 10.7 High Penalty fees charged by BoU due to failure to Pay Debt - UGX.405Bn

Section 8 of MoU between Bank of Uganda (BoU) and Ministry of Finance, Planning and Economic Development (MoFPED) provides that while MoFPED will undertake to recapitalize BoU in accordance with the provisions under the BoU Act, BoU shall endeavour to maintain its financial viability and in the event of recurrent losses, BoU shall inform the Minister of the reasons for its financial position and the measures to reconstitute a healthy financial position.

Furthermore, Section 7.1(b) provides that BoU shall recover charges for its services to Government as and when due in accordance to a schedule that will be furnished to MoFPED in respect to the services offered. This schedule shall be amended from time to time.

I noted that BoU charged a total of UGX.16.657Bn as bank charges in the financial year under review. Audit also noted that BoU penalized Government to a tune of UGX.405.049Bn for failing to meet its contractual obligations for domestic debt that had matured in the year. There is a risk that BoU is consistently pushing Government into additional unsustainable debt due to the double funding it is currently obtaining i.e. high Bank charges and recapitalization.

The PS/ST explained that the Government had initiated discussions with Bank of Uganda with a view of revising these charges downwards or to institute a cap to reduce their strain on the budget.

### Recommendation

Government is advised to review and obtain one funding line to enable BoU achieve its core mandate of monetary policy and further provide banking services to Government without necessarily pushing the country into unsustainable debt.

## 10.8 Continued Incurrence of High Commitment Fees

Commitment fees are paid for debt that has been contracted but not yet disbursed. A trend analysis of commitment fees paid over the past years revealed that the commitment fees have kept high. From the analysis done on the commission fees paid for the year under review, the following were noted;

- There was an incline by 44.5% between the FY2020/22 and FY22/23, UGX.38.8Bn that formed the bulk of commitment payments was a result of loans obtained for project support in the year under review.
- Most of the projects which incurred commitment fees over and above UGX.3Bn in the year included the Grid Rural Electrification, Opuya Moroto 132kv and the Upgrade Rwenjuye Apac-Lira Road under the IDB loans.

The details in the table 16 below;



**Table 16: Showing commitment fees**

<b>Financial year</b>	<b>Commitment fees Paid (UGX)Bn</b>	<b>Percentage charge</b>
2022/23	112.018	45%
2021/22	77.524	-2%
2020/21	79.116	1%
2019/20	78.558	-10%
2018/19	87.766	140%
<b>Total</b>	<b>434.982</b>	

It was further noted that at the end of the financial year 2022/23, undisbursed loans stood at UGX.14.5Tn. The commitment fees are as a result of Government's failure to draw down and absorb contracted Government debt and the high administrative and management fees on loans incurred.

The above has increased Government expenditure on debt repayment, which leads to increased debt burden to the taxpayer.

The PS/ST explained that Commitment fees are charged by almost all Development Partners as a fee for managing a country's undisbursed resources. He further highlighted that Payment of commitment fees was undesirable and where it occurred, it was attributed to the key constraints identified in project implementation such as design challenges, right of way, delayed procurements, unreadiness of projects at loan/grant contracting stage, delays in fulfilling both disbursement and effectiveness conditions, poor project management, absence of counterpart funds, and slow land acquisition.

#### **Recommendation**

I advised Government to identify and resolve any bottlenecks hindering the smooth implementation of projects/programmes and activities, so as to increase loan/debt absorption rates.

## **10.9 Review of loan Agreements**

Review of different loans entered into between the Gou and different funders was conducted and the following observations made;

### **10.9.1 Review of interest rate swap agreements**

The Government of Uganda entered into a loan agreement with Stanbic Bank and Standard Chartered Bank to facilitate the payments of a loan acquired for the construction of the Karuma Dam. The agreement would make available to the Government a fixed rate in regards to the foreign exchange. This would ensure that the Government could ably plan and make a budget for the payment of the loan. These agreements were to run from FY 2018/19 across the duration of the contract.

I noted that over the seven-year period to the year under review, Government has made payments of USD.36,408,153 to a return amount of USD.2,589,673.77. Table 17 below refers;

Table 17: Showing payments and receipts under Interest rates swap

Date	Stanbic Bank(USD)	Standard Chartered Bank (USD)	Total (USD)
<b>KARUMA INTEREST RATE SWAP PAYMENTS FROM INCEPTION TO DATE</b>			
01.01.2021	3,970,530	3,444,434	7,414,964
01.01.2022	3,862,808	3,350,985	7,213,793
01.07.2021	3,871,965	3,358,929	7,230,894
01.07.2022	3,307,775	3,152,167	6,459,942
21.01.2017	444,347	385,471	829,818
21.01.2018	759,365	658,749	1,418,115
21.01.2019	62,260	54,011	116,271
21.01.2020	608,972	528,283	1,137,256
21.07.2017	567,523	492,326	1,059,848
21.07.2018	523,563	603,531	1,127,095
21.07.2020	1,285,225	1,114,932	2,400,157
Total	19,264,333	17,143,818	36,408,153
<b>KARUMA INTEREST RATE SWAP RECEIPTS FROM INCEPTION TO DATE</b>			
21.07.2019	359,171	311,581	670,752
01.01.2023	1,027,535	891,386	1,918,921
Total	1,386,706	1,202,967	2,589,673

Under the circumstances, there is a possibility that Government may make a financial loss by the end of the Swap period.

The PS/ST explained that going forward, Government will train officers to ensure that this subject is well understood and that the best hedging options are used in derivative transactions.

### **Recommendation**

I advised the PS/ST to review and assess the risks and benefits of continuity with the swap arrangement for the remaining duration.

### **10.9.2 Penalties arising from cancellation of loans**

During the course of the audit, it was identified that the Government had entered into a loan agreement with the AFD and KfW to borrow funds to execute Muzizi hydropower plant. The agreement imposed specific obligations on the Government, including the payment of commitment fees and service charges.

Subsequent to signing of the agreement, the Government opted to cancel the loan before completion, resulting in a financial loss incurred as a penalty for the cancellation of UGX.5.564Bn. The financial loss is attributed to the forfeiture of commitment fees, service charges, or other penalties outlined in the loan agreement.

This loss may adversely affect the funding available for the Muzizi hydropower plant project, potentially impacting its successful implementation and completion. It further raises questions on necessity and evaluation of loans before signing by management to ensure implementation of projects to completion. Table 18 below refers.

**Table 18: Showing penalties arising from cancellation of loans.**

LOAN NUMBER	LOAN NAME	DONOR	AMOUNT PAID (UGX)
20875000	331858 Muzizi hydropower plant-Cancellation	KFW	0.931
20876000	CUG 1054 Muzizi Hydro Power-cancellation & Commitment fees	AFD	4.633
<b>Total</b>			<b>5.564</b>

Failure to satisfy loan obligations leads to loss of public funds and negatively impacts on the image of the Government on the international scene.

The Accounting Officer explained that the cancellation was effected to pave way for design of other projects to benefit from the funding availed by the two partners and further clarified that management would continue to prioritise concessional loans over commercial loans in line with the public debt Management framework.

### **Recommendation**

I advised management to carryout extensive assessment and planning to ensure that all loans signed are effectively utilized as agreed in the terms.

### **10.9.3 Continued borrowing of Non concessional loans for Budget support – USD.694,361,997**

The Government Public Debt Management Framework 2018/19-22/23 provides that issuance of highly non-concessional and commercial borrowing, such as a Eurobond, will only be to finance projects that not only provide a higher economic return than the interest rate on the credit, but also enable GoU to generate sufficient fiscal return to meet the cost of the loan, and foreign currency to service the debt.

This is further highlighted in the Medium-Term Debt Strategy which restricts non concessional/commercial loans to financing infrastructure and self - financing projects through on-lent agreements that have the capacity of generating non tax revenue to enable debt repayment.

However, I obtained and reviewed the external debt stock and noted that the Government obtained two (2) non-concessional loans for FY 22/23 amounting to USD.739,812,180 which was intended for budget support instead of infrastructure development. This therefore means that the Government obtained external debt at non-concessional terms to fund recurrent expenditure, such as wage and administrative expenditure at high interest rates which repayments are to be incurred in the short term. The table 19 below refers;

**Table 19: Showing Borrowing of Concessional loans for Budget Support**

Donor	Purpose	Loan Type	Signature Date	Loan Amount (USD)
STANBIC BANK (UGANDA) LIMITED	Budget Support	Stanbic Bank	21/06/2023	545,450,182
STANDARD CHARTERED BANK	Budget Support	Standard Chartered Bank	22/12/2022	194,361,998
<b>Total</b>				<b>739,812,180</b>

It was further noted that Government obtained four (4) non-concessional loans were made for FY 2021/22 amounting to UGX.4.493Bn to fund recurrent expenditure implying that this recurrent practice.

The continued borrowing of non-concessional loans to fund budget support is contrary to the Public debt framework.

This non-compliance with the Public Debt Management framework exposes the Government to liquidity shortfalls since commercial loans have a short maturing period. The Government will further incur higher interest rates and contracting fees contrary to the concessional loans. In addition, non-concessional debt financing will increase financial leverage and financial risk.

The Accounting Officer explained that in line with the Public Debt Management Framework and the Medium-Term Debt Strategy, highly non-concessional and commercial borrowing including Budget Support had been restricted to financing infrastructure projects that are within the annual budget. He further highlighted that management will continue to prioritise concessional loans over commercial loans in line with the public debt Management framework.

**Recommendation**

I advised the Accounting Officer to obtain concessional loans in line with the public debt Management framework, to ensure that Government borrowing is subject to favorable terms.

**11. EFFECTIVENESS OF NPA RETROSPECTIVE APPROVAL OF PROJECTS FUNDED BY LOANS AFTER CABINET RESOLUTIONS**

The process of approval of projects funded by loans requires that the project proposal documents are submitted to the Development Committee for approval, after which the proposals are presented to cabinet, then to NPA and then finally to Parliament.

I observed that under the current approval arrangement, it is not practical for NPA to reject any project after cabinet has approved it. This therefore implies that the recommendations of NPA (whether for, or against the project) remain more or else advisory in nature and cannot be enforced, which limits their role as in the approval process. In addition, this denies cabinet the opportunity to consider the effect of any risks raised by the National Planning Authority if any, before a cabinet decision is taken.

Although the PS/ST explained that NPA was a member of the Development Committee and all their input pertaining to project is dully considered during review and appraisal of projects, I noted that the decisions of the member representing NPA on Development committee may not necessarily represent the official position of NPA as an entity in regard to this requirement above.

**Recommendation**

I advised the PS/ST to review the project approval guidelines to have NPA undertakes the reviews prior to cabinet approval.

## 12. DOMESTIC ARREARS

According to the commitment control system procedures, an accounting officer is supposed to commit Government only to the extent of available funds. In addition, in November 2016, the PS/ST issued a circular that prescribed the criteria to be met for arrears that can be recognised in the financial statements.

However, the trend of domestic arrears has continued to escalate at average of 16 % in the last five years despite several interventions by the Treasury. In addition, some accounting officers are concealing domestic arrears and paying for arrears which previously were not disclosed nor budgeted for (diversion of funds). In other instances, the arrears disclosed are not properly supported by evidence of goods or a service. I further observed that some entities have entered into multi-year commitments without parliamentary approval. Details of analysis are shown in Table 20 below;

**Table 20: Showing Analysis of Domestic arrears for the last five financial years (Amounts in UGX Tn)**

Liabilities	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Borrowings	46.408	56.884	69.602	77.967	86.078
Payables	3.335	3.839	4.652	7.578	10.502
Pension liabilities	0.292	0.274	0.162	0.471	0.316
Deposits	0.200	0.225	0.703	0.824	0.603
Total liabilities	50.235	61.222	75.119	86.840	97.499
%movement	0	22%	19%	13%	12.27%

It was further noted there is a persistent Growth of domestic arrears in number of votes with 100% increase from the previous financial year as indicated in the table 21 below;

**Table 21: Showing Growth in Domestic Arrears from Previous Financial year**

S/n	Ministry/Department	F/Y 2021/2022 UGX -Bn	F/Y 2022/2023 UGX-Bn	%age Increase
1	Treasury Operations	4,583.011	5,989,740	31
2	Ministry of Finance, Planning and Economic	473.154	976.498	106
3	Uganda National Roads Authority	471.827	621.496	32
4	Ministry Of Defence	235.821	425.570	80
5	Ministry Of Works And Transport	75.367	215,418	186
6	Ministry Of Water & Environment	93.048	196.027	111
7	Prisons	81.658	182.356	123
8	Ministry Of Education And Sports	77.427	127.208	64
9	Police	77.318	108.971	41
10	KCCA	9.238	103.858	1024
11	NITA-U	21.847	40.196	84

This further supports the declining control system of Government Debt, and the need to rethink the current control measures being applied.

The PS/ST explained that Government was implementing the Domestic Arrears management strategy which had been approved by Cabinet. The Strategy will be evaluated effective 2024/25 to review further action in minimizing

Domestic Arrears and will form a basis for a new approach to addressing the accumulated stock of arrears for clearance.

### **Recommendation**

I advised the PS/ST to ensure that the trend in domestic arrears is management strategically to reduce the risk of increased government debt.

## **Other Information**

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities, a statement from the Hon. Minister of Finance, Planning and Economic Development, a statement from the Secretary to the Treasury, a statement from the Accountant General, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon.

My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

### **Management Responsibilities for the Financial Statements**

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015 (as amended), the Accounting Officers are accountable to Parliament for the funds and resources of the Government of Uganda.

The Accountant General is appointed as the Accounting Officer and Receiver of Revenue for the Consolidated Fund. The Accountant General is therefore responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide 2018 (as amended), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accountant General is responsible for assessing the Government's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the Government of Uganda, and using the Financial Reporting Guide 2018 (as amended), unless the Accountant General has a realistic alternative to the contrary.

The Accountant General is responsible for overseeing the Government's financial reporting process.

### **Auditor's Responsibilities for the audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the consolidated financial statements of government as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they

could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also;

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the government's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the government to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Other Reporting Responsibilities**

In accordance with Section 19(1) of the National Audit Act (NAA), 2008, I report to you, based on my work described on the audit of the GoU Consolidated Financial Statements that; except for the matters raised in the compliance with legislation section below, and whose effect has been considered in forming my opinion on the GoU consolidated financial statements, the activities, financial transactions and information reflected in the

consolidated financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

## **Report on the Audit of Compliance with Legislation**

In accordance with Section 19 of the NAA 2008, I have a responsibility to report material findings on the compliance of Government with specific matters in key legislations. I performed procedures primarily to identify findings but not to gather evidence to express assurance.

The material findings in respect of the compliance criteria for the applicable subject matters are as follows;

### **13. FAILURE TO OBTAIN APPROPRIATION FOR BONUS PAID BY URA - UGX.11.63Bn**

Paragraph 4(a) of the Policy and Procedures for the Payment of bonus to URA Staff desires that the staff shall be entitled to staff only when URA exceeds the Government's set revenue target for a specific financial year.

Audit noted that URA requested and paid UGX.11.63Bn as bonus for the period 2021/22 for meeting the revenue target for the 2021-2022 financial year. However, I noted that URA did not secure Parliamentary approval for supplementary funding to pay the bonus as required under Section 25 of the Public Finance and Management Act 2015. Although the Minister of Finance Planning and Economic Development permitted the Accounting Officer to retain UGX.14.676Bn, subject to subsequent Parliamentary approval, there was no evidence that the parliamentary approval was granted. Making bonus payments without the Parliament's Approval is irregular.

The PS/ST explained that the approval process for the supplementary request was not completed in time.

#### **Recommendation**

I advised the PS/ST to always initiate all such requests for parliamentary approval, in good time, to allow the subsequent processes at Parliament to be undertaken so as to complete the approval process.

### **14. ABSENCE OF A NATIONAL RESEARCH AGENDA**

I observed that in the financial year 2022/2023 government disbursed funds into the research fund for undertaking various research. I however observed that currently there was no consolidated research agenda which the country was pursuing.

As a result, the funding into the research fund was being used on uncoordinated and un-harmonised manner by the different beneficiaries since each of them was pursuing different research objectives due to lack of a common and harmonised research agenda for the country.

The PS/ST explained that over the years, Government through the MoFPED had been providing funding for both policy and applied research. The funding for applied research was being provided to MoSTI as part of the innovation fund.

#### **Recommendation**

I advised the PS/ST to spearhead the formulation of a comprehensive research agenda, together with other stakeholders in order to harmonise the various forms of research in the country.



## 15.0 Implementation of Public Financial Management System

Public Financial Management (PFM) refers to the set of rules, laws, systems and processes used by sovereign nations, to mobilize revenue, allocate public funds, undertake public spending, account for funds and audit results. 'PFM systems' are a series of sub-systems with very different roles, purposes and objectives. A sound PFM is critical for service delivery. Therefore, an efficient and effective PFM system in Uganda is a necessary condition for achieving Uganda's vision 2040, Sustainable Development Agenda, 2030 National Development Plan III objectives, and strengthen disaster Preparedness.

In Uganda the Public Finance Management Act (PFMA), 2015 provides for the legal and regulatory framework for the management of: Macroeconomic and Fiscal Policies; Budget Preparation and Approval; Contingencies Fund; Cash and Asset Management; Public Debt, Grants and Guarantees Management and Petroleum Revenue Management. Accordingly, a number of Public Financial Management (PFM) reforms have been undertaken and others currently ongoing throughout Government aimed at strengthening the financial management function in Government.

Over the years, I have been making important observations at individual entity level during thematic audit of budget performance on annual basis. Some of the observations included; failure to budget for activities, diversions/mischarges, underperformance of revenues, implementation of off-budget activities, non-quantified outputs, under absorption, partial and non-implementation of activities, and low levels of service delivery among others.

Therefore, since the PFM processes build on each other and are interrelated involving several Government entities, I undertook a PFM audit on six (06) selected Government entities namely: Ministry of Finance, Planning and Economic Development (MoFPED), Uganda Revenue Authority (URA), Parliament, Ministry of Works and Transport (MoWT), Ministry of Water and Environment (MoWE) and Ministry of Health (MoH); to identify any systemic performance problems and their underlying root causes to facilitate making evidence based recommendations for corrective action.

The overall objective of the PFM audit was "To Assess the Effectiveness of the Implementation of Public Financial Management System along the whole Budget cycle for the financial year 2022/2023." The assessment was undertaken on the following five (05) key PFM Processes;

- i) Macro-Economic Policy, Fiscal Policy and Strategic Budgeting;
- ii) Budget preparation;
- iii) Budget approval;
- iv) Financial Management & Service Delivery;
- v) Accounting, Reporting & Oversight.

### Overall Finding

The overall average Government PFM system performance based on the selected entities during the financial year 2022/23 was 3.0, out of the desired performance target grade of 4.0, which is fairly satisfactory performance. This implies that Government needs to review the PFM reforms and address the areas of improvement identified, so as to realize the intended objectives as outlined in the National PFM Reform Strategy and the National Development Plan.

I have also issued a separate detailed audit report in regard to the PFM audit.

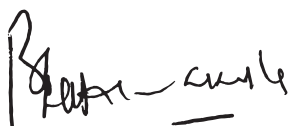


**John F.S. Muwanga**  
**AUDITOR GENERAL**  
27th December, 2023

**Consolidated Statement of Financial Performance**  
**[Based on classification of expenditures by nature]**

	Notes	30 June 2023 Shs.	30 June 2022 Shs.
Revenue			
Revenue from non-exchange transactions			
Taxes	3	23,677,759,152,783	20,402,031,835,169
External Assistance	4(a)	1,131,897,060,951	1,408,098,495,326
Non – Tax revenue from non-exchange transactions	5 (a)	1,791,478,869,361	1,697,345,526,870
HIPC Relief	6	-	-
Total Revenue from exchange transactions		26,601,135,083,095	23,507,475,857,365
Non – Tax revenue from exchange transactions	5(b)	447,196,440,293	807,488,595,914
<b>Total Revenue</b>		<b>27,048,331,523,388</b>	<b>24,314,964,453,279</b>
Expenses			
Compensation of Employees	7	8,290,036,437,482	6,919,528,076,957
Goods and services consumed	8	6,813,171,750,241	5,777,508,042,766
Depreciation/ amortisation expense	9	215,290,699,613	7,135,674,970,090
Impairment of property, plant, and equipment	10	-	-
Subsidies	11	3,624,651,628	-
Grants and other transfers	12	6,631,682,899,376	7,416,795,057,680
Social benefits	13	896,267,726,041	481,344,450,533
Other expenses	14	1,118,110,078,750	1,273,064,912,908
<b>Total operating expenses</b>		<b>23,968,184,243,131</b>	<b>29,003,915,510,934</b>
Surplus/(deficit) from operating activities		3,080,147,280,257	(4,688,951,057,655)
Foreign exchange loss (Gain)	15	(1,113,035,571,906)	(683,321,375,229)
Finance Costs	16	6,080,560,860,563	5,477,175,392,437
Bad debts	17	13,836,046,491	-
<b>Excess of revenue over expenditure for the year</b>		<b>(1,901,214,054,891)</b>	<b>(9,482,805,074,863)</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



.....  
**Lawrence Semakula**  
**Accountant General**

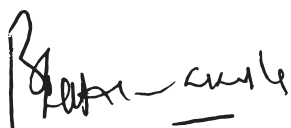


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**Ramathan Ggoobi**  
**Permanent Secretary/Secretary to the Treasury**

### The Consolidated Statement of Financial Position

	Notes	30 June 2023 Shs.	30 June 2022 Shs.
<b>ASSETS</b>			
Current Assets			
Cash and Cash equivalents	18	3,223,935,899,255	1,459,648,908,859
Receivables	19(a)	10,209,402,375,335	9,996,408,828,673
Inventories	20	-	-
<b>Total- Current Assets</b>		<b>13,433,338,274,590</b>	<b>11,456,057,737,532</b>
Non-Current Assets			
Investments	21	20,696,206,179,664	20,466,152,600,951
Non-Produced Assets	22	10,524,816,060,013	4,882,935,388,717
Produced Assets	23(a)	15,743,541,057,123	-
Investment Property	23(b)	224,390,081	1,794,873,267
Intangible Assets	23(c)	22,095,521,362	-
Receivables	19(b)	-	-
<b>Total Non-Current Assets</b>		<b>46,986,883,208,243</b>	<b>25,350,882,862,935</b>
<b>Total assets</b>		<b>60,420,221,482,833</b>	<b>36,806,940,600,467</b>
<b>LIABILITIES</b>			
Payables	24	10,502,038,865,281	7,578,384,879,364
Deposits	25	602,824,993,444	823,786,441,970
Long-term borrowings	26	86,078,427,614,807	77,966,575,372,115
Pensions	27	316,314,897,453	471,361,262,121
<b>Total Liabilities</b>		<b>97,499,606,370,985</b>	<b>86,840,107,955,570</b>
<b>Net Assets</b>		<b>(37,079,384,888,152)</b>	<b>(50,033,167,355,103)</b>
<b>REPRESENTED BY:</b>		<b>(37,079,384,888,152)</b>	<b>(50,033,167,355,103)</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



.....  
**Lawrence Semakula**  
Accountant General



.....  
**Ramathan Ggoobi**  
Permanent Secretary/Secretary to the Treasury

### Consolidated Statement of Changes in Equity

	Consolidated Fund Shs.	Contingency Fund Shs.	Petroleum Fund Shs.	Total Funds Shs.
<b>FY ended 30 June 2022</b>				
At 1 July 2021	(42,988,978,061,919)	-	238,675,823,200	(42,750,302,238,719)
Surplus (Deficit) for the year: Statement of Financial Performance	(9,482,805,074,863)	-	-	(9,482,805,074,863)
Net adjustments to opening reserves	2,317,431,567,097	(1,030,403,549)	480,076,475	2,316,881,240,023
- Withdrawals from the Fund		(71,037,983,451)	(200,000,000,000)	(271,037,983,451)
- Replenishments to the Fund		72,068,387,000	82,028,314,907	154,096,701,907
<b>At 30 June 2022</b>	<b>(50,154,351,569,685)</b>	<b>-</b>	<b>121,184,214,582</b>	<b>(50,033,167,355,103)</b>
<b>FY ended 30 June 2023</b>				
At 1 July 2022	(50,154,351,569,685)	-	121,184,214,582	(50,033,167,355,103)
Surplus (Deficit) for the year: Statement of Financial Performance	(1,901,214,054,891)	-	-	(1,901,214,054,891)
Net adjustments to opening reserves	14,729,525,521,998	-	1,900,315	14,729,527,422,313
- Withdrawals from the Fund		(62,111,733,086)	-	(62,111,733,086)
- Replenishments to the Fund		62,111,733,086	125,469,099,529	187,580,832,615
<b>At 30 June 2023</b>	<b>(37,326,040,102,578)</b>	<b>-</b>	<b>246,655,214,426</b>	<b>(37,079,384,888,152)</b>
Notes to the financial statements	28	29	30	

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



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**Lawrence Semakula**  
**Accountant General**

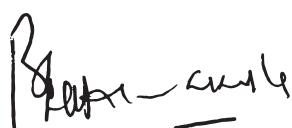


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**Ramathan Ggoobi**  
**Permanent Secretary/Secretary to the Treasury**

### Consolidated Cash Flow Statement [Direct Method]

	30 June 2023 Shs.	30 June 2022 Shs.
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<i>Total receipts from operating revenues were (see below):</i>	<b>27,657,705,296,486</b>	<b>25,367,966,464,628</b>
<b>PAYMENTS FOR OPERATING EXPENSES:</b>		
Compensation of Employees	8,253,781,301,044	6,891,704,900,067
Goods and services consumed	6,260,386,613,141	5,085,625,267,592
Subsidies	3,624,651,628	-
Transfers to Other Organizations	6,489,791,555,520	7,391,258,364,935
Transfers to Other Funds		-
Social benefits	883,811,451,347	461,092,489,100
Other expenses	580,011,370,063	873,800,652,286
Outstanding Letters of Credit	207,594,660,452	257,606,244,421
Domestic arrears for goods & services paid in the year	4,629,639,835,527	3,341,879,799,201
Pension arrears paid during the year	242,175,710,570	95,828,691,202
Advances paid	516,489,232,733	686,001,934,022
Deposits paid	104,255,493,913	6,690,842,787
Foreign exchange (gain)/loss-Realized	23,104,418,875	(68,275,107,842)
<b>Total payments for operating activities</b>	<b>28,194,666,294,813</b>	<b>25,023,214,077,771</b>
<b>Net cash outflows from operating activities</b>	<b>(536,960,998,327)</b>	<b>344,752,386,857</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	6,153,124,707,541	6,595,718,682,056
Non-Produced Assets	250,593,488,256	407,217,583,601
On-lending to state enterprises	-	-
Investments in Private Companies	77,582,000,000	323,980,077,181
<b>Net cash outflows from investing activities</b>	<b>6,481,300,195,797</b>	<b>7,326,916,342,838</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Finance Costs	3,887,585,227,596	4,606,959,856,974
Proceeds from issue of Government treasury bills and bonds	(10,121,575,932,362)	(12,236,508,789,186)
Re-purchase of Government treasury bills and bonds	3,744,127,139,634	5,554,204,316,385
Proceeds from external borrowings	(8,094,338,803,962)	(5,622,282,929,399)
Repayments of external borrowings	2,624,473,628,072	1,398,231,279,521
Repayment of domestic loans	(139,607,889,418)	(129,838,415,906)
Proceeds from other domestic (on lent) loans	-	-
<b>Net cash flows from financing activities</b>	<b>(8,099,336,630,440)</b>	<b>(6,429,234,681,611)</b>
<b>Net Increase in cash and cash equivalents</b>	<b>1,081,075,436,316</b>	<b>(552,929,274,370)</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



**Lawrence Semakula**  
Accountant General



**Ramathan Ggoobi**  
Permanent Secretary/Secretary to the Treasury

## Cash Flow Statement for the year ended 30 June 2023 [Direct Method] (continued)

For cash flow purposes receipts from operating revenue comprise:

	30 June 2023 Shs.	30 June 2022 Shs
Operating revenue		
Total Revenue as per Financial Performance	27,048,331,523,388	24,314,964,453,279
Add: Advances recovered during the year	412,919,736,464	762,534,540,253
: Deposits received	233,186,469,404	482,909,222,354
: Deferred revenue	10,081,300,340	-
Less: Accrued Revenue	(41,153,353,826)	(192,441,751,258)
: Deferred revenue earned	(5,396,227,458)	-
Total Operating Revenue	27,657,969,448,312	25,367,966,464,628
Less: Grants received as HIPC/MDRI in Kind	-	-
Other revenue in Kind	(264,151,826)	-
<b>Total cash receipts from operating activities</b>	<b>27,657,705,296,486</b>	<b>25,367,966,464,628</b>

## Reconciliation of movement of cash during the year

	30 June 2023 Shs.	30 June 2022 Shs
At the beginning of the year	1,459,648,908,859	1,370,667,291,087
Net adjustments from Accounting Officers' Cash Flow Statements	557,742,454,551	770,347,971,001
Contingency Fund transfers	-	-
Replenishment of the Petroleum Fund	125,469,099,529	(128,437,078,859)
Net increase in cash from the Cash Flow Statement	1,081,075,436,316	(552,929,274,370)
<b>At the end of the year</b>	<b>3,223,935,899,255</b>	<b>1,459,648,908,859</b>

## Net cash and bank balances comprise

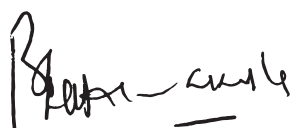
	Notes	30 June 2023 Shs.	30 June 2022 Shs
Cash and bank balances	18	3,223,935,899,255	1,459,648,908,859
<b>Net cash and bank balances</b>		<b>3,223,935,899,255</b>	<b>1,459,648,908,859</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

### Statement of Outstanding Public Debt

	Notes	30 June 2023 Shs.	30 June 2022 Shs.
<b>DOMESTIC DEBT</b>			
Payables including deposits	24 & 25	11,104,863,858,725	8,402,171,321,334
Pension Liabilities	27	316,314,897,453	471,361,262,121
Securities			
Treasury bills	26(b)i	4,928,034,299,424	4,609,873,615,445
Government Bonds	26(b)ii	28,240,287,510,545	24,815,595,278,902
Promissory Notes	26(b) iii	83,773,825,346	76,782,473,183
<b>Total domestic debt</b>		<b>44,673,274,391,493</b>	<b>38,375,783,950,985</b>
<b>EXTERNAL DEBT</b>			
Borrowings from multilaterals	26(c)i	32,748,531,113,198	29,918,377,331,087
Borrowings from bi-laterals	26(c)ii	12,931,775,720,411	13,512,119,777,824
Borrowings from commercial banks	26(c) iii & (e)	7,146,025,145,883	5,032,840,060,659
<b>Total external debt</b>		<b>52,826,331,979,492</b>	<b>48,463,337,169,570</b>
<b>TOTAL PUBLIC DEBT</b>		<b>97,499,606,370,985</b>	<b>86,839,121,120,555</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



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**Lawrence Semakula**  
Accountant General

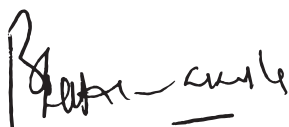


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**Ramathan Ggoobi**  
Permanent Secretary/Secretary to the Treasury

### Statement of Outstanding Advances and Loans issued by Government

	Notes	30 June 2023 Shs.	30 June 2022 Shs.
<b>ADVANCES</b>			
Advances and prepayments	19	1,050,704,704,472	793,221,479,830
Letters of Credit	19	353,410,401,942	437,933,406,961
<b>Total advances</b>		<b>1,404,115,106,414</b>	<b>1,231,154,886,791</b>
<b>Other Receivables</b>		<b>1,350,601,641,358</b>	<b>1,314,771,537,662</b>
<b>LOANS</b>			
Loans to State Enterprises	19	7,705,207,398,294	7,687,168,128,460
Loans to agencies	19	26,929,101	26,929,101
Loans to private organizations	19	10,433,202,971	10,433,202,971
Other loans			
<b>Total loans</b>		<b>7,715,667,530,366</b>	<b>7,697,628,260,532</b>
<b>Less Provision for write off</b>	<b>19(a)</b>	<b>(260,981,902,803)</b>	<b>(247,145,856,312)</b>
<b>Total outstanding advances and loans</b>	<b>19</b>	<b>10,209,402,375,335</b>	<b>9,996,408,828,673</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



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**Lawrence Semakula**  
**Accountant General**



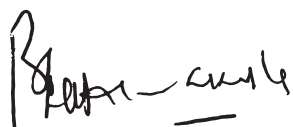
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**Ramathan Ggoobi**  
**Permanent Secretary/Secretary to the Treasury**



### Statement of Investments held by the Government

	Notes	30 June 2023 Shs.	30 June 2022 Shs.
Securities other than equity			
-Corporate bonds			
-Promissory notes			
-Debentures			
-Fixed deposits			
-Shares in Public corporations	21	18,492,473,109,950	18,207,840,171,362
-Other securities-IMF	21		1,818,540,889,713
Sub-total		18,492,473,109,950	20,026,381,061,075
Shares and other equity			
-Shares in public corporations			
-Shares in other entities	21	2,203,733,069,714	438,621,539,876
Sub-total		2,203,733,069,714	438,621,539,876
Financial derivatives			
<b>Total investments</b>		<b>20,696,206,179,664</b>	<b>20,465,002,600,951</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



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**Lawrence Semakula**  
**Accountant General**



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**Ramathan Ggoobi**  
**Permanent Secretary/Secretary to the Treasury**

## Consolidated Fund Statement

The Consolidated Fund is established by Article 152 of the Constitution of the Republic of Uganda. It is the depository of all revenues or other monies raised or received for the purpose of, or on behalf of, or in trust for the Government. Funds are withdrawn from the UCF to meet expenditure charged on the fund by the Constitution or an Act of Parliament, or where the issue of the monies is authorized by an Appropriation Act, a Supplementary Appropriation Act, or as provided by clause 4 of article 152 of the Constitution. The summary statement for the year is as follows;

	<b>30 June 2023 Shs.</b>	<b>30 June 2022 Shs.</b>
Opening Cash book balance	28,492,129,610	327,345,411
Unspent balances	23,980,488,365 <sup>2</sup>	29,405,251,447
Adjusted Opening Cash book balance	52,472,617,975	29,732,596,858
Inflows		
URA collections (Tax & NTR)	23,653,889,179,989	21,053,268,808,899
Transfers received from the Petroleum Fund	-	200,000,000,000
Proceeds from domestic securities	10,284,880,478,652	12,888,302,419,766
Proceeds from Loans	4,969,746,713,748	1,709,622,587,926
Budget support proceeds	44,434,928,323	815,043,325,541
Dividends	10,656,796,625	7,580,020,558
Other transfers to UCF	572,567,125,618	743,771,214,865
<b>Total Inflows</b>	<b>39,588,647,840,931</b>	<b>37,447,320,974,413</b>
Outflows		
Transfers to Votes	25,705,516,473,027	23,459,474,408,876
Transfers to Vote 130 - Treasury Operations		
Domestic Securities	10,012,517,218,232	10,645,842,638,436
External payments	3,289,952,740,368	2,354,378,203,602
Court awards	408,276,460,774	275,279,770,331
Contingency Fund	62,068,387,000	72,068,387,000
Other outflows	114,328,809,145	611,050,781,867
Exchange losses/ (gains)	(4,290,739,185)	
Reversals across FYs	53,895,923	734,654,691
<b>Total Outflows</b>	<b>39,588,423,245,284</b>	<b>37,418,828,844,803</b>
<b>Closing Cash book balance</b>	<b>224,595,647</b>	<b>28,492,129,610</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

<sup>2</sup> Unspent balances are constituted by transfers from the CG TSA, transfers from UCF Holding accounts, transfers from Missions abroad, unutilized LC balances, unutilized funds from the Contingencies Fund, among others. These are reported as movements in the Statement of Financial Position since at Consolidation, Government is one economic unit.

### Consolidated Summary Statement of Appropriation

Summary	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Ministries	17,502,681,470,080	11,122,899,964,394	12,631,344,060,429	4,871,337,409,651
Agencies	28,041,815,467,533	22,879,171,683,664	24,319,530,535,207	3,722,284,932,326
Referral Hospitals	471,987,325,463	434,969,008,401	436,792,807,848	35,194,517,615
Embassies and Missions	245,265,772,668	235,631,118,706	220,414,716,501	24,851,056,167
Local Governments	6,286,008,388,144	5,671,044,470,349	5,795,771,844,826	490,236,543,318
<b>Totals for 30 June 2023</b>	<b>52,547,758,423,888</b>	<b>40,343,716,245,514</b>	<b>43,403,853,964,811</b>	<b>9,143,904,459,077</b>
Totals for 30 June 2022	44,703,795,734,554	38,121,196,719,022	38,114,102,998,710	6,589,692,735,844

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

### Consolidated Summary Statement of Contingent Liabilities

Summary	Legal proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 2023 Shs.	30 June 2022 Shs.
Ministries	4,037,683,661,637	-	1,148,398,689,608	5,186,082,351,245	3,901,826,105,968
Agencies	368,416,337,352	-	338,165,170,501	706,581,507,853	2,025,152,831,193
Referral Hospitals	-	-	-	-	-
Embassies and Missions	18,655,448	-	-	18,655,448	48,651,316
Local Governments	8,190,443,065	8,620,684	1,071,645,238	9,270,708,987	
<b>Total [30th June 2023]</b>	<b>4,414,309,097,502</b>	<b>8,620,684</b>	<b>1,487,635,505,347</b>	<b>5,901,953,223,533</b>	<b>5,927,027,588,477</b>
Total [30 June 2022]	3,862,512,280,797	1,444,039,181,654	620,476,126,026	5,927,027,588,477	

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

**Consolidated Statement of Outstanding Commitments  
[As submitted and signed by accounting Officers]**

	Rent and Utilities	Contributions to Int Organisations	Court awards and Compensations	Other Payables	Pensions and Gratuity	Total
Ministries	3,192,052,385	117,997,279,112	890,950,190,753	1,830,830,420,126	269,874,047,554	3,112,843,989,930
Agencies	90,144,381,523	19,351,019,660	1,123,479,400,689	6,338,537,657,004	23,675,282,082	7,595,187,740,958
Referral Hospitals	8,293,364,868	-	334,636	14,817,925,123	616,811,615	23,728,436,242
Missions Abroad	91,086,749	82,201,701	23,781,011	8,580,073,261	-	8,777,142,722
Local Governments	616,994,946	-	1,217,648,963	53,833,052,771	22,148,756,202	77,816,452,882
<b>Total 30 June 2023</b>	<b>102,337,880,471</b>	<b>137,430,500,473</b>	<b>2,015,671,356,052</b>	<b>8,246,599,128,285</b>	<b>316,314,897,453</b>	<b>10,818,353,762,734</b>
Total 30 June 2022	67,590,800,962	3,208,850,961,615	2,139,423,280,259	2,129,076,152,831	442,984,891,574	7,987,926,087,241

Included in other payables is UGX 4,826 billion [45% of the total outstanding commitments] payable or reimbursable to the Bank of Uganda for redemption of domestic securities.

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

### Summary Statement of losses of public moneys and stores written off, and claims abandoned

For all ministries, agencies, Referral hospitals and Embassies/Missions

Summary	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off Shs.	Total losses at 30 June 2023 Shs.
Ministries	-	-	-	-	-
Agencies	-	-	-	-	-
Referral Hospitals	-	-	-	-	-
Embassies and Missions	-	-	-	-	-
<b>At 30 June 2023</b>	-	-	-	-	-
At 30 June 2022	-	-	-	-	-

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

**Summary Statement of losses of public moneys and stores reported  
[As submitted and signed by Accounting Officers]**

Summary	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses at 30 June 2022 Shs.
Ministries	1,805,262,242	3,050,150,954	4,855,413,196	4,855,413,196
Agencies	481,136,140	20,380,284,370	20,861,420,510	24,199,352,128
Referral Hospitals	4,570,000	300,000,000	304,570,000	327,546,200
Embassies and Missions	82,336,745	48,486,806	130,823,551	534,823,150
Local Governments	295,753,463	127,194,000	422,947,463	529,398,178
<b>At 30 June 2023</b>	<b>2,669,058,590</b>	<b>23,906,116,130</b>	<b>26,575,174,720</b>	<b>30,446,532,852</b>
At 30 June 2022	8,216,798,404	22,229,734,448	30,446,532,852	

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

**Consolidated Statement of Arrears of Revenues**  
**[As submitted and signed by Accounting Officers]**

	Arrears of Revenue (A) 30 June 2021 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs.	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F), (A-B+E) Shs.
Ministries	179,701,742,604	1,056,285,000	273,817,552,787	272,509,054,489	1,308,498,298	179,953,955,902
Agencies	246,483,341,714	92,842,132,732	1,499,505,471,611	1,380,817,944,883	118,687,526,728	272,328,735,710
Referral Hospitals	698,958,269	179,715,344	20,131,836,342	19,793,656,294	338,180,048	857,422,973
Embassies and Missions	7,973,602,413	456,808,052	9,420,553,366	8,549,013,938	871,539,428	8,388,333,789
Local Governments	39,721,448,383	3,683,105,131	159,474,277,537	155,627,554,541	3,846,722,996	39,885,066,248
<b>As at 30 June 2023</b>	<b>474,579,093,383</b>	<b>98,218,046,259</b>	<b>1,962,349,691,643</b>	<b>1,837,297,224,145</b>	<b>125,052,467,498</b>	<b>501,413,514,622</b>
As at 30 June 2022	337,817,849,480	82,187,324,711	2,278,819,643,372	2,079,579,899,224	199,239,734,148	454,025,658,917

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.



### Statement of stores and other assets (physical assets) purchased As submitted and signed by Accounting Officers]

For all ministries, agencies, Referral hospitals and Embassies/Missions

Summary	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Ministries	5,205,522,066,121	895,808,283,442	125,597,201,951	19,174,176,036	10,421,565,069,804	2,569,527,720	16,670,236,325,074
Agencies	5,126,294,414,941	2,419,818,901,867	172,784,665,293	39,843,321,307	243,068,841,509	19,400,466,586	8,021,210,611,503
Referral Hospital	1,000,000,000	28,462,137,099	906,189,821	918,593,812	11,145,514,243	28,024,080	42,460,459,055
Missions Abroad	11,671,755,048	23,907,854,140	1,294,878,734	603,613,045	720,170,762	-	38,198,271,729
Local Governments	180,327,823,903	1,284,182,283,041	20,657,164,945	4,189,078,996	28,843,117,276	371,893,057	1,518,571,361,218
<b>Total</b>	<b>10,524,816,060,013</b>	<b>4,652,179,459,589</b>	<b>321,240,100,744</b>	<b>64,728,783,196</b>	<b>10,705,342,713,594</b>	<b>22,369,911,443</b>	<b>26,290,677,028,579</b>

The Notes and schedules set out on pages 72 to 189 form an integral part of the financial statements.

# Notes to the Financial Statements

## 1.0 General Information

The consolidated financial statements of the Government of Republic of Uganda have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 as amended. The entities consolidated include Central Government [ Ministries, Agencies, Public Universities and Self Accounting Tertiary Institutions, Referral Hospitals and Missions/ Embassies abroad], and Local Government entities [ District Local Governments, Municipal Councils and Cities].

## 1.1 Accounting policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements.

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

### a) Basis of preparation

The financial statements have been prepared in accordance with the requirements of the Public Finance Management Act, 2015 and comply with generally accepted accounting principles taking into consideration the Government of Uganda legal and regulatory framework regarding public finances. The Financial Statements have been prepared using the modified accrual basis. The modified accrual basis of accounting recognizes revenue when earned with the exception of revenue from taxes, grants and NTR from non- exchange transactions that is recognised when received. Expenses are recognised when incurred with the exception of pension for active staff in the civil service that is recognised when it is due for payment.

The measurement basis applied is the historical cost basis, except where otherwise stated.

### b) Consolidation

#### (i) Ministries, Agencies and Local Governments (MALGs)

MDAs are Government entities over which the Treasury has the power to govern their financial and operating policies in accordance with the legal and regulatory framework provided by PFMA, 2015. MDAs are fully controlled by Government and are consolidated on a line-by-line basis. Intra-Government transactions, balances and unrealised gains on transactions between Government entities are eliminated on consolidation. Accounting policies of all Government entities have been changed where necessary to ensure consistency with the policies adopted by Government.

#### (ii) Government Business Entities (GBEs)

These include both trading and statutory enterprises which are either fully Government owned or partially owned by Government. These entities operate commercially and are not reliant on continuing Government funding to be a going concern. GBEs are included in these consolidated Financial Statements to the extent of their Net worth.

**(iii) Projects expenditure**

Government projects are a series of undertakings by an accounting entity with specific objectives and a defined time frame and could be either:

- (i) fully funded by a Government
- (ii) jointly funded by Government and a development partner
- (iii) fully funded by a development partner through either budget support or project support

All project expenditure is recognized in the financial statements of the parent accounting entity (MALG) and ultimately in the CFS on a line by line basis. Off IFMS project expenditures are not recognised but disclosed in the financial statements of the parent entities.

**(c) Reporting currency and translation of foreign currencies**

**(i) Functional and presentation currency**

The functional and reporting currency is the Uganda Shilling (UGX), which is the legal tender of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

**(ii) Translation of transactions in foreign currency**

Foreign currency transactions are translated into Uganda shillings using the exchange rates prevailing at the dates of the transactions. Foreign missions and entities that predominantly transact in foreign currencies translate transactions at spot rates. Foreign currency assets and liabilities held by entities at year-end are translated into Uganda Shillings using the period closing rate for reporting purposes resulting into unrealized gains/losses.

**(iii) Consolidation of Government entities**

The results and financial position of all the Government entities that transact mainly in foreign currencies are translated into the presentation currency as follows;

- o assets and liabilities for each balance sheet presented are translated at the closing rate at the date of that balance sheet;
- o Income and expenses for each profit and loss account are translated at ruling spot exchange rates on the transactions dates.

**(d) Reporting Period**

The reporting period for these financial statements is the financial year of the Government, which runs from 1 July 2022 to the 30 June 2023.

The Budget forecast is the original forecast as amended by subsequent supplementary budgets for the year as appropriated by Parliament.

**(e) Revenue**

Revenue represents amounts earned and or received by the entity during the financial year and comprises Taxes, Grants received and Non-Tax Revenue.

Subject to Article 152 of the Constitution of the Republic of Uganda, tax is levied with the authority of Parliament.

**(i) Tax revenues**

Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. All tax revenues are recognised when received.

**(ii) External Assistance**

Grants are received by the entity either as cash or in-kind from foreign governments (bilateral) or from international Organizations (multi-lateral). All grants are recognized as revenue when received. In-kind receipts (donations) are recognized at fair value when received.

**(iii) Non-Tax Revenue**

Non-Tax Revenue (NTR) refers to all revenue due to government that is not tax revenue. NTR from exchange transactions whether directly collected by the entity or collected by another on its behalf is recognised when revenue is earned. NTR earned but not received is reported in the statement of Financial Position as receivables. NTR from non-exchange transactions is recognized when received.

**(iv) Deferred revenue**

Monies received before services are provided or the goods are delivered will be recognized as a liability until the services are provided or on delivery of goods to the clients. Revenue will be recognized when the services/ goods are delivered

**(f) Expenses**

Expenses are recognized when incurred. Qualifying<sup>3</sup> unsettled obligations are recognised in the Statement of Financial position as payables. Pension expense is recognized when due.

**(g) Produced Assets : Property, Plant and Equipment (physical assets or fixed assets)**

**Definition and Recognition**

Property, Plant, and Equipment (PPE) are tangible items that are held for use in the production or supply of goods or services, or for administrative purposes; and are expected to be used during more than one reporting period.

The cost of an item of PPE will be recognized as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost or fair value of the item can be measured reliably. Acquisitions of PPE are recorded in the asset register on receipt of the item at historical cost at the point when the related invoice is approved or recognized at fair value in the absence of the former. Historical cost includes expenditure directly attributable to the acquisition of the Asset. The day to day servicing of PPE will be recognized in the statement of performance as repairs and maintenance expense and not included in the carrying amount of the asset. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value.

On the other hand, costs that improve the useful life of an asset [improvement / major overhaul costs] will be recognized and consolidated with the cost of the main item.

<sup>3</sup> All payables should be verified by the Internal Audit and a certificate issued signed by the Accounting Officer, Head of Internal Audit and Head of Accounts/Finance.

Subsequent to initial recognition, an item of PPE is measured at either cost less any accumulated depreciation or at a revalued amount, being its fair value at the date of the revaluation, less any subsequent accumulated depreciation, and subsequent accumulated impairment losses.

The cost of a self-constructed asset is determined using the same principles as for an acquired asset. All direct and indirect production costs are capitalised. Overheads are not included in the cost of a self-constructed asset unless they are incremental (directly attributed to the asset). Borrowing costs for assets that take long to complete shall be capitalized and included in the cost of the asset.

### **Depreciation and Impairment**

Depreciation of PPE is calculated on the depreciable amount using the straight-line method. Non-produced assets shall not be depreciated (i.e a zero-depreciation rate shall be used). The various asset classes, descriptions together with their respective useful lives and depreciation method are provided in Annex (i).

The assets' useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

The entities assess at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the asset's fair value less costs to sell and its value in use. Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount

### **Revaluation Gains/Losses**

Revaluations will be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. Increases in the carrying amount of the asset resulting from revaluation will be recognized (credited) to the revaluation reserve in the statement of Changes in Equity and/ or recognized in the statement of financial performance to the extent that it reverses a revaluation decrease of the same class of assets previously recognized in the statement of financial performance.

Decreases in the carrying amount of assets arising out revaluation will be recognized through the Statement of Financial Performance and/ or debited to the revaluation surplus to the extent of any credit balance existing in the revaluation surplus (as a result of a revaluation surplus previously recognized) in respect of that class of assets.

### **Disposal**

Items of PPE are derecognized when the asset is disposed of, or when there are no further economic benefits or service potential expected from their usage. The gain/loss arising from the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying value and is recognised the Statement of Financial Performance. Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period when it is due.

#### **(i) Investment properties**

Investment property shall comprise land or buildings (or parts of buildings) or both held by government entities, as the owner or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both. Recognition criteria for investment properties are similar to those for property, plant and equipment.

Investment property are recorded in the assets register in the same manner as other assets, but the assets register should be able to distinguish them and identify them as such. Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are not depreciated.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition. Transfers are made to or from investment property only when there is a change in use.

**The following disclosures are to be made:**

- (a) A reconciliation – relating to that investment property separately – of the carrying amount at the beginning and end of the period
- (b) A description of the investment property
- (c) Whether fair value or cost model is applied.
- (d) An explanation of why fair value cannot be determined reliably
- (e) If possible, the range of estimates within which fair value is highly likely to lie
- (f) On disposal of investment property not carried at fair value

**(ii) Assets and liabilities under Service Concession Arrangements**

Assets under Service Concession arrangement where the Government is established as the 'grantor' are recognised as asset provided by the operator and an upgrade to an existing asset(s) of the grantor as a service concession asset if:

- The grantor controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price; and
- The grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the asset at the end of the term of the arrangement.
- The assets used in a service concession arrangement for their entire useful life (a "whole-of-life" asset).

**Service Concession Arrangement assets**

The Government has classified certain assets as Service Concession Assets and these will be recognized prospectively and recorded in the reporting period when identified.

Service concession assets are measured initially at fair value. In particular, fair value is used to determine the cost of a constructed or developed service concession asset or the cost of any upgrades to existing assets, on initial recognition. After initial recognition or reclassification, service concession assets are accounted for as a separate class of assets as Property, plant & equipment or intangible asset as appropriate.

On reclassification the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance. If the terms of the arrangement require the Government to compensate the operator for the concession asset by making payments (either through a financial liability model or Grant of a Right to the Operator Model) and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the sum total of the asset portion of the payments.

**Service Concession Arrangement liabilities**

When the Government recognises a Service Concession Arrangement asset it, also recognises a liability of an equal amount. The liability is split between a financial liability and a performance obligation. The financial liability arises from the payments due from the government under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s).

**(iii) Biological assets**

Biological assets are those assets of a biological nature like animals and plants which are used for agricultural activities by the Government entities. This excludes those used for research, education, transportation, entertainment, recreation, customs control or in any other activities that are not agricultural activities.

The entity recognises a biological asset or agricultural produce when and only when:

- The entity controls the asset as a result of past events;
- It is probable that future economic benefits or service potential associated with the asset will flow to the Government; and
- The fair value or cost of the asset can be measured reliably

**(iv) Heritage Assets**

Heritage assets refer to assets of a historical, environment or cultural nature . Heritage assets shall be recognized if their cost/value can be measured reliably and the treatment for PPE shall apply. Heritage assets shall not be depreciated

**(v) Intangible assets**

An intangible item should be recognised as an intangible asset if, and only if, all of the following criteria are met:

- It is identifiable, i.e. either it is separable (i.e. it can be sold, transferred, rented, licensed or exchanged) or it arises from legal contractual or rights;
- The entity has control over it, i.e. it has the power to obtain the future economic benefits or service potential flowing from the underlying asset and to restrict access of others to such benefits or service potential;
- It is probable that future economic benefits or service potential will flow to the entity; and
- The cost of the asset can be measured reliably.

Intangible assets acquired separately are initially recognized at cost. The cost of a separately acquired intangible asset comprises its purchase price, including import duties and non-refundable

purchase taxes, after deducting trade discounts and rebates, as well as any directly attributable cost of preparing the asset for its intended use. The cost of an internally generated intangible asset is the total of directly attributable costs incurred since the point when all criteria are met for capitalisation. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. Research costs are to be expensed directly. The useful life of the intangible assets is assessed as either finite or indefinite.

Intangible assets with a finite life are amortized over their useful life. Refer to the useful lives in the Annex (i).

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the surplus or deficit when the asset is derecognised.

#### **Research and development costs**

The Government expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the entity/ vote can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortisation and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit.

#### **(vi) Translation of transactions in foreign currency**

Foreign currency transactions are translated into Uganda Shillings using the exchange rates prevailing at the dates of the transactions (spot rates). Any realized gains/losses are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at period-end are translated into Uganda Shillings using the period closing rate provided by the central bank. Any unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.



**(vii) Cash and cash equivalents**

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts.

**(viii) Unspent cash balances**

Any Unspent cash balances by Government entities at the end of the financial year are returned to the Consolidated Fund. Votes with unspent balances will debit the statement of performance for same year balances and or debit the statement of changes in equity for balances crossing financial years respectively.

**(ix) Receivables**

**(a) Accrued Non-Tax Revenue and Advances**

Receivables include revenue earned but not collected and advances not retired by the reporting date. These are carried at historical cost and are written down by recovered receipts or write-off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

**(b) Letters of credit**

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivables and expensed through the Statement of Financial Performance in the period when the goods and services are delivered.

**(c) Other Receivables**

These include payments made for the goods/ services but not delivered by the financial year end. Such will be recognised as receivable if the goods /services are not delivered within 60 days after closure of the financial year. However, if the services/ goods are delivered and verified before the audit is completed, these are not recognised as receivables but rather as expenses for the year under review. The latter is only applicable for the period of six months after the end of the financial year.

**(x) Inventories**

Comprise consumable supplies and goods purchased for resale. All inventories are expensed in the period in which they are acquired.

**(xi) Investments**

Investments are classified into three groups, namely: investments held for trading; investments held-to-maturity; and investments available-for-sale.

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as “trading investments”, and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as "Investments held-to-maturity", and are, therefore, non-current assets, and are treated as non-monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as "investments available-for-sale", and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from "trading investments" to "investments held to maturity".

All investments in the balance sheet are carried at historical cost. Non-financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

**(xii) Projects expenditure**

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

The majority project transactions are included in the financial statements of the parent MALG on a line-by-line basis. This includes all projects on IFMS.

**(xiii) Borrowings**

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

**(xiv) Employee benefits**

Employee benefits include salaries, and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

**(xv) Prior year adjustments**

Prior year adjustments are changes made to comparative amounts in the financial statements to correct errors or reflect changes in accounting policies or estimates that relate to prior periods.

(a) Correction of Errors e.g mathematical mistakes, mistakes in applying accounting policies, oversights, misinterpretation of facts or fraud: If the prior year adjustment relates to a correction of an error in the financial statements, it is recognized as an adjustment to the

reserves in the current period financial statements. i.e Material prior period errors shall be adjusted prospectively by restating the opening reserves.

- (b) Changes in Accounting Policies e.g depreciation policy: If the prior year adjustment relates to a change in accounting policy, the adjustment is recognized in the balance of the reserves in the current period financial statements. i.e Changes in accounting policies shall be applied prospectively.
- (c) Changes in Estimates e.g change in provisions, useful life of an asset: If the prior year adjustment relates to a change in accounting estimate, the adjustment is recognized in the current period's statement of financial performance. i.e recognized prospectively by including the effects in the surplus or deficit in the current financial year considering that changes in accounting estimates frequently arise as part of the normal process of measuring assets and liabilities at the reporting date.

**(xvi) Contingent liabilities and assets**

Contingent liabilities are disclosed in a memorandum statement (Statement of Contingent liabilities) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Non-quantifiable contingent liabilities are disclosed in the memorandum statement of non-quantifiable contingent liabilities. Contingent assets are neither recognized nor disclosed.

**(xvii) Outstanding Commitments**

Commitments include non-cancelable contractual or statutory obligations. Outstanding commitments relating to non-cancelable contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments after verification and a certificate of arrears verification issued.

Interest commitments on loans due but not paid is recognised in the Statement of Financial Position. The interest component on loans not yet due for payment is not recognised but disclosed.

**(xviii) Public Private Partnerships**

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances where the Government provides certain guarantees which could crystalize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystalize which are assessed annually. If the events crystalize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis

## Note 2 - Exchange rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the legal tender. The Uganda Shilling average rate as at 30 June 2022 for major currencies was:

	Actual 30 June 2023 Shs	Actual 30 June 2022 Shs
United States Dollar	3,687.13	3,779.35
British Pound	4,656.48	4,611.21
Euro	4,007.54	3,974.49

Source: Bank of Uganda website

## Note 3 -Taxation revenues

Tax revenues comprise both direct and indirect taxes levied and collected by the Uganda Revenue Authority [the URA] on behalf of the Government, and are paid into the Consolidated Fund as required by Section 9 of the Public Finance Management Act, 2015[the Act]. Also included are taxes levied and collected by Local Government votes and Kampala Capital City Authority (KCCA) as part of appropriation. Details of taxation revenues for the year are summarized hereunder:

	30 June 2023 Shs.	30 June 2022 Shs.
Customs and exercise taxes	7,711,014,967,929	6,755,675,617,388
Taxes on gains and profits, fees and licenses including VAT	16,443,780,061,261	14,030,545,998,625
Other Taxes (Collections by KCCA and LG votes)	101,753,428,606	85,677,595,528
<b>Sub-total</b>	<b>24,256,548,457,796</b>	<b>20,871,899,211,541</b>
Less Tax refunds	(542,998,594,006)	(439,106,336,964)
Less Mineral royalties, Bank Charges and other transfers	(35,790,711,007)	(30,761,039,408)
<b>Total taxation revenues</b>	<b>23,677,759,152,783</b>	<b>20,402,031,835,169</b>

## Note 4 - External Assistance

External Assistance was received in the form of loans and grants from Domestic sources, Multilateral and Bilateral donor agencies under agreements specifying the purposes for which the external assistance will be utilized. As explained in the accounting policy on revenue recognition (d) (ii), this category of revenue is recognized when received.

External assistance received during the reporting period comprised:

### 4(a) Grants received

	30 June 2023 Shs.	30 June 2022 Shs.
Grants Received		
Grants from foreign Governments	46,470,340,630	40,007,315,035
Grants from multilateral organizations	1,085,426,720,321	1,368,091,180,291
<b>Total grants received</b>	<b>1,131,897,060,951</b>	<b>1,408,098,495,326</b>

### 4(b) Loans

Loan Funds	30 June 2021 Shs.	30 June 2020 Shs.
Loans from foreign Governments	1,150,206,736,679	1,299,111,843,191
Loans from Commercial Banks	2,750,744,052,219	1,481,431,875,699
Loans from multilateral organizations	4,193,388,015,064	2,814,584,262,296
<b>Total</b>	<b>8,094,338,803,962</b>	<b>5,595,127,981,186</b>
<b>Total External Assistance (4(a) + 4(b))</b>	<b>9,226,235,864,913</b>	<b>7,003,226,476,512</b>

### Note 5(a) - Non-Tax Revenues [NTR] from non-exchange transactions

The collection of NTR is largely undertaken by the respective entities (votes) and remitted to the UCF through the Uganda Authority.

	30 June 2023 Shs.	30 June 2022 Shs.
Dividends	10,656,796,625	-
Administrative fees and licenses	1,002,353,404,736	1,174,512,486,130
Fines and penalties	45,174,281,647	7,668,610,654
Other transfers/ donations	2,648,742,187	7,183,529,817
Miscellaneous revenue*	730,645,644,166	507,980,900,269
<b>Total Non-Tax Revenue from non-exchange transactions</b>	<b>1,791,478,869,361</b>	<b>1,697,345,526,870</b>

## Note 5(b) - Non-Tax Revenues [NTR] from exchange transactions

The collection of NTR is now largely being undertaken by URA. NTR principally comprises the following:

	30 June 2023 Shs.	30 June 2022 Shs.
Investment income	201,648,757,925	668,800,936,380
Rent	128,072,754,364	61,191,159,809
Other property income	907,374,629	6,991,880,126
Sale of goods and services	116,567,553,375	70,504,619,599
<b>Total Non-Tax Revenue from exchange transactions</b>	<b>447,196,440,293</b>	<b>807,488,595,914</b>

## Note 6 – HIPC Relief

Relief under Highly Indebted Poor Countries [HIPC] arrangement included

	30 June 2023 Shs.	30 June 2022 Shs.
Under IMF arrangements		
Other creditors- principal amounts		
Other creditors- interests amounts	-	
<b>Total relief</b>	<b>-</b>	

There have been no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance.

## Note 7 - Employee costs

Principally comprise:

	30 June 2023 Shs.	30 June 2022 Shs.
Wages and salaries	8,026,080,996,447	6,273,172,550,161
Social Contributions	249,044,823,390	153,689,066,286
Other employment costs	14,910,617,645	492,666,460,510
<b>Total employee costs.</b>	<b>8,290,036,437,482</b>	<b>6,919,528,076,957</b>

## Note 8 - Goods and services consumed

These comprise:

	30 June 2023 Shs.	30 June 2022 Shs.
General expenses	1,285,156,691,372	1,333,464,239,231
Communications	93,833,428,422	98,547,929,166
Utility and property expenses	400,596,214,580	403,685,030,190
Supplies and services	2,498,655,969,545	2,038,468,486,600
Professional services	650,158,107,647	262,633,478,890
Insurances and licenses	29,828,099,235	22,340,664,368
Travel and transport	1,205,107,299,473	1,004,467,134,953
Maintenance	649,835,939,967	613,901,079,368
Goods Purchased for resale	-	-
<b>Total goods and services</b>	<b>6,813,171,750,241</b>	<b>5,777,508,042,766</b>

Included within supplies and services is UGX 728 billion relating to classified expenditure.

## Note 9 – Depreciation/Amortization

	30 June 2023 Shs.	30 June 2022 Shs.
Buildings and Structures	87,737,540,097	3,660,068,705,927
Transport equipment	44,846,204,637	322,710,983,943
ICT equipment	10,832,203,229	-
Other machinery & equipment	69,555,185,029	303,145,701,051
Other fixed assets	8,012,299	2,849,749,579,169
Heritage Assets	-	-
Investment properties	18,080,371	-
Intangible Assets	2,293,473,951	-
<b>Total</b>	<b>215,290,699,613</b>	<b>7,135,674,970,090</b>

## Note 10 – Impairment expense

	30 June 2023 Shs.	30 June 2022 Shs.
Buildings and Structures		
Transport equipment		
ICT equipment		
Other machinery & equipment		
Other fixed Assets		
Heritage Assets		
Investment properties		
Intangible Assets		
<b>Total</b>		

## Note 11 - Subsidies

Subsidies paid during the year are summarized as below:

	30 June 2023 Shs.	30 June 2022 Shs.
To public corporations	-	-
To private enterprises	3,624,651,628	-
To private individuals	-	-
<b>Total subsidies for the year</b>	<b>3,624,651,628</b>	<b>-</b>

## Note 12 – Transfers to Other Organizations

The Government paid grants during the year to the following:

	30 June 2023 Shs.	30 June 2022 Shs.
To international organization	91,070,117,556	85,860,874,077
To other non-consolidated Government units	2,495,634,425,373	7,182,181,565,256
To resident non-Government units	3,474,038,885,309	148,752,618,347
To Non-Consolidated Government units	570,939,471,138	
<b>Total grants for the year</b>	<b>6,631,682,899,376</b>	<b>7,416,795,057,680</b>

Government paid grants to international organizations to which Uganda is a member and such payments include annual membership fees, contributions, & support funds.

Grants to other non-consolidated Government units are support grants to agencies and tertiary education institutions within the appropriated amounts by Parliament.



Grants to local Governments comprise equalization, conditional and unconditional grants as appropriated by Parliament. These are expensed at the time of transfer and the unutilized balance on conditional grants returned treated as income.

### Note 13 - Social benefits

Social benefits paid during the year comprise:

	30 June 2023 Shs.	30 June 2022 Shs.
Pensions and Gratuity	880,265,576,018	465,759,812,086
Other Social benefits	16,002,150,023	15,584,638,447
<b>Total</b>	<b>896,267,726,041</b>	<b>481,344,450,533</b>

### Note 14 - Other expenses

These comprise:

	30 June 2023 Shs.	30 June 2022 Shs.
Property expenses other than interest	11,372,347,049	6,517,274,603
Miscellaneous expenses	1,106,737,731,701	1,266,547,638,305
<b>Total other operating expenses</b>	<b>1,118,110,078,750</b>	<b>1,273,064,912,908</b>

### Note 15 - Foreign exchange gains and losses

	30 June 2023 Shs.	30 June 2022 Shs.
Realised loss (gain)	18,813,679,690	(68,275,107,842)
Un/realized loss	-	-
Un/realized gain	(1,131,849,251,596)	(615,046,267,387)
Net foreign exchange (gains)/ losses	(1,113,035,571,906)	(683,321,375,229)

## Note 16 - Finance costs

Finance cost includes interests paid during the year in respect of external debts, commitment fees, and charges on treasury bills, treasury bonds, and other domestic borrowings received during the year. These charges arise only from financing arrangements for the budget and monetary policy instruments rather than temporary arrangements to meet cash flow requirements.

	30 June 2023 Shs.	30 June 2022 Shs.
Interest on external borrowings	1,013,577,230,585	1,082,659,264,290
Interest on treasury bills/bonds	4,632,189,935,436	4,394,516,128,147
Interest on other domestic borrowings	434,793,694,542	-
<b>Total finance costs</b>	<b>6,080,560,860,563</b>	<b>5,477,175,392,437</b>

## Note 17 - Bad debts expenses

	30 June 2023 Shs.	30 June 2022 Shs.
Bad debts written off		-
Provision for bad debts	13,836,046,491	-
<b>Total Bad Debts at the end of the year</b>	<b>13,836,046,491</b>	<b>-</b>

## Note 18: Cash and Cash equivalents

Comprise cash and bank balances of all bank accounts operated by the Treasury and central Government ministries and Agencies with Bank of Uganda and commercial banks. Cash in transit includes amounts collected by Uganda Revenue Authority (the URA) in respect of taxes and non-tax revenues but not remitted to the Consolidated Fund by the year end.

	30 June 2023 Shs.	30 June 2022 Shs.
<b>DOMESTIC</b>		
Revenue accounts	191,870,224,292	229,888,891,985
Expenditure accounts	144,315,446,690	130,353,944,498
Project accounts	831,457,699,638	15,275,113,798
Contingency Fund account	-	-
Petroleum Fund Account	227,052,925,635	110,238,744,342
Collection accounts	17,916,923,484	7,906,123,583
Cash in transit	923,319,873,256	96,273,259,848
Cash at hand- Imprest	630,114,213	759,686,520
Others including Treasury accounts	887,372,692,047	868,953,144,285
<b>Total cash and cash equivalents</b>	<b>3,223,935,899,255</b>	<b>1,459,648,908,859</b>

## Note 19 - Receivables

Receivables include on-lent amounts due from Government entities, letters of credit not retired and other advances.

	30 June 2023 Shs.	30 June 2022 Shs.
Accrued revenue	446,224,943,783	22,916,414,839
Loans	7,715,667,530,366	7,697,628,260,532
Advances	1,050,704,704,472	793,221,479,830
Letters of Credit	353,410,401,942	437,933,406,961
Other accounts receivable	904,376,697,575	1,291,855,122,823
Total Receivables	10,470,384,278,138	10,243,554,684,985
Less provision for bad debts [Note19(a)]	(260,981,902,803)	(247,145,856,312)
<b>Net Receivables</b>	<b>10,209,402,375,335</b>	<b>9,996,408,828,673</b>

### Note 19 (a) Provision for Doubtful Debts

	30 June 2023 Shs.	30 June 2022 Shs.
Provision at the beginning of the year- at 1 July	247,145,856,312	247,145,856,312
Increase / (decrease) in provision for the year	13,836,046,491	-
Less: Provision approved for write off during the year	-	-
<b>Provision at the end of the year</b>	<b>260,981,902,803</b>	<b>247,145,856,312</b>

## Note 20 - Inventories

	30 June 2023 Shs.	30 June 2022 Shs.
<b>Total</b>		

## Note 21 - Investments

Comprise investments as follows:

	30 June 2023 Shs.	30 June 2022 Shs.
Securities	2,203,733,069,714	439,771,539,876
Shares and other equity	18,492,473,109,950	18,207,840,171,362
Other Investments - Deposits with IMF	-	1,818,540,889,713
Other Investments	-	-
<b>Total investments</b>	<b>20,696,206,179,664</b>	<b>20,466,152,600,951</b>

## Note 22 - Non-Produced Assets

	30 June 2023 Shs.	30 June 2022 Shs.
Land	10,522,089,190,394	4,871,567,415,896
Energy and other Mineral resources	206,680,349	-
Other Naturally occurring assets	2,520,189,270	11,367,972,821
<b>Total</b>	<b>10,524,816,060,013</b>	<b>4,882,935,388,717</b>

## Note 23 - Produced Assets, Heritage Assets, Investment properties and Intangible Assets

	Cost Shs	30 June 2023 Acc. Depreciation Shs	30 June 2023 Impairment Shs	30 June 2023 Net Book Value Shs	30 June 2022 Net Book Value Shs	
Buildings and Structures	4,886,864,272,172	234,684,812,583	-	4,652,179,459,589		
Transport equipment	688,976,375,659	367,735,524,916	-	321,240,850,743		
ICT equipment	79,589,337,033	14,861,303,836	-	64,728,033,197		
Other machinery & equipt	10,788,495,559,791	98,136,776,788	-	10,690,358,783,003		
Other fixed Assets	15,081,478,591	97,548,000	-	14,983,930,591		
Heritage Assets	50,000,000	-	-	50,000,000		
Subtotal Produced Assets	16,459,057,023,246	715,515,966,123	-	15,743,541,057,123		23(a)
Investment properties	241,710,101	17,320,020	-	224,390,081	1,794,873,267	23(b)
Intangible Assets	26,873,768,838	4,778,247,476	-	22,095,521,362		23(c)
<b>Total</b>	<b>16,486,172,502,185</b>	<b>720,311,533,619</b>	<b>-</b>	<b>15,765,860,968,566</b>		

## Note 24 - Payables

These are principally accounts payables outstanding at the year-end and comprise:

	30 June 2023 Shs.	30 June 2022 Shs.
Trade Creditors	4,413,121,130,050	180,608,803,757
Other accounts payables	6,088,917,735,231	7,397,776,075,607
<b>TOTAL</b>	<b>10,502,038,865,281</b>	<b>7,578,384,879,364</b>

## Note 25 - Deposits

These comprise funds held by Government on behalf of other parties. Examples include court bail funds, security bonds, EATV for partner states, etc

	30 June 2023 Shs.	30 June 2022 Shs.
Deposits received	497,455,696,733	761,770,776,192
Deferred Income	13,274,163,579	62,015,665,778
Other deposits	92,095,133,132	-
<b>Total</b>	<b>602,824,993,444</b>	<b>823,786,441,970</b>

## Note 26 - Borrowings

These comprise short term borrowings to finance the Consolidated Fund, and other Government entities being consolidated. These principally comprise treasury bills, bonds and external borrowings, which have not been redeemed by the year-end.

		30 June 2023 Amounts Shs.	% Total Borrowings	30 June 2022 Amount Shs.	% Total Borrowings
Currency and deposits	26(a)				
Debt Securities	26(b)	33,252,095,635,315	39%	29,502,251,367,530	36%
Loans	26(c)	52,825,888,528,690	61%	48,463,337,169,570	64%
Derivatives	26(d)				
Other borrowings	26(d)	443,450,802	0%	986,835,015	
<b>Total Borrowings</b>		<b>86,078,427,614,807</b>	<b>100%</b>	<b>77,966,575,372,115</b>	<b>100%</b>

### Note 26(a) – Currency and Deposits

## Note 26(b) – Debt Securities

These comprise treasury bills, bonds and promissory notes issued by Bank of Uganda [the central bank] on behalf of the Government of the Republic of Uganda. These are shown below as follows:

		30 June 2023 Amounts Shs.	30 June 2022 Amount Shs.
Treasury bills	26(b)i	4,928,034,299,424	4,609,873,615,445
Government bonds	26(b)ii	28,240,287,510,545	24,815,595,278,902
Promissory Notes	26(b)iii	83,773,825,346	76,782,473,183
Other Notes			
<b>TOTAL</b>		<b>33,252,095,635,315</b>	<b>29,502,251,367,530</b>

### 26(b)i: Treasury bills

Maturity dates for the Treasury bills are analyzed as below; -

	30 June 2023 Shs.	30 June 2022 Shs.
91-day bills	88,502,572,799	75,894,911,624
182-day bills	263,590,349,240	328,926,326,758
273-day bills	-	-
364-day bills	4,575,941,377,385	4,205,052,377,063
<b>Total value of treasury bills</b>	<b>4,928,034,299,424</b>	<b>4,609,873,615,445</b>

### 26(b)ii: Government bonds

Categorization of unredeemed bonds as at 30 June 2023 is as below; -

	30 June 2023 Shs.	30 June 2022 Shs.
Bonds to be redeemed between 1-2 years	7,567,206,727,860	2,052,507,182,277
Bonds to be redeemed between 2-3 years	1,224,148,106,614	2,275,938,236,487
Bonds to be redeemed between 3-5 years	2,237,070,865,017	3,981,848,582,352
Bonds to be redeemed between 5-10years	7,832,631,199,337	7,456,020,811,967
Bonds to be redeemed after ten years	9,379,230,611,717	9,049,280,465,819
<b>Total value of treasury bonds</b>	<b>28,240,287,510,545</b>	<b>24,815,595,278,902</b>

### 26(b)iii: Promissory Notes

	30 June 2023 Shs.	30 June 2022 Shs.
Promissory notes	83,773,825,346	76,782,473,183
<b>Total</b>	<b>83,773,825,346</b>	<b>76,782,473,183</b>

### Note 26(c) – Disbursed Loans

		30 June 2023 Amounts Shs.	30 June 2022 Amount Shs.
Loans from Multi-lateral organizations	26(c)i	32,748,531,113,198	29,918,377,331,087
Loans from foreign Governments -bilateral	26(c)ii	12,931,775,720,411	13,512,119,777,824
Loans from Commercial Banks	26(c)ii	7,145,581,695,081	5,032,840,060,659
Other loans			
<b>Total domestic loans</b>		<b>52,825,888,528,690</b>	<b>48,463,337,169,570</b>

### Loan categorization

This includes loans committed by the various creditors but are yet to be utilized by Government. Total undisbursed debt is disclosed but not recognised in these financial statements.

	30 June 2023 Disbursed [26(C)] Shs	30 June 2023 Un-Disbursed Shs.	30 June 2022 Total Shs.
From International Organisations- Multilateral	32,748,531,113,198	10,021,759,721,342	42,770,290,834,540
From foreign Governments- Bilateral	12,931,775,720,411	4,194,137,946,438	17,125,913,666,849
Commercial banks and other institutions	7,145,581,695,081	95,899,943,657	7,241,481,638,738
<b>Total loans</b>	<b>52,825,888,528,690</b>	<b>14,311,797,611,437</b>	<b>67,137,686,140,127</b>

### Effective rates of interests

The effective weighted average interest rate for external borrowings at the balance sheet date was as follows:

	30 June 2023 Interest rate %	30 June 2022 Interest rate %
From International organizations- multilateral	0.5-6.75	0.5-6.75
From foreign Governments-bilateral	0.2-7	0.2-7
From foreign commercial banks	1.75-10	1.75-10

### 26(c) i: Loans from Multi-lateral organizations

Include borrowings from international financial institutions, and from any other foreign private financial institutions. These are summarized as follows:

	30 June 2023 Amounts Shs.	% of Total multi-lateral debt	30 June 2022 Amount Shs.	% of total multi-lateral debt
African Development Fund	5,755,826,432,207	17%	5,511,418,082,232	18%
International Monetary Fund	5,316,916,375,365	16%	-	0%
International Development Association	16,812,210,591,028	52%	16,699,854,430,588	56%
Sub-total	27,884,953,398,600	85%	22,211,272,512,820	74%
Others	4,863,577,714,598	15%	7,707,104,818,267	26%
<b>Total multi-lateral debts</b>	<b>32,748,531,113,198</b>	<b>100%</b>	<b>29,918,377,331,087</b>	<b>100%</b>

### 26(c) ii: Loans from Foreign Governments

These are from various Governments and are summarized between OECD and non-OECD countries as follows:

	30 June 2023 Amounts Shs.	% of Total bi-lateral debt	30 June 2022 Amount Shs.	% of Total bi-lateral debt
From OECD countries	3,567,685,420,588	25%	3,354,426,740,997	18%
From non-OECD countries	9,364,090,299,823	75%	10,157,693,036,827	82%
<b>Total loans from bi-laterals</b>	<b>12,931,775,720,411</b>	<b>100%</b>	<b>13,512,119,777,824</b>	<b>100%</b>

### 26(c) iii: Loans from Commercial Banks

	30 June 2023 Shs.	30 June 2022 Shs.
Local Commercial banks		
Foreign Commercial banks	7,145,581,695,081	5,032,840,060,659
Total loans from Commercial banks	7,145,581,695,081	5,032,840,060,659

### Note 26(d) – Derivatives

	30 June 2023 Shs.	30 June 2022 Shs.
Other Notes	443,450,802	342,600,227,412

### Note 27- Pension liabilities

It is Government policy to pay pensions to all permanent and pensionable employees of the Government in accordance with the provisions of the Pensions Act, Cap 281. Only pension liabilities for retired employees due but not paid are recognised in the Financial Statements.

	30 June 2023 Shs.	30 June 2022 Shs.
Former employees of the Public Service	252,225,239,366	359,859,726,492
Former employees of the Military Service	50,658,802,538	78,241,078,051
Gratuity arrears	163,280,506	33,054,664,920
Others	13,267,575,043	205,792,658
<b>Total</b>	<b>316,314,897,453</b>	<b>471,361,262,121</b>



## Note 28 - The Consolidated Fund

The Consolidated Fund is set up by the Constitution of the Republic of Uganda, 1995. The operations of the consolidated fund are governed by the provisions of section 30 of the Public Finance Management Act, 2015.

Accumulated deficits in the Consolidated Fund	30 June 2023 Shs.	30 June 2022 Shs.
At beginning of the year, 1 July 2022	(50,154,351,569,685)	(42,988,978,061,919)
Re-statement of external debt, on-lent loans and investments and others	14,729,525,521,998	2,317,431,567,097
Surplus for the year- see Statement of Financial Performance	(1,901,214,054,891)	(9,482,805,074,863)
<b>At end of the year, 30 June 2023</b>	<b>(37,326,040,102,578)</b>	<b>(50,154,351,569,685)</b>

## Note 29 – The Contingency Fund

The Contingency Fund is set up under the provisions of Section 26 of the Public Finance Management Act, 2015 as amended for provision of funds for supplementary expenditures and to respond to natural disasters.

	30 June 2023 Shs.	30 June 2022 Shs.
At the beginning of the year	-	-
Return of Un-utilized funds	43,346,086	-
Transfers to UCF	(11,522,333,086)	1,030,403,549
Additions through appropriations	62,068,387,000	72,068,387,000
Withdrawals from the Fund	(50,589,400,000)	(71,037,983,451)
Balance at the end of the year	-	-

## Note 30 – Petroleum Fund

The Petroleum Fund is set up under the provisions of section 56 of the Public Finance Management Act, 2015 to manage revenue accruing from Petroleum activities. The Management of the Petroleum Fund is governed by the sections and provisions of Part VII-Petroleum Revenue Management of the PFMA, 2015 as amended.

	30 June 2023 Shs.	30 June 2022 Shs.
Petroleum Fund b/f	121,184,214,582	238,675,823,200
Withdrawals from the Fund	-	(200,000,000,000)
Replenishment from the Fund	125,469,099,529	82,028,314,907
Adjustment to the Fund	1,900,315	480,076,475
<b>Balance at the end of the year</b>	<b>246,655,214,426</b>	<b>121,184,214,582</b>

## Other Schedules to the Financial Statements

### Statement of Appropriation by Vote For the Year ended 30 June 2023 [As submitted and signed by Accounting Officers]

#### MINISTRIES

Name of ministry	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs
Office of the President	230,657,522,239	224,288,018,383	224,288,018,383	6,369,503,856
State House	913,417,609,375	834,244,377,405	834,244,377,405	79,173,231,970
Office of the Prime Minister	225,363,081,737	101,742,150,906	186,721,168,608	38,641,913,129
Ministry of Defence	4,287,483,573,134	3,812,504,537,443	3,812,504,537,443	474,979,035,691
Ministry of Public Service	30,805,223,562	24,990,092,880	24,996,270,114	5,808,953,448
Ministry of Foreign Affairs	51,880,667,637	50,096,851,564	50,096,851,564	1,783,816,073
Ministry of Justice and Constitutional Affairs	159,269,382,377	121,729,134,743	121,729,134,743	37,540,247,634
Ministry of Finance, Planning and Econ De	2,638,550,968,726	2,506,314,754,521	2,506,314,754,301	132,236,214,425
Ministry of Internal Affairs	60,588,057,133	57,231,695,583	57,231,695,583	3,356,361,550
Ministry of Agric, Animal Ind and Fisheries	568,576,928,436	175,391,123,856	341,416,851,482	227,160,076,954
Ministry of Local Government	196,791,874,682	50,129,248,049	110,021,591,032	86,770,283,650
Ministry of Lands, Housing & Urban Development	303,674,445,398	101,391,540,067	162,554,209,114	141,120,236,284
Ministry of Education and Sports	699,663,613,557	362,025,522,605	364,141,333,131	335,522,280,426
Ministry of Health	1,613,301,623,080	223,488,614,991	1,085,385,499,551	527,916,123,529
Ministry of Trade and Industry	525,409,357,864	475,615,661,656	475,615,661,656	49,793,696,208
Ministry of Works & Transport	963,565,709,066	587,193,533,919	587,193,533,919	376,372,175,147
Ministry of Energy and Minerals	1,796,807,577,650	525,254,496,157	663,456,286,940	1,133,351,290,710
Ministry of Gender, Labour and Social Development	281,565,694,694	252,214,895,460	252,502,462,209	29,063,232,485
Ministry of Water & Environment	1,509,683,267,440	337,149,718,036	471,006,572,187	1,038,676,695,253
Ministry of Communication & ICT	213,967,374,604	166,231,945,185	166,231,945,185	47,735,429,419
Ministry of East African Affairs	48,549,233,286	40,113,946,919	40,133,201,813	8,416,031,473
Ministry of Tourism & Heritage	172,893,684,403	85,430,729,594	85,430,729,594	87,462,954,809
Ministry of Kampala Capital City and Metropolitan Affairs	10,215,000,000	8,127,374,472	8,127,374,472	2,087,625,528
<b>Totals for 30 June 2023</b>	<b>17,502,681,470,080</b>	<b>11,122,899,964,394</b>	<b>12,631,344,060,429</b>	<b>4,871,337,409,651</b>
Totals for 30 June 2022	11,128,469,163,728	10,371,290,553,148	10,371,282,970,791	757,186,192,937

## Statement of Appropriation by Vote For the Year ended 30 June 2023 [As submitted and signed by Accounting Officers]

### AGENCIES

Name of agency	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Courts of Judicature	384,418,800,423	348,737,121,569	348,737,121,569	35,681,678,854
Electoral Commission(EC)	146,296,997,868	142,220,809,752	142,220,809,752	4,076,188,116
Inspector General of Government's Office(IGG)	79,367,969,571	69,127,190,205	69,127,055,205	10,240,914,366
Parliamentary Commission(PARL)	914,979,314,946	905,840,557,473	905,840,557,473	9,138,757,473
Uganda Law Reform Commission(ULRC)	18,149,940,984	16,554,893,864	16,554,893,864	1,595,047,120
Uganda Human Rights Commission (UHRC)	20,239,802,426	19,996,730,653	19,996,730,653	243,071,773
Uganda Aids Commission (UAC)	18,043,210,804	15,222,168,298	15,222,107,215	2,821,103,589
National Planning Authority(NPA)	46,193,192,910	44,985,923,172	44,985,923,172	1,207,269,738
Uganda National Meteorological Authority (UNMA)	17,656,043,068	14,505,920,680	14,505,629,626	3,150,413,442
Uganda Industrial Research Institute (UIRI)	25,502,094,190	22,604,004,983	22,604,004,983	2,898,089,207
National Curriculum Development Centre (NCDC)	28,124,694,635	27,309,014,196	27,309,014,196	815,680,439
Directorate of Ethics and Integrity(DEI)	15,283,546,383	11,887,204,409	11,887,204,409	3,396,341,974
Uganda National Roads Authority (UNRA)	2,695,923,984,030	1,316,699,713,119	2,507,163,709,949	188,760,274,081
Uganda Cancer Institute (UCI)	69,037,589,276	48,683,815,372	48,688,730,888	20,348,858,388
Uganda Heart Institute (UHI)	24,735,263,873	22,459,651,247	22,473,542,697	2,261,721,176
Uganda National Medical Stores	513,090,245,686	505,334,110,154	505,334,110,154	7,756,135,532
Uganda Tourism Board (UTB)	26,451,088,208	17,952,904,317	17,952,904,317	8,498,183,891
Uganda Road Fund (RF)	487,952,712,217	487,736,637,845	487,736,637,845	216,074,372
Uganda Registration Services Bureau (URSB)	34,216,971,572	32,984,005,632	32,984,518,610	1,232,452,962
National Citizenship and Immigration Control(NCIC)	167,156,088,267	159,124,388,413	159,124,388,413	8,031,699,854
Diary Development Authority (DDA)	18,189,718,786	10,963,336,482	10,963,336,482	7,226,382,304
Kampala Capital City Authority(KCCA)	467,712,119,542	321,212,330,863	469,515,115,952	(1,802,996,410)
National Lotteries and Gaming Regulatory Board	8,158,997,108	6,177,526,652	6,177,526,652	1,981,470,456
Equal Opportunities Commission	17,213,734,381	15,512,144,678	15,512,144,678	1,701,589,703
National Animal Genetic Resource Centre and Data Bank	93,231,495,473	93,224,883,902	93,224,883,902	6,611,571
National Information Technology Authority	56,475,707,307	47,194,313,373	52,488,308,928	3,987,398,379
Uganda Virus Research Institute (UVRI)	10,578,721,569	10,348,781,416	10,348,974,406	229,747,163
Uganda National Examination Board (UNEB)	126,729,586,335	74,618,109,780	126,729,586,335	-
Financial Intelligence Authority (FIA)	26,651,462,556	22,518,843,317	22,518,843,317	4,132,619,239
Treasury Operations (TOP)	16,812,162,585,003	13,887,143,615,519	13,887,143,615,519	2,925,018,969,484
Office of the Auditor General (OAG)	107,843,651,850	107,017,056,595	107,017,056,595	826,595,255
Education Service Commission(ESC)	14,647,512,893	13,135,501,661	13,135,501,661	1,512,011,232
Directorate of Public Prosecutions(DPP)	95,362,626,753	74,685,603,271	74,695,581,550	20,667,045,203
Health Service Commission(HSC)	13,964,203,792	9,702,775,255	9,702,781,937	4,261,421,855
Directorate of Government Analytical Laboratory (DGAL)	37,304,234,151	14,765,276,107	14,765,281,180	22,538,952,971
Uganda Export Promotion Board (UEPB)	8,404,652,352	3,901,905,763	3,901,905,763	4,502,746,589
National Identification and Registration Authority (NIRA)	60,885,825,359	47,087,013,938	47,087,013,938	13,798,811,421

Name of agency	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Uganda Investment Authority (UIA)	307,364,924,830	49,630,908,792	49,627,096,361	257,737,828,469
Petroleum Authority of Uganda (PAU)	74,727,190,231	69,976,086,848	69,976,086,848	4,751,103,383
Capital Markets Authority	8,572,754,085	5,891,636,293	5,891,636,293	2,681,117,792
Uganda Revenue Authority (URA)	539,833,678,960	566,551,462,568	566,551,462,568	(26,717,783,608)
National Agricultural Research Organization(NARO)	117,927,115,756	111,136,596,352	111,133,101,424	6,794,014,332
Uganda Bureau of Statistics (UBOS)	75,754,924,296	70,564,071,102	70,564,071,102	5,190,853,194
Uganda Police Force	980,415,974,400	962,880,835,494	963,153,268,297	17,262,706,103
Uganda Prisons Services	340,060,439,562	333,206,319,674	354,698,470,487	(14,638,030,925)
Public Service Commission (PSC)	11,834,033,241	11,596,133,124	11,596,133,124	237,900,117
Local Government Finance Commission (LGFC)	5,455,574,260	5,446,589,624	5,446,589,624	8,984,636
Judicial Service Commission (JSC)	17,736,332,410	15,296,184,206	15,296,184,206	2,440,148,204
National Population Council	13,734,069,660	10,026,924,420	10,026,924,420	3,707,145,240
National Environment Management Authority (NEMA)	18,943,153,375	16,858,344,298	16,858,344,298	2,084,809,077
Uganda Blood Transfusion Services (UBTS)	24,353,338,170	23,146,730,257	23,147,216,533	1,206,121,637
National Agricultural Advisory Services (NAADS)	58,922,533,182	45,076,837,637	45,076,837,637	13,845,695,545
Public Procurement and Disposal of Public Assets Auth	23,176,565,523	21,255,539,764	21,255,539,764	1,921,025,759
Uganda National Bureau of Standards (UNBS)	46,619,094,076	45,185,293,652	57,326,925,727	(10,707,831,651)
Cotton Development Organization	17,233,260,620	16,747,287,177	16,747,287,177	485,973,443
Uganda Land Commission (ULC)	40,109,501,223	30,225,578,922	30,225,578,922	9,883,922,301
National Forestry Authority (NFA)	29,241,765,322	24,228,115,568	24,208,941,818	5,032,823,504
Internal Security Organization (ISO)	173,999,257,075	173,238,065,341	173,238,065,341	761,191,734
External Security Organization (ESO)	94,783,548,334	74,527,719,684	74,527,719,684	20,255,828,650
Uganda Coffee Development Authority (UCDA)	64,939,832,475	37,784,197,848	37,784,197,848	27,155,634,627
Uganda Free Zones Authority	28,356,591,000	27,535,533,945	27,535,533,945	821,057,055
Uganda Microfinance Regulatory Authority	15,140,135,000	11,619,433,336	11,161,496,588	3,978,638,412
Uganda Retirements Benefits Regulatory Authority	13,625,059,370	13,181,101,151	13,180,684,216	444,375,154
National Council for Higher Education	19,805,000,000	14,985,866,864	14,985,866,864	4,819,133,136
Uganda Business and Technical Examination Board	35,256,282,271	33,366,915,648	44,127,300,850	(8,871,018,579)
National Council of Sports	47,812,199,000	47,476,045,467	47,476,045,467	336,153,533
Science, Technology and Innovation	-	-	-	-
Sub-total Agencies	26,954,070,514,254	21,857,818,138,981	23,298,201,661,218	3,655,868,853,036
<b>Totals for 30 June 2019</b>	<b>16,792,197,103,603</b>	<b>15,753,467,100,600</b>	<b>16,330,508,853,200</b>	<b>461,688,250,403</b>

**Statement of Appropriation by Vote For the Year ended 30 June 2023  
[As submitted and signed by Accounting Officers]**

**PUSATIs**

<b>PUSATIs</b>	<b>Approved estimates Shs.</b>	<b>Actual released Shs.</b>	<b>Actual expenditure Shs.</b>	<b>Variance Shs.</b>
Makerere University	377,345,473,987	367,817,561,340	367,814,354,747	9,531,119,240
Mbarara University	59,457,765,757	56,468,614,851	56,468,614,851	2,989,150,906
Makerere University Business School	115,004,588,185	110,345,403,598	110,345,403,598	4,659,184,587
Kyambogo University	138,666,242,461	138,056,113,054	138,056,207,670	610,034,791
Busitema University	61,546,151,945	52,374,695,461	52,374,695,461	9,171,456,484
Muni University	25,939,158,473	24,546,918,048	24,546,918,048	1,392,240,425
Kabale University	63,204,477,764	51,178,952,669	51,179,193,663	12,025,284,101
Soroti University	24,757,859,715	19,901,895,774	19,882,980,865	4,874,878,850
Gulu University	78,483,186,568	69,240,608,490	69,240,608,490	9,242,578,078
Lira University	30,814,704,695	27,067,644,873	27,067,644,873	3,747,059,822
Law Development Centre.	29,662,922,445	29,650,478,951	29,647,594,149	15,328,296
Uganda Management Institute	36,962,421,284	36,382,746,959	36,382,746,959	579,674,325
Mountains of the Moon University	45,900,000,000	38,321,910,615	38,321,910,615	7,578,089,385
Sub- total PUSATIs	1,087,744,953,279	1,021,353,544,683	1,021,328,873,989	66,416,079,290
<b>Total Agencies</b>	<b>28,041,815,467,533</b>	<b>22,879,171,683,664</b>	<b>24,319,530,535,207</b>	<b>3,722,284,932,326</b>

**Statement of Appropriation by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**REFERRAL HOSPITALS**

<b>Referral hospital</b>	<b>Approved estimates Shs.</b>	<b>Actual released Shs.</b>	<b>Actual expenditure Shs.</b>	<b>Variance Shs.</b>
Mulago National Referral Hospital	109,258,148,123	103,568,653,277	103,568,653,277	5,689,494,846
Butabika National Referral Mental Hospital	21,674,574,519	21,572,952,127	21,572,952,127	101,622,392
Arua Regional Referral Hospital	18,369,341,742	18,366,152,495	18,366,152,495	3,189,247
Fort Portal Regional Referral Hospital	13,010,264,070	12,180,328,008	12,180,328,008	829,936,062
Gulu Regional Referral Hospital	17,677,764,198	12,609,449,854	12,609,449,854	5,068,314,344
Hoima Regional Referral Hospital	18,167,566,531	17,747,609,246	17,747,609,246	419,957,285
Jinja Regional Referral Hospital	22,007,700,181	18,041,386,716	18,041,386,716	3,966,313,465
Kabale Regional Referral Hospital	13,532,490,249	11,269,119,641	11,269,119,641	2,263,370,608
Masaka Regional Referral Hospital	14,716,386,666	13,591,163,791	13,893,254,122	823,132,544
Mbale Regional Referral Hospital	24,427,662,969	22,455,562,135	22,455,562,135	1,972,100,834
Soroti Regional Referral Hospital	13,637,602,290	12,642,402,784	12,642,402,784	995,199,506
Lira Regional Referral Hospital	18,204,367,587	17,366,095,747	17,366,095,747	838,271,840
Mbarara Regional Referral Hospital	20,649,840,964	18,993,206,155	18,993,967,905	1,655,873,059
Mubende Regional Referral Hospital	10,092,697,697	10,023,486,001	10,023,151,365	69,546,332
Moroto Regional Referral Hospital	12,630,852,074	11,607,126,624	11,607,126,624	1,023,725,450
China-Uganda Friendship Hospital Naguru	12,535,281,233	11,797,001,362	11,796,977,362	738,303,871
Kiruddu Specialised National Referral Hospital	27,393,235,379	26,111,430,649	26,111,430,649	1,281,804,730
Kawempe Specialised National Referral Hospital	21,517,605,570	18,113,110,340	18,113,110,340	3,404,495,230
Entebbe Regional Referral Hospital	8,451,067,193	8,291,485,990	8,291,485,990	159,581,203
Mulago Specialized Women and Neonatal Hospital	32,024,987,660	29,962,418,729	29,963,929,305	2,061,058,355
Kayunga Regional Referral Hospital	11,760,591,516	10,138,809,627	10,949,409,924	811,181,592
Yumbe Regional Referral Hospital	10,247,297,052	8,520,057,103	9,229,252,232	1,018,044,820
<b>Total Hospitals</b>	<b>471,987,325,463</b>	<b>434,969,008,401</b>	<b>436,792,807,848</b>	<b>35,194,517,615</b>

**Statement of Appropriation by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**EMBASSIES/MISSIONS**

Name of Embassy/mission	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Uganda Mission at the United Nations, NY	17,086,698,677	17,086,698,677	16,937,295,828	149,402,849
Uganda High Commission in the United ,UK	7,417,245,027	7,417,244,085	7,564,348,262	(147,103,235)
Uganda High Commission in Canada	5,631,694,249	5,631,693,999	5,534,869,843	96,824,406
Uganda High Commission in India	4,554,401,598	4,554,401,598	4,023,551,889	530,849,709
Uganda High Commission in Egypt	3,352,729,102	3,352,728,999	3,173,730,997	178,998,105
Uganda High Commission in Kenya	4,942,176,277	4,942,175,770	3,706,162,573	1,236,013,704
Uganda High Commission in Tanzania	5,805,885,998	5,369,645,999	5,213,144,921	592,741,077
Uganda High Commission in Nigeria	2,857,705,292	2,821,704,374	2,901,856,288	(44,150,996)
Uganda High Commission in South Africa	3,806,536,234	3,616,535,910	3,564,971,343	241,564,891
Uganda Embassy in the United States	8,012,896,152	8,012,895,999	7,707,884,006	305,012,146
Uganda Embassy in Ethiopia	4,539,636,051	4,003,857,523	3,894,019,212	645,616,839
Uganda Embassy in China	5,030,509,760	5,030,509,760	4,409,004,635	621,505,125
Uganda Embassy in Rwanda	3,419,828,518	3,324,524,518	3,314,594,156	105,234,362
Uganda Embassy in Switzerland	7,918,799,223	7,918,796,189	8,053,053,173	(134,253,950)
Uganda Embassy in Japan	5,994,466,388	5,767,477,784	5,853,842,318	140,624,070
Uganda Embassy in Saudi Arabia	4,393,583,492	4,174,782,999	4,360,426,548	33,156,944
Uganda Embassy in Denmark	5,672,223,468	5,642,223,000	5,152,196,162	520,027,306
Uganda Embassy in Belgium	10,414,383,085	10,414,382,512	10,359,451,265	54,931,820
Uganda Embassy in Italy	5,799,215,894	5,677,689,514	4,741,144,988	1,058,070,906
Uganda Embassy in DRC	4,319,200,030	4,119,200,000	4,122,764,587	196,435,443
Uganda Embassy in Sudan	4,319,020,270	4,169,020,000	4,223,596,240	95,424,030
Uganda Embassy in France	9,599,989,857	9,599,989,857	5,567,017,288	4,032,972,569
Uganda Embassy in Germany	5,768,548,504	5,768,548,404	5,721,354,612	47,193,892
Uganda Embassy in Iran	4,292,122,947	4,292,122,906	4,413,424,963	(121,302,016)
Uganda Embassy in Russia	5,163,341,048	5,163,340,931	4,965,247,737	198,093,311
Uganda Embassy in Australia	4,918,485,829	4,837,625,829	4,672,546,206	245,939,623
Uganda Embassy in Juba	7,108,816,393	7,078,816,000	9,111,348,054	(2,002,531,661)
Uganda Embassy in Abu Dhabi, UAE	5,876,298,994	5,376,298,994	5,394,503,423	481,795,571
Uganda Embassy in Burundi	4,286,114,543	4,286,114,533	4,307,275,383	(21,160,840)
Uganda Embassy in Guangzhou	4,544,718,315	4,544,717,316	4,295,796,774	248,921,541
Uganda Embassy in Ankara	5,354,002,768	4,792,002,766	4,821,707,055	532,295,713
Uganda Embassy in Mogadishu	3,781,275,703	3,781,275,703	2,937,530,659	843,745,044
Uganda Embassy in Malaysia	3,822,139,716	3,572,139,428	3,582,045,560	240,094,156
Uganda Consulate in Mombasa	2,122,067,807	1,996,467,807	1,941,233,904	180,833,903
Uganda Embassy in Algiers	3,894,046,951	3,894,046,945	3,897,835,637	(3,788,686)
Uganda Embassy in Doha, Qatar	3,293,113,323	3,293,107,924	3,181,838,478	111,274,845
<b>Sub-total Missions</b>	<b>245,265,772,668</b>	<b>235,631,118,706</b>	<b>220,414,716,501</b>	<b>24,851,056,167</b>
Total for 30 June 2022	240,669,998,094	228,801,276,258	222,579,834,810	18,090,163,284

**Statement of Appropriation by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**CITIES**

<b>Cities</b>	<b>Approved estimates Shs.</b>	<b>Actual released Shs.</b>	<b>Actual expenditure Shs.</b>	<b>Variance Shs.</b>
Arua City Council	56,510,105,031	46,722,172,915	46,723,516,150	9,786,588,881
Fortportal City Council	36,493,126,070	27,294,723,003	28,219,782,820	8,273,343,250
Gulu City Council	62,407,033,551	54,640,429,828	55,887,056,733	6,519,976,818
Hoima City Council	39,121,236,880	35,927,101,109	36,562,453,882	2,558,782,998
Jinja City Council	64,605,292,107	53,009,431,924	53,357,220,549	11,248,071,558
Lira City Council	47,703,075,880	43,035,662,392	42,614,650,985	5,088,424,895
Masaka City Council	50,835,424,726	39,718,282,776	43,322,993,427	7,512,431,299
Mbale City Council	56,938,965,876	49,295,503,068	48,822,790,225	8,116,175,651
Mbarara City Council	67,284,272,148	49,645,077,085	49,647,067,905	17,637,204,243
Soroti City Council	35,403,469,230	27,127,480,288	28,074,424,738	7,329,044,492
<b>Sub-Total Cities</b>	<b>517,302,001,499</b>	<b>426,415,864,388</b>	<b>433,231,957,414</b>	<b>84,070,044,085</b>



**Statement of Appropriation by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**MUNICIPAL COUNCILS**

Municipal Councils	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Apac Municipal Council	18,338,173,261	14,087,524,128	14,453,665,020	3,884,508,241
Bugiri Municipal Council	6,458,064,392	5,273,805,835	5,281,658,659	1,176,405,733
Bushenyi-Ishaka Municipal Council	13,889,694,385	13,246,770,030	13,828,867,969	60,826,416
Busia Municipal Council	16,387,574,946	13,535,718,388	14,015,421,808	2,372,153,138
Entebbe Municipal Council	26,618,019,709	20,746,135,132	25,176,773,043	1,441,246,666
Ibanda Municipal Council	17,024,624,523	16,341,657,457	16,346,333,967	678,290,556
Iganga Municipal Council	7,923,126,023	6,282,734,378	6,877,950,274	1,045,175,749
Kabale Municipal Council	34,403,441,811	23,392,453,978	25,582,993,164	8,820,448,647
Kamuli Municipal Council	23,149,559,112	18,637,680,490	19,909,177,446	3,240,381,666
Kapchorwa Municipal Council	11,419,300,300	10,815,186,946	10,815,186,946	604,113,354
Kasese Municipal Council	47,122,853,288	34,483,709,947	35,156,930,373	11,965,922,915
Kira Municipal Council	31,333,519,352	23,217,451,644	29,957,038,959	1,376,480,393
Kisoro Municipal Council	8,043,615,391	4,400,794,204	4,400,027,458	3,643,587,933
Kitgum Municipal Council	27,191,681,549	24,174,470,734	31,407,055,429	(4,215,373,880)
Koboko Municipal Council	10,781,093,765	10,275,709,169	13,318,098,017	(2,537,004,252)
Kotido Municipal Council	8,504,695,386	7,256,650,830	7,256,343,602	1,248,351,784
Kumi Municipal Council	10,000,711,611	9,584,799,203	9,922,137,101	78,574,510
Lugazi Municipal Council	25,350,571,049	24,298,175,163	24,298,490,163	1,052,080,886
Makindye Ssabagabo Municipal Council	21,258,540,577	20,577,341,465	20,579,389,496	679,151,081
Masindi Municipal Council	14,324,871,056	14,303,354,956	14,303,646,581	21,224,475
Mityana Municipal Council	12,346,392,956	11,753,789,622	12,866,912,391	(520,519,435)
Moroto Municipal Council	11,421,827,906	8,261,795,802	8,258,411,727	3,163,416,179
Mubende Municipal Council	33,160,194,636	31,297,130,030	33,284,217,651	(124,023,015)
Mukono Municipal Council	24,041,496,770	23,053,829,042	22,724,655,700	1,316,841,070
Nansana Municipal Council	32,597,347,785	29,960,457,119	32,124,629,462	472,718,323
Nebbi Municipal Council	7,653,506,646	5,138,346,818	5,569,527,872	2,083,978,774
Njeru Municipal Council	14,723,618,708	12,769,424,591	13,384,711,976	1,338,906,732
Ntungamo Municipal Council	11,701,978,425	8,372,633,113	8,373,701,755	3,328,276,670
Rukungiri Municipal Council	12,133,072,575	11,616,538,474	11,677,615,258	455,457,317
Sheema Municipal Council	18,427,773,039	16,847,973,360	16,973,114,049	1,454,658,990
Tororo Municipal Council	27,660,828,402	25,065,608,445	25,016,128,666	2,644,699,736
<b>Sub-Total MCs</b>	<b>585,391,769,334</b>	<b>499,069,650,493</b>	<b>533,140,811,982</b>	<b>52,250,957,352</b>

**Statement of Appropriation by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**DISTRICT LOCAL GOVERNMENTS**

District Local Governments	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Abim District Local Government	23,502,496,764	22,344,878,801	22,345,755,651	1,156,741,113
Adjumani District Local Government	55,904,932,095	55,831,201,634	56,658,811,029	(753,878,934)
Agago District Local Government	43,906,190,635	36,934,989,218	36,937,764,441	6,968,426,194
Alebtong District Local Government	32,563,893,932	31,341,856,674	31,342,066,999	1,221,826,933
Amolatar District Local Government	31,129,221,269	27,777,513,796	28,387,415,750	2,741,805,519
Amudat District Local Government	15,210,382,517	13,977,676,168	13,979,984,235	1,230,398,282
Amuria District Local Government	41,565,209,336	30,827,050,621	31,580,451,838	9,984,757,498
Amuru District Local Government	29,235,175,384	26,420,094,093	26,422,265,360	2,812,910,024
Apac District Local Government	28,649,164,037	27,652,373,105	27,696,871,553	952,292,484
Arua District Local Government	29,125,807,089	31,733,341,933	31,710,069,612	(2,584,262,523)
Budaka District Local Government	44,431,891,471	34,254,081,896	34,253,256,123	10,178,635,348
Bududa District Local Government	39,890,724,489	35,369,100,894	35,369,100,894	4,521,623,595
Bugiri District Local Government	43,535,460,093	43,215,352,781	42,618,801,270	916,658,823
Bugweri District Local Government	27,832,269,594	23,501,936,665	23,503,272,822	4,328,996,772
Buhweju District Local Government	24,465,843,974	22,820,506,581	22,821,237,331	1,644,606,643
Buikwe District Local Government	31,999,972,429	31,265,577,097	33,095,381,347	(1,095,408,918)
Bukedea District Local Government	40,966,815,457	39,533,627,291	39,225,366,625	1,741,448,832
Bukomansimbi District Local Government	22,551,011,896	22,723,687,349	23,628,940,444	(1,077,928,548)
Bukwo District Local Government	32,261,818,945	29,234,454,916	29,250,097,906	3,011,721,039
Bulambuli District Local Government	35,820,749,025	35,503,448,595	35,510,389,811	310,359,214
Bulisa District Local Government	19,709,473,298	16,913,256,422	16,914,789,722	2,794,683,576
Bundibugyo District Local Government	45,399,468,232	43,403,841,099	43,407,970,599	1,991,497,633
Bunyagabu District Local Government	39,595,665,929	25,234,623,041	25,236,345,766	14,359,320,163
Bushenyi District Local Government	43,424,843,974	39,935,138,410	42,214,844,653	1,209,999,321
Busia District Local Government	48,275,743,703	44,410,526,286	44,417,646,712	3,858,096,991
Butaleja District Local Government	42,505,325,441	39,664,310,191	39,667,663,066	2,837,662,375
Butambala District Local Government	36,495,427,779	33,836,549,661	34,604,256,120	1,891,171,659
Butebo District Local Government	23,265,324,445	19,300,575,495	19,797,355,816	3,467,968,629
Buvuma District Local Government	23,338,153,189	23,389,221,564	23,390,626,828	(52,473,639)
Buyende District Local Government	28,670,496,953	27,096,841,118	27,096,961,115	1,573,535,838
Dokolo District Local Government	32,849,029,277	27,631,634,742	30,019,831,999	2,829,197,278
Gomba District Local Government	25,942,481,902	23,954,151,904	25,165,036,528	777,445,374
Gulu District Local Government	32,946,224,021	23,085,692,283	24,778,378,195	8,167,845,826
Hoima District Local Government	31,354,367,389	24,827,344,531	26,441,828,913	4,912,538,476
Ibanda District Local Government	32,803,854,188	30,950,384,333	30,889,274,073	1,914,580,115
Iganga District Local Government	50,631,679,167	47,988,284,629	47,991,048,026	2,640,631,141
Isingiro District Local Government	79,265,226,440	80,820,317,034	80,917,488,902	(1,652,262,462)
Jinja District Local Government	51,895,427,438	46,622,907,309	48,983,980,026	2,911,447,412
Kaabong District Local Government	20,267,686,925	20,570,339,593	20,565,624,932	(297,938,007)
Kabale District Local Government	50,006,699,237	47,271,665,560	47,151,469,900	2,855,229,337
Kabarole District Local Government	31,078,336,360	26,958,819,975	26,962,066,423	4,116,269,937

District Local Governments	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Kaberamaido District Local Government	22,477,018,667	22,491,695,754	21,951,149,137	525,869,530
Kagadi District Local Government	46,550,853,374	39,236,636,130	41,895,289,559	4,655,563,815
Kakumiro District Local Government	37,462,264,226	35,403,371,654	35,405,566,655	2,056,697,571
Kalaki District Local Government	20,269,867,806	16,282,609,767	16,177,659,744	4,092,208,062
Kalangala District Local Government	20,385,839,791	19,461,968,894	17,805,731,355	2,580,108,436
Kaliro District Local Government	39,301,820,636	36,437,119,713	36,971,250,938	2,330,569,698
Kalungu District Local Government	32,756,939,122	29,944,003,900	30,866,446,166	1,890,492,956
Kamuli District Local Government	66,765,201,675	64,387,643,846	63,480,042,947	3,285,158,728
Kamwenge District Local Government	56,117,139,762	55,444,733,126	55,446,171,054	670,968,708
Kanungu District Local Government	53,478,252,651	54,163,384,633	54,165,963,038	(687,710,387)
Kapchorwa District Local Government	26,431,997,017	24,861,420,056	24,352,064,293	2,079,932,724
Kapelebyong District Local Government	18,454,077,945	14,155,219,269	14,618,777,012	3,835,300,933
Karenga District Local Government	16,258,975,219	10,017,091,091	9,902,763,128	6,356,212,091
Kasanda District Local Government	33,513,040,720	30,503,659,694	31,084,955,247	2,428,085,473
Kasese District Local Government	101,066,170,452	90,578,553,630	90,040,012,955	11,026,157,497
Katakwi District Local Government	40,631,888,579	37,503,153,204	37,870,185,786	2,761,702,793
Kayunga District Local Government	54,791,453,721	50,879,675,828	49,360,102,478	5,431,351,243
Kazo District Local Government	24,871,400,607	21,151,940,104	21,154,907,760	3,716,492,847
Kibale District Local Government	35,377,781,427	32,479,837,324	31,309,028,471	4,068,752,956
Kiboga District Local Government	36,485,753,857	32,280,096,083	31,612,361,161	4,873,392,696
Kibuku District Local Government	31,046,074,852	28,927,703,686	29,807,276,812	1,238,798,040
Kikuube District Local Government	26,817,515,325	24,856,796,644	24,860,413,488	1,957,101,837
Kiruhura District Local Government	28,519,324,111	27,291,601,177	27,294,657,802	1,224,666,309
Kiryandongo District Local Government	44,859,913,474	42,800,624,626	42,800,624,626	2,059,288,848
Kisoro District Local Government	52,793,478,206	52,333,823,162	52,336,234,047	457,244,159
Kitagwenda District Local Government	25,895,591,447	19,837,264,979	19,851,253,745	6,044,337,702
Kitgum District Local Government	36,572,877,236	34,642,382,279	34,534,412,996	2,038,464,240
Koboko District Local Government	27,063,955,275	29,129,340,150	29,129,340,150	(2,065,384,875)
Kole District Local Government	33,471,771,642	32,530,558,252	32,406,262,790	1,065,508,852
Kotido District Local Government	17,299,308,197	16,331,191,320	16,865,324,873	433,983,324
Kumi District Local Government	39,297,110,296	35,574,944,585	36,593,531,307	2,703,578,989
Kwania District Local Government	27,318,390,502	23,363,052,548	23,345,452,548	3,972,937,954
Kween District Local Government	29,442,468,154	28,944,414,698	29,815,896,826	(373,428,672)
Kyankwanzi District Local Government	32,349,357,980	30,567,019,988	32,837,567,692	(488,209,712)
Kyegegwa District Local Government	39,931,911,014	43,764,363,212	43,775,474,747	(3,843,563,733)
Kyenjojo District Local Government	53,533,607,002	49,191,443,657	49,192,941,729	4,340,665,273
Kyotera District Local Government	48,317,279,339	41,942,846,253	44,344,356,714	3,972,922,625
Lamwo District Local Government	28,944,233,625	33,122,894,614	33,057,358,462	(4,113,124,837)
Lira District Local Government	40,380,827,346	33,666,720,344	33,678,343,874	6,702,483,472
Luuka District Local Government	34,497,929,405	31,609,569,101	31,610,241,085	2,887,688,320
Luwero District Local Government	81,941,325,496	74,759,034,693	78,195,584,642	3,745,740,854
Lwengo District Local Government	37,693,716,703	36,575,020,480	37,849,262,255	(155,545,552)
Lyantonde District Local Government	22,797,144,059	21,639,906,384	21,942,027,266	855,116,793
Madi-Okollo District Local Government	26,219,140,406	29,015,336,946	29,015,790,590	(2,796,650,184)
Manafwa District Local Government	42,819,366,833	34,014,179,941	33,998,129,991	8,821,236,842
Maracha-Terego District Local Government	33,252,033,900	32,103,234,260	32,090,867,410	1,161,166,490
Masaka District Local Government	21,625,804,052	19,792,446,166	20,469,945,463	1,155,858,589

District Local Governments	Approved estimates Shs.	Actual released Shs.	Actual expenditure Shs.	Variance Shs.
Masindi District Local Government	33,124,894,072	29,635,781,751	29,637,576,808	3,487,317,264
Mayuge District Local Government	60,350,414,182	53,643,868,779	53,645,806,501	6,704,607,681
Mbale District Local Government	52,573,666,260	51,498,399,508	48,498,272,348	4,075,393,912
Mbarara District Local Government	38,505,610,654	35,876,985,877	36,603,464,197	1,902,146,457
Mitooma District Local Government	49,334,933,051	46,204,241,978	49,908,036,565	(573,103,514)
Mityana District Local Government	39,225,476,321	39,034,925,200	39,984,709,138	(759,232,817)
Moroto District Local Government	18,207,782,713	19,111,012,630	18,582,023,031	(374,240,318)
Moyo District Local Government	29,886,896,591	31,317,858,637	30,979,914,092	(1,093,017,501)
Mpigi District Local Government	41,526,768,490	38,381,357,570	39,859,387,702	1,667,380,788
Mubende District Local Government	41,103,801,828	35,266,621,032	39,497,606,245	1,606,195,583
Mukono District Local Government	67,608,837,835	64,309,360,554	67,192,474,724	416,363,111
Nabulak District Local Government	10,339,784,201	9,931,057,870	9,931,057,870	408,726,331
Nakapiripiri District Local Government	17,338,376,683	16,002,982,806	16,002,982,806	1,335,393,877
Nakaseke District Local Government	48,006,669,096	43,945,979,797	44,854,092,821	3,152,576,275
Nakasangola District Local Government	35,057,771,614	32,623,688,522	33,741,089,908	1,316,681,706
Namayingo District Local Government	33,986,139,910	35,337,157,577	35,337,207,087	(1,351,067,177)
Namisindwa District Local Government	34,606,014,290	32,738,062,727	33,858,176,161	747,838,129
Namutamba District Local Government	39,480,859,050	36,637,476,282	36,638,344,632	2,842,514,418
Napak District Local Government	42,068,718,151	18,866,598,048	19,305,841,201	22,762,876,950
Nebbi District Local Government	47,439,756,928	41,427,190,377	42,649,920,584	4,789,836,344
Ngora District Local Government	37,491,876,902	24,482,157,024	24,456,829,192	13,035,047,710
Ntoroko District Local Government	26,137,851,970	20,151,429,683	20,082,051,200	6,055,800,770
Ntungamo District Local Government	69,406,957,767	68,810,431,065	68,814,092,551	592,865,216
Nwoya District Local Government	29,271,192,759	28,549,028,125	28,551,952,294	719,240,465
Obongi District Local Government	18,700,495,643	19,856,919,702	23,423,103,343	(4,722,607,700)
Omoro District Local Government	30,202,608,558	30,414,995,684	30,655,201,828	(452,593,270)
Otuke District Local Government	24,832,181,571	22,340,835,241	22,942,092,321	1,890,089,250
Oyam District Local Government	55,584,909,043	49,754,256,980	49,756,819,742	5,828,089,301
Pader District Local Government	40,610,717,309	38,523,275,193	38,040,421,969	2,570,295,340
Pakwach District Local Government	35,097,845,752	25,660,432,739	25,662,841,016	9,435,004,736
Pallisa District Local Government	44,391,705,240	42,017,574,760	42,980,923,492	1,410,781,748
Rakai District Local Government	53,880,544,148	50,366,889,023	51,821,839,313	2,058,704,835
Rubanda District Local Government	43,600,960,498	44,394,983,666	44,396,839,420	(795,878,922)
Rubirizi District Local Government	28,644,230,234	26,468,984,511	26,472,748,172	2,171,482,062
Rukiga District Local Government	25,911,534,619	24,927,864,170	24,929,121,645	982,412,974
Rukungiri District Local Government	57,172,189,478	54,507,616,028	56,119,237,365	1,052,952,113
Rwampara District Local Government	25,282,904,463	23,286,161,921	23,197,717,868	2,085,186,595
Sembabule District Local Government	39,431,794,066	35,637,555,780	37,163,471,754	2,268,322,312
Serere District Local Government	39,555,806,947	38,646,517,886	39,574,412,879	(18,605,932)
Sheema District Local Government	45,638,887,127	38,006,356,313	38,014,628,884	7,624,258,243
Sironko District Local Government	46,356,427,398	45,126,881,841	45,129,133,216	1,227,294,182
Soroti District Local Government	38,714,054,058	30,053,393,954	30,857,090,470	7,856,963,588
Terego District Local Government	35,814,919,947	33,747,545,155	33,749,007,266	2,065,912,681
Tororo District Local Government	79,243,846,284	66,427,108,536	68,942,678,106	10,301,168,178
Wakiso District Local Government	117,329,938,825	89,517,478,505	107,727,912,709	9,602,026,116
Yumbe District Local Government	72,635,429,810	69,323,774,034	78,459,625,967	(5,824,196,157)
Zombo District Local Government	30,180,476,126	30,647,197,294	30,648,504,858	(468,028,732)
<b>Sub-Total DLGs</b>	<b>5,183,314,617,311</b>	<b>4,745,558,955,468</b>	<b>4,829,399,075,430</b>	<b>353,915,541,881</b>
<b>Total DLGS</b>	<b>6,286,008,388,144</b>	<b>5,671,044,470,349</b>	<b>5,795,771,844,826</b>	<b>490,236,543,318</b>

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**MINISTRIES**

Ministry	Legal proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 23 Shs.	Total Contingent Liabilities 30 June 22 Shs.
Office of the President	-	-	-	-	-
State House	-	-	-	-	-
Office of the Prime Minister	-	-	-	-	897,190,373
Ministry of Defence and Veteran Affairs	73,549,648,980	-	34,871,775,406	108,421,424,386	72,938,500,673
Ministry of Public Service	-	-	-	-	-
Ministry of Foreign Affairs	-	-	-	-	-
Ministry of Justice and Constitutional Affairs	3,007,665,000,000	-	262,163,552,147	3,269,828,552,147	3,182,327,965,187
Ministry of Finance, Planning and Economic Development	498,890,016,560	-	-	498,890,016,560	599,990,000
Ministry of Internal Affairs	-	-	-	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	117,360,769,340	117,360,769,340	2,369,167,523
Ministry of Local Government	-	-	-	-	-
Ministry of Lands, Housing and Urban Development	-	-	-	-	-
Ministry of Education and Sports	5,727,396,206	-	-	5,727,396,206	5,727,396,206
Ministry of Health	46,206,660,072	-	29,427,919,076	75,634,579,148	120,829,578,815
Ministry of Trade, Industry and Co-Operatives	-	-	594,083,296,267	594,083,296,267	-
Ministry of Works, and Transport	-	-	-	-	-
Ministry of Energy and Mineral Development	405,644,939,819	-	110,491,377,372	516,136,317,191	516,136,317,191
Ministry of Gender, Labour and Social Development	-	-	-	-	-
Ministry of Water and Environment	-	-	-	-	-
Ministry of Information Communication Technology and National Guidance	-	-	-	-	-
Ministry of East African Community Affairs	-	-	-	-	-
Ministry of Tourism, Wildlife and Antiquities	-	-	-	-	-
Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-
<b>Total at 30 June 2023</b>	<b>4,037,683,661,637</b>	<b>-</b>	<b>1,148,398,689,608</b>	<b>5,186,082,351,245</b>	<b>3,901,826,105,968</b>
Total at 30 June 2022	3,518,268,132,139	-	383,557,973,829	3,901,826,105,968	-

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**AGENCIES**

Agency	Legal proceedings Shs.	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities 30 June 2023	30 June 2023
Courts of Judicature	-	-	-	-	-
Electoral Commission (EC)	-	-	-	-	-
Inspector General of Government's Office (IGG)	-	-	-	-	-
Parliamentary Commission (PARL)	-	-	-	-	-
Uganda Law Reform Commission (ULRC)	-	-	-	-	-
Uganda Human Rights Commission (UHRC)	-	-	-	-	-
Uganda Aids Commission (UAC)	-	-	-	-	-
National Planning Authority (NPA)	-	-	-	-	-
Uganda National Meteorological Authority (UNMA)	-	-	-	-	-
Uganda Industrial Research Institute (UIRI)	82,239,068	-	-	82,239,068	82,239,068
National Curriculum Development Centre (NCDC)	-	-	-	-	-
Directorate of Ethics and Integrity (DEI)	-	-	-	-	-
Uganda National Roads Authority (UNRA)	236,740,414,644	-	227,244,187,531	463,984,602,175	236,740,414,644
Uganda Cancer Institute (UCI)	-	-	-	-	-
Uganda Heart Institute (UHI)	-	-	-	-	-
Uganda National Medical Stores	-	-	-	-	-
Uganda Tourism Board (UTB)	-	-	4,510,835,292	4,510,835,292	-
Uganda Road Fund (RF)	-	-	-	-	-
Uganda Registration Services Bureau (URSB)	-	-	-	-	-
National Citizenship and Immigration Control (NCIC)	-	-	-	-	-
Diary Development Authority (DDA)	-	-	-	-	-
Kampala Capital City Authority (KCCA)	-	-	-	-	-
National Lotteries and Gaming Regulatory Board	174,000,000	-	-	174,000,000	23,857,905,000
Equal Opportunities Commission	-	-	590,250,062	590,250,062	-

Agency	Legal proceedings Shs.	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities 30 June 2023	30 June 2023
National Animal Genetic Resource Centre and Data Bank	-	-	-	-	-
National Information Technology Authority	-	-	-	-	-
Uganda Virus Research Institute (UVRI)	-	-	-	-	-
Uganda National Examination Board (UNEB)	-	-	-	-	-
Financial Intelligence Authority (FIA)	-	-	-	-	-
Treasury Operations (TOP)	-	-	-	-	-
Office of the Auditor General (OAG)	-	-	-	-	-
Education Service Commission (ESC)	-	-	-	-	-
Directorate of Public Prosecutions (DPP)	-	-	-	-	-
Health Service Commission (HSC)	-	-	-	-	-
Directorate of Government Analytical Laboratory (DGAL)	-	-	-	-	-
Uganda Export Promotion Board (UEPB)	-	-	-	-	-
National Identification and Registration Authority (NIRA)	-	-	87,696,000,000	87,696,000,000	-
Uganda Investment Authority (UIA)	-	-	-	-	-
Petroleum Authority of Uganda (PAU)	-	-	-	-	-
Capital Markets Authority	135,040,000	-	-	135,040,000	135,040,000
Uganda Revenue Authority (URA)	-	-	-	-	-
National Agricultural Research Organization (NARO)	-	-	-	-	-
Uganda Bureau of Statistics (UBOS)	-	-	-	-	-
Uganda Police Force	80,943,000,000	-	17,566,662,733	98,509,662,733	80,943,000,000
Uganda Prisons Services	160,547,022	-	-	160,547,022	160,547,022
Public Service Commission (PSC)	-	-	-	-	-
Local Government Finance Commission (LGFC)	-	-	-	-	-
Judicial Service Commission (JSC)	-	-	-	-	-
National Population Council	-	-	-	-	-
National Environment Management Authority (NEMA)	-	-	-	-	-

Agency	Legal proceedings Shs.	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities 30 June 2023	30 June 2023
Uganda Blood Transfusion Services (UBTS)	-	-	-	-	-
National Agricultural Advisory Services (NAADS)	15,259,373,838	-	-	15,259,373,838	15,259,373,838
Public Procurement and Disposal of Public Assets Authority	17,773,800	-	-	17,773,800	-
Uganda National Bureau of Standards (UNBS)	-	-	236,425,000	236,425,000	-
Cotton Development Organization	-	-	-	-	-
Uganda Land Commission (ULC)	28,858,454,270	-	-	28,858,454,270	5,689,835,602
National Forestry Authority (NFA)	-	-	-	-	-
Internal Security Organization (ISO)	-	-	-	-	-
External Security Organization (ESO)	-	-	-	-	-
Uganda Coffee Development Authority (UCDA)	2,632,319,640	-	320,809,883	2,953,129,523	2,632,319,640
Uganda Free Zones Authority	-	-	-	-	-
Uganda Microfinance Regulatory Authority	-	-	-	-	-
Uganda Retirements Benefits Regulatory Authority	-	-	-	-	-
National Council for Higher Education	-	-	-	-	-
Uganda Business and Technical Examination Board	-	-	-	-	-
National Council of Sports	-	-	-	-	-
<b>Total for 30 June 2023</b>	<b>365,003,162,282</b>	<b>-</b>	<b>338,165,170,501</b>	<b>703,168,332,783</b>	<b>2,025,152,831,193</b>
Total for 30 June 2022	344,195,497,342	1,444,039,181,654	236,918,152,197	2,025,152,831,193	



**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**PUSATIs**

Universities	Legal proceedings Shs.	Guarantees & indemnities	Other Contingent Liabilities	Total Contingent Liabilities 30 June 2023	30 June 2023
Makerere University	-	-	-	-	-
Mbarara University	-	-	-	-	-
Makerere University Business School	2,966,911,203	-	-	2,966,911,203	-
Kyambogo University	-	-	-	-	-
Busitema University	-	-	-	-	-
Muni University	446,263,867	-	-	446,263,867	-
Kabale University	-	-	-	-	-
Soroti University	-	-	-	-	-
Gulu University	-	-	-	-	-
Lira University	-	-	-	-	-
Law Development Centre.	-	-	-	-	-
Uganda Management Institute	-	-	-	-	-
Mountains of the Moon University	-	-	-	-	-
<b>Total at 30 June 2023</b>	<b>3,413,175,070</b>	<b>-</b>	<b>-</b>	<b>3,413,175,070</b>	<b>-</b>
Total at 30 June 2022	-	-	-	-	-

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**REFERRAL HOSPITALS**

Referral hospital	Legal proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 2023 Shs.	30 June 2022 Shs.
Mulago Hospital Complex	-	-	-	-	-
Butabika Hospital	-	-	-	-	-
Arua Hospital	-	-	-	-	-
Fort Portal Hospital	-	-	-	-	-
Gulu Hospital	-	-	-	-	-
Hoima Hospital	-	-	-	-	-
Jinja Hospital	-	-	-	-	-
Kabale Hospital	-	-	-	-	-
Masaka Hospital	-	-	-	-	-
Mbale Hospital	-	-	-	-	-
Soroti Hospital	-	-	-	-	-
Lira Hospital	-	-	-	-	-
Mbarara Regional Hospital	-	-	-	-	-
Mubende Reg Hospital	-	-	-	-	-
Moroto Reg Hospital	-	-	-	-	-
Naguru Hospital;	-	-	-	-	-
Kiruddu Referral Hospital	-	-	-	-	-
Kawempe Referral Hospital	-	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-	-
<b>At 30 June 2020</b>	-	-	-	-	-
At 30 June 2019	-	-	-	-	-

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**EMBASSIES/MISSIONS**

Embassy/Mission	Legal Proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 2023 Shs.	30 June 2022 Shs.
Uganda Mission at the United Nations, New York	-	-	-	-	-
Uganda High Commission in the United Kingdom	-	-	-	-	-
Uganda High Commission in Canada, Ottawa	-	-	-	-	-
Uganda High Commission in India, New Delhi	-	-	-	-	-
Uganda High Commission in Kenya, Nairobi	-	-	-	-	-
Uganda High Commission in Tanzania, Dar es Salaam	-	-	-	-	-
Uganda High Commission in Nigeria, Abuja	-	-	-	-	-
Uganda High Commission in South Africa , Pretoria	-	-	-	-	-
Uganda High Commission in Rwanda, Kigali	-	-	-	-	-
Uganda Embassy in the United States, Washington	-	-	-	-	-
Uganda Embassy in Egypt, Cairo	-	-	-	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-
Uganda Embassy in China, Beijing	-	-	-	-	-
Uganda Embassy in Switzerland, Geneva	-	-	-	-	-
Uganda Embassy in Japan, Tokyo	-	-	-	-	-
Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-	-
Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-
Uganda Embassy in Belgium, Brussels	-	-	-	-	-
Uganda Embassy in Italy, Rome	18,655,448	-	-	18,655,448	48,651,316
Uganda Embassy in DRC, Kinshasa	-	-	-	-	-
Uganda Embassy in Sudan, Khartoum	-	-	-	-	-
Uganda Embassy in France, Paris	-	-	-	-	-
Uganda Embassy in Germany, Berlin	-	-	-	-	-
Uganda Embassy in Iran, Tehran	-	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	-	-	-
Uganda Embassy in Australia, Canberra	-	-	-	-	-
Uganda Embassy in South Sudan, Juba	-	-	-	-	-
Uganda Embassy in United Arab Emirates,	-	-	-	-	-
Uganda Embassy in Burundi, Bujumbura	-	-	-	-	-
Uganda Consulate in China, Guangzhou	-	-	-	-	-
Uganda Embassy in Turkey, Ankara	-	-	-	-	-
Uganda Embassy in Somalia, Mogadishu	-	-	-	-	-
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	-	-	-
Uganda Consulate in Kenya, Mombasa	-	-	-	-	-
Uganda Embassy in Algeria, Algiers	-	-	-	-	-
Uganda Embassy in Qatar, Doha	-	-	-	-	-
Uganda Embassy in Doha, Qatar	-	-	-	-	-
<b>At 30 June 2023</b>	<b>18,655,448</b>	<b>-</b>	<b>-</b>	<b>18,655,448</b>	<b>48,651,316</b>
At 30 June 2022	48,651,316	-	-	48,651,316	

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**CITIES**

<b>City</b>	<b>Legal Proceedings Shs.</b>	<b>Guarantees &amp; indemnities Shs.</b>	<b>Other Contingent Liabilities Shs.</b>	<b>Total Contingent Liabilities 30 June 2023 Shs.</b>	<b>30 June 2022 Shs.</b>
Arua City Council	-	-	-	-	-
Fortportal City Council	-	-	-	-	-
Gulu City Council	-	-	-	-	-
Hoima City Council	46,525,000	-	-	46,525,000	-
Jinja City Council	-	-	-	-	-
Lira City Council	-	-	-	-	-
Masaka City Council	824,000,000	-	-	824,000,000	-
Mbale City Council	-	-	-	-	-
Mbarara City Council	-	-	-	-	-
Soroti City Council	-	-	-	-	-
<b>At 30 June 2023</b>	<b>870,525,000</b>	<b>-</b>	<b>-</b>	<b>870,525,000</b>	<b>-</b>
At 30 June 2022	870,525,000	-	-	870,525,000	-

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**MUNICIPAL COUNCILS**

Municipal Councils	Legal Proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 2023 Shs.	30 June 2022 Shs.
Apac Municipal Council	-	-	-	-	-
Bugiri Municipal Council	-	-	-	-	-
Bushenyi-Ishaka Municipal Council	-	-	-	-	-
Busia Municipal Council	-	-	-	-	-
Entebbe Municipal Council	-	-	-	-	-
Ibanda Municipal Council	-	-	-	-	-
Iganga Municipal Council	-	-	-	-	-
Kabale Municipal Council	-	-	-	-	-
Kamuli Municipal Council	-	-	-	-	-
Kapchorwa Municipal Council	-	-	30,062,497	30,062,497	30,062,497
Kasese Municipal Council	-	-	-	-	-
Kira Municipal Council	-	-	-	-	-
Kisoro Municipal Council	-	-	-	-	-
Kitgum Municipal Council	-	-	-	-	-
Koboko Municipal Council	-	-	-	-	-
Kotido Municipal Council	-	-	-	-	-
Kumi Municipal Council	-	-	-	-	-
Lugazi Municipal Council	-	-	-	-	-
Makindye Ssabagabo Municipal Council	-	-	-	-	-
Masindi Municipal Council	-	-	-	-	-
Mityana Municipal Council	-	-	-	-	-
Moroto Municipal Council	36,500,000	-	-	36,500,000	36,500,000
Mubende Municipal Council	-	-	-	-	-
Mukono Municipal Council	-	-	-	-	-
Nansana Municipal Council	-	-	-	-	-
Nebbi Municipal Council	-	-	-	-	30,000,000
Njeru Municipal Council	-	-	-	-	-
Ntungamo Municipal Council	-	-	-	-	-
Rukungiri Municipal Council	-	-	-	-	-
Sheema Municipal Council	-	-	-	-	-
Tororo Municipal Council	-	-	-	-	-
<b>At 30 June 2023</b>	<b>36,500,000</b>	<b>-</b>	<b>30,062,497</b>	<b>66,562,497</b>	<b>96,562,497</b>
At 30 June 2022	66,500,000	-	30,062,497	96,562,497	

**Statement of Contingent Liabilities as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**DISTRICT LOCAL GOVERNMENTS**

<b>District Local Governments</b>	<b>Legal Proceedings Shs.</b>	<b>Guarantees &amp; indemnities Shs.</b>	<b>Other Contingent Liabilities Shs.</b>	<b>Total Contingent Liabilities 30 June 2023 Shs.</b>	<b>30 June 2022 Shs.</b>
Abim District Local Government	-	-	-	-	-
Adjumani District Local Government	-	-	-	-	-
Agago District Local Government	-	-	-	-	-
Alebtong District Local Government	275,726,815	-	-	275,726,815	275,726,815
Amolatar District Local Government	-	-	-	-	-
Amudat District Local Government	-	-	-	-	-
Amuria District Local Government	-	-	-	-	-
Amuru District Local Government	-	-	-	-	-
Apac District Local Government	305,000,000	-	880,000,000	1,185,000,000	1,185,000,000
Arua District Local Government	-	-	-	-	-
Budaka District Local Government	-	-	-	-	-
Bududa District Local Government	-	-	-	-	-
Bugiri District Local Government	-	-	-	-	-
Bugweri District Local Government	-	-	-	-	-
Buhweju District Local Government	-	-	-	-	-
Buikwe District Local Government	-	-	-	-	-
Bukedea District Local Government	-	-	-	-	-
Bukomansimbi District Local Government	-	-	-	-	-
Bukwo District Local Government	-	-	-	-	-
Bulambuli District Local Government	-	-	-	-	-
Bulisa District Local Government	-	-	-	-	-
Bundibugyo District Local Government	-	-	-	-	-
Bunyagabu District Local Government	-	-	-	-	-
Bushenyi District Local Government	-	-	-	-	-
Busia District Local Government	-	-	-	-	-
Butaleja District Local Government	-	-	-	-	-
Butambala District Local Government	-	-	-	-	-
Butebo District Local Government	-	-	-	-	-
Buvuma District Local Government	-	-	-	-	-
Buyende District Local Government	-	-	-	-	-
Dokolo District Local Government	-	-	-	-	-
Gomba District Local Government	-	-	-	-	-
Gulu District Local Government	-	-	-	-	-
Hoima District Local Government	-	-	-	-	-
Ibanda District Local Government	-	-	-	-	-
Iganga District Local Government	3,832,685,041	-	-	3,832,685,041	3,832,685,041
Isingiro District Local Government	-	-	-	-	150,000,000
Jinja District Local Government	-	-	-	-	-
Kaabong District Local Government	-	-	-	-	-
Kabale District Local Government	-	-	-	-	-
Kabarole District Local Government	37,000,000	-	-	37,000,000	-
Kaberamaido District Local Government	-	-	-	-	-
Kagadi District Local Government	-	-	-	-	-

District Local Governments	Legal Proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 2023 Shs.	30 June 2022 Shs.
Kakumiro District Local Government	-	-	-	-	-
Kalaki District Local Government	-	-	-	-	-
Kalangala District Local Government	-	-	-	-	-
Kaliro District Local Government	-	-	-	-	-
Kalungu District Local Government	-	-	-	-	-
Kamuli District Local Government	-	-	-	-	-
Kamwenge District Local Government	-	-	-	-	-
Kanungu District Local Government	-	-	-	-	-
Kapchorwa District Local Government	-	-	-	-	-
Kapelebyong District Local Government	10,000,000	-	-	10,000,000	-
Karenga District Local Government	-	-	-	-	-
Kasanda District Local Government	-	-	-	-	-
Kasese District Local Government	-	-	-	-	-
Katakwi District Local Government	-	-	-	-	-
Kayunga District Local Government	-	-	-	-	51,547,700
Kazo District Local Government	-	-	-	-	-
Kibale District Local Government	-	-	-	-	-
Kiboga District Local Government	-	-	-	-	-
Kibuku District Local Government	-	-	-	-	-
Kikuube District Local Government	-	-	-	-	-
Kiruhura District Local Government	-	-	-	-	-
Kiryandongo District Local Government	-	-	-	-	-
Kisoro District Local Government	-	-	-	-	-
Kitagwenda District Local Government	-	-	-	-	-
Kitgum District Local Government	500,000,000	-	30,923,392	530,923,392	530,923,392
Koboko District Local Government	-	-	-	-	-
Kole District Local Government	-	-	-	-	-
Kotido District Local Government	-	-	-	-	-
Kumi District Local Government	-	-	-	-	96,200,000
Kwania District Local Government	-	-	-	-	-
Kween District Local Government	-	-	-	-	-
Kyankwanzi District Local Government	-	-	-	-	-
Kyegegwa District Local Government	-	-	-	-	-
Kyenjojo District Local Government	276,549,100	-	-	276,549,100	356,549,100
Kyotera District Local Government	-	-	-	-	-
Lamwo District Local Government	-	-	-	-	-
Lira District Local Government	159,000,000	-	-	159,000,000	215,000,000
Luuka District Local Government	-	-	-	-	-
Luwero District Local Government	-	-	-	-	-
Lwengo District Local Government	-	-	-	-	-
Lyantonde District Local Government	-	-	-	-	-
Madi-Okollo District Local Government	-	-	-	-	-
Manafwa District Local Government	-	-	-	-	-
Maracha-Terego District Local Government	-	-	-	-	-
Masaka District Local Government	-	-	-	-	-
Masindi District Local Government	-	-	-	-	-

District Local Governments	Legal Proceedings Shs.	Guarantees & indemnities Shs.	Other Contingent Liabilities Shs.	Total Contingent Liabilities 30 June 2023 Shs.	30 June 2022 Shs.
Mayuge District Local Government	-	-	-	-	-
Mbale District Local Government	-	-	-	-	-
Mbarara District Local Government	-	-	-	-	-
Mitooma District Local Government	-	-	-	-	-
Mityana District Local Government	-	-	-	-	-
Moroto District Local Government	-	-	-	-	-
Moyo District Local Government	173,628,984	-	-	173,628,984	-
Mpigi District Local Government	-	-	-	-	-
Mubende District Local Government	-	-	-	-	-
Mukono District Local Government	-	-	-	-	-
Nabilatuk District Local Government	-	-	-	-	-
Nakapiripiri District Local Government	-	-	-	-	-
Nakaseke District Local Government	-	-	65,659,349	65,659,349	-
Nakasongola District Local Government	1,013,170,000	-	-	1,013,170,000	1,013,170,000
Namayingo District Local Government	-	-	-	-	-
Namisindwa District Local Government	-	-	-	-	-
Namutamba District Local Government	-	-	-	-	-
Napak District Local Government	-	-	-	-	-
Nebbi District Local Government	343,666,500	8,620,684	65,000,000	417,287,184	417,287,184
Ngora District Local Government	8,000,000	-	-	8,000,000	8,000,000
Ntoroko District Local Government	-	-	-	-	-
Ntungamo District Local Government	-	-	-	-	-
Nwoya District Local Government	-	-	-	-	-
Obongi District Local Government	-	-	-	-	-
Omoro District Local Government	4,500,000	-	-	4,500,000	-
Otuke District Local Government	-	-	-	-	-
Oyam District Local Government	-	-	-	-	-
Pader District Local Government	344,491,625	-	-	344,491,625	-
Pakwach District Local Government	-	-	-	-	-
Pallisa District Local Government	-	-	-	-	-
Rakai District Local Government	-	-	-	-	-
Rubanda District Local Government	-	-	-	-	-
Rubirizi District Local Government	-	-	-	-	-
Rukiga District Local Government	-	-	-	-	-
Rukungiri District Local Government	-	-	-	-	-
Rwampara District Local Government	-	-	-	-	-
Sembabule District Local Government	-	-	-	-	-
Serere District Local Government	-	-	-	-	-
Sheema District Local Government	-	-	-	-	-
Sironko District Local Government	-	-	-	-	-
Soroti District Local Government	-	-	-	-	-
Terego District Local Government	-	-	-	-	-
Tororo District Local Government	-	-	-	-	-
Wakiso District Local Government	-	-	-	-	45,120,675
Yumbe District Local Government	-	-	-	-	-
Zombo District Local Government	-	-	-	-	-
<b>Total for 30 June 2023</b>	<b>7,283,418,065</b>	<b>8,620,684</b>	<b>1,041,582,741</b>	<b>8,333,621,490</b>	<b>8,177,209,907</b>
Total for 30 June 2022	7,266,286,515	-	910,923,392	8,177,209,907	



**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**MINISTRIES**

<b>Ministry</b>	<b>Rent and Utilities</b>	<b>Contributions to International Organisations</b>	<b>Court awards and compensations</b>	<b>Other Payables</b>	<b>Pensions and Gratuity</b>	<b>Total</b>
Office of the President	-	-	-	21,818,463,224	-	21,818,463,224
State House	-	-	-	-	-	-
Office of the Prime Minister	-	-	-	28,311,662,090	-	28,311,662,090
Ministry of Defence and Veteran Affairs	-	-	56,841,865,311	318,969,677,056	50,315,840,956	426,127,383,323
Ministry of Public Service	-	260,872,227	-	1,954,332,967	-	2,215,205,194
Ministry of Foreign Affairs	-	41,867,512,120	-	285,319,640	-	42,152,831,760
Ministry of Justice and Constitutional Affairs	-	-	740,467,027,687	-	-	740,467,027,687
Ministry of Finance, Planning and Economic Development	-	60,706,097,490	-	827,569,764,661	-	888,275,862,151
Ministry of Internal Affairs	-	-	-	8,199,868,396	-	8,199,868,396
Ministry of Agriculture, Animal Industry and Fisheries	-	9,851,766,294	-	6,166,395,404	3,452,036,871	19,470,198,569
Ministry of Local Government	-	-	-	22,473,128,896	-	22,473,128,896
Ministry of Lands, Housing and Urban Development	-	-	85,711,246,692	77,490,012,569	-	163,201,259,261
Ministry of Education and Sports	-	-	7,930,051,063	66,244,582,576	543,457,550	74,718,091,189
Ministry of Health	-	-	-	72,878,102,805	-	72,878,102,805
Ministry of Trade, Industry and Co-Operatives	-	-	-	3,335,190,744	-	3,335,190,744
Ministry of Works, and Transport	-	-	-	215,492,177,812	-	215,492,177,812
Ministry of Energy and Mineral Development	-	157,311,157	-	8,024,258,026	-	8,181,569,183
Ministry of Gender, Labour and Social Development	-	-	-	9,079,076,162	-	9,079,076,162
Ministry of Water and Environment	-	5,153,719,824	-	141,072,047,923	-	146,225,767,747
Ministry of Information Communication Technology and National Guidance	-	-	-	1,028,739,897	206,571,190,938	207,599,930,835
Ministry of East African Community Affairs	-	-	-	428,860,769	8,991,521,239	9,420,382,008
Ministry of Tourism, Wildlife and Antiquities	3,192,052,385	-	-	8,758,509	-	3,200,810,894
Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-
<b>Total 30 June 2023</b>	<b>3,192,052,385</b>	<b>117,997,279,112</b>	<b>890,950,190,753</b>	<b>1,830,830,420,126</b>	<b>269,874,047,554</b>	<b>3,112,843,989,930</b>
Total 30 June 2022	18,725,697,572	96,993,224,709	655,303,876,756	1,139,247,988,327	410,259,961,640	2,320,530,749,004

**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**AGENCIES**

Agency	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Courts of Judicature	6,706,740,414	-	-	3,592,306,895	-	10,299,047,309
Electoral Commission (EC)	1,471,640,382	-	-	10,496,239,377	-	11,967,879,759
Inspector General of Government's Office (IGG)	-	-	-	-	-	-
Parliamentary Commission (PARL)	-	-	-	-	-	-
Uganda Law Reform Commission (ULRC)	-	-	-	9,490,788,016	-	9,490,788,016
Uganda Human Rights Commission (UHRC)	-	-	-	290,507,036	-	290,507,036
Uganda Aids Commission (UAC)	-	-	-	2,567,000	-	2,567,000
National Planning Authority (NPA)	-	-	-	-	-	-
Uganda National Meteorological Authority (UNMA)	-	-	-	-	-	-
Uganda Industrial Research Institute (UIRI)	-	-	-	914,325,745	-	914,325,745
National Curriculum Development Centre (NCDC)	-	-	-	1,115,235,222	-	1,115,235,222
Directorate of Ethics and Integrity (DEI)	-	-	-	297,840,453	-	297,840,453
Uganda National Roads Authority (UNRA)	-	-	-	621,496,151,367	-	621,496,151,367
Uganda Cancer Institute (UCI)	-	17,350,310,836	-	239,704,342	-	17,590,015,178
Uganda Heart Institute (UHI)	-	-	-	2,591,121,352	-	2,591,121,352
Uganda National Medical Stores	-	-	-	-	-	-
Uganda Tourism Board (UTB)	-	-	-	-	-	-
Uganda Road Fund (RF)	-	-	-	1,769,823,649	-	1,769,823,649
Uganda Registration Services Bureau (URSB)	4,905,813,439	-	-	1,335,884,961	-	6,241,698,400
National Citizenship and Immigration Control (NCIC)	-	-	-	320,811,759	143,453,447	464,265,206
Diary Development Authority (DDA)	-	-	82,921,528	334,596,579	-	417,518,107
Kampala Capital City Authority (KCCA)	-	-	-	121,967,112,637	-	121,967,112,637
National Lotteries and Gaming Regulatory Board	-	-	-	4,690,117,707	-	4,690,117,707
Equal Opportunities Commission	-	-	-	-	-	-
National Animal Genetic Resource Centre and Data Bank	-	-	-	1,639,821,098	-	1,639,821,098

Agency	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
National Information Technology Authority	-	174,451,158	-	40,021,298,015	-	40,195,749,173
Uganda Virus Research Institute (UVRI)	-	-	-	-	-	-
Uganda National Examination Board (UNEB)	-	-	-	1,244,910,477	-	1,244,910,477
Financial Intelligence Authority (FIA)	-	-	-	-	-	-
Treasury Operations (TOP)	-	-	1,109,489,212,727	5,034,937,256,549	-	6,144,426,469,276
Office of the Auditor General (OAG)	-	-	-	31,546,703	23,527,623	55,074,326
Education Service Commission (ESC)	-	-	-	38,756,400	-	38,756,400
Directorate of Public Prosecutions (DPP)	-	-	-	1,824,631,290	-	1,824,631,290
Health Service Commission (HSC)	-	-	-	-	-	-
Directorate of Government Analytical Laboratory (DGAL)	-	-	-	-	-	-
Uganda Export Promotion Board (UEPB)	-	-	-	-	-	-
National Identification and Registration Authority (NIRA)	-	-	-	5,557,815,704	-	5,557,815,704
Uganda Investment Authority (UIA)	1,019,110,400	-	-	885,583,741	-	1,904,694,141
Petroleum Authority of Uganda (PAU)	-	-	-	-	-	-
Capital Markets Authority	5,295,941	-	-	-	-	5,295,941
Uganda Revenue Authority (URA)	-	-	-	-	-	-
National Agricultural Research Organization(NARO)	438,653,980	1,734,730,071	-	200,000	-	2,173,584,051
Uganda Bureau of Statistics (UBOS)	-	-	-	-	-	-
Uganda Police Force	46,590,950,349	-	11,658,941,677	40,568,448,867	-	98,818,340,893
Uganda Prisons Services	27,885,609,779	-	160,547,022	145,738,000,677	8,572,121,319	182,356,278,797
Public Service Commission (PSC)	-	-	-	1	-	1
Local Government Finance Commission(LGFC)	-	-	-	187,381,451	-	187,381,451
Judicial Service Commission(JSC)	-	-	-	137,771,615	-	137,771,615
National Population Council	-	-	-	13,986,315	-	13,986,315
National Environment Management Authority (NEMA)	-	-	-	354,207,064	-	354,207,064
Uganda Blood Transfusion Services (UBTS)	-	-	-	1,438,850,828	-	1,438,850,828
National Agricultural Advisory Services (NAADS)	-	-	-	3,222,352,288	-	3,222,352,288
Public Procurement and Disposal of Public Assets Authority	144,951,001	-	-	-	-	144,951,001

Agency	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Uganda National Bureau of Standards (UNBS)	-	27,400,619	220,959,304	2,219,367,411	-	2,467,727,334
Cotton Development Organization	-	-	-	-	-	-
Uganda Land Commission (ULC)	-	-	-	148,969,741,487	-	148,969,741,487
National Forestry Authority(NFA)	-	-	-	-	-	-
Internal Security Organization (ISO)	-	-	-	11,441,386,288	2,515,960,486	13,957,346,774
External Security Organization (ESO)	-	-	-	18,360,314,172	-	18,360,314,172
Uganda Coffee Development Authority(UCDA)	-	-	-	49,669,462,244	-	49,669,462,244
Uganda Free Zones Authority	-	-	-	-	-	-
Uganda Microfinance Regulatory Authority	-	-	-	-	-	-
Uganda Retirements Benefits Regulatory Authority	-	-	-	-	-	-
National Council for Higher Education	-	-	-	4,302,000	-	4,302,000
Uganda Business and Technical Examination Board	-	-	-	2,135,333,060	-	2,135,333,060
National Council of Sports	-	-	-	-	-	-
<b>Total 30 June 2023</b>	<b>89,168,765,685</b>	<b>19,286,892,684</b>	<b>1,121,612,582,258</b>	<b>6,291,587,859,842</b>	<b>11,255,062,875</b>	<b>7,532,911,163,344</b>
Total 30 June 2022	44,162,652,926	3,111,857,736,906	1,483,922,223,503	975,319,116,062	31,609,404,613	5,646,871,134,010

**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**PUSATIs**

<b>PUSATIs</b>	<b>Rent and Utilities</b>	<b>Contributions to International Organisations</b>	<b>Court awards and compensations</b>	<b>Other Payables</b>	<b>Pensions &amp; Gratuity</b>	<b>Total</b>
Makerere University	-	-	-	4,831,175,480	12,420,219,207	17,251,394,687
Mbarara University	-	-	-	6,189,922,981	-	6,189,922,981
Makerere University Business School	-	-	-	7,892,908,924	-	7,892,908,924
Kyambogo University	-	64,126,976	1,866,818,431	18,021,741,565	-	19,952,686,972
Busitema University	-	-	-	336,645,063	-	336,645,063
Muni University	-	-	-	950,330,851	-	950,330,851
Kabale University	-	-	-	1,778,758,881	-	1,778,758,881
Soroti University	-	-	-	244,105,193	-	244,105,193
Gulu University	-	-	-	3,687,853,981	-	3,687,853,981
Lira University	-	-	-	316,489,160	-	316,489,160
Law Development Centre.	975,615,838	-	-	1,838,070,083	-	2,813,685,921
Uganda Management Institute	-	-	-	-	-	-
Mountains of the Moon University	-	-	-	861,795,000	-	861,795,000
<b>Total 30 June, 2023</b>	<b>975,615,838</b>	<b>64,126,976</b>	<b>1,866,818,431</b>	<b>46,949,797,162</b>	<b>12,420,219,207</b>	<b>62,276,577,614</b>
30 June 2022	4,702,450,464	-	197,180,000	9,184,546,813	1,115,525,321	15,199,702,598

**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**REFERRAL HOSPITALS**

Referral Hospital	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Mulago National Referral Hospital	4,467,832,849	-	-	3,008,795,354	234,399,574	7,711,027,777
Butabika National Referral Mental Hospital	-	-	-	41,800,188	55,427,002	97,227,190
Arua Regional Referral Hospital	-	-	-	2,644,217,755	-	2,644,217,755
Fort Portal Regional Referral Hospital	-	-	-	44,231,803	-	44,231,803
Gulu Regional Referral Hospital	-	-	-	267,286,364	3,580,454	270,866,818
Hoima Regional Referral Hospital	145,234,124	-	-	196,294,118	18,441,738	359,969,980
Jinja Regional Referral Hospital	-	-	-	3,398,531,401	62,046,315	3,460,577,716
Kabale Regional Referral Hospital	-	-	-	15,252,476	-	15,252,476
Masaka Regional Referral Hospital	302,076,263	-	-	84,931,898	73,203,538	460,211,699
Mbale Regional Referral Hospital	-	-	-	-	-	-
Soroti Regional Referral Hospital	-	-	-	265,014,454	-	265,014,454
Lira Regional Referral Hospital	-	-	-	220,440	-	220,440
Mbarara Regional Referral Hospital	605,263,438	-	-	43,219,822	-	648,483,260
Mubende Regional Referral Hospital	-	-	334,636	858,561,867	68,781,465	927,677,968
Moroto Regional Referral Hospital	-	-	-	157,737,014	-	157,737,014
China-Uganda Friendship Hospital Naguru	1,201,660,602	-	-	494,746,891	-	1,696,407,493
Kiruddu Specialised National Referral Hospital	-	-	-	544,440,527	-	544,440,527
Kawempe Specialised National Referral Hospital	732,277,705	-	-	-	-	732,277,705
Entebbe Regional Referral Hospital	814,766,518	-	-	344,829,025	100,931,529	1,260,527,072
Mulago Specialized Women and Neonatal Hospital	-	-	-	2,104,342,398	-	2,104,342,398
Kayunga Regional Referral Hospital	-	-	-	4,053,967	-	4,053,967
Yumbe Regional Referral Hospital	24,253,369	-	-	299,417,361	-	323,670,730
<b>30 June 2023</b>	<b>8,293,364,868</b>	<b>-</b>	<b>334,636</b>	<b>14,817,925,123</b>	<b>616,811,615</b>	<b>23,728,436,242</b>
30 June 2022	4,702,450,464	-	197,180,000	9,184,546,813	1,115,525,321	15,199,702,598

**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**EMBASSIES/MISSIONS**

<b>Embassy/ Mission</b>	<b>Rent and Utilities</b>	<b>Contributions to International Organisations</b>	<b>Court awards and compensations</b>	<b>Other Payables</b>	<b>Pensions and Gratuity</b>	<b>Total</b>
Uganda Mission at the United Nations, New York	-	-	-	-	-	-
Uganda High Commission in the United Kingdom	-	-	-	-	-	-
Uganda High Commission in Canada, Ottawa	-	-	-	662,381,769	-	662,381,769
Uganda High Commission in India, New Delhi	-	-	-	-	-	-
Uganda High Commission in Kenya, Nairobi	-	-	-	7,002,136,516	-	7,002,136,516
Uganda High Commission in Tanzania, Dar es Salaam	-	-	-	-	-	-
Uganda High Commission in Nigeria, Abuja	-	-	-	647,597,919	-	647,597,919
Uganda High Commission in South Africa, Pretoria	-	-	-	114,239,724	-	114,239,724
Uganda High Commission in Rwanda, Kigali	-	-	-	-	-	-
Uganda Embassy in the United States, Washington	-	-	-	1	-	1
Uganda Embassy in Egypt, Cairo	-	-	-	-	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-	-
Uganda Embassy in China, Beijing	-	-	-	-	-	-
Uganda Embassy in Switzerland, Geneva	-	-	-	-	-	-
Uganda Embassy in Japan, Tokyo	-	-	-	-	-	-
Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-	-	-
Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-	-
Uganda Embassy in Belgium, Brussels	-	-	-	-	-	-
Uganda Embassy in Italy, Rome	-	-	-	-	-	-
Uganda Embassy in DRC, Kinshasa	-	-	-	-	-	-
Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-
Uganda Embassy in France, Paris	-	-	-	-	-	-

Embassy/ Mission	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions and Gratuity	Total
Uganda Embassy in Germany, Berlin	-	-	-	-	-	-
Uganda Embassy in Iran, Tehran	-	-	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	-	-	-	-
Uganda Embassy in Australia, Canberra	-	-	-	-	-	-
Uganda Embassy in South Sudan, Juba	-	-	-	-	-	-
Uganda Embassy in United Arab Emirates, Abu Dhabi	-	-	-	-	-	-
Uganda Embassy in Burundi, Bujumbura	-	-	-	-	-	-
Uganda Consulate in China, Guangzhou	-	-	-	-	-	-
Uganda Embassy in Turkey, Ankara	-	-	-	-	-	-
Uganda Embassy in Somalia, Mogadishu	-	-	-	-	-	-
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	-	-	-	-
Uganda Consulate in Kenya, Mombasa	-	-	-	-	-	-
Uganda Embassy in Algeria, Algiers	91,086,749	82,201,701	23,781,011	153,717,332	-	350,786,793
Uganda Embassy in Qatar, Doha	-	-	-	-	-	-
Uganda Mission in Havana, Cuba	-	-	-	-	-	-
Uganda Mission in Luanda, Angola	-	-	-	-	-	-
<b>Total 30 June 2023</b>	<b>91,086,749</b>	<b>82,201,701</b>	<b>23,781,011</b>	<b>8,580,073,261</b>	<b>-</b>	<b>8,777,142,722</b>
Total 30 June 2022	-	-	-	5,324,501,629	-	5,324,501,629



**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**CITIES**

<b>City</b>	<b>Rent and Utilities</b>	<b>Contributions to International Organisations</b>	<b>Court awards and compensations</b>	<b>Other Payables</b>	<b>Pensions &amp; Gratuity</b>	<b>Total</b>
Arua City Council	-	-	-	91,944,658	382,947,056	474,891,714
Fortportal City Council	-	-	-	252,049,552	-	252,049,552
Gulu City Council	-	-	-	152,721,822	-	152,721,822
Hoima City Council	-	-	-	3,186,573	-	3,186,573
Jinja City Council	-	-	-	1,101,438,245	102,719,696	1,204,157,941
Lira City Council	-	-	-	299,164,208	-	299,164,208
Masaka City Council	-	-	-	365,970,501	28,532,767	394,503,268
Mbale City Council	300,847,586	-	637,063,233	84,943,613	31,723,800	1,054,578,232
Mbarara City Council	-	-	-	706,725,779	-	706,725,779
Soroti City Council	-	-	-	67,378,995	232,609,699	299,988,694
<b>Total 30 June, 2023</b>	<b>300,847,586</b>	<b>-</b>	<b>637,063,233</b>	<b>3,125,523,946</b>	<b>778,533,018</b>	<b>4,841,967,783</b>

**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**MUNICIPAL COUNCILS**

<b>Municipal Councils</b>	<b>Rent and Utilities</b>	<b>Contributions to International Organisations</b>	<b>Court awards and compensations</b>	<b>Other Payables</b>	<b>Pensions &amp; Gratuity</b>	<b>Total</b>
Apac Municipal Council	-	-	-	20,300,346	-	20,300,346
Bugiri Municipal Council	-	-	-	99,116,734	-	99,116,734
Bushenyi-Ishaka Municipal Council	-	-	-	63,413,706	-	63,413,706
Busia Municipal Council	-	-	-	4,287,000	-	4,287,000
Entebbe Municipal Council	-	-	-	1,269,130,180	69,090,455	1,338,220,635
Ibanda Municipal Council	-	-	-	280,141,753	-	280,141,753
Iganga Municipal Council	-	-	-	318,887,357	-	318,887,357
Kabale Municipal Council	-	-	-	-	949,339,871	949,339,871
Kamuli Municipal Council	7,894,637	-	-	-	-	7,894,637
Kapchorwa Municipal Council	-	-	-	46,771,443	-	46,771,443
Kasese Municipal Council	-	-	-	42,332,846	-	42,332,846
Kira Municipal Council	3,191,768	-	-	601,290,850	271,634,389	876,117,007
Kisoro Municipal Council	-	-	-	117,365,491	-	117,365,491
Kitgum Municipal Council	-	-	-	7,362,463,164	-	7,362,463,164
Koboko Municipal Council	-	-	-	298,745,000	-	298,745,000
Kotido Municipal Council	-	-	-	51,045,469	-	51,045,469
Kumi Municipal Council	-	-	-	41,550,453	-	41,550,453
Lugazi Municipal Council	-	-	-	87,595,139	-	87,595,139
Makindye Ssabagabo Municipal Council	-	-	-	-	-	-
Masindi Municipal Council	-	-	-	18,218,853	-	18,218,853
Mityana Municipal Council	-	-	-	497,878,270	552,505,800	1,050,384,070
Moroto Municipal Council	-	-	-	169,788,556	-	169,788,556
Mubende Municipal Council	-	-	-	44,663,817	4,634,215	49,298,032
Mukono Municipal Council	-	-	-	38,849,110	-	38,849,110
Nansana Municipal Council	-	-	-	209,283,585	-	209,283,585
Nebbi Municipal Council	18,847,288	-	18,081,721	-	-	36,929,009
Njeru Municipal Council	3,777,645	-	-	59,687,287	-	63,464,932
Ntungamo Municipal Council	-	-	-	99,526,727	-	99,526,727
Rukungiri Municipal Council	-	-	-	-	-	-
Sheema Municipal Council	-	-	-	839,491,151	280,336,649	1,119,827,800
Tororo Municipal Council	-	-	-	128,675,931	95,000	128,770,931
<b>Total 30 June 2023</b>	<b>33,711,338</b>	<b>-</b>	<b>18,081,721</b>	<b>12,810,500,218</b>	<b>2,127,636,379</b>	<b>14,989,929,656</b>
Total 30 June 2022						

**Statement of Outstanding Commitments by Vote for the Year ended 30 June 2023**  
**[As submitted and signed by accounting Officers]**

**DISTRICT LOCAL GOVERNMENTS**

<b>District Local Government</b>	<b>Rent and Utilities</b>	<b>Contributions to International Organisations</b>	<b>Court awards and compensations</b>	<b>Other Payables</b>	<b>Pensions &amp; Gratuity</b>	<b>Total</b>
Abim District Local Government	-	-	-	96,921,156	534,536,391	631,457,547
Adjumani District Local Government	-	-	244,527,411	371,987,520	368,368,047	984,882,978
Agago District Local Government	-	-	-	496,140	-	496,140
Alebtong District Local Government	-	-	-	25,650,000	-	25,650,000
Amolatar District Local Government	-	-	-	188,118,783	167,567,062	355,685,845
Amudat District Local Government	-	-	-	809,312,753	-	809,312,753
Amuria District Local Government	-	-	-	255,405,018	-	255,405,018
Amuru District Local Government	-	-	-	519,175,915	-	519,175,915
Apac District Local Government	-	-	-	205,640,202	126,139,400	331,779,602
Arua District Local Government	-	-	-	-	-	-
Budaka District Local Government	-	-	-	158,034,650	-	158,034,650
Bududa District Local Government	-	-	-	226,468,178	-	226,468,178
Bugiri District Local Government	-	-	-	68,708,918	142,523,224	211,232,142
Bugweri District Local Government	-	-	-	1,030,913,812	349,242,481	1,380,156,293
Buhweju District Local Government	-	-	-	483,161,739	423,814,068	906,975,807
Buikwe District Local Government	-	-	-	389,294,176	-	389,294,176
Bukedea District Local Government	-	-	-	609,614,987	35,463,740	645,078,727
Bukomansimbi District Local Government	-	-	-	204,173,945	38,779,957	242,953,902
Bukwo District Local Government	-	-	-	2,374,800	-	2,374,800
Bulambuli District Local Government	-	-	-	-	-	-
Bulisa District Local Government	-	-	-	238,839,782	-	238,839,782
Bundibugyo District Local Government	-	-	-	236,490,872	-	236,490,872
Bunyagabu District Local Government	-	-	31,427,498	-	-	31,427,498
Bushenyi District Local Government	-	-	-	1,627,541,403	240,900,981	1,868,442,384
Busia District Local Government	-	-	-	-	112,607,163	112,607,163

District Local Government	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Butaleja District Local Government	-	-	-	1,673,661	-	1,673,661
Butambala District Local Government	-	-	-	136,601,847	31,713,624	168,315,471
Butebo District Local Government	-	-	-	-	-	-
Buvuma District Local Government	-	-	-	915,474	-	915,474
Buyende District Local Government	-	-	-	228,355,022	-	228,355,022
Dokolo District Local Government	-	-	-	-	89,362,209	89,362,209
Gomba District Local Government	-	-	-	842,529,081	2,358,948	844,888,029
Gulu District Local Government	-	-	-	172,208,142	-	172,208,142
Hoima District Local Government	-	-	-	30,881,200	-	30,881,200
Ibanda District Local Government	-	-	-	126,690	-	126,690
Iganga District Local Government	-	-	-	70,123,474	-	70,123,474
Isingiro District Local Government	-	-	-	-	-	-
Jinja District Local Government	-	-	-	-	72,305,088	72,305,088
Kaabong District Local Government	-	-	-	30,963,017	-	30,963,017
Kabale District Local Government	-	-	-	81,019,455	2,822,631,750	2,903,651,205
Kabarole District Local Government	78,342,944	-	-	10,269,417	43,012,090	131,624,451
Kaberamaido District Local Government	-	-	-	-	29,363,296	29,363,296
Kagadi District Local Government	-	-	-	44,452,490	167,580,881	212,033,371
Kakumiro District Local Government	-	-	-	110,005,063	127,048,985	237,054,048
Kalaki District Local Government	-	-	-	-	-	-
Kalangala District Local Government	-	-	-	8,526,716	174,781,071	183,307,787
Kaliro District Local Government	-	-	-	430,841,330	-	430,841,330
Kalungu District Local Government	-	-	-	33,192,085	7,589,987	40,782,072
Kamuli District Local Government	-	-	-	75,521,847	-	75,521,847
Kamwenge District Local Government	-	-	-	21,885,874	-	21,885,874
Kanungu District Local Government	-	-	-	49,598,742	-	49,598,742
Kapchorwa District Local Government	-	-	-	61,727,409	-	61,727,409
Kapelebyong District Local Government	-	-	-	848,055,278	170,021,258	1,018,076,536
Karenga District Local Government	-	-	-	-	-	-

District Local Government	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Kasanda District Local Government	-	-	-	14,975,479	75,088,195	90,063,674
Kasese District Local Government	-	-	-	4,037,320,732	-	4,037,320,732
Katakwi District Local Government	-	-	-	107,020,814	417,615,572	524,636,386
Kayunga District Local Government	-	-	-	326,553,957	656,110,230	982,664,187
Kazo District Local Government	-	-	-	36,310,663	-	36,310,663
Kibale District Local Government	-	-	-	-	-	-
Kiboga District Local Government	-	-	-	52,245,992	-	52,245,992
Kibuku District Local Government	-	-	-	185,223,325	68,710,480	253,933,805
Kikuube District Local Government	-	-	-	-	-	-
Kiruhura District Local Government	-	-	-	14,570,372	-	14,570,372
Kiryandongo District Local Government	-	-	-	2,825,880	-	2,825,880
Kisoro District Local Government	-	-	-	9,697,877	-	9,697,877
Kitagwenda District Local Government	-	-	-	40,000,000	-	40,000,000
Kitgum District Local Government	-	-	-	1,618,079,533	-	1,618,079,533
Koboko District Local Government	-	-	-	1,214,073,988	45,580,533	1,259,654,521
Kole District Local Government	-	-	-	-	-	-
Kotido District Local Government	-	-	-	-	-	-
Kumi District Local Government	-	-	-	25,912,394	74,056,710	99,969,104
Kwania District Local Government	-	-	-	91,992,944	-	91,992,944
Kween District Local Government	-	-	-	33,000,700	1,521	33,002,221
Kyankwanzi District Local Government	-	-	-	41,982,194	260,288,754	302,270,948
Kyegegwa District Local Government	-	-	-	170,608,955	-	170,608,955
Kyenjojo District Local Government	-	-	276,549,100	699,988,324	6,544,292	983,081,716
Kyotera District Local Government	-	-	-	12,342,273	422,553,712	434,895,985
Lamwo District Local Government	-	-	-	145,913,424	212,672,380	358,585,804
Lira District Local Government	-	-	-	3,136,900,791	115,687,919	3,252,588,710
Luuka District Local Government	-	-	-	-	172,270,611	172,270,611
Luwero District Local Government	-	-	-	332,880,813	929,408,021	1,262,288,834
Lwengo District Local Government	-	-	-	-	353,222,826	353,222,826

District Local Government	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Lyantonde District Local Government	-	-	-	607,614,966	306,324,506	913,939,472
Madi-Okollo District Local Government	-	-	-	164,046,350	6,261,386	170,307,736
Manafwa District Local Government	-	-	-	211,980,923	-	211,980,923
Maracha-Terego District Local Government	-	-	-	244,943,408	-	244,943,408
Masaka District Local Government	10,698,792	-	-	48,334,580	517,173,928	576,207,300
Masindi District Local Government	-	-	-	30,657,625	-	30,657,625
Mayuge District Local Government	-	-	-	-	605,934,406	605,934,406
Mbale District Local Government	-	-	-	963,404,060	-	963,404,060
Mbarara District Local Government	-	-	-	145,286,761	-	145,286,761
Mitooma District Local Government	-	-	-	49,800	-	49,800
Mityana District Local Government	-	-	-	(168,000)	-	(168,000)
Moroto District Local Government	-	-	-	-	-	-
Moyo District Local Government	-	-	-	1,684,787,850	570,880,968	2,255,668,818
Mpigi District Local Government	6,047,689	-	-	381,883,462	987,164,114	1,375,095,265
Mubende District Local Government	-	-	-	424,439,321	202,181,656	626,620,977
Mukono District Local Government	-	-	-	-	-	-
Nabilatuk District Local Government	-	-	-	167,410,085	-	167,410,085
Nakapiripiri District Local Government	-	-	-	73,662,767	254,982,866	328,645,633
Nakaseke District Local Government	-	-	-	1,999,313,609	1,350,382,551	3,349,696,160
Nakasongola District Local Government	-	-	-	77,871,503	127,757,878	205,629,381
Namayingo District Local Government	-	-	-	6,521,739	-	6,521,739
Namisindwa District Local Government	-	-	-	191,999,841	-	191,999,841
Namutamba District Local Government	-	-	-	-	196,066,650	196,066,650
Napak District Local Government	-	-	-	196,422,445	-	196,422,445
Nebbi District Local Government	-	-	-	182,262	-	182,262
Ngora District Local Government	-	-	-	661,008,917	-	661,008,917
Ntoroko District Local Government	-	-	-	236,184,775	-	236,184,775
Ntungamo District Local Government	-	-	-	150,236,043	-	150,236,043
Nwoya District Local Government	-	-	-	548,905,059	-	548,905,059

District Local Government	Rent and Utilities	Contributions to International Organisations	Court awards and compensations	Other Payables	Pensions & Gratuity	Total
Obongi District Local Government	-	-	-	35,128,158	-	35,128,158
Omoro District Local Government	-	-	-	268,347,241	44,365,966	312,713,207
Otuke District Local Government	-	-	-	1,520,694,592	-	1,520,694,592
Oyam District Local Government	-	-	-	273,850,569	248,114,975	521,965,544
Pader District Local Government	-	-	-	42,329,588	10,270,483	52,600,071
Pakwach District Local Government	-	-	-	166,801,874	18,539,811	185,341,685
Pallisa District Local Government	-	-	-	-	-	-
Rakai District Local Government	28,183,529	-	-	-	112,200,636	140,384,165
Rubanda District Local Government	-	-	-	461,909,059	-	461,909,059
Rubirizi District Local Government	-	-	-	95,593,519	206,692,972	302,286,491
Rukiga District Local Government	-	-	-	144,010,075	-	144,010,075
Rukungiri District Local Government	-	-	-	40,130,694	-	40,130,694
Rwampara District Local Government	-	-	-	217,090,826	-	217,090,826
Sembabule District Local Government	-	-	-	-	491,450,275	491,450,275
Serere District Local Government	-	-	10,000,000	-	13,232,835	23,232,835
Sheema District Local Government	-	-	-	21,525,320	-	21,525,320
Sironko District Local Government	-	-	-	49,358,112	-	49,358,112
Soroti District Local Government	-	-	-	160,178,160	234,716,150	394,894,310
Terego District Local Government	-	-	-	97,613,172	-	97,613,172
Tororo District Local Government	-	-	-	108,701,179	1,241,873,664	1,350,574,843
Wakiso District Local Government	-	-	-	998,361,376	649,797,481	1,648,158,857
Yumbe District Local Government	159,163,068	-	-	144,000	685,440,171	844,747,239
Zombo District Local Government	-	-	-	590,061,455	73,257,020	663,318,475
<b>Total 30 June 2023</b>	<b>282,436,022</b>	<b>-</b>	<b>562,504,009</b>	<b>37,897,028,607</b>	<b>19,242,586,805</b>	<b>57,984,555,443</b>
Total 30 June 2022						

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**MINISTRIES**

<b>Ministry</b>	<b>Losses of public moneys (cash and cash equivalents) Shs.</b>	<b>Values of stores written off Shs.</b>	<b>Claims abandoned during the year Shs.</b>	<b>Total losses written off 30 June 2023 Shs.</b>	<b>Total losses at 30 June 2022 Shs.</b>
Office of the President	-	-	-	-	-
State House	-	-	-	-	-
Office of the Prime Minister	-	-	-	-	-
Ministry of Defence and Veteran Affairs	-	-	-	-	-
Ministry of Public Service	-	-	-	-	-
Ministry of Foreign Affairs	-	-	-	-	-
Ministry of Justice and Constitutional Affairs	-	-	-	-	-
Ministry of Finance, Planning and Economic Development	-	-	-	-	-
Ministry of Internal Affairs	-	-	-	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	-	-	-
Ministry of Local Government	-	-	-	-	-
Ministry of Lands, Housing and Urban Development	-	-	-	-	-
Ministry of Education and Sports	-	-	-	-	-
Ministry of Health	-	-	-	-	-
Ministry of Trade, Industry and Co-Operatives	-	-	-	-	-
Ministry of Works, and Transport	-	-	-	-	-
Ministry of Energy and Mineral Development	-	-	-	-	-
Ministry of Gender, Labour and Social Development	-	-	-	-	-
Ministry of Water and Environment	-	-	-	-	-
Ministry of Information Communication Technology and National Guidance	-	-	-	-	-
Ministry of East African Community Affairs	-	-	-	-	-
Ministry of Tourism, Wildlife and Antiquities	-	-	-	-	-
Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-
<b>At 30 June 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
At 30 June 2022	-	-	-	-	-



**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**AGENCIES**

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses at 30 June 2022 Shs.
Courts of Judicature	-	-	-	-	-
Electoral Commission (EC)	-	-	-	-	-
Inspector General of Government's Office (IGG)	-	-	-	-	-
Parliamentary Commission (PARL)	-	-	-	-	-
Uganda Law Reform Commission (ULRC)	-	-	-	-	-
Uganda Human Rights Commission (UHRC)	-	-	-	-	-
Uganda Aids Commission (UAC)	-	-	-	-	-
National Planning Authority (NPA)	-	-	-	-	-
Uganda National Meteorological Authority (UNMA)	-	-	-	-	-
Uganda Industrial Research Institute (UIRI)	-	-	-	-	-
National Curriculum Development Centre (NCDC)	-	-	-	-	-
Directorate of Ethics and Integrity (DEI)	-	-	-	-	-
Uganda National Roads Authority (UNRA)	-	-	-	-	-
Uganda Cancer Institute (UCI)	-	-	-	-	-
Uganda Heart Institute (UHI)	-	-	-	-	-
Uganda National Medical Stores	-	-	-	-	-
Uganda Tourism Board (UTB)	-	-	-	-	-
Uganda Road Fund (RF)	-	-	-	-	-
Uganda Registration Services Bureau (URSB)	-	-	-	-	-
National Citizenship and Immigration Control (NCIC)	-	-	-	-	-
Diary Development Authority (DDA)	-	-	-	-	-
Kampala Capital City Authority (KCCA)	-	-	-	-	-

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses at 30 June 2022 Shs.
National Lotteries and Gaming Regulatory Board	-	-	-	-	
Equal Opportunities Commission	-	-	-	-	
National Animal Genetic Resource Centre and Data Bank	-	-	-	-	
National Information Technology Authority	-	-	-	-	
Uganda Virus Research Institute (UVRI)	-	-	-	-	
Uganda National Examination Board (UNEBC)	-	-	-	-	
Financial Intelligence Authority (FIA)	-	-	-	-	
Treasury Operations (TOP)	-	-	-	-	
Office of the Auditor General (OAG)	-	-	-	-	
Education Service Commission (ESC)	-	-	-	-	
Directorate of Public Prosecutions (DPP)	-	-	-	-	
Health Service Commission (HSC)	-	-	-	-	
Directorate of Government Analytical Laboratory (DGAL)	-	-	-	-	
Uganda Export Promotion Board (UEPB)	-	-	-	-	
National Identification and Registration Authority (NIRA)	-	-	-	-	
Uganda Investment Authority (UIA)	-	-	-	-	
Petroleum Authority of Uganda (PAU)	-	-	-	-	
Capital Markets Authority	-	-	-	-	
Uganda Revenue Authority (URA)	-	-	-	-	
National Agricultural Research Organization (NARO)	-	-	-	-	
Uganda Bureau of Statistics (UBOS)	-	-	-	-	
Uganda Police Force	-	-	-	-	
Uganda Prisons Services	-	-	-	-	
Public Service Commission (PSC)	-	-	-	-	
Local Government Finance Commission (LGFC)	-	-	-	-	
Judicial Service Commission (JSC)	-	-	-	-	

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses at 30 June 2022 Shs.
National Population Council	-	-	-	-	-
National Environment Management Authority (NEMA)	-	-	-	-	-
Uganda Blood Transfusion Services (UBTS)	-	-	-	-	-
National Agricultural Advisory Services (NAADS)	-	-	-	-	-
Public Procurement and Disposal of Public Assets Authority	-	-	-	-	-
Uganda National Bureau of Standards (UNBS)	-	-	-	-	-
Cotton Development Organization	-	-	-	-	-
Uganda Land Commission (ULC)	-	-	-	-	-
National Forestry Authority (NFA)	-	-	-	-	-
Internal Security Organization (ISO)	-	-	-	-	-
External Security Organization (ESO)	-	-	-	-	-
Uganda Coffee Development Authority (UCDA)	-	-	-	-	-
Uganda Free Zones Authority	-	-	-	-	-
Uganda Microfinance Regulatory Authority	-	-	-	-	-
Uganda Retirements Benefits Regulatory Authority	-	-	-	-	-
National Council for Higher Education	-	-	-	-	-
Uganda Business and Technical Examination Board	-	-	-	-	-
National Council of Sports	-	-	-	-	-
Science, Technology and Innovation	-	-	-	-	-
<b>At 30 June 2023</b>	-	-	-	-	-
At 30 June 2022	-	-	-	-	-

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**PUSATIs**

<b>PUSATIs</b>	<b>Losses of public moneys (cash and cash equivalents) Shs.</b>	<b>Values of stores written off Shs.</b>	<b>Claims abandoned during the year Shs.</b>	<b>Total losses written off 30 June 2023 Shs.</b>	<b>Total losses at 30 June 2022 Shs.</b>
Makerere University	-	-	-	-	-
Mbarara University	-	-	-	-	-
Makerere University Business School	-	-	-	-	-
Kyambogo University	-	-	-	-	-
Busitema University	-	-	-	-	-
Muni University	-	-	-	-	-
Kabale University	-	-	-	-	-
Soroti University	-	-	-	-	-
Gulu University	-	-	-	-	-
Lira University	-	-	-	-	-
Law Development Centre.	-	-	-	-	-
Uganda Management Institute	-	-	-	-	-
Mountains of the Moon University	-	-	-	-	-
<b>At 30 June 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
At 30 June 2022	-	-	-	-	-

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**REFERRAL HOSPITALS**

Referral hospital	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned during the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses at 30 June 2022 Shs.
Mulago National Referral Hospital	-	-	-	-	-
Butabika National Referral Mental Hospital	-	-	-	-	-
Arua Regional Referral Hospital	-	-	-	-	-
Fort Portal Regional Referral Hospital	-	-	-	-	-
Gulu Regional Referral Hospital	-	-	-	-	-
Hoima Regional Referral Hospital	-	-	-	-	-
Jinja Regional Referral Hospital	-	-	-	-	-
Kabale Regional Referral Hospital	-	-	-	-	-
Masaka Regional Referral Hospital	-	-	-	-	-
Mbale Regional Referral Hospital	-	-	-	-	-
Soroti Regional Referral Hospital	-	-	-	-	-
Lira Regional Referral Hospital	-	-	-	-	-
Mbarara Regional Referral Hospital	-	-	-	-	-
Mubende Regional Referral Hospital	-	-	-	-	-
Moroto Regional Referral Hospital	-	-	-	-	-
China-Uganda Friendship Hospital Naguru	-	-	-	-	-
Kiruddu Specialised National Referral Hospital	-	-	-	-	-
Kawempe Specialised National Referral Hospital	-	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-	-
Kayunga Regional Referral Hospital	-	-	-	-	-
Yumbe Regional Referral Hospital	-	-	-	-	-
<b>At 30 June 2023</b>					
At 30 June 2022					

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**EMBASSIES/MISSIONS**

<b>Embassy/Mission</b>	<b>Losses of public moneys (cash and cash equivalents) Shs.</b>	<b>Values of stores written off Shs.</b>	<b>Claims abandoned During the year Shs.</b>	<b>Total losses written off 30 June 2023 Shs.</b>	<b>Total losses 30 June 2022 Shs.</b>
Uganda Mission at the United Nations, New York	-	-	-	-	-
Uganda High Commission in the United Kingdom	-	-	-	-	-
Uganda High Commission in Canada, Ottawa	-	-	-	-	-
Uganda High Commission in India, New Delhi	-	-	-	-	-
Uganda High Commission in Kenya, Nairobi	-	-	-	-	-
Uganda High Commission in Tanzania, Dar es Salaam	-	-	-	-	-
Uganda High Commission in Nigeria, Abuja	-	-	-	-	-
Uganda High Commission in South Africa, Pretoria	-	-	-	-	-
Uganda High Commission in Rwanda, Kigali	-	-	-	-	-
Uganda Embassy in the United States, Washington	-	-	-	-	-
Uganda Embassy in Egypt, Cairo	-	-	-	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-
Uganda Embassy in China, Beijing	-	-	-	-	-
Uganda Embassy in Switzerland, Geneva	-	-	-	-	-
Uganda Embassy in Japan, Tokyo	-	-	-	-	-
Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-	-
Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-
Uganda Embassy in Belgium, Brussels	-	-	-	-	-
Uganda Embassy in Italy, Rome	-	-	-	-	-
Uganda Embassy in DRC, Kinshasa	-	-	-	-	-
Uganda Embassy in Sudan, Khartoum	-	-	-	-	-
Uganda Embassy in France, Paris	-	-	-	-	-
Uganda Embassy in Germany, Berlin	-	-	-	-	-
Uganda Embassy in Iran, Tehran	-	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	-	-	-
Uganda Embassy in Australia, Canberra	-	-	-	-	-
Uganda Embassy in South Sudan, Juba	-	-	-	-	-
Uganda Embassy in United Arab Emirates, Abu D	-	-	-	-	-
Uganda Embassy in Burundi, Bujumbura	-	-	-	-	-
Uganda Consulate in China, Guangzhou	-	-	-	-	-
Uganda Embassy in Turkey, Ankara	-	-	-	-	-
Uganda Embassy in Somalia, Mogadishu	-	-	-	-	-
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	-	-	-
Uganda Consulate in Kenya, Mombasa	-	-	-	-	-
Uganda Embassy in Algeria, Algiers	-	-	-	-	-
Uganda Embassy in Qatar, Doha	-	-	-	-	-
Uganda Mission in Havana, Cuba	-	-	-	-	-
Uganda Mission in Luanda, Angola	-	-	-	-	-
Uganda Consulate in Arusha, Tanzania	-	-	-	-	-
<b>At 30 June 2023</b>					
At 30 June 2022					

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**CITIES**

<b>Cities</b>	<b>Losses of public moneys (cash and cash equivalents) Shs.</b>	<b>Values of stores written off Shs.</b>	<b>Claims abandoned During the year Shs.</b>	<b>Total losses written off 30 June 2023 Shs.</b>	<b>Total losses 30 June 2022 Shs.</b>
Arua City Council	-	-	-	-	-
Fort portal City Council	-	-	-	-	-
Gulu City Council	-	-	-	-	-
Hoima City Council	-	-	-	-	-
Jinja City Council	-	-	-	-	-
Lira City Council	-	-	-	-	-
Masaka City Council	-	-	-	-	-
Mbale City Council	-	-	-	-	-
Mbarara City Council	-	-	-	-	-
Soroti City Council	-	-	-	-	-
<b>At 30 June 2023</b>	-	-	-	-	-
At 30 June 2022	-	-	-	-	-

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**MUNICIPAL COUNCILS**

<b>Municipal Councils</b>	<b>Losses of public moneys (cash and cash equivalents) Shs.</b>	<b>Values of stores written off Shs.</b>	<b>Claims abandoned During the year Shs.</b>	<b>Total losses written off 30 June 2023 Shs.</b>	<b>Total losses 30 June 2022 Shs.</b>
Apac Municipal Council	-	-	-	-	-
Bugiri Municipal Council	-	-	-	-	-
Bushenyi-Ishaka Municipal Council	-	-	-	-	-
Busia Municipal Council	-	-	-	-	-
Entebbe Municipal Council	-	-	-	-	-
Ibanda Municipal Council	-	-	-	-	-
Iganga Municipal Council	-	-	-	-	-
Kabale Municipal Council	-	-	-	-	-
Kamuli Municipal Council	-	-	-	-	-
Kapchorwa Municipal Council	-	-	-	-	-
Kasese Municipal Council	-	-	-	-	-
Kira Municipal Council	-	-	-	-	-
Kisoro Municipal Council	-	-	-	-	-
Kitgum Municipal Council	-	-	-	-	-
Koboko Municipal Council	-	-	-	-	-
Kotido Municipal Council	-	-	-	-	-
Kumi Municipal Council	-	-	-	-	-
Lugazi Municipal Council	-	-	-	-	-
Makindye Ssabagabo Municipal Council	-	-	-	-	-
Masindi Municipal Council	-	-	-	-	-
Mityana Municipal Council	-	-	-	-	-
Moroto Municipal Council	-	-	-	-	-
Mubende Municipal Council	-	-	-	-	-
Mukono Municipal Council	-	-	-	-	-
Nansana Municipal Council	-	-	-	-	-
Nebbi Municipal Council	-	-	-	-	-
Njeru Municipal Council	-	-	-	-	-
Ntungamo Municipal Council	-	-	-	-	-
Rukungiri Municipal Council	-	-	-	-	-
Sheema Municipal Council	-	-	-	-	-
Tororo Municipal Council	-	-	-	-	-
<b>At 30 June 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
At 30 June 2022	-	-	-	-	-



**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**DISTRICT LOCAL GOVERNMENTS**

District Local Governments	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned During the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses 30 June 2022 Shs.
Abim District Local Government	-	-	-	-	-
Adjumani District Local Government	-	-	-	-	-
Agago District Local Government	-	-	-	-	-
Alebong District Local Government	-	-	-	-	-
Amolatar District Local Government	-	-	-	-	-
Amudat District Local Government	-	-	-	-	-
Amuria District Local Government	-	-	-	-	-
Amuru District Local Government	-	-	-	-	-
Apac District Local Government	-	-	-	-	-
Arua District Local Government	-	-	-	-	-
Budaka District Local Government	-	-	-	-	-
Bududa District Local Government	-	-	-	-	-
Bugiri District Local Government	-	-	-	-	-
Bugweri District Local Government	-	-	-	-	-
Buhweju District Local Government	-	-	-	-	-
Buikwe District Local Government	-	-	-	-	-
Bukedea District Local Government	-	-	-	-	-
Bukomansimbi District Local Government	-	-	-	-	-
Bukwo District Local Government	-	-	-	-	-
Bulambuli District Local Government	-	-	-	-	-
Bulisa District Local Government	-	-	-	-	-
Bundibugyo District Local Government	-	-	-	-	-
Bunyagabu District Local Government	-	-	-	-	-
Bushenyi District Local Government	-	-	-	-	-
Busia District Local Government	-	-	-	-	-
Butaleja District Local Government	-	-	-	-	-
Butambala District Local Government	-	-	-	-	-
Butebo District Local Government	-	-	-	-	-
Buvuma District Local Government	-	-	-	-	-
Buyende District Local Government	-	-	-	-	-
Dokolo District Local Government	-	-	-	-	-
Gomba District Local Government	-	-	-	-	-
Gulu District Local Government	-	-	-	-	-
Hoima District Local Government	-	-	-	-	-
Ibanda District Local Government	-	-	-	-	-
Iganga District Local Government	-	-	-	-	-
Isingiro District Local Government	-	-	-	-	-
Jinja District Local Government	-	-	-	-	-
Kaabong District Local Government	-	-	-	-	-
Kabale District Local Government	-	-	-	-	-
Kabarole District Local Government	-	-	-	-	-

District Local Governments	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned During the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses 30 June 2022 Shs.
Kaberamaido District Local Government					
Kagadi District Local Government					
Kakumiro District Local Government					
Kalaki District Local Government					
Kalangala District Local Government					
Kaliro District Local Government					
Kalungu District Local Government					
Kamuli District Local Government					
Kamwenge District Local Government					
Kanungu District Local Government					
Kapchorwa District Local Government					
Kapelebyong District Local Government					
Karenga District Local Government					
Kasanda District Local Government					
Kasese District Local Government					
Katakwi District Local Government					
Kayunga District Local Government					
Kazo District Local Government					
Kibale District Local Government					
Kiboga District Local Government					
Kibuku District Local Government					
Kikuube District Local Government					
Kiruhura District Local Government					
Kiryandongo District Local Government					
Kisoro District Local Government					
Kitagwenda District Local Government					
Kitgum District Local Government					
Koboko District Local Government					
Kole District Local Government					
Kotido District Local Government					
Kumi District Local Government					
Kwania District Local Government					
Kween District Local Government					
Kyankwanzi District Local Government					
Kyegegwa District Local Government					
Kyenjojo District Local Government					
Kyotera District Local Government					
Lamwo District Local Government					
Lira District Local Government					
Luuka District Local Government					
Luwero District Local Government					
Lwengo District Local Government					
Lyantonde District Local Government					
Madi-Okollo District Local Government					
Manafwa District Local Government					
Maracha-Terego District Local Government					
Masaka District Local Government					
Masindi District Local Government					

District Local Governments	Losses of public moneys (cash and cash equivalents) Shs.	Values of stores written off Shs.	Claims abandoned During the year Shs.	Total losses written off 30 June 2023 Shs.	Total losses 30 June 2022 Shs.
Mayuge District Local Government					
Mbale District Local Government					
Mbarara District Local Government					
Mitooma District Local Government					
Mityana District Local Government					
Moroto District Local Government					
Moyo District Local Government					
Mpigi District Local Government					
Mubende District Local Government					
Mukono District Local Government					
Nabiatuk District Local Government					
Nakapiripiri District Local Government					
Nakaseke District Local Government					
Nakasongola District Local Government					
Namayingo District Local Government					
Namisindwa District Local Government					
Namutamba District Local Government					
Napak District Local Government					
Nebbi District Local Government					
Ngora District Local Government					
Ntoroko District Local Government					
Ntungamo District Local Government					
Nwoya District Local Government					
Obongi District Local Government					
Omor District Local Government					
Otuke District Local Government					
Oyam District Local Government					
Pader District Local Government					
Pakwach District Local Government					
Pallisa District Local Government					
Rakai District Local Government					
Rubanda District Local Government					
Rubirizi District Local Government					
Rukiga District Local Government					
Rukungiri District Local Government					
Rwampara District Local Government					
Sembabule District Local Government					
Serere District Local Government					
Sheema District Local Government					
Sironko District Local Government					
Soroti District Local Government					
Terego District Local Government					
Tororo District Local Government					
Wakiso District Local Government					
Yumbe District Local Government					
Zombo District Local Government					
<b>At 30 June 2023</b>					
At 30 June 2022					

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**MINISTRIES**

Ministry	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses reported at 30 June 2022 Shs
Office of the President	-	-	-	-
State House	590,200,000	-	590,200,000	590,200,000
Office of the Prime Minister	-	-	-	-
Ministry of Defence and Veteran Affairs	91,729,495	-	91,729,495	91,729,495
Ministry of Public Service	-	-	-	-
Ministry of Foreign Affairs	-	-	-	-
Ministry of Justice and Constitutional Affairs	-	116,624,834	116,624,834	116,624,834
Ministry of Finance, Planning and Economic Development	-	-	-	-
Ministry of Internal Affairs	-	-	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	2,933,526,120	2,933,526,120	2,933,526,120
Ministry of Local Government	-	-	-	-
Ministry of Lands, Housing and Urban Development	-	-	-	-
Ministry of Education and Sports	190,559,647	-	190,559,647	190,559,647
Ministry of Health	-	-	-	-
Ministry of Trade, Industry and Co-Operatives	-	-	-	-
Ministry of Works, and Transport	932,773,100	-	932,773,100	932,773,100
Ministry of Energy and Mineral Development	-	-	-	-
Ministry of Gender, Labour and Social Development	-	-	-	-
Ministry of Water and Environment	-	-	-	-
Ministry of Information Communication Technology and National Guidance	-	-	-	-
Ministry of East African Community Affairs	-	-	-	-
Ministry of Tourism, Wildlife and Antiquities	-	-	-	-
Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-
<b>At 30 June 2022</b>	<b>1,805,262,242.0</b>	<b>3,050,150,954.0</b>	<b>4,855,413,196.0</b>	<b>4,855,413,196</b>
At 30 June 2022	1,805,262,242	3,050,150,954	4,855,413,196	

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**AGENCIES**

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Value of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses reported at 30 June 2022 Shs.
Courts of Judicature	139,848,926	-	139,848,926.00	
Electoral Commission (EC)	71,060,000	-	71,060,000.00	
Inspector General of Government's Office (IGG)	-	-	-	
Parliamentary Commission (PARL)	-	-	-	
Uganda Law Reform Commission (ULRC)	-	3,350,000	3,350,000.00	
Uganda Human Rights Commission (UHRC)	-	-	-	
Uganda Aids Commission (UAC)	-	-	-	
National Planning Authority (NPA)	-	-	-	
Uganda National Meteorological Authority (UNMA)	-	-	-	
Uganda Industrial Research Institute (UIRI)	-	-	-	
National Curriculum Development Centre (NCDC)	-	-	-	
Directorate of Ethics and Integrity (DEI)	-	-	-	
Uganda National Roads Authority (UNRA)	-	-	-	
Uganda Cancer Institute (UCI)	-	-	-	
Uganda Heart Institute (UHI)	-	-	-	
Uganda National Medical Stores	-	-	-	
Uganda Tourism Board (UTB)	-	-	-	
Uganda Road Fund (RF)	13,900,260	1,400,000	15,300,260	
Uganda Registration Services Bureau (URSB)	-	5,308,750	5,308,750	
National Citizenship and Immigration Control (NCIC)	-	-	-	
Diary Development Authority (DDA)	-	-	-	
Kampala Capital City Authority (KCCA)	-	-	-	
National Lotteries and Gaming Regulatory Board	-	-	-	
Equal Opportunities Commission	-	-	-	
National Animal Genetic Resource Centre and Data Bank	-	1,715,522,112	1,715,522,112	
National Information Technology Authority	-	-	-	
Uganda Virus Research Institute (UVRI)	-	-	-	
Uganda National Examination Board (UNEBC)	-	-	-	
Financial Intelligence Authority (FIA)	-	-	-	
Treasury Operations (TOP)	-	-	-	
Office of the Auditor General (OAG)	-	-	-	
Education Service Commission (ESC)	-	-	-	
Directorate of Public Prosecutions (DPP)	-	-	-	
Health Service Commission (HSC)	-	-	-	
Directorate of Government Analytical Laboratory (DGAL)	-	26,386,791	26,386,791	
Uganda Export Promotion Board (UEPB)	-	-	-	

Agency	Losses of public moneys (cash and cash equivalents) Shs.	Value of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses reported at 30 June 2022 Shs
National Identification and Registration Authority (NIRA)	-	-	-	
Uganda Investment Authority (UIA)	-	-	-	
Petroleum Authority of Uganda (PAU)	-	-	-	
Capital Markets Authority	-	-	-	
Uganda Revenue Authority (URA)	-	-	-	
National Agricultural Research Organization (NARO)	126,811,100	90,958,152	217,769,252	
Uganda Bureau of Statistics (UBOS)	-	58,286,304	58,286,304	
Uganda Police Force	-	1,953,000,000	1,953,000,000	
Uganda Prisons Services	-	-	-	
Public Service Commission (PSC)	-	-	-	
Local Government Finance Commission (LGFC)	-	-	-	
Judicial Service Commission (JSC)	-	-	-	
National Population Council	-	-	-	
National Environment Management Authority (NEMA)	-	-	-	
Uganda Blood Transfusion Services (UBTS)	-	-	-	
National Agricultural Advisory Services (NAADS)	-	-	-	
Public Procurement and Disposal of Public Assets Authority	-	-	-	
Uganda National Bureau of Standards (UNBS)	-	-	-	
Cotton Development Organization	-	-	-	
Uganda Land Commission (ULC)	-	-	-	
National Forestry Authority (NFA)	-	-	-	
Internal Security Organization (ISO)	-	-	-	
External Security Organization (ESO)	-	-	-	
Uganda Coffee Development Authority (UCDA)	129,515,854	-	129,515,854	
Uganda Free Zones Authority	-	5,181,000	5,181,000	
Uganda Microfinance Regulatory Authority	-	-	-	
Uganda Retirements Benefits Regulatory Authority	-	-	-	
National Council for Higher Education	-	-	-	
Uganda Business and Technical Examination Board	-	-	-	
National Council of Sports	-	-	-	
Science, Technology and Innovation	-	-	-	
<b>At 30 June 2023</b>	<b>481,136,140</b>	<b>3,859,393,109</b>	<b>4,340,529,249</b>	<b>24,199,352,128</b>
At 30 June 2022	5,769,520,016	18,429,832,112	24,199,352,128	

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**PUSATIs**

PUSATIs	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses reported at 30 June 2022 Shs.
Makerere University	-	16,457,577,500	16,457,577,500	
Mbarara University	-	-	-	
Makerere University Business School	-	-	-	
Kyambogo University	-	-	-	
Busitema University	-	-	-	
Muni University	-	63,313,761	63,313,761	
Kabale University	-	-	-	
Soroti University	-	-	-	
Gulu University	-	-	-	
Lira University	-	-	-	
Law Development Centre.	-	-	-	
Uganda Management Institute	-	-	-	
Mountains of the Moon University	-	-	-	
<b>At 30 June 2023</b>	<b>-</b>	<b>16,520,891,261</b>	<b>16,520,891,261</b>	
At 30 June 2022				-

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**REFERRAL HOSPITALS**

Referral hospital	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses reported at 30 June 2022 Shs.
Mulago National Referral Hospital	-	-	-	-
Butabika National Referral Mental Hospital	-	-	-	15,446,200
Arua Regional Referral Hospital	-	300,000,000	300,000,000	300,000,000
Fort Portal Regional Referral Hospital	-	-	-	-
Gulu Regional Referral Hospital	-	-	-	-
Hoima Regional Referral Hospital	-	-	-	-
Jinja Regional Referral Hospital	-	-	-	-
Kabale Regional Referral Hospital	-	-	-	-
Masaka Regional Referral Hospital	-	-	-	-
Mbale Regional Referral Hospital	-	-	-	12,100,000
Soroti Regional Referral Hospital	-	-	-	-
Lira Regional Referral Hospital	-	-	-	-
Mbarara Regional Referral Hospital	-	-	-	-
Mubende Regional Referral Hospital	-	-	-	-
Moroto Regional Referral Hospital	-	-	-	-
China-Uganda Friendship Hospital Naguru	-	-	-	-
Kiruuddu Specialised National Referral Hospital	-	-	-	-
Kawempe Specialised National Referral Hospital	-	-	-	-
Entebbe Regional Referral Hospital	-	-	-	-
Mulago Specialized Women and Neonatal Hospital	-	-	-	-
Kayunga Regional Referral Hospital	-	-	-	-
Yumbe Regional Referral Hospital	4,570,000	-	4,570,000	-
<b>At 30 June 2023</b>	<b>4,570,000</b>	<b>300,000,000</b>	<b>304,570,000</b>	<b>327,546,200</b>
At 30 June 2022	15,446,200	312,100,000	327,546,200	-



**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**EMBASSIES/MISSIONS**

Embassy/Mission	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses as reported at 30 June 2022 Shs.
Uganda Mission at the United Nations, New York	-	-	-	4,500,000
Uganda High Commission in the United Kingdom	-	-	-	-
Uganda High Commission in Canada, Ottawa	-	-	-	-
Uganda High Commission in India, New Delhi	-	-	-	-
Uganda High Commission in Kenya, Nairobi	-	-	-	-
Uganda High Commission in Tanzania, Dar es Salaam	-	-	-	-
Uganda High Commission in Nigeria, Abuja	-	-	-	-
Uganda High Commission in South Africa, Pretoria	-	-	-	-
Uganda High Commission in Rwanda, Kigali	-	-	-	-
Uganda Embassy in the United States, Washington	-	-	-	-
Uganda Embassy in Egypt, Cairo	-	-	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-
Uganda Embassy in China, Beijing	-	47,250,000	47,250,000	47,250,000
Uganda Embassy in Switzerland, Geneva	-	-	-	-
Uganda Embassy in Japan, Tokyo	50,234,405	1,236,806	51,471,211	51,199,276
Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	-
Uganda Embassy in Denmark, Copenhagen	-	-	-	-
Uganda Embassy in Belgium, Brussels	-	-	-	23,138,762
Uganda Embassy in Italy, Rome	32,102,340	-	32,102,340	32,583,006
Uganda Embassy in DRC, Kinshasa	-	-	-	376,152,106
Uganda Embassy in Sudan, Khartoum	-	-	-	-
Uganda Embassy in France, Paris	-	-	-	-
Uganda Embassy in Germany, Berlin	-	-	-	-
Uganda Embassy in Iran, Tehran	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	-	-
Uganda Embassy in Australia, Canberra	-	-	-	-
Uganda Embassy in South Sudan, Juba	-	-	-	-
Uganda Embassy in United Arab Emirates, Abu Dhabi	-	-	-	-
Uganda Embassy in Burundi, Bujumbura	-	-	-	-
Uganda Consulate in China, Guangzhou	-	-	-	-
Uganda Embassy in Turkey, Ankara	-	-	-	-
Uganda Embassy in Somalia, Mogadishu	-	-	-	-
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	-	-
Uganda Consulate in Kenya, Mombasa	-	-	-	-
Uganda Embassy in Algeria, Algiers	-	-	-	-
Uganda Embassy in Qatar, Doha	-	-	-	-
Uganda Mission in Havana, Cuba	-	-	-	-
Uganda Mission in Luanda, Angola	-	-	-	-
Uganda Consulate in Arusha, Tanzania	-	-	-	-
<b>At 30 June 2023</b>	<b>82,336,745.00</b>	<b>48,486,806.00</b>	<b>130,823,551.00</b>	<b>534,823,150</b>
At 30 June 2022	102,971,768	431,851,382	534,823,150	

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**CITIES**

City	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses as reported at 30 June 2022 Shs.
Arua City Council	-	-	-	-
Fort portal City Council	-	-	-	-
Gulu City Council	-	-	-	-
Hoima City Council	-	-	-	-
Jinja City Council	-	-	-	-
Lira City Council	-	-	-	-
Masaka City Council	-	-	-	-
Mbale City Council	-	-	-	-
Mbarara City Council	-	-	-	-
Soroti City Council	-	-	-	-
Arua City Council	-	-	-	-
At 30 June 2023	-	-	-	-
At 30 June 2022	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	-	-
Uganda Embassy in Australia, Canberra	-	-	-	-
Uganda Embassy in South Sudan, Juba	-	-	-	-
Uganda Embassy in United Arab Emirates, Abu Dhabi	-	-	-	-
Uganda Embassy in Burundi, Bujumbura	-	-	-	-
Uganda Consulate in China, Guangzhou	-	-	-	-
Uganda Embassy in Turkey, Ankara	-	-	-	-
Uganda Embassy in Somalia, Mogadishu	-	-	-	-
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	-	-
Uganda Consulate in Kenya, Mombasa	-	-	-	-
Uganda Embassy in Algeria, Algiers	-	-	-	-
Uganda Embassy in Qatar, Doha	-	-	-	-
Uganda Mission in Havana, Cuba	-	-	-	-
Uganda Mission in Luanda, Angola	-	-	-	-
Uganda Consulate in Arusha, Tanzania	-	-	-	-
<b>At 30 June 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
At 30 June 2022	-	-	-	-

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**MUNICIPAL COUNCILS**

Municipal Councils	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses as reported at 30 June 2022 Shs.
Apac Municipal Council	-	-	-	-
Bugiri Municipal Council	-	-	-	-
Bushenyi-Ishaka Municipal Council	-	-	-	-
Busia Municipal Council	-	-	-	-
Entebbe Municipal Council	-	-	-	-
Ibanda Municipal Council	-	-	-	-
Iganga Municipal Council	-	-	-	-
Kabale Municipal Council	-	-	-	-
Kamuli Municipal Council	-	-	-	-
Kapchorwa Municipal Council	-	-	-	-
Kasese Municipal Council	-	-	-	-
Kira Municipal Council	-	-	-	-
Kisoro Municipal Council	-	-	-	-
Kitgum Municipal Council	-	-	-	53,967,622
Koboko Municipal Council	-	-	-	-
Kotido Municipal Council	-	-	-	-
Kumi Municipal Council	-	-	-	-
Lugazi Municipal Council	-	-	-	-
Makindye Ssabagabo Municipal Council	-	-	-	-
Masindi Municipal Council	-	-	-	-
Mityana Municipal Council	-	-	-	-
Moroto Municipal Council	-	-	-	-
Mubende Municipal Council	-	-	-	-
Mukono Municipal Council	-	-	-	-
Nansana Municipal Council	-	-	-	-
Nebbi Municipal Council	-	-	-	-
Njeru Municipal Council	-	-	-	-
Ntungamo Municipal Council	-	-	-	-
Rukungiri Municipal Council	-	-	-	-
Sheema Municipal Council	-	-	-	-
Tororo Municipal Council	-	-	-	-
<b>At 30 June 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,967,622</b>
At 30 June 2022	53,967,622	-	53,967,622	

**Statement of losses of public moneys and stores written off, and claims abandoned  
by Vote for the Year ended 30 June 2023  
[As reported and signed by Accounting Officers]**

**DISTRICT LOCAL GOVERNMENT**

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses as reported at 30 June 2022 Shs.
Abim District Local Government	-	-	-	-
Adjumani District Local Government	-	-	-	-
Agago District Local Government	-	-	-	-
Alebtong District Local Government	-	-	-	-
Amolatar District Local Government	-	-	-	5,950,000
Amudat District Local Government	-	-	-	-
Amuria District Local Government	-	-	-	-
Amuru District Local Government	-	-	-	-
Apac District Local Government	-	-	-	-
Arua District Local Government	-	-	-	-
Budaka District Local Government	-	-	-	-
Bududa District Local Government	-	-	-	-
Bugiri District Local Government	-	-	-	45,945,600
Bugweri District Local Government	-	-	-	-
Buhweju District Local Government	-	-	-	-
Buikwe District Local Government	-	-	-	-
Bukedea District Local Government	-	-	-	-
Bukomansimbi District Local Government	-	-	-	-
Bukwo District Local Government	-	-	-	-
Bulambuli District Local Government	-	-	-	-
Bulisa District Local Government	-	-	-	-
Bundibugyo District Local Government	-	-	-	-
Bunyagabu District Local Government	-	-	-	-
Bushenyi District Local Government	-	-	-	-
Busia District Local Government	-	-	-	-
Butaleja District Local Government	-	-	-	-
Butambala District Local Government	-	-	-	-
Butebo District Local Government	-	-	-	-
Buvuma District Local Government	-	-	-	-
Buyende District Local Government	-	-	-	-
Dokolo District Local Government	-	-	-	-
Gomba District Local Government	-	-	-	-
Gulu District Local Government	-	-	-	17,800,000
Hoima District Local Government	-	-	-	-
Ibanda District Local Government	-	-	-	-
Iganga District Local Government	-	-	-	-
Isingiro District Local Government	-	-	-	-
Jinja District Local Government	-	-	-	-
Kaabong District Local Government	-	-	-	-
Kabale District Local Government	-	-	-	-
Kabarole District Local Government	-	-	-	-
Kaberamaido District Local Government	-	-	-	-

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses as reported at 30 June 2022 Shs.
Kagadi District Local Government	-	-	-	-
Kakumiro District Local Government	-	-	-	-
Kalaki District Local Government	-	-	-	-
Kalangala District Local Government	-	-	-	-
Kaliro District Local Government	-	-	-	-
Kalungu District Local Government	-	-	-	-
Kamuli District Local Government	-	-	-	-
Kamwenge District Local Government	-	-	-	-
Kanungu District Local Government	-	-	-	-
Kapchorwa District Local Government	-	-	-	-
Kapelebyong District Local Government	-	-	-	-
Karenga District Local Government	-	-	-	-
Kasanda District Local Government	-	-	-	-
Kasese District Local Government	-	-	-	-
Katakwi District Local Government	-	-	-	-
Kayunga District Local Government	-	-	-	-
Kazo District Local Government	-	-	-	-
Kibale District Local Government	-	-	-	-
Kiboga District Local Government	-	-	-	-
Kibuku District Local Government	6,000,000	24,044,000	30,044,000	30,044,000
Kikuube District Local Government	-	-	-	-
Kiruhura District Local Government	-	-	-	-
Kiryandongo District Local Government	-	-	-	-
Kisoro District Local Government	-	-	-	-
Kitagwenda District Local Government	-	-	-	-
Kitgum District Local Government	-	-	-	-
Koboko District Local Government	-	76,500,000	76,500,000	76,500,000
Kole District Local Government	-	-	-	-
Kotido District Local Government	-	-	-	-
Kumi District Local Government	-	-	-	-
Kwania District Local Government	-	-	-	-
Kween District Local Government	-	-	-	-
Kyankwanzi District Local Government	-	-	-	-
Kyegegwa District Local Government	-	-	-	-
Kyenjojo District Local Government	-	-	-	-
Kyotera District Local Government	-	-	-	-
Lamwo District Local Government	-	-	-	-
Lira District Local Government	-	-	-	-
Luuka District Local Government	-	-	-	-
Luwero District Local Government	19,962,950	-	19,962,950	19,962,950
Lwengo District Local Government	-	-	-	-
Lyantonde District Local Government	-	-	-	-
Madi-Okollo District Local Government	-	-	-	-
Manafwa District Local Government	-	-	-	-
Maracha-Terego District Local Government	-	-	-	-
Masaka District Local Government	-	-	-	-
Masindi District Local Government	-	-	-	-

District Local Government	Losses of public moneys (cash and cash equivalents) Shs.	Values of losses of stores Shs.	Total losses reported as at 30 June 2023 Shs.	Total losses as reported at 30 June 2022 Shs.
Mayuge District Local Government	-	-	-	-
Mbale District Local Government	-	-	-	-
Mbarara District Local Government	-	-	-	-
Mitooma District Local Government	-	-	-	-
Mityana District Local Government	-	-	-	-
Moroto District Local Government	-	-	-	-
Moyo District Local Government	-	-	-	-
Mpigi District Local Government	-	-	-	-
Mubende District Local Government	-	-	-	-
Mukono District Local Government	-	-	-	-
Nabilatuk District Local Government	-	-	-	-
Nakapiripiri District Local Government	-	-	-	-
Nakaseke District Local Government	-	-	-	-
Nakasongola District Local Government	-	-	-	-
Namayingo District Local Government	-	-	-	-
Namisindwa District Local Government	-	-	-	-
Namutamba District Local Government	-	-	-	-
Napak District Local Government	-	-	-	-
Nebbi District Local Government	-	-	-	-
Ngora District Local Government	-	-	-	-
Ntoroko District Local Government	-	-	-	-
Ntungamo District Local Government	-	-	-	-
Nwoya District Local Government	-	-	-	-
Obongi District Local Government	-	-	-	-
Omoro District Local Government	29,131,500	-	29,131,500	29,131,500
Otuke District Local Government	-	16,000,000	16,000,000	16,000,000
Oyam District Local Government	-	-	-	-
Pader District Local Government	-	-	-	-
Pakwach District Local Government	-	-	-	-
Pallisa District Local Government	-	-	-	-
Rakai District Local Government	-	-	-	-
Rubanda District Local Government	-	-	-	-
Rubirizi District Local Government	9,510,000	10,000,000	19,510,000	19,510,000
Rukiga District Local Government	-	-	-	-
Rukungiri District Local Government	-	-	-	-
Rwampara District Local Government	-	-	-	-
Sembabule District Local Government	-	-	-	-
Serere District Local Government	-	-	-	-
Sheema District Local Government	-	-	-	-
Sironko District Local Government	-	-	-	-
Soroti District Local Government	-	-	-	-
Terego District Local Government	-	-	-	-
Tororo District Local Government	-	650,000	650,000	650,000
Wakiso District Local Government	-	-	-	-
Yumbe District Local Government	116,869,013	-	116,869,013	92,656,506
Zombo District Local Government	114,280,000	-	114,280,000	114,280,000
<b>At 30 June 2023</b>	<b>295,753,463</b>	<b>127,194,000</b>	<b>422,947,463</b>	<b>468,430,556</b>
At 30 June 2022	462,630,556	5,800,000	468,430,556	

**Statement of Arrears of Revenues, by vote, as at 30 June 2023  
[As submitted and signed by Accounting Officers]**

**MINISTRIES**

Ministry	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E) (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Office of the President	-	-	41,462,670	41,462,670	-	-
State House	-	-	-	-	-	-
Office of the Prime Minister	-	-	498,560,423	498,560,423	-	-
Ministry of Defence and Veteran Affairs	217,940,000	155,940,000	1,306,299,960	634,812,000	671,487,960	733,487,960
Ministry of Public Service	-	-	117,237,677	117,237,677	-	-
Ministry of Foreign Affairs	-	-	691,665,803	691,665,803	-	-
Ministry of Justice and Constitutional Affairs	-	-	272,057,342	272,057,342	-	-
Ministry of Finance, Planning and Economic Development	-	-	399,957,999	399,957,999	-	-
Ministry of Internal Affairs	-	-	1,607,920,417	1,607,920,417	-	-
Ministry of Agriculture, Animal Industry and Fisheries	-	-	4,620,660,550	4,620,660,550	-	-
Ministry of Local Government	-	-	4,760,687,200	4,760,687,200	-	-
Ministry of Lands, Housing and Urban Development	-	-	4,968,501,138	4,968,501,138	-	-
Ministry of Education and Sports	-	-	177,349,020	177,349,020	-	-
Ministry of Health	-	-	340,035,000	340,035,000	-	-
Ministry of Trade, Industry and Co-Operatives	-	-	63,529,000	63,529,000	-	-
Ministry of Works, and Transport	-	-	216,503,262,242	216,503,262,242	-	-
Ministry of Energy and Mineral Development	179,483,802,604	900,345,000	16,211,393,917	15,574,383,579	637,010,338	179,220,467,942
Ministry of Gender, Labour and Social Development	-	-	14,788,838,755	14,788,838,755	-	-
Ministry of Water and Environment	-	-	1,843,187,477	1,843,187,477	-	-
Ministry of Information Communication Technology and National Guidance	-	-	1,835,000	1,835,000	-	-
Ministry of East African Community Affairs	-	-	43,665,000	43,665,000	-	-
Ministry of Tourism, Wildlife and Antiquities	-	-	4,559,446,197	4,559,446,197	-	-
Ministry of Kampala Capital City and Metropolitan Affairs	-	-	-	-	-	-
<b>At 30 June 2023</b>	<b>179,701,742,604</b>	<b>1,056,285,000</b>	<b>273,817,552,787</b>	<b>272,509,054,489</b>	<b>1,308,498,298</b>	<b>179,953,955,902</b>
At 30 June 2022	154,591,498,514	19,753,006,381	332,129,877,460	269,925,394,621	62,204,482,839	196,198,374,972

**Statement of Arrears of Revenues, by vote, as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**AGENCIES**

Agency	Arrears of Revenue (A) 30 June 2022 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F), (A-B+E) Shs.
Courts of Judicature	-	-	9,903,951,121	9,903,951,121	-	-
Electoral Commission (EC)	-	-	335,812,800	335,812,800	-	-
Inspector General of Government's Office	-	-	1,425,000	1,425,000	-	-
Parliamentary Commission (PARL)	-	-	598,694,942	598,694,942	-	-
Uganda Law Reform Commission (ULRC)	-	-	108,131,730	108,131,730	-	-
Uganda Human Rights Commission	-	-	14,400,000	14,400,000	-	-
Uganda Aids Commission (UAC)	-	-	70,994,000	70,994,000	-	-
National Planning Authority (NPA)	-	-	-	-	-	-
Uganda National Meteorological Authority	-	-	358,646,715	358,646,715	-	-
Uganda Industrial Research Institute (UIRI)	-	-	151,220,463	151,220,463	-	-
National Curriculum Development Centre	-	-	115,103,632	115,103,632	-	-
Directorate of Ethics and Integrity (DEI)	-	-	-	-	-	-
Uganda National Roads Authority (UNRA)	-	-	2,736,464,104	2,736,464,104	-	-
Uganda Cancer Institute (UCI)	-	-	3,368,485,939	3,368,485,939	-	-
Uganda Heart Institute (UHI)	-	-	4,911,390,583	4,911,390,583	-	-
Uganda National Medical Stores	-	-	28,000,000,000	28,000,000,000	-	-
Uganda Tourism Board (UTB)	-	-	201,147,000	201,147,000	-	-
Uganda Road Fund (RF)	-	-	9,091,500	9,091,500	-	-
Uganda Registration Services Bureau	-	-	77,133,045,439	69,114,720,439	8,018,325,000	8,018,325,000
National Citizenship and Imm Control	-	-	344,060,759,292	344,060,759,292	-	-
Diary Development Authority (DDA)	-	-	416,204,910	416,204,910	-	-
Kampala Capital City Authority (KCCA)	-	-	142,851,725,157	142,851,725,157	-	-
National Lotteries and Gaming Regulatory Board	97,000,000	87,550,000	3,233,350,000	3,233,350,000	-	9,450,000
Equal Opportunities Commission	-	-	-	-	-	-



Agency	Arrears of Revenue (A) 30 June 2022 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F), (A-B+E) Shs.
National Animal Genetic Resource Centre and Data Bank	-	-	1,723,174,714	1,723,174,714	-	-
National Information Technology Authority	27,955,001,336	5,721,049,299	19,405,050,944	14,560,395,911	4,844,655,033	27,078,607,070
Uganda Virus Research Institute (UVRI)	-	-	-	112,809,530	(112,809,530)	(112,809,530)
Uganda National Examination Board	-	-	60,242,896,593	52,111,476,556	8,131,420,037	8,131,420,037
Financial Intelligence Authority (FIA)	-	-	6,200,000	6,200,000	-	-
Treasury Operations (TOP)	-	-	200,949,054,753	174,437,363,634	26,511,691,119	26,511,691,119
Office of the Auditor General (OAG)	-	-	92,171,000	92,171,000	-	-
Education Service Commission (ESC)	-	-	65,979,400	65,979,400	-	-
Directorate of Public Prosecutions (DPP)	-	-	22,777,600	22,777,600	-	-
Health Service Commission (HSC)	-	-	400,000	400,000	-	-
Directorate of Government Analytical Laboratory (DGAL)	-	-	505,134,000	505,134,000	-	-
Uganda Export Promotion Board (UEPB)	-	-	40,000	40,000	-	-
National Identification and Reg Authority	-	-	7,038,609,610	7,038,609,610	-	-
Uganda Investment Authority (UIA)	21,395,908,911	-	460,359,627	437,922,722	22,436,905	21,418,345,816
Capital Markets Authority	-	-	3,282,569,205	3,282,569,205	-	-
Uganda Revenue Authority (URA)	-	-	-	-	-	-
National Agricultural Research Organization	-	-	2,273,901,552	2,273,901,552	-	-
Uganda Bureau of Statistics (UBOS)	-	-	558,286,873	130,020,000	428,266,873	428,266,873
Uganda Police Force	24,700,000,000	11,312,855,000	56,985,892,029	56,985,892,029	-	13,387,145,000
Uganda Prisons Services	1,188,782,200	-	25,997,464,452	24,976,446,652	1,021,017,800	2,209,800,000
Public Service Commission (PSC)	-	-	1,700,000	1,700,000	-	-
Local Government Finance Commission	-	-	1,701,000	1,701,000	-	-
Judicial Service Commission (JSC)	-	-	3,686,500	3,686,500	-	-
National Population Council	-	-	3,259,000	3,259,000	-	-
National Environment Management Authority	12,080,461,505	206,034,272	13,106,387,365	13,106,387,365	-	11,874,427,233
Uganda Blood Transfusion Services (UBTS)	-	-	13,050,000	13,050,000	-	-

Agency	Arrears of Revenue (A) 30 June 2022 Shs.	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F), (A+B+E) Shs.
National Agricultural Advisory Services	-	-	199,744,500	199,744,500	-	-
Public Proc and Disposal of Public Assets Auth	-	-	1,184,221,981	1,184,221,981	-	-
Uganda National Bureau of Standards	-	-	64,828,884,780	62,789,688,565	2,039,196,215	2,039,196,215
Cotton Development Organization	-	-	3,050,161,214	3,050,161,214	-	-
Uganda Land Commission (ULC)	978,355,000	-	7,896,785,106	7,896,785,106	-	978,355,000
National Forestry Authority (NFA)	8,269,229,133	1,420,745,899	12,598,902,525	12,598,902,525	-	6,848,483,234
Internal Security Organization (ISO)	-	-	340,430,523	340,430,523	-	-
External Security Organization (ESO)	-	-	-	-	-	-
Uganda Coffee Development Authority	3,507,141,873	3,335,492,771	65,143,074,096	57,886,235,171	7,256,838,925	7,428,488,027
Uganda Free Zones Authority	-	-	159,613,908	159,613,908	-	-
Uganda Microfinance Regulatory Authority	-	-	-	-	-	-
Uganda Retirements Benefits Regulatory Auth	-	-	125,300,000	125,300,000	-	-
National Council for Higher Education	-	-	3,761,236,686	3,761,236,686	-	-
Uganda Business and Technical Exam Board	1,499,991,212	-	10,760,385,202	10,760,385,202	-	1,499,991,212
National Council of Sports	-	-	1,262,415,375	1,051,084,000	211,331,375	211,331,375
Science, Technology and Innovation	-	-	-	-	-	-
<b>At 30 June 2023</b>	<b>101,684,385,736</b>	<b>22,083,727,241</b>	<b>1,182,630,946,440</b>	<b>1,124,258,576,688</b>	<b>58,372,369,752</b>	<b>137,973,028,247</b>
At 30 June 2022	159,020,588,614	56,057,839,598	1,785,906,991,244	1,661,883,103,798	124,023,877,446	226,986,626,462

**Statement of Arrears of Revenues, by vote, as at 30 June 2023  
[As submitted and signed by Accounting Officers]**

**PUSATIs**

PUSATIs	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Makerere University	60,590,404,983	22,945,254,552	102,669,687,848	79,198,561,831	23,471,126,017	61,116,276,448
Mbarara University	2,591,382,626	1,316,281,124	18,572,055,132	11,996,330,599	6,575,724,533	7,850,826,035
Makerere University Business School	21,294,140,707	14,185,365,528	52,883,523,454	49,190,802,490	3,692,720,964	10,801,496,143
Kyambogo University	40,675,944,660	23,857,813,586	61,912,669,016	45,872,377,219	16,040,291,797	32,858,422,871
Busitema University	223,107,141	-	12,043,360,257	12,043,360,257	-	223,107,141
Muni University	338,023,245	266,660,714	1,600,852,664	1,131,188,822	469,663,842	541,026,373
Kabale University	1,411,787,916	743,382,047	13,374,844,839	11,910,566,815	1,464,278,024	2,132,683,893
Soroti University	-	-	583,976,729	-	583,976,729	583,976,729
Gulu University	4,319,983,740	3,590,271,658	9,784,391,950	9,005,216,260	779,175,690	1,508,887,772
Lira University	1,477,931,832	967,776,714	3,789,498,542	3,054,919,490	734,579,052	1,244,734,170
Law Development Centre.	1,009,671,401	638,653,200	17,150,898,067	16,743,143,268	407,754,799	778,773,000
Uganda Management Institute	10,708,410,535	2,207,637,279	18,608,726,919	12,679,497,683	5,929,229,236	14,430,002,492
Mountains of the Moon University	158,167,192	39,309,089	3,900,039,754	3,733,403,461	166,636,293	285,494,396
<b>At 30 June 2023</b>	<b>144,798,955,978</b>	<b>70,758,405,491</b>	<b>316,874,525,171</b>	<b>256,559,368,195</b>	<b>60,315,156,976</b>	<b>134,355,707,463</b>
At 30 June 2022						

**Statement of Arrears of Revenues, by vote, as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**REFERRAL HOSPITALS**

Referral hospital	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (A-B+E) Shs.
Mulago National Referral Hospital	208,399,000	106,800,000	5,540,619,969	5,315,323,469	225,296,500	326,895,500
Butabika National Referral Mental Hospital	-	-	1,767,904,110	1,767,904,110	-	-
Arua Regional Referral Hospital	-	-	226,814,000	226,814,000	-	-
Fort Portal Regional Referral Hospital	-	-	585,608,204	585,608,204	-	-
Gulu Regional Referral Hospital	-	-	66,767,550	66,767,550	-	-
Hoima Regional Referral Hospital	-	-	85,700,000	85,700,000	-	-
Jinja Regional Referral Hospital	-	-	424,249,900	424,249,900	-	-
Kabale Regional Referral Hospital	-	-	162,575,155	162,575,155	-	-
Masaka Regional Referral Hospital	-	-	698,171,223	698,171,223	-	-
Mbale Regional Referral Hospital	-	-	350,425,555	350,425,555	-	-
Soroti Regional Referral Hospital	-	-	114,826,500	114,826,500	-	-
Lira Regional Referral Hospital	-	-	78,718,640	78,718,640	-	-
Mbarara Regional Referral Hospital	-	-	804,493,480	804,493,480	-	-
Mubende Regional Referral Hospital	-	-	150,593,362	150,593,362	-	-
Moroto Regional Referral Hospital	-	-	7,700,000	7,700,000	-	-
China-Uganda Friendship Hospital Naguru	-	-	232,526,563	232,526,563	-	-
Kiruddu Specialised National Referral Hospital	-	-	551,529,868	551,529,868	-	-
Kawempe Specialised National Referral Hospital	-	-	463,636,560	463,636,560	-	-
Entebbe Regional Referral Hospital	-	-	681,367,500	681,367,500	-	-
Mulago Specialized Women and Neonatal Hospital	490,559,269	72,915,344	6,990,009,655	6,990,009,655	-	417,643,925
Kayunga Regional Referral Hospital	-	-	10,748,000	10,748,000	-	-
Yumbe Regional Referral Hospital	-	-	136,850,548	23,967,000	112,883,548	112,883,548
<b>At 30 June 2023</b>	<b>698,958,269</b>	<b>179,715,344</b>	<b>20,131,836,342</b>	<b>19,793,656,294</b>	<b>338,180,048</b>	<b>857,422,973</b>
At 30 June 2022	255,362,323	255,362,323	14,898,572,153	14,199,613,884	698,958,269	698,958,269

**Statement of Arrears of Revenues, by vote, as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**EMBASSIES/MISSIONS**

<b>Embassy/Mission</b>	<b>Arrears of Revenue (A) 30 June 2022 Shs</b>	<b>Arrears in (A) collected during the year (B) Shs.</b>	<b>Actual amounts billed during the year (C) Shs.</b>	<b>Amounts Collected during the year (D) Shs</b>	<b>Arrears of Revenue for the year (E), (C-D) Shs.</b>	<b>Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.</b>
Uganda Mission at the United Nations, New	7,451,815,868	435,769,714	6,567,738,836	5,696,199,408	871,539,428	7,887,585,582
Uganda High Commission in the United Kin	-	-	799,372,929	799,372,929	-	-
Uganda High Commission in Canada, Ott	-	-	27,107,003	27,107,003	-	-
Uganda High Commission in India, New Del	-	-	12,119,327	12,119,327	-	-
Uganda High Commission in Kenya, Nairobi	112,630,169	-	21,279,100	21,279,100	-	112,630,169
Uganda High Commission in Tanzania, Da	-	-	101,532,803	101,532,803	-	-
Uganda High Commission in Nigeria, Abu	-	-	39,062,049	39,062,049	-	-
Uganda High Commission in South Africa,	-	-	2,503,247	2,503,247	-	-
Uganda High Commission in Rwanda, Kig	-	-	42,999,842	42,999,842	-	-
Uganda Embassy in the United States, Wash	-	-	46,012,011	46,012,011	-	-
Uganda Embassy in Egypt, Cairo	-	-	16,958,703	16,958,703	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	19,621,160	19,621,160	-	-
Uganda Embassy in China, Beijing	-	-	63,584,921	63,584,921	-	-
Uganda Embassy in Switzerland, Geneva	-	-	11,454,726	11,454,726	-	-
Uganda Embassy in Japan, Tokyo	-	-	4,366,410	4,366,410	-	-
Uganda Embassy in Saudi Arabia, Riyadh	-	-	4,402,191	4,402,191	-	-
Uganda Embassy in Denmark, Copenhagen	-	-	38,645,363	38,645,363	-	-
Uganda Embassy in Belgium, Brussels	-	-	15,737,263	15,737,263	-	-
Uganda Embassy in Italy, Rome	-	-	23,273,605	23,273,605	-	-
Uganda Embassy in DRC, Kinshasa	409,156,376	21,038,338	727,198,975	727,198,975	-	388,118,038
Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-
Uganda Embassy in France, Paris	-	-	45,436,680	45,436,680	-	-
Uganda Embassy in Germany, Berlin	-	-	27,771,501	27,771,501	-	-

Embassy/Mission	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Uganda Embassy in Iran, Tehran	-	-	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	50,346,752	50,346,752	-	-
Uganda Embassy in Australia, Canberra	-	-	-	-	-	-
Uganda Embassy in South Sudan, Juba	-	-	344,989,738	344,989,738	-	-
Uganda Embassy in United Arab Emirates,	-	-	139,534,129	139,534,129	-	-
Uganda Embassy in Burundi, Bujumbura	-	-	7,764,751	7,764,751	-	-
Uganda Consulate in China, Guangzhou	-	-	4,503,524	4,503,524	-	-
Uganda Embassy in Turkey, Ankara	-	-	37,628,317	37,628,317	-	-
Uganda Embassy in Somalia, Mogadishu	-	-	-	-	-	-
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	17,081,194	17,081,194	-	-
Uganda Consulate in Kenya, Mombasa	-	-	3,483,294	3,483,294	-	-
Uganda Embassy in Algeria, Algiers	-	-	594,693	594,693	-	-
Uganda Embassy in Qatar, Doha	-	-	156,448,329	156,448,329	-	-
Uganda Mission in Havana, Cuba	-	-	-	-	-	-
Uganda Mission in Luanda, Angola	-	-	-	-	-	-
Uganda Consulate in Arusha, Tanzania	-	-	-	-	-	-
<b>At 30 June 2023</b>	<b>7,973,602,413</b>	<b>456,808,052</b>	<b>9,420,553,366</b>	<b>8,549,013,938</b>	<b>871,539,428</b>	<b>8,388,333,789</b>
At 30 June 2022	4,823,243,059	2,687,931,117	12,410,533,597	7,320,561,164	5,089,972,433	7,225,284,375

**Statement of Arrears of Revenues, by vote, as at 30 June 2023  
[As submitted and signed by Accounting Officers]**

**CITIES**

City	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Arua City Council	3,946,720,512	-	5,671,284,102	4,422,287,613	1,248,996,489	5,195,717,001
Fort portal City Council	285,666,264	185,432,264	2,250,858,183	2,250,858,183	-	100,234,000
Gulu City Council	1,391,269,385	-	3,387,228,001	3,387,228,001	-	1,391,269,385
Hoima City Council	2,476,052,394	-	1,446,124,813	1,446,124,813	-	2,476,052,394
Jinja City Council	304,838,443	-	5,883,291,090	5,883,291,090	-	304,838,443
Lira City Council	192,721,903	-	2,533,911,099	2,533,911,099	-	192,721,903
Masaka City Council	-	-	2,855,291,342	2,855,291,342	-	-
Mbale City Council	1,300,622,217	-	1,888,454,735	1,888,454,735	-	1,300,622,217
Mbarara City Council	2,225,491,000	122,829,994	6,591,747,350	6,191,907,041	399,840,309	2,502,501,315
Soroti City Council	-	-	862,767,827	862,767,827	-	-
<b>At 30 June 2023</b>	<b>12,123,382,118</b>	<b>308,262,258</b>	<b>33,370,958,542</b>	<b>31,722,121,744</b>	<b>1,648,836,798</b>	<b>13,463,956,658</b>
At 30 June 2022	637,480,037	81,027,343,266	1,100,662,345	984,209,209	457,157,518	84,206,852,375

**Statement of Arrears of Revenues, by vote, as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**MUNICIPAL COUNCILS**

<b>Municipal Council</b>	<b>Arrears of Revenue (A) 30 June 2022 Shs</b>	<b>Arrears in (A) collected during the year (B) Shs.</b>	<b>Actual amounts billed during the year (C) Shs.</b>	<b>Amounts Collected during the year (D) Shs</b>	<b>Arrears of Revenue for the year (E), (C-D) Shs.</b>	<b>Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.</b>
Apac Municipal Council	-	-	210,343,982	210,343,982	-	-
Bugiri Municipal Council	-	-	99,789,500	99,789,500	-	-
Bushenyi-Ishaka Municipal Council	603,298,711	38,871,667	830,040,852	830,040,852	-	564,427,044
Busia Municipal Council	62,470,097	-	827,290,456	827,290,456	-	62,470,097
Entebbe Municipal Council	-	-	3,276,003,527	3,276,003,527	-	-
Ibanda Municipal Council	-	-	824,899,907	824,899,907	-	-
Iganga Municipal Council	591,083,119	-	228,943,972	228,943,972	-	591,083,119
Kabale Municipal Council	581,604,160	49,197,407	1,848,348,461	1,691,548,461	156,800,000	689,206,753
Kamuli Municipal Council	320,757,101	-	192,229,850	192,229,850	-	320,757,101
Kapchorwa Municipal Council	61,110,925	-	69,298,865	69,298,865	-	61,110,925
Kasese Municipal Council	61,123,055	-	1,246,779,341	1,246,779,341	-	61,123,055
Kira Municipal Council	625,056,889	625,056,889	8,694,451,137	7,855,370,944	839,080,193	839,080,193
Kisoro Municipal Council	6,712,980	-	441,176,607	441,176,607	-	6,712,980
Kitgum Municipal Council	5,703,660	-	667,516,152	667,516,152	-	5,703,660
Koboko Municipal Council	179,722,123	115,501,074	1,091,051,631	1,028,015,680	63,035,951	127,257,000
Kotido Municipal Council	-	-	205,179,501	205,179,501	-	-
Kumi Municipal Council	-	-	236,256,410	236,256,410	-	-
Lugazi Municipal Council	1,868,692,320	-	1,097,567,612	1,097,567,612	-	1,868,692,320
Makindye Ssabagabo Municipal Council	307,828,628	307,828,628	6,350,651,481	5,853,550,116	497,101,365	497,101,365
Masindi Municipal Council	423,522,422	-	969,689,498	969,689,498	-	423,522,422
Mityana Municipal Council	69,525,266	-	953,417,032	953,417,032	-	69,525,266
Moroto Municipal Council	-	-	308,186,613	308,186,613	-	-
Mubende Municipal Council	55,874,202	29,000,000	1,452,116,546	1,452,116,546	-	26,874,202
Mukono Municipal Council	527,721,172	523,180,308	4,246,400,661	4,246,400,661	-	4,540,864
Nansana Municipal Council	1,098,517,733	-	7,213,042,687	6,900,132,691	312,909,996	1,411,427,729
Nebbi Municipal Council	250,572,916	-	393,857,996	393,857,996	-	250,572,916
Njeru Municipal Council	-	-	1,520,169,358	1,520,169,358	-	-
Ntungamo Municipal Council	-	-	470,252,334	470,252,334	-	-
Rukungiri Municipal Council	7,789,002,734	-	787,380,383	787,380,383	-	7,789,002,734
Sheema Municipal Council	97,901,201	11,568,000	527,888,826	513,267,826	14,621,000	100,954,201
Tororo Municipal Council	-	-	884,343,172	884,343,172	-	-
<b>At 30 June 2023</b>	<b>15,587,801,414</b>	<b>1,700,203,973</b>	<b>48,164,564,350</b>	<b>46,281,015,845</b>	<b>1,883,548,505</b>	<b>15,771,145,946</b>
At 30 June 2022	569,448,422	90,688,483,670	1,176,930,067	2,508,527,806	1,056,420,838	95,999,810,803



**Statement of Arrears of Revenues, by vote, as at 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**DISTRICT LOCAL GOVERNMENT**

District Local Government	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Abim District Local Government	-	-	220,520,578	220,520,578	-	-
Adjumani District Local Government	-	-	721,053,258	721,053,258	-	-
Agago District Local Government	-	-	233,342,272	233,342,272	-	-
Alebtong District Local Government	43,802,389	-	196,410,010	196,410,010	-	43,802,389
Amolatar District Local Government	-	-	323,258,225	323,258,225	-	-
Amudat District Local Government	373,036,166	-	59,544,657	59,544,657	-	373,036,166
Amuria District Local Government	-	-	257,031,448	257,031,448	-	-
Amuru District Local Government	-	-	1,120,654,701	1,120,654,701	-	-
Apac District Local Government	-	-	122,735,603	122,735,603	-	-
Arua District Local Government	-	-	320,773,900	320,773,900	-	-
Budaka District Local Government	-	-	207,701,528	207,701,528	-	-
Bududa District Local Government	-	-	124,080,930	124,080,930	-	-
Bugiri District Local Government	-	-	229,267,138	229,267,138	-	-
Bugweri District Local Government	-	-	84,029,950	84,029,950	-	-
Buhweju District Local Government	-	-	106,257,780	106,257,780	-	-
Buikwe District Local Government	-	-	636,216,940	636,216,940	-	-
Bukedea District Local Government	-	-	130,526,689	130,526,689	-	-
Bukomansimbi District Local Govt	-	-	280,817,713	274,842,813	5,974,900	5,974,900
Bukwo District Local Government	-	-	127,886,209	127,886,209	-	-
Bulambuli District Local Government	-	-	179,567,810	179,567,810	-	-
Bulisa District Local Government	-	-	417,489,338	417,489,338	-	-
Bundibugyo District Local Government	-	-	209,671,060	209,671,060	-	-
Bunyagabu District Local Government	80,727	-	282,485,281	282,485,281	-	80,727
Bushenyi District Local Government	-	-	402,425,053	402,425,053	-	-

District Local Government	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Busia District Local Government	5,675,059	-	258,820,079	258,820,079	-	5,675,059
Butaleja District Local Government	-	-	99,452,014	99,452,014	-	-
Butambala District Local Government	-	-	476,479,729	476,479,729	-	-
Butebo District Local Government	68,285,803	-	209,751,343	209,751,343	-	68,285,803
Buvuma District Local Government	768,950,936	-	186,822,225	186,822,225	-	768,950,936
Buyende District Local Government	1,296,932,378	-	204,824,300	204,824,300	-	1,296,932,378
Dokolo District Local Government	518,703,975	518,703,975	190,762,019	190,762,019	-	-
Gomba District Local Government	-	-	338,247,700	338,247,700	-	-
Gulu District Local Government	1,003,460,710	-	367,272,000	367,272,000	-	1,003,460,710
Hoima District Local Government	-	-	620,599,541	620,599,541	-	-
Ibanda District Local Government	-	-	898,317,773	898,317,773	-	-
Iganga District Local Government	30,104,446	-	249,426,552	249,426,552	-	30,104,446
Isingiro District Local Government	-	-	1,819,465,873	1,819,465,873	-	-
Jinja District Local Government	-	-	1,308,341,980	1,308,341,980	-	-
Kaabong District Local Government	-	-	229,348,117	229,348,117	-	-
Kabale District Local Government	-	-	736,267,008	736,267,008	-	-
Kabarole District Local Government	-	-	619,158,769	619,158,769	-	-
Kaberamaido District Local Gov't	-	-	174,088,255	174,088,255	-	-
Kagadi District Local Government	-	-	164,168,763	164,168,763	-	-
Kakumiro District Local Government	-	-	234,050,202	234,050,202	-	-
Kalaki District Local Government	-	-	252,569,793	-	252,569,793	252,569,793
Kalangala District Local Government	-	-	633,087,043	633,087,043	-	-
Kaliro District Local Government	-	-	243,694,930	243,694,930	-	-
Kalungu District Local Government	-	-	257,443,234	257,443,234	-	-
Kamuli District Local Government	-	-	502,886,758	502,886,758	-	-
Kamwenge District Local Government	-	-	495,261,526	495,261,526	-	-
Kanungu District Local Government	-	-	724,459,226	724,459,226	-	-
Kapchorwa District Local Government	-	-	311,330,829	311,330,829	-	-

District Local Government	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Kapelebyong District Local Gov't	7,050,000	-	273,041,504	273,041,504	-	7,050,000
Karenga District Local Government	-	-	541,711,282	541,711,282	-	-
Kasanda District Local Government	461,666,023	-	365,100,492	365,100,492	-	461,666,023
Kasese District Local Government	702,009,983	586,444,766	1,341,407,251	1,341,407,251	-	115,565,217
Katakwi District Local Government	1,398,617,789	-	460,997,181	460,997,181	-	1,398,617,789
Kayunga District Local Government	-	-	1,031,481,673	1,031,481,673	-	-
Kazo District Local Government	-	-	569,819,178	569,819,178	-	-
Kibale District Local Government	-	-	338,052,142	338,052,142	-	-
Kiboga District Local Government	-	-	708,977,466	708,977,466	-	-
Kibuku District Local Government	-	-	168,511,850	168,511,850	-	-
Kikuube District Local Government	-	-	1,133,934,685	1,133,934,685	-	-
Kiruhura District Local Government	64,328,915	-	638,418,919	638,418,919	-	64,328,915
Kiryandongo District Local Gov't	-	-	750,359,441	750,359,441	-	-
Kisoro District Local Government	-	-	446,723,605	446,723,605	-	-
Kitagwenda District Local Government	-	-	181,069,924	181,069,924	-	-
Kitgum District Local Government	-	-	212,748,401	212,748,401	-	-
Koboko District Local Government	-	-	425,115,199	425,115,199	-	-
Kole District Local Government	-	-	301,955,592	301,955,592	-	-
Kotido District Local Government	-	-	150,922,187	150,922,187	-	-
Kumi District Local Government	-	-	449,856,332	449,856,332	-	-
Kwania District Local Government	-	-	235,663,842	235,663,842	-	-
Kween District Local Government	453,183,550	-	267,576,370	267,576,370	-	453,183,550
Kyankwanzi District Local Government	-	-	713,981,663	713,981,663	-	-
Kyegegwa District Local Government	-	-	884,167,158	884,167,158	-	-
Kyenjojo District Local Government	-	-	897,183,155	897,183,155	-	-
Kyotera District Local Government	-	-	549,258,764	549,258,764	-	-
Lamwo District Local Government	-	-	274,348,845	274,348,845	-	-
Lira District Local Government	-	-	415,080,700	415,080,700	-	-
Luuka District Local Government	775,696,660	-	260,666,570	260,666,570	-	775,696,660

District Local Government	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Luwero District Local Government	1,305,721,370	479,739,100	2,850,218,483	2,850,218,483	-	825,982,270
Lwengo District Local Government	-	-	540,097,173	540,097,173	-	-
Lyantonde District Local Government	318,129,026	-	186,675,418	186,675,418	-	318,129,026
Madi-Okollo District Local Gov't	-	-	385,446,637	385,446,637	-	-
Manafwa District Local Government	-	-	171,581,786	171,581,786	-	-
Maracha-Terego District Local Gov't	-	-	220,937,462	220,937,462	-	-
Masaka District Local Government	-	-	193,586,853	193,586,853	-	-
Masindi District Local Government	-	-	1,158,696,870	1,158,696,870	-	-
Mayuge District Local Government	226,171,969	-	404,120,289	404,120,289	-	226,171,969
Mbale District Local Government	-	-	496,260,828	496,260,828	-	-
Mbarara District Local Government	-	-	1,282,382,219	1,282,382,219	-	-
Mitooma District Local Government	-	-	418,486,660	418,486,660	-	-
Mityana District Local Government	-	-	912,712,610	912,712,610	-	-
Moroto District Local Government	1,470,121,794	-	193,622,160	193,622,160	-	1,470,121,794
Moyo District Local Government	-	-	818,195,345	818,195,345	-	-
Mpigi District Local Government	71,310,000	2,730,000	910,050,491	889,720,491	20,330,000	88,910,000
Mubende District Local Government	-	-	741,530,472	741,530,472	-	-
Mukono District Local Government	-	-	1,952,689,465	1,952,689,465	-	-
Nabilatuk District Local Government	-	-	286,455,004	286,455,004	-	-
Nakapiripiri District Local Government	-	-	317,814,723	316,959,723	855,000	855,000
Nakaseke District Local Government	-	-	1,828,865,451	1,828,865,451	-	-
Nakasongola District Local Gov't	-	-	1,210,283,445	1,210,283,445	-	-
Namayingo District Local Government	-	-	205,554,081	205,554,081	-	-
Namisindwa District Local Government	-	-	116,054,793	128,654,793	(12,600,000)	(12,600,000)
Namutamba District Local Government	145,784,722	38,822,106	188,453,624	188,453,624	-	106,962,616
Napak District Local Government	-	-	280,960,839	280,960,839	-	-
Nebbi District Local Government	-	-	565,965,118	565,965,118	-	-

District Local Government	Arrears of Revenue (A) 30 June 2022 Shs	Arrears in (A) collected during the year (B) Shs.	Actual amounts billed during the year (C) Shs.	Amounts Collected during the year (D) Shs	Arrears of Revenue for the year (E), (C-D) Shs.	Cumulative Arrears of Revenue at 30-Jun-23 (F) (A-B+E) Shs.
Ngora District Local Government	27,571,046	-	114,681,381	114,681,381	-	27,571,046
Ntoroko District Local Government	-	-	216,338,244	216,338,244	-	-
Ntungamo District Local Government	-	-	705,768,144	705,768,144	-	-
Nwoya District Local Government	301,906,485	44,638,000	439,613,348	439,613,348	-	257,268,485
Obongi District Local Government	-	-	353,933,387	353,933,387	-	-
Omoro District Local Government	-	-	257,693,186	257,693,186	-	-
Otuke District Local Government	-	-	166,546,383	166,546,383	-	-
Oyam District Local Government	-	-	534,521,294	534,521,294	-	-
Pader District Local Government	-	-	210,332,691	210,332,691	-	-
Pakwach District Local Government	-	-	453,767,778	453,767,778	-	-
Pallisa District Local Government	-	-	293,986,871	293,986,871	-	-
Rakai District Local Government	-	-	333,020,228	333,020,228	-	-
Rubanda District Local Government	-	-	295,974,484	295,974,484	-	-
Rubirizi District Local Government	-	-	253,717,387	253,717,387	-	-
Rukiga District Local Government	-	-	165,188,561	165,188,561	-	-
Rukungiri District Local Government	-	-	1,224,631,985	1,224,631,985	-	-
Rwampara District Local Government	-	-	639,132,349	639,132,349	-	-
Sembabule District Local Government	-	-	637,033,360	637,033,360	-	-
Serere District Local Government	-	-	680,252,072	680,252,072	-	-
Sheema District Local Government	-	-	338,067,777	338,067,777	-	-
Sironko District Local Government	128,236,422	-	406,381,392	406,381,392	-	128,236,422
Soroti District Local Government	-	-	244,905,455	244,905,455	-	-
Terego District Local Government	-	-	322,648,060	322,648,060	-	-
Tororo District Local Government	-	-	1,004,776,280	1,004,776,280	-	-
Wakiso District Local Government	43,726,508	3,560,953	11,514,542,602	11,467,334,602	47,208,000	87,373,555
Yumbe District Local Government	-	-	1,424,996,068	1,424,996,068	-	-
Zombo District Local Government	-	-	1,080,328,556	1,080,328,556	-	-
<b>At 30 June 2023</b>	<b>12,010,264,851</b>	<b>1,674,638,900</b>	<b>77,938,754,645</b>	<b>77,624,416,952</b>	<b>314,337,693</b>	<b>10,649,963,644</b>
At 30 June 2022	5,000,076,250	330,280,209,028	8,329,522,210	20,348,391,272	93,118,538,960	457,076,737,720

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**MINISTRIES**

Ministry	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Office of the President	-	716,984,310	6,802,803,119	-	146,905,709	-	7,666,693,138
State House	18,003,419,735	29,138,120,683	4,060,000,002	78,537,152	1,402,749,279	-	52,682,826,851
Office of the Prime Minister	9,900,000,000	2,375,230,206	2,853,068,431	369,543,201	313,469,905	-	15,811,311,743
Ministry of Defence and Veteran Affairs	3,920,342,075,012	26,299,279,400	14,399,095,050	963,166,406	10,314,394,928,366	-	14,276,398,544,234
Ministry of Public Service	-	259,996,886	716,203,385	173,272,962	139,245,481	-	1,288,718,714
Ministry of Foreign Affairs	-	-	-	95,902,725	22,995,630	1,530,000,000	1,648,898,355
Ministry of Justice and Constitutional Affairs	-	19,810,952,000	1,711,528,538	-	113,248,026	-	21,635,728,564
Ministry of Finance, Planning and Economic Devt	33,000,000,000	34,861,984,412	5,898,956,826	1,166,938,579	1,095,665,678	-	76,023,545,495
Ministry of Internal Affairs	-	511,982,748	3,574,463,010	282,227,492	4,299,927	-	4,372,973,177
Ministry of Agriculture, Animal Industry and Fisheries	105,245,388,176	48,050,799,702	48,681,436,354	601,261,309	33,425,000	-	202,612,310,541
Ministry of Local Government	-	16,704,279,165	23,041,589,569	192,573,764	5,608,400,962	(221,032,252)	45,325,811,208
Ministry of Lands, Housing and Urban Development	93,664,287,781	-	205,713,801	2,212,670,151	160,516,105	-	96,243,187,838
Ministry of Education and Sports	3,354,397,842	23,599,530,685	1,713,562,335	545,267,278	1,213,960,793	-	30,426,718,933
Ministry of Health	538,787,550	58,396,574,151	75,168,053	86,079,339	84,096,512,708	711,106,636	143,904,228,437
Ministry of Trade, Industry and Co-Operatives	735,000,000	-	-	-	2,244,490,277	-	2,979,490,277
Ministry of Works, and Transport	262,438,563,588	205,959,736,722	2,339,809,766	191,145,700	124,021,892	549,453,336	471,602,731,004
Ministry of Energy and Mineral Development	729,680,322,495	130,306,829,300	2,779,421,372	5,884,796,518	4,460,999,047	-	873,112,368,732
Ministry of Gender, Labour and Social Development	-	487,228,973	100,000,000	349,937,000	355,352,260	-	1,292,518,233
Ministry of Water and Environment	28,619,823,942	296,211,861,382	4,264,919,874	2,655,326,179	5,606,551,058	-	337,358,482,435
Ministry of Information Com Tech & Nat Guidance	-	-	-	3,311,710,121	-	-	3,311,710,121
Ministry of East African Community Affairs	-	-	1,515,999,841	13,820,160	-	-	1,529,820,001
Ministry of Tourism, Wildlife and Antiquities	-	2,116,912,717	863,462,625	-	27,331,701	-	3,007,707,043
Ministry of Kampala Capital City & Metropolitan Affairs	-	-	-	-	-	-	-
<b>Total</b>	<b>5,205,522,066,121</b>	<b>895,808,283,442</b>	<b>125,597,201,951</b>	<b>19,174,176,036</b>	<b>10,421,565,069,804</b>	<b>2,569,527,720</b>	<b>16,670,236,325,074</b>

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**AGENCIES**

Agency	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Courts of Judicature	280,000,000	29,414,086,313	13,442,888,589	255,173,807	2,471,819,936	-	45,863,968,645
Electoral Commission (EC)	-	-	-	2,228,700	27,849,588	-	30,078,288
Inspector General of Government's Office (IGG)	5,600,000,000	8,454,323,688	1,360,000,001	-	-	-	15,414,323,689
Parliamentary Commission (PARL)	-	3,659,612,371	10,719,700,001	(758,436,878)	13,595,835,287	-	27,216,710,761
Uganda Law Reform Commission (ULRC)	-	-	-	-	30,960,133	-	30,960,133
Uganda Human Rights Commission (UHRC)	-	-	279,995,225	63,564,760	161,286,426	-	504,846,411
Uganda Aids Commission (UAC)	-	-	275,990,402	127,680,000	123,770,000	-	527,440,402
National Planning Authority (NPA)	-	839,241,460	459,015,176	354,630,998	577,225,119	-	2,230,112,753
Uganda National Meteorological Authority	200,000,000	168,357,210	-	-	787,223,191	-	1,155,580,401
Uganda Industrial Research Institute (UIRI)	-	536,771,688	-	269,014,988	(21,525,510)	1,633,916,802	2,418,177,968
National Curriculum Development Centre (NCDC)	-	294,687,921	-	-	-	-	294,687,921
Directorate of Ethics and Integrity (DEI)	-	(106,199,998)	354,000,000	-	-	-	247,800,002
Uganda National Roads Authority (UNRA)	3,400,320,117,549	1,940,475,239,429	9,243,351,049	8,644,317,967	-	-	5,358,683,025,994
Uganda Cancer Institute (UCI)	-	9,248,695,383	-	-	1,691,347,608	-	10,940,042,991
Uganda Heart Institute (UHI)	-	2,114,295,697	240,810,720	-	726,578,530	-	3,081,684,947
Uganda National Medical Stores	-	-	3,607,797,154	36,180,000	162,001,757	-	3,805,978,911
Uganda Tourism Board (UTB)	-	-	-	33,652,890	9,886,152	-	43,539,042
Uganda Road Fund (RF)	-	1,367,278,390	-	-	-	-	1,367,278,390
Uganda Registration Services Bureau (URSE)	-	-	43,265,095	-	161,598,267	-	204,863,362
National Citizenship and Immigration Control	1,810,068,400	965,475,190	749,160,039	293,943,057	252,070,629	-	4,070,717,315
Diary Development Authority (DDA)	-	227,356,614	-	9,572,775	26,236,000	-	263,165,389
Kampala Capital City Authority (KCCA)	-	239,210,716,054	2,821,770,647	-	177,507,217	8,653,087,223	250,863,081,141
National Lotteries and Gaming Regulatory Board	-	-	-	-	-	-	-
Equal Opportunities Commission	-	-	-	-	-	-	-

Agency	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
National Animal Genetic Resource Centre and DB	3,733,650,001	2,108,400,000	2,245,531,992	-	7,598,901,632	-	15,686,483,625
National Information Technology Authority	1,532,979,432	-	-	7,656,771,187	35,883,000	-	9,225,633,619
Uganda Virus Research Institute (UVRI)	-	1,169,841,891	-	-	-	-	1,169,841,891
Uganda National Examination Board (UNEBC)	-	8,062,728,482	349,999,990	4,518,457,728	840,000,007	-	13,771,186,207
Financial Intelligence Authority (FIA)	-	-	193,245,886	539,626,024	-	-	732,871,910
Treasury Operations (TOP)	-	-	-	-	-	-	-
Office of the Auditor General (OAG)	1,431,824,400	275,882,692	438,524,424	2,376,316,116	73,379,018	-	4,595,926,650
Education Service Commission (ESC)	-	1,926,577,205	-	105,941,993	684,983,624	-	2,717,502,822
Directorate of Public Prosecutions (DPP)	-	814,746,324	8,603,672,921	215,416,338	848,572,759	-	10,482,408,342
Health Service Commission (HSC)	-	-	1,549,192,984	-	38,219,200	-	1,587,412,184
Directorate of Government Analytical Laboratory	220,000,000	-	62,589,415	430,079,818	3,139,625,632	-	3,852,294,865
Uganda Export Promotion Board (UEPB)	-	-	-	-	-	-	-
National Identification and Registration Authority	-	-	(398,409,733)	2,999,652,369	1,228,814,156	-	3,830,056,792
Uganda Investment Authority (UIA)	28,895,656,621	28,552,882,968	955,621,771	94,145,602	131,183,646	-	58,629,490,608
Petroleum Authority of Uganda (PAU)	-	-	1,460,379,713	1,755,919,637	617,398,494	5,811,376,294	9,645,074,138
Capital Markets Authority	-	-	-	-	-	-	-
Uganda Revenue Authority (URA)	-	-	-	-	-	-	-
National Agricultural Research Organization	-	3,610,554,856	-	570,864,001	3,752,313,123	-	7,933,731,980
Uganda Bureau of Statistics (UBOS)	-	-	508,294,290	689,321,424	414,644,537	1,112,895,328	2,725,155,579
Uganda Police Force	1,387,309,444,883	71,996,012,429	75,486,198,678	1,110,125,592	191,084,109,068	-	1,726,985,890,650
Uganda Prisons Services	5,214,426,901	20,047,836,570	3,651,270,464	-	2,512,450,028	-	31,425,983,963
Public Service Commission (PSC)	-	66,551,689	372,831,430	396,424,628	58,794,680	-	894,602,427
Local Government Finance Commission	-	-	-	-	-	-	-
Judicial Service Commission (JSC)	-	-	297,731,242	-	112,912,979	-	410,644,221
National Population Council	-	377,746,178	88,769,691	(6,160,130)	-	-	460,355,739
National Environment Management Authority	-	-	1,186,773,176	279,306,062	-	922,168,999	2,388,248,237
Uganda Blood Transfusion Services (UBTS)	-	-	2,329,600,000	79,999,783	-	-	2,409,599,783
National Agricultural Advisory Services (NAADS)	-	-	626,608,522	40,912,401	5,760,001	-	673,280,924



Agency	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Public Proc and Disposal of Public Assets Auth	-	1,842,156,879	308,904,819	176,540,002	36,356,000	-	2,363,957,700
Uganda National Bureau of Standards (UNBS)	-	430,396,520	1,669,638,328	861,355,679	431,053,447	-	3,392,443,974
Cotton Development Organization	3,680,000,000	58,200,002	-	156,613,876	193,342,524	-	4,088,156,402
Uganda Land Commission (ULC)	250,100,718,642	-	655,500,000	67,529,357	371,201,198	-	251,194,949,197
National Forestry Authority (NFA)	-	-	912,799,999	-	23,020,000	-	935,819,999
Internal Security Organization (ISO)	1,580,000,000	(10,221,437,478)	18,861,214,728	2,848,420,357	2,870,151,189	-	15,938,348,796
External Security Organization (ESO)	-	-	131,250,000	-	584,709,546	-	715,959,546
Uganda Coffee Development Authority (UCDA)	-	1,749,433,319	616,898,181	228,720,816	181,788,000	-	2,776,840,316
Uganda Free Zones Authority	8,459,448,639	3,764,118,073	142,420,000	3,216,324	22,541,378	-	12,391,744,414
Uganda Microfinance Regulatory Authority	-	-	1,483,319,099	182,614,642	-	117,286,129	1,783,219,870
Uganda Retirement Benefits Regulatory Auth	-	-	-	-	-	-	-
National Council for Higher Education	-	-	432,003,771	59,760,618	180,159,797	-	671,924,186
Uganda Business and Technical Exam Board	-	6,295,831,367	563,200,000	13,444,000	-	-	6,872,475,367
National Council of Sports	-	-	-	-	-	-	-
Science, Technology and Innovation	-	-	-	-	-	-	-
<b>Total</b>	<b>5,100,368,335,468</b>	<b>2,379,798,397,376</b>	<b>169,383,319,879</b>	<b>37,782,859,308</b>	<b>239,033,938,993</b>	<b>18,250,730,775</b>	<b>7,944,617,581,799</b>

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
[As submitted and signed by Accounting Officers]

**PUSATIs**

PUSATIs	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Makerere University	-	11,655,295,797	479,999,500	617,239,891	1,164,724,445	927,167,855	14,844,427,488
Mbarara University	-	7,904,663,530	468,000,000	86,423,728	110,393,600	-	8,569,480,858
Makerere University Business School	-	254,008,391	-	-	180,708,041	-	434,716,432
Kyambogo University	-	1,953,490,230	-	288,957,355	364,970,528	-	2,607,418,113
Busitema University	-	2,148,599,111	350,361,511	92,217,007	225,699,253	-	2,816,876,882
Muni University	-	3,927,944,435	198,954,541	141,943,045	85,738,382	-	4,354,580,403
Kabale University	-	991,090,431	-	-	(30,000,000)	120,000,000	1,081,090,431
Soroti University	125,440,000	560,018,025	-	347,666,667	150,377,809	-	1,183,502,501
Gulu University	4,697,944,205	3,027,480,000	(8,000,139)	28,400,699	127,305,971	-	7,873,130,736
Lira University	-	3,590,002,799	217,280,000	-	240,000,001	50,000,000	4,097,282,800
Law Development Centre.	21,102,695,268	2,957,384,287	303,750,000	70,000,007	1,032,500,202	-	25,466,329,764
Uganda Management Institute	-	138,000,000	-	-	102,327,520	52,567,956	292,895,476
Mountains of the Moon University	-	912,527,455	1,391,000,001	387,613,600	280,156,764	-	2,971,297,820
<b>Total 30 June, 2023</b>	<b>25,926,079,473</b>	<b>40,020,504,491</b>	<b>3,401,345,414</b>	<b>2,060,461,999</b>	<b>4,034,902,516</b>	<b>1,149,735,811</b>	<b>76,593,029,704</b>

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**REFERRAL HOSPITALS**

Referral hospital	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Mulago National Referral Hospital	-	5,000,000,000	-	79,999,978	2,502,073,635	-	7,582,073,613
Butabika National Referral Mental Hospital	-	10,170,893	-	48,079,840	1,005,216,823	-	1,063,467,556
Arua Regional Referral Hospital	-	7,345,763,578	-	-	114,568,686	-	7,460,332,264
Fort Portal Regional Referral Hospital	-	-	-	-	193,383,586	-	193,383,586
Gulu Regional Referral Hospital	-	-	-	-	-	-	-
Hoima Regional Referral Hospital	-	1,876,305,144	(49,961,000)	16,000,000	(132,834,120)	-	1,709,510,024
Jinja Regional Referral Hospital	-	3,692,756,231	313,133,618	-	960,000	1,878,560	4,008,728,409
Kabale Regional Referral Hospital	-	856,113,162	-	21,383,252	132,338,184	-	1,009,834,598
Masaka Regional Referral Hospital	-	2,368,100,000	-	-	-	-	2,368,100,000
Mbale Regional Referral Hospital	-	3,428,878,084	-	-	224,394,353	-	3,653,272,437
Soroti Regional Referral Hospital	-	1,037,553,035	-	-	121,533,208	-	1,159,086,243
Lira Regional Referral Hospital	-	-	(27,645,520)	21,500,000	110,000,000	26,145,520	130,000,000
Mbarara Regional Referral Hospital	-	1,550,000,000	-	-	87,128,000	-	1,637,128,000
Mubende Regional Referral Hospital	-	106,731,500	-	62,988,100	279,649,755	-	449,369,355
Moroto Regional Referral Hospital	-	-	-	-	149,780,970	-	149,780,970
China-Uganda Friendship Hospital Naguru	1,000,000,000	(2,122,829)	14,000,000	17,382,005	109,957,171	-	1,139,216,347
Kiruuddu Specialised National Referral Hospital	-	489,627,802	270,400,000	79,994,592	519,794,471	-	1,359,816,865
Kawempe Specialised National Referral Hospital	-	147,326,755	-	119,957,153	476,386,024	-	743,669,932
Entebbe Regional Referral Hospital	-	-	-	74,276,280	380,773,400	-	455,049,680
Mulago Specialized Women and Neonatal Hospital	-	-	386,262,723	207,182,100	4,843,994,433	-	5,437,439,256
Kayunga Regional Referral Hospital	-	-	-	169,850,512	26,415,664	-	196,266,176
Yumbe Regional Referral Hospital	-	554,933,744	-	-	-	-	554,933,744
<b>Total</b>	<b>1,000,000,000</b>	<b>28,462,137,099</b>	<b>906,189,821</b>	<b>918,593,812</b>	<b>11,145,514,243</b>	<b>28,024,080</b>	<b>42,460,459,055</b>

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
[As submitted and signed by Accounting Officers]

**EMBASSIES/MISSIONS**

Embassies/Missions	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Uganda Mission at the United Nations, New York	-	-	-	-	-	-	-
Uganda High Commission in the United Kingdom	-	-	-	-	-	-	-
Uganda High Commission in Canada, Ottawa	-	926,936,857	-	-	-	-	926,936,857
Uganda High Commission in India, New Delhi	-	-	-	-	-	-	-
Uganda High Commission in Kenya, Nairobi	-	8,984,632,318	-	-	-	-	8,984,632,318
Uganda High Commission in Tanzania	-	-	-	-	-	-	-
Uganda High Commission in Nigeria, Abuja	-	1,655,283,904	222,971,568	-	-	-	1,878,255,472
Uganda High Commission in South Africa, Pretoria	-	-	-	-	-	-	-
Uganda High Commission in Rwanda, Kigali	-	-	-	-	102,145,396	-	102,145,396
Uganda Embassy in the United States, Washington	-	71,279,429	-	-	98,582,628	-	169,862,057
Uganda Embassy in Egypt, Cairo	-	-	-	-	-	-	-
Uganda Embassy in Ethiopia, Addis Ababa	-	-	-	-	-	-	-
Uganda Embassy in China, Beijing	-	-	-	42,584,184	(7,859,327)	-	34,724,857
Uganda Embassy in Switzerland, Geneva	-	-	-	-	-	-	-
Uganda Embassy in Japan, Tokyo	-	-	-	-	-	-	-
Uganda Embassy in Saudi Arabia, Riyadh	-	-	-	15,568,230	-	-	15,568,230
Uganda Embassy in Denmark, Copenhagen	-	-	-	-	-	-	-
Uganda Embassy in Belgium, Brussels	-	-	-	-	-	-	-
Uganda Embassy in Italy, Rome	-	-	-	-	104,238,404	-	104,238,404
Uganda Embassy in DRC, Kinshasa	-	3,001,184,450	-	-	-	-	3,001,184,450
Uganda Embassy in Sudan, Khartoum	-	-	-	-	-	-	-
Uganda Embassy in France, Paris	-	6,498,732,718	489,596,258	307,495,126	61,762,388	-	7,357,586,490

Embassies/Missions	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Uganda Embassy in Germany, Berlin	-	-	-	4,943,016	3,441,287	-	8,384,303
Uganda Embassy in Iran, Tehran	-	-	-	-	-	-	-
Uganda Embassy in Russia, Moscow	-	-	-	-	-	-	-
Uganda Embassy in Australia, Canberra	5,881,054,404	25,247,476	303,408,248	-	-	-	6,209,710,128
Uganda Embassy in South Sudan, Juba	-	1,084,581,167	-	-	-	-	1,084,581,167
Uganda Embassy in United Arab Emirates	-	-	278,902,660	-	-	-	278,902,660
Uganda Embassy in Burundi, Bujumbura	-	-	-	-	-	-	-
Uganda Consulate in China, Guangzhou	5,790,700,644	-	-	39,445,378	-	-	5,830,146,022
Uganda Embassy in Turkey, Ankara	-	-	-	-	-	-	-
Uganda Embassy in Somalia, Mogadishu	-	307,689,175	-	193,577,111	103,133,958	-	604,400,244
Uganda Embassy in Malaysia, Kuala Lumpur	-	-	-	-	41,099,817	-	41,099,817
Uganda Consulate in Kenya, Mombasa	-	1,352,286,646	-	-	175,158,927	-	1,527,445,573
Uganda Embassy in Algeria, Algiers	-	-	-	-	38,467,284	-	38,467,284
Uganda Embassy in Qatar, Doha	-	-	-	-	-	-	-
Uganda Mission in Havana, Cuba	-	-	-	-	-	-	-
Uganda Mission in Luanda, Angola	-	-	-	-	-	-	-
Uganda Consulate in Arusha, Tanzania	-	-	-	-	-	-	-
<b>Total</b>	<b>11,671,755,048</b>	<b>23,907,854,140</b>	<b>1,294,878,734</b>	<b>603,613,045</b>	<b>720,170,762</b>	<b>-</b>	<b>38,198,271,729</b>

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023  
[As submitted and signed by Accounting Officers]**

**CITIES**

City	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Arua City Council	1,929,873,267	32,567,718,180	421,597,165	24,485,174	1,288,244,647	-	36,231,918,433
Fort portal City Council	865,074,461	23,727,011,162	327,212,119	8,443,168	264,115,543	-	25,191,856,453
Gulu City Council	1,913,690,450	119,895,795,571	811,391,539	20,926,196	43,039,322	-	122,684,843,078
Hoima City Council	252,669,561	58,974,295,814	140,774,440	36,900,000	30,003,381	-	59,434,643,196
Jinja City Council	290,075,667	38,449,731,150	792,028,888	5,078,086	377,975,469	-	39,914,889,260
Lira City Council	33,240,671,480	38,842,982,957	429,999,488	46,703,810	200,486,860	-	72,760,844,595
Masaka City Council	592,342,972	57,315,894,167	119,672,556	53,328,800	90,922,183	-	58,172,160,678
Mbale City Council	1,040,793,768	31,874,933,991	209,186,775	7,656,668	19,524,045	-	33,152,095,247
Mbarara City Council	4,981,371,079	64,979,973,376	764,640,000	14,200,000	89,181,843	104,390,081	70,933,756,379
Soroti City Council	66,045,000,000	31,337,966,708	31,750,000	603,814	64,622,065	-	97,479,942,587
<b>Total</b>	<b>111,151,562,705</b>	<b>497,966,303,076</b>	<b>4,048,252,970</b>	<b>218,325,716</b>	<b>2,468,115,358</b>	<b>104,390,081</b>	<b>615,956,949,906</b>

**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
**[As submitted and signed by Accounting Officers]**

**MUNICIPAL COUNCILS**

Municipal Councils	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investments Properties & Intangible assets	Total
Apac Municipal Council	103,565,468	13,667,936,351	446,775,209	38,417,547	269,304,344	-	14,525,998,919
Bugiri Municipal Council	210,694,160	1,301,271,758	14,196,735	3,513,681	36,766,530	-	1,566,442,864
Bushenyi-Ishaka Municipal Council	812,307,801	1,500,276,578	364,771,401	168,239,309	55,863,033	-	2,901,458,122
Busia Municipal Council	1,102,178,784	12,675,062,068	123,936,248	35,999,816	217,639,538	-	14,154,816,454
Entebbe Municipal Council	-	26,702,006,989	(262,185,109)	918,687,924	(327,106,939)	-	27,031,402,865
Ibanda Municipal Council	-	1,730,577,097	73,351,657	222,060	95,743,385	-	1,899,894,199
Iganga Municipal Council	3,175,066,447	2,563,677,959	3,116,688,433	20,003,104	231,509,455	-	9,106,945,398
Kabale Municipal Council	27,473,000,000	31,262,417,482	25,638,302	35,597,604	235,692,646	-	59,032,346,034
Kamuli Municipal Council	199,780,822	17,460,888,410	248,836,961	4,800,000	135,355,421	-	18,049,661,614
Kapchorwa Municipal Council	17,911,350	1,465,666,716	99,406,579	(89,891,101)	150,321,050	-	1,643,414,594
Kasese Municipal Council	-	39,823,799,012	502,071,732	(220,898,377)	481,140,293	-	40,586,112,660
Kira Municipal Council	731,212,766	16,151,723,648	1,526,500,187	83,550,632	185,375,753	-	18,678,362,986
Kisoro Municipal Council	173,635,999	1,713,718,726	5,000,000	-	5,744,767	-	1,898,099,492
Kitgum Municipal Council	149,900,000	30,623,373,699	130,912,949	25,809,523	121,411,869	-	31,051,408,040
Koboko Municipal Council	397,619,478	11,067,617,269	98,149,985	(73,505,100)	571,107,301	-	12,060,988,933
Kotido Municipal Council	23,050,000	1,403,064,468	27,966,372	(13,830,600)	20,390,077	-	1,460,640,317
Kumi Municipal Council	76,523,003	3,585,939,754	1,754,402	3,265,500	470,054,416	-	4,137,537,075
Lugazi Municipal Council	365,526,426	3,918,171,210	301,789,254	11,140,704	198,759,813	-	4,795,387,407
Makindye Ssabagabo Municipal Council	2,030,580,360	23,719,163,956	1,214,331,833	18,975,929	541,532,935	-	27,524,565,013

Municipal Councils	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Masindi Municipal Council	1,612,500,000	4,732,109,833	(79,365,234)	18,034,720	284,585,604	-	6,567,864,923
Mityana Municipal Council	253,700,000	2,414,557,250	2,513,936	45,375,198	90,594,178	-	2,806,740,562
Moroto Municipal Council	100,000,000	12,250,567,313	48,387,678	-	108,873,638	-	12,507,828,629
Mubende Municipal Council	309,300,000	28,166,215,543	181,246,976	56,200,439	209,040,940	-	28,922,003,898
Mukono Municipal Council	6,543,000,000	6,799,185,299	236,297,709	54,002,105	216,472,114	-	13,848,957,227
Nansana Municipal Council	1,072,500,367	15,613,458,085	589,889,729	62,992,076	461,228,446	-	17,800,068,703
Nebbi Municipal Council	165,256,166	1,540,854,673	38,017,784	2,553,535	18,586,792	-	1,765,268,950
Njeru Municipal Council	2,547,594,805	3,449,326,882	97,264,732	-	78,904,825	-	6,173,091,244
Ntungamo Municipal Council	485,338,653	6,264,526,559	2,728,717,215	10,336,489	26,768,474	-	9,515,687,390
Rukungiri Municipal Council	-	2,092,585,111	222,804,008	-	2,782,997	-	2,318,172,116
Sheema Municipal Council	-	2,924,518,934	(288,744,978)	12,400,000	89,121,680	-	2,737,295,636
Tororo Municipal Council	147,201,521	35,768,289,868	-	2,237,076,466	13,627,190	-	38,166,195,045
<b>Total</b>	<b>50,278,944,376</b>	<b>364,352,548,500</b>	<b>11,836,922,685</b>	<b>3,469,069,183</b>	<b>5,297,192,565</b>	<b>-</b>	<b>435,234,677,309</b>



**Statement of stores and other assets (physical assets) acquired, by Vote For the Year ended 30 June 2023**  
[As submitted and signed by Accounting Officers]

**DISTRICT LOCAL GOVERNMENTS**

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investments & Properties & Intangible assets	Total
Abim District Local Government	-	1,429,810,359	195,287,257	-	30,168,000	-	1,655,265,616
Adjumani District Local Government	-	1,924,487,096	-	-	96,016,600	-	2,020,503,696
Agago District Local Government	-	-	-	-	-	-	-
Alebong District Local Government	-	3,442,113,198	48,450,000	-	622,219,442	-	4,112,782,640
Amolatar District Local Government	-	2,304,720,206	42,750,000	-	35,004,964	-	2,382,475,170
Amudat District Local Government	-	182,096,414	-	-	38,692,661	-	220,789,075
Amuria District Local Government	-	5,275,942,008	27,758,371	-	590,110,542	-	5,893,810,921
Amuru District Local Government	-	66,363,732	230,689,834	-	394,908,897	-	691,962,463
Apac District Local Government	-	289,150,810	16,940,302	-	-	-	306,091,112
Arua District Local Government	-	6,055,354,995	-	5,600,000	81,345,040	-	6,142,300,035
Budaka District Local Government	7,099,000	1,477,040,330	-	-	1,017,313,620	-	2,501,452,950
Bududa District Local Government	54,699,899	4,314,660,941	-	-	57,401,640	-	4,426,762,480
Bugiri District Local Government	-	5,274,562,998	41,466,750	-	32,842,000	-	5,348,871,748
Bugweri District Local Government	-	2,006,386,901	-	-	32,334,050	-	2,038,720,951
Buhweju District Local Government	77,006,022	4,646,921,947	-	-	60,708,043	-	4,784,636,012
Buikwe District Local Government	127,414,849	2,650,821,444	211,939,320	-	70,406,400	-	3,060,582,013

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Bukedea District Local Government	42,712,100	3,473,302,429	-	-	91,534,000	-	3,607,548,529
Bukomansimbi District Local Govt	32,670,000	316,809,079	-	-	7,055,996	-	356,535,075
Bukwo District Local Government	-	4,661,480,963	27,200,000	-	162,791,000	-	4,851,471,963
Buliabuli District Local Government	167,369,219	6,361,656,611	18,275,001	-	99,530,209	-	6,646,831,040
Bulisa District Local Government	-	318,987,454	-	-	61,096,600	-	380,084,054
Bundibugyo District Local Govt	-	2,252,051,951	24,621,007	-	554,573,015	-	2,831,245,973
Bunyagabu District Local Govt	24,595,818	2,161,845,320	-	-	112,825,865	-	2,299,267,003
Bushenyi District Local Government	-	2,864,013,996	12,784,000	6,803,600	23,008,001	-	2,906,609,597
Busia District Local Government	-	3,301,454,207	-	(290,000)	412,885,415	(26,635,414)	3,687,414,208
Butaleja District Local Government	-	1,624,726,608	13,137,500	-	-	-	1,637,864,108
Butambala District Local Government	20,000,001	-	119,700,000	-	131,299,683	-	270,999,684
Butebo District Local Government	-	1,560,526,620	13,000,000	123,050,396	90,400,875	-	1,786,977,891
Buvuma District Local Government	-	7,496,380,493	-	-	136,892,398	-	7,633,272,891
Buyende District Local Government	-	1,690,031,030	31,999,999	-	62,678,917	-	1,784,709,946
Dokolo District Local Government	-	3,732,623,275	-	-	(96,001,209)	-	3,636,622,066
Gomba District Local Government	30,000,000	1,167,250,570	-	8,372,003	288,016,961	-	1,493,639,534
Gulu District Local Government	-	1,847,599,432	6,375,000	-	26,621,000	-	1,880,595,432
Hoima District Local Government	-	1,609,431,212	243,395,455	-	34,966,080	-	1,887,792,747
Ibanda District Local Government	-	2,394,012,222	-	-	96,285,713	-	2,490,297,935
Iganga District Local Government	-	635,752,619	-	-	69,417,167	-	705,169,786

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Isingiro District Local Government	-	185,330,895	16,452,421	-	-	-	201,783,316
Jinja District Local Government	-	4,923,813,391	19,715,842	-	35,114,457	-	4,978,643,690
Kaabong District Local Government	97,298,497	463,705,260	117,264,353	-	373,537,632	-	1,051,805,742
Kabale District Local Government	-	1,441,585,281	29,574,714	-	17,075,000	-	1,488,234,995
Kabarole District Local Government	-	1,304,584,264	20,400,000	-	(3,956,496)	-	1,321,027,768
Kaberamaido District Local Govt	18,000,000	1,484,173,526	-	-	289,216,191	-	1,791,389,717
Kagadi District Local Government	-	605,429,403	-	-	-	-	605,429,403
Kakumiro District Local Government	38,655,000	6,792,157,893	-	-	144,479,026	-	6,975,291,919
Kalaki District Local Government	-	1,285,851,094	-	-	79,058,893	-	1,364,909,987
Kalangala District Local Government	50,993,782	3,663,141,283	-	-	-	-	3,714,135,065
Kaliro District Local Government	-	1,333,371,832	-	-	19,777,802	-	1,353,149,634
Kalungu District Local Government	71,500,000	538,897,056	31,312,363	-	-	-	641,709,419
Kamuli District Local Government	-	6,811,191,021	24,000,000	-	8,205,727	137,599,199	6,980,995,947
Kamwenge District Local Government	1,334,619,879	17,350,497,663	242,304,000	-	279,564,447	3,200,000	19,210,185,989
Kanungu District Local Government	25,000,000	2,468,798,013	-	-	424,276,979	-	2,918,074,992
Kapchorwa District Local Govt	-	6,409,100	-	-	141,072,947	-	147,482,047
Kapelebyong District Local Govt	-	1,441,636,883	15,000,000	-	171,147,258	-	1,627,784,141
Karenga District Local Government	-	708,858,943	64,000,000	-	21,600,000	-	794,458,943
Kasanda District Local Government	11,000,000	4,666,057,517	11,274,015	-	119,183,258	-	4,807,514,790
Kasese District Local Government	-	2,196,764,866	-	-	375,425,157	-	2,572,190,023

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Katakwi District Local Government	-	2,055,547,849	13,200,000	-	250,597,391	-	2,319,345,240
Kayunga District Local Government	24,697,444	6,146,605,619	13,660,424	-	280,917,281	-	6,465,880,768
Kazo District Local Government	-	3,260,091,966	-	-	-	-	3,260,091,966
Kibale District Local Government	-	4,041,718,617	26,509,510	(8,632,250)	38,299,152	-	4,097,895,029
Kiboga District Local Government	84,023,628	799,223,608	17,599,922	(899,456)	(42,618,648)	-	857,329,054
Kibuku District Local Government	8,633,573	3,545,560,103	-	-	125,758,982	-	3,679,952,658
Kikuube District Local Government	200,000,000	1,193,843,727	16,800,000	7,340,000	7,503,200	-	1,425,486,927
Kiruhura District Local Government	-	4,410,498,258	24,031,680	-	315,641,406	-	4,750,171,344
Kiryandongo District Local Govt	-	9,811,355,617	31,714,000	4,750,000	2,464,970,161	-	12,312,789,778
Kisoro District Local Government	-	1,854,482,015	33,919,800	7,000,000	7,369,651	-	1,902,771,466
Kitagwenda District Local Govt	-	1,341,609,716	24,800,000	-	6,160,000	-	1,372,569,716
Kitgum District Local Government	-	2,475,225,923	-	-	45,126,112	-	2,520,352,035
Koboko District Local Government	134,016,550	3,018,647,457	-	-	9,270,000	-	3,161,934,007
Kole District Local Government	-	480,683,905	35,187,500	-	1,200,000	-	517,071,405
Kotido District Local Government	-	58,583,443	-	-	-	-	58,583,443
Kumi District Local Government	7,000,000	929,430,744	-	-	160,451,250	14,983,000	1,111,864,994
Kwanja District Local Government	-	1,391,189,984	6,895,000	-	233,351,108	-	1,631,436,092
Kween District Local Government	25,000,000	4,932,720,504	-	-	434,275,000	-	5,391,995,504
Kyankwanzi District Local Govt	19,447,773	4,378,995,962	27,000,000	-	348,687,736	-	4,774,131,471
Kyegegwa District Local Government	86,784,900	11,879,972,430	40,890,000	-	12,549,633	-	12,020,196,963

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Kyenjojo District Local Government	-	4,547,332,889	8,985,000	47,849,604	211,555,808	-	4,815,723,301
Kyotera District Local Government	-	1,944,689,657	-	-	8,690	-	1,944,698,347
Lamwo District Local Government	-	3,560,022,243	-	-	92,783,500	-	3,652,805,743
Lira District Local Government	-	3,139,859,997	-	23,240,000	244,787,611	-	3,407,887,608
Luuka District Local Government	-	370,492,686	-	-	-	-	370,492,686
Luwero District Local Government	48,305,700	2,536,686,815	282,128,749	42,823,830	230,658,593	-	3,140,603,687
Lwengo District Local Government	1,498,850,000	5,454,346,864	778,691,882	139,401,209	606,492,562	-	8,477,782,517
Lyantonde District Local Government	5,997,800	1,994,229,084	10,760,000	(1,600,000)	68,131,740	-	2,077,518,624
Madi-Okollo District Local Govt	4,148,882,700	7,557,405,295	176,000,000	-	-	-	11,882,287,995
Manafwa District Local Government	4,000,000	4,375,628,679	-	(121,000,000)	1,161,366,057	-	5,419,994,736
Maracha-Terego District Local Govt	50,000,255	3,509,543,033	8,051,976	-	17,567,576	-	3,585,162,840
Masaka District Local Government	17,819,790	1,247,332,135	-	2,360,400	11,430,094	-	1,278,942,419
Masindi District Local Government	-	1,197,852,852	16,800,000	-	12,902,790	7,600,000	1,235,155,642
Mayuge District Local Government	221,077,169	4,897,980,984	-	5,432,000	538,329,297	-	5,662,819,450
Mbale District Local Government	193,034,360	2,916,287,502	-	-	179,319,286	-	3,288,641,148
Mbarara District Local Government	4,996,247	2,489,129,007	211,545,500	6,857,000	26,303,345	-	2,738,831,099
Mitooma District Local Government	-	14,695,104,899	31,706,503	-	218,137,773	-	14,944,949,175
Mityana District Local Government	9,999,930	2,651,662,363	53,799,000	-	46,976,000	-	2,762,437,293
Moroto District Local Government	-	2,443,794,387	17,200,000	-	10,000,000	-	2,470,994,387
Moyo District Local Government	117,700,783	2,905,899,351	-	-	122,516,988	-	3,146,117,122

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Mpigi District Local Government	1,404,200,000	2,169,987,567	10,360,000	23,930,000	50,725,637	10,080,000	3,669,283,204
Mubende District Local Government	-	5,324,322,539	-	-	-	-	5,324,322,539
Mukono District Local Government	-	3,707,804,667	35,100,500	17,536,715	230,256,471	-	3,990,698,353
Nablatuk District Local Government	-	437,347,283	22,503,739	-	33,504,874	-	493,355,896
Nakapiripi District Local Govt	7,678,000	3,544,921,955	-	-	-	-	3,552,599,955
Nakaseke District Local Government	36,000,000	2,423,045,414	144,070,000	9,791,840	77,557,905	-	2,690,465,159
Nakasongola District Local Government	-	69,304,360	29,352,675	(3,535,945)	16,857,644	-	111,978,734
Namayingo District Local Government	83,879,750	2,674,442,506	56,250,002	37,149,998	1,012,178,525	-	3,863,900,781
Namisindwa District Local Government	-	2,301,818,184	-	-	-	-	2,301,818,184
Namutamba District Local Govt	40,237,179	3,423,752,601	11,235,000	-	3,712,455	-	3,478,937,235
Napak District Local Government	-	1,783,853,757	-	-	-	-	1,783,853,757
Nebbi District Local Government	90,000,000	1,682,323,892	27,991,200	-	5,017,400	-	1,805,332,492
Ngora District Local Government	-	1,102,816,231	-	150,343,257	65,568,267	-	1,318,727,755
Ntoroko District Local Government	260,000,000	2,438,037,797	-	-	19,200,000	-	2,717,237,797
Ntungamo District Local Government	-	-	-	-	-	-	-
Nwoya District Local Government	-	4,028,178,040	-	-	29,969,600	-	4,058,147,640
Obongi District Local Government	-	339,825,746	-	-	-	-	339,825,746
Omoro District Local Government	-	1,974,940,156	-	-	271,301,125	-	2,246,241,281
Otuke District Local Government	-	1,745,361,051	15,000,000	-	47,172,000	-	1,807,533,051
Oyam District Local Government	62,641,600	5,854,603,287	65,384,298	(1,700,000)	370,265,620	120,676,191	6,471,870,996

District Local Governments	Non-Produced Assets	Buildings & Structures	Transport Equipment	ICT Equipment	Other Assets	Heritage, Investment Properties & Intangible assets	Total
Pader District Local Government	-	2,714,219,570	25,700,000	-	267,153,176	-	3,007,072,746
Pakwach District Local Government	-	2,869,063,830	-	-	54,856,400	-	2,923,920,230
Pallisa District Local Government	-	941,434,301	-	-	516,492,713	-	1,457,927,014
Rakai District Local Government	44,765,000	2,506,071,960	30,600,000	-	455,427,807	-	3,036,864,767
Rubanda District Local Government	-	160,797,523	-	-	11,600,000	-	172,397,523
Rubirizi District Local Government	-	68,764,432	55,124,999	-	78,248,966	-	202,138,397
Rukiga District Local Government	-	2,396,890,501	-	-	74,189,000	-	2,471,079,501
Rukungiri District Local Government	-	4,286,102,306	209,158,000	(33,843,600)	(53,126,012)	-	4,408,290,694
Rwampara District Local Government	-	1,026,175,253	-	-	-	-	1,026,175,253
Sembabule District Local Govt	-	3,282,467,594	33,779,799	8,624,746	33,546,000	-	3,358,418,139
Serere District Local Government	-	3,042,119,555	-	-	105,074,068	-	3,147,193,623
Sheema District Local Government	-	2,180,417,046	-	-	-	-	2,180,417,046
Sironko District Local Government	98,960,836	2,249,609,577	-	-	136,655,100	-	2,485,225,513
Soroti District Local Government	144,379,452	4,394,748,327	17,342,128	(9,071,250)	41,791,000	-	4,589,189,657
Terigo District Local Government	-	9,503,022,287	-	-	-	-	9,503,022,287
Tororo District Local Government	40,000,000	4,024,595,148	35,968,000	4,000,000	196,104,040	-	4,300,667,188
Wakiso District Local Government	6,530,400,000	12,463,773,981	-	-	-	-	18,994,173,981
Yumbe District Local Government	338,636,856	20,738,122,917	-	-	376,161,834	-	21,452,921,607
Zombo District Local Government	574,635,481	3,064,455,501	122,125,000	-	31,442,750	-	3,792,658,732
<b>Total</b>	<b>18,897,316,822</b>	<b>421,863,431,465</b>	<b>4,771,989,290</b>	<b>501,684,097</b>	<b>21,077,809,353</b>	<b>267,502,976</b>	<b>467,379,734,003</b>









**MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**

Accountant General's Office,  
Plot 2/12 Apollo Kaggwa Road

P. O. Box 8147, Kampala

Phone: +256 414 707 000

+256 414 232 095

+256 414 230 163

+256 414 341 286

Fax: +256 414 230 163

+256 414 341 286

Email: [finance@finance.go.ug](mailto:finance@finance.go.ug)

Web: [www.finance.go.ug](http://www.finance.go.ug)