

VOTE: 130 Treasury Operations

Quarter 3

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Non-Wage	27,716.432	27,745.432	0.000	0.0 %	0.0 %	0.0 %
Devt.	GoU	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		27,716.432	27,745.432	0.000	0.0 %	0.0 %	0.0 %
Total GoU+Ext Fin (MTEF)		27,716.432	27,745.432	0.000	0.0 %	0.0 %	0.0 %
Arrears		91.000	1,911.143	0.000	0.0 %	0.0 %	0.0 %
Total Budget		27,807.432	29,656.575	0.000	0.0 %	0.0 %	0.0 %
A.I.A Total		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		27,807.432	29,656.575	0.000	0.0 %	0.0 %	0.0 %
Total Vote Budget Excluding Arrears		27,716.432	27,745.432	0.000	0.0 %	0.0 %	0.0 %

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Table V1.2: Releases and Expenditure by Programme and Vote Function*

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0%
Vote Function:01 Treasury Operations	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0%
Total for the Vote	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0 %

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Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:18 Development Plan Implementation			
Vote Function:01 Treasury Operations			
Department:001 Administration			
Key Service Area: 560050 Debt Service Payments			
PIAP Output: 18030205 Budget support services (in Budget execution)			
Programme Intervention: 183121 Strengthen budget execution across government			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Percentage of funds absorbed against funds released	Percentage	95%	
PIAP Output: 18212101 External resources mobilised to finance the implementation of the NDP			
Programme Intervention: 182121 Increase access non-traditional finance such as green finance, Islamic finance, pension funds, among others			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
External resources mobilised as a percentage of the national budget	Percentage	17.3%	
Value of bilateral and multilateral resources (\$Million)	Value	2.52	
PIAP Output: 18312201 Accurate statement of government financial position			
Programme Intervention: 183122 Strengthen reporting and accountability systems across government			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Percentage of accurate financial statements submitted to AGO for consolidation within the statutory timelines	Percentage	100%	
Key Service Area: 560051 Contingencies Fund Management			
PIAP Output: 18030205 Budget support services (in Budget execution)			
Programme Intervention: 183121 Strengthen budget execution across government			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
Percentage of funds absorbed against funds released	Percentage	95%	
Key Service Area: 560052 Claims Payments			
PIAP Output: 18213101 Sustainable public debt management			
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 3
PV of Domestic debt stock as a percentage of GDP	Percentage	50%	

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Performance highlights for the Quarter

N/A

Variances and Challenges

N/A

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V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Key Service Area*

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0 %
Vote Function:01 Treasury Operations	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0 %
560050 Debt Service Payments	27,221.932	29,071.075	0.000	0.000	0.0 %	0.0 %	
560051 Contingencies Fund Management	169.000	169.000	0.000	0.000	0.0 %	0.0 %	
560052 Claims Payments	416.500	416.500	0.000	0.000	0.0 %	0.0 %	
Total for the Vote	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0 %

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Table V3.2: GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
241001 Loan interest	1,647.814	1,647.814	0.000	0.000	0.0 %	0.0 %	0.0 %
242001 Interest on Treasury bills	1,215.355	1,215.355	0.000	0.000	0.0 %	0.0 %	0.0 %
242002 Interest on Treasury Bonds	8,562.314	8,786.334	0.000	0.000	0.0 %	0.0 %	0.0 %
242003 Other	575.106	575.106	0.000	0.000	0.0 %	0.0 %	0.0 %
244001 Listing Fees	1.500	1.500	0.000	0.000	0.0 %	0.0 %	0.0 %
244002 Commitment fees	63.656	63.656	0.000	0.000	0.0 %	0.0 %	0.0 %
244003 Debt Management fees	142.555	171.555	0.000	0.000	0.0 %	0.0 %	0.0 %
263404 Contingency Transfers	169.000	169.000	0.000	0.000	0.0 %	0.0 %	0.0 %
282104 Compensation to 3rd Parties	38.500	38.500	0.000	0.000	0.0 %	0.0 %	0.0 %
282105 Court Awards	287.000	287.000	0.000	0.000	0.0 %	0.0 %	0.0 %
352883 External Debt Budgeting	4,985.789	4,761.769	0.000	0.000	0.0 %	0.0 %	0.0 %
352884 Securities Redemption Budgeting	10,027.842	10,027.842	0.000	0.000	0.0 %	0.0 %	0.0 %
352899 Other Domestic Arrears Budgeting	91.000	1,911.143	0.000	0.000	0.0 %	0.0 %	0.0 %
Total for the Vote	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0 %

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Table V3.3: Releases and Expenditure by Department and Project*

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	27,807.432	29,656.575	0.000	0.000	0.00 %	0.00 %	0.00 %
Vote Function:01 Treasury Operations	27,807.432	29,656.575	0.000	0.000	0.00 %	0.00 %	0.0 %
<i>Departments</i>							
001 Administration	27,807.432		0.000	0.000	0.0 %	0.0 %	0.0 %
<i>Development Projects</i>							
N/A							
Total for the Vote	27,807.432	29,656.575	0.000	0.000	0.0 %	0.0 %	0.0 %

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Table V3.4: External Financing Releases and Expenditure by Vote Function and Project

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Quarter 3: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 Development Plan Implementation		
Vote Function:01 Treasury Operations		
Departments		
Department:001 Administration		
Key Service Area:560050 Debt Service Payments		
PIAP Output: 18212101 External resources mobilised to finance the implementation of the NDP		
Programme Intervention: 182121 Increase access non-traditional finance such as green finance, Islamic finance, pension funds, among others		
Quarterly and Annual performance reports prepared	Quarterly and Annual performance reports prepared	
External funding loan negotiations finalized	Participated in 3 external funding negotiations . ie infrastructure development with Rand Merchant Bank, Rural Electricity Access project Phase II, Externally Financed projects under MAAIF & MoWE	
Treasury Bond Coupon payments to Bank of Uganda made on time		
PIAP Output: 18213101 Sustainable public debt management		
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability		
External funding loan negotiations finalized	03 external funding negotiations participated	
Withdrawal applications for draw down of loans and grants processed	163 loan withdraw applications worth 0.395tn processed	
	Quarterly and Annual performance reports prepared	
	All Re-imbursements to Bank of Uganda processed	
PIAP Output: 18312201 Accurate statement of government financial position		
Programme Intervention: 183122 Strengthen reporting and accountability systems across government		
Annual and quarterly debt service projections prepared ans submitted to the cashflow committee for proper programing		
Interim and annual Financial statements for Treasury Operations Vote 130 and the Contingencies Fund prepared		
Quarterly and Annual performance reports prepared	All Quarterly and Annual performance reports prepared	
Expenditures incurred in the Quarter to deliver outputs		US\$hs Thousand
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
Key Service Area:560051 Contingencies Fund Management		

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Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18030205 Budget support services (in Budget execution)			
Programme Intervention: 183121 Strengthen budget execution across government			
Transfers from the contingencies fund to MDAs as government intervention towards disasters effected	No Contingencies funds were transferred to MDAs in the Quarter		
Expenditures incurred in the Quarter to deliver outputs			UShs Thousand
Item			Spent
	Total For Budget Output		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
Key Service Area:560052 Claims Payments			
PIAP Output: 18213101 Sustainable public debt management			
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability			
PIAP Output: 18312103 Efficiency and compliance in Public Procurement			
Programme Intervention: 183121 Strengthen budget execution across government			
payment of Verified Claimants of court awards and compensations Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed			
	No payments were in the quarter		
Expenditures incurred in the Quarter to deliver outputs			UShs Thousand
Item			Spent
	Total For Budget Output		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
	Total For Department		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
Develoment Projects			
N/A			
	GRAND TOTAL		0.000
	Wage Recurrent		0.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	0.000
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

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Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Programme:18 Development Plan Implementation			
Vote Function:01 Treasury Operations			
Departments			
Department:001 Administration			
Key Service Area:560050 Debt Service Payments			
PIAP Output: 18212101 External resources mobilised to finance the implementation of the NDP			
Programme Intervention: 182121 Increase access non-traditional finance such as green finance, Islamic finance, pension funds, among others			
Quarterly and Annual performance reports prepared		Quarterly and Annual performance reports prepared	
External funding loan negotiations finalized		Participated in 3 external funding negotiations . ie infrastructure development with Rand Merchant Bank, Rural Electricity Access project Phase II, Externally Financed projects under MAAIF & MoWE	
NA		NA	
PIAP Output: 18213101 Sustainable public debt management			
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability			
Payments for all domestic debt, external debt and other Statutory obligations made on time			
Withdrawal applications for draw down of loans and grants processed		163 loan withdraw applications worth 0.395tn processed	
NA		Quarterly and Annual performance reports prepared	
NA		All Re-imbursements to Bank of Uganda processed	
PIAP Output: 18312201 Accurate statement of government financial position			
Programme Intervention: 183122 Strengthen reporting and accountability systems across government			
Annual and quarterly debt service projections prepared ans submitted to the cashflow committee for proper programing		NA	
Interim and annual Financial statements for Treasury Operations Vote 130 and the Contingencies Fund prepared		NA	
NA		All Quarterly and Annual performance reports prepared	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item			Spent
	Total For Budget Output		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
Key Service Area:560051 Contingencies Fund Management			

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18030205 Budget support services (in Budget execution)		
Programme Intervention: 183121 Strengthen budget execution across government		
Transfers from the contingencies fund to MDAs as government intervention towards disasters effected		Transferred 4.3Billion to KCCA for Kiteezi Landslide compensation.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
Key Service Area:560052 Claims Payments		
PIAP Output: 18213101 Sustainable public debt management		
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability		
payment of Verified Claimants of court awards and compensations		NA
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
PIAP Output: 18312103 Efficiency and compliance in Public Procurement		
Programme Intervention: 183121 Strengthen budget execution across government		
payment of Verified Claimants of court awards and compensations		NA
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
payment of Verified Claimants of court awards and compensations		To date 157 B has been paid regarding Court awards and compensations.
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
payment of Verified Claimants of court awards and compensations		NA
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
Total For Department		0.000

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	<i>AIA</i>		0.000
<i>Development Projects</i>			
N/A			
	GRAND TOTAL		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	GoU Development		0.000
	External Financing		0.000
	Arrears		0.000
	<i>AIA</i>		0.000

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Quarter 4: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 Development Plan Implementation		
Vote Function:01 Treasury Operations		
Departments		
Department:001 Administration		
Key Service Area:560050 Debt Service Payments		
PIAP Output: 18212101 External resources mobilised to finance the implementation of the NDP		
Programme Intervention: 182121 Increase access non-traditional finance such as green finance, Islamic finance, pension funds, among others		
Quarterly and Annual performance reports prepared	Quarterly and Annual performance reports prepared	Quarterly and Annual performance reports prepared
External funding loan negotiations finalized	External funding loan negotiations finalized	External funding loan negotiations finalized
NA	NA	Treasury Bond Coupon payments to Bank of Uganda made on time
PIAP Output: 18213101 Sustainable public debt management		
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability		
Payments for all domestic debt, external debt and other Statutory obligations made on time	External funding loan negotiations finalized	External funding loan negotiations finalized
Withdrawal applications for draw down of loans and grants processed	Withdrawal applications for draw down of loans and grants processed	Withdrawal applications for draw down of loans and grants processed
NA	NA	Treasury Bond Coupon payments to Bank of Uganda made on time
NA	NA	Treasury Bond Coupon payments to Bank of Uganda made on time
PIAP Output: 18312201 Accurate statement of government financial position		
Programme Intervention: 183122 Strengthen reporting and accountability systems across government		
Annual and quarterly debt service projections prepared ans submitted to the cashflow committee for proper programing	Annual and quarterly debt service projections prepared ans submitted to the cashflow committee for proper programing	Annual and quarterly debt service projections prepared ans submitted to the cashflow committee for proper programing
Interim and annual Financial statements for Treasury Operations Vote 130 and the Contingencies Fund prepared	Interim and annual Financial statements for Treasury Operations Vote 130 and the Contingencies Fund prepared	Interim and annual Financial statements for Treasury Operations Vote 130 and the Contingencies Fund prepared
NA	NA	Quarterly and Annual performance reports prepared
Key Service Area:560051 Contingencies Fund Management		
PIAP Output: 18030205 Budget support services (in Budget execution)		
Programme Intervention: 183121 Strengthen budget execution across government		
Transfers from the contingencies fund to MDAs as government intervention towards disasters effected	Transfers from the contingencies fund to MDAs as government intervention towards disasters effected	Transfers from the contingencies fund to MDAs as government intervention towards disasters effected

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Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:560052 Claims Payments		
PIAP Output: 18213101 Sustainable public debt management		
Programme Intervention: 182131 Strengthen the framework for managing public debt to ensure transparency and sustainability		
payment of Verified Claimants of court awards and compensations	NA	
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
PIAP Output: 18312103 Efficiency and compliance in Public Procurement		
Programme Intervention: 183121 Strengthen budget execution across government		
payment of Verified Claimants of court awards and compensations	NA	
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
payment of Verified Claimants of court awards and compensations	NA	
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
payment of Verified Claimants of court awards and compensations	NA	
Payment of the annual installment of ICJ award to Democratic Republic of Uganda processed		
Development Projects		
N/A		

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V4: NTR Collections and Off Budget Expenditure

Table 4.1: NTR Collections (Billions)

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Table 4.2: Off-Budget Expenditure By Department and Project