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INFORMATION

December 29, 1989

To: Members of the Executive Board
From: The Secretary
Subject: Uganda - Statistical Appendix

This paper provides statistical background information to the staff report on the 1989 Article IV consultation discussions with Uganda and the midterm review of the first annual arrangement under the enhanced structural adjustment facility (EBS/89/241, 12/22/89), which is now scheduled for discussion on Wednesday, January 3, 1990.

Mr. R. Williams (ext. 7643) or Mr. Kalinga (ext. 6518) is available to answer technical questions relating to this paper prior to the Board discussion.

Att: (1)

Other Distribution:
Department Heads

INTERNATIONAL MONETARY FUND

UGANDA

Statistical Appendix

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December 28, 1989

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UGANDA--Basic Data

Area, population, and GDP per capita

Area: 241,139 square kilometers
Population (1989):
 Total 16.4 million
 Growth rate 3.0 percent (1973 to 1985)
GDP per capita (1988): US\$300

	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
<u>National accounts</u>	(In millions of Uganda shillings)				
GDP at factor cost (at 1966 prices)	6,162	6,461	6,564	7,119	7,600
Agriculture, forestry, and fishing	2,871	3,156	3,143	3,390	3,625
Manufacturing	292	262	249	288	360
Construction	97	91	100	185	219
Commerce	582	564	575	655	743
Government	923	932	941	950	959
	(In percent)				
Annual real rate of growth	-7.2	4.6	1.6	8.5	6.8
	<u>1984/85</u>	<u>1985/86</u>	<u>1986/87</u>	<u>1987/88</u>	<u>1988/89</u>
					Est.

<u>Price movements</u>	(Percentage change from the previous year) <u>1/</u>				
Cost of living:					
GDP deflator <u>2/</u>	107	129	256	188	123
Cost of living index	100	127	260	186	142

1/ Fiscal year, July/June; increase in yearly average.

2/ Staff estimates.

UGANDA--Basic Data (continued)

	<u>1984/85</u>	<u>1985/86</u>	<u>1986/87</u>	<u>1987/88</u>	<u>1988/89</u>
					Prov.
<u>Central government finance 1/</u>	<u>(In millions of Uganda shillings)</u>				
Revenue and grants	1.7	3.4	6.5	29.4	60.5
Of which: revenue	(1.6)	(2.9)	(5.9)	(22.9)	(49.7)
Expenditure	2.4	4.7	11.0	44.3	89.8
Current	(1.6)	(3.5)	(6.9)	(24.7)	(60.9)
Development	(0.4)	(1.2)	(4.1)	(19.6)	(27.0)
Unallocated	(0.4)	(--)	(--)	(--)	(--)
Overall deficit (commitment basis)	-0.7	-1.4	-4.5	-14.9	-29.3
Change in arrears	0.1	--	0.3	-1.5	-9.2
Overall deficit (cash basis)	-0.6	-1.4	-4.8	-16.4	-38.4
Financing	0.6	1.4	4.8	16.4	38.5
Foreign (net)	(0.1)	(0.4)	(0.5)	(8.6)	(25.1)
Domestic (net)	(0.5)	(1.0)	(4.3)	(7.8)	(13.4)
Of which: banking system	[0.6]	[0.6]	[4.7]	[7.8]	[12.3]
<u>(In percent of GDP)</u>					
Revenue and grants	12.5	11.0	5.7	9.0	7.2
Expenditure	17.7	15.5	10.0	13.6	10.7
Overall deficit (commitment basis)	-5.2	-5.6	-4.1	-4.6	-3.5
<u>(Annual percentage change) 2/</u>					
<u>Money and credit 1/</u>					
Domestic credit (net)	145	82	107	148	157
Government (net)	(73)	(31)	(68)	(49)	(46)
Nongovernment	(72)	(51)	(39)	(99)	(111)
Money plus quasi-money	139	148	95	200	125

1/ Fiscal year (July/June).

2/ As percent of broad money at the beginning of the period.

UGANDA - Basic Data (concluded)

Social and demographic indicators

Population density (1987)	64 per square kilometer
Population characteristics	
Life expectancy at birth (years)	47
Infant mortality (per 1,000 births)	120
Health	
Population per physician (1981)	21,270
Population per nurse -----	2,000
Daily calorie supply (1985)	2,483
Education (1965)	
Primary school enrollment (percent)	58
Secondary school enrollment (percent)	8

Sources: Background to the 1989 Budget - Ministry of Planning and Economic Development, Kampala, July 1989.

Uganda: Summary of Tax System as of November 1989

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
1. <u>Taxes on companies, corporations, or enterprises</u>			
1.1 (Income Tax Decree, 1974, as amended)	<p>Tax payable by companies which are incorporated under the laws of Uganda, or where management and control of their affairs are exercised in Uganda. Resident companies' tax is levied on income and on net profit. Nonresidents' tax is levied on income and profits accrued or derived from Uganda. Losses can be carried forward. Capital gains are not subject to tax.</p>	<p>Income of specified agricultural produce boards, local authorities' pension schemes, provident funds, nonprofit educational and charitable organizations, royalties on cinematographic films (including files for radio or television broadcasting).</p> <p>Income deriving from interest on tax reserve certificates and interest payable to nonresidents on specified Government securities, dividends of a resident company controlling more than 25 percent of the voting power of the paying company. A dividend forming part of the investment income of the life insurance fund of a resident insurance company, and the income from investment of an annuity fund of an insurance company. Deductions include initial investment deduction of 20 percent for new investment in industrial buildings (including hotels) and machinery. "Shipping investment deduction" of 40 percent and annual allowances for capital expenditure as follows: industrial buildings, 4 percent (as percent of written-down value); agricultural vehicles, 37.5 percent; other motor vehicles, 25 percent in the year expenditure incurred; and 10 percent for agricultural land improvements.</p>	<p>The corporation rate is 45 percent, except: (a) that part of the chargeable income of an insurance company that relates to its life insurance business, when the rate shall be 40 percent of such chargeable income; (b) that part of the chargeable income of a company that relates to income derived from the mining of specified minerals, when the rate shall be 25 percent of such chargeable income; (c) that part of the chargeable income derived from agriculture and industry, when the rate shall be 40 percent of such chargeable income; (d) that the total income of a nonresident company having a permanent establishment in Uganda shall be charged 60 percent.</p>

Uganda: Summary of Tax System as of November 1989 (continued)

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates												
1.1 (Income Tax Decree, 1974, as amended) (concluded)		In ascertaining total income, all expenditure incurred in the production of income is deductible, including bad and doubtful debts, capital expenditure on farm land, and interest on money employed in the production of income. For resident companies taxes paid on income derived from Uganda are creditable against corporation tax, as are taxes withheld on interest and dividends. Permanent establishments of nonresident companies cannot deduct royalties, or management or professional fees paid to head office.													
1.2 Taxes on individuals															
1.2.1 Individual income tax (Income Tax Decree, 1974, as amended)	This is charged on any income accruing in or derived from Uganda. Income of a married woman living with her husband is deemed to be her husband's income for tax purposes, except when she opts to be assessed separately. A PAYE system is operational for employees in the private sector, including parastatal bodies. Self-employed professionals, owners of certain businesses, and traders in specified locations are required to make provisional payments of specified amounts, in the case of most traders supplemented up to a minimum of 2 percent of turnover, on account of income tax. Refunds or additional taxes are payable when actual tax liability is determined.	a. In ascertaining income, all expenditure incurred in the production of that income is deductible. b. Exemptions for interest on Post Office Savings and bank deposits. c. Allowance of one third of insurance premium to a maximum of U Sh 100.	<table><thead><tr><th>Taxable Income (in U Sh)</th><th>Tax (in percent)</th></tr></thead><tbody><tr><td>Below 240,000</td><td>nil</td></tr><tr><td>Between 240,000 and 250,000</td><td>10 percent of the amount by which total income exceeds U Sh 240,000.</td></tr><tr><td>Between 250,000 and 260,000</td><td>U Sh 1,000, plus 15 percent of the amount by which total income exceeds U Sh 250,000.</td></tr><tr><td>Between 260,000 and 280,000</td><td>U Sh 26,500, plus 20 percent of the amount by which total income exceeds U Sh 260,000.</td></tr><tr><td>Between 280,000 and 300,000</td><td>U Sh 30,500, plus 25 percent of which total income exceeds U Sh 280,000.</td></tr></tbody></table>	Taxable Income (in U Sh)	Tax (in percent)	Below 240,000	nil	Between 240,000 and 250,000	10 percent of the amount by which total income exceeds U Sh 240,000.	Between 250,000 and 260,000	U Sh 1,000, plus 15 percent of the amount by which total income exceeds U Sh 250,000.	Between 260,000 and 280,000	U Sh 26,500, plus 20 percent of the amount by which total income exceeds U Sh 260,000.	Between 280,000 and 300,000	U Sh 30,500, plus 25 percent of which total income exceeds U Sh 280,000.
Taxable Income (in U Sh)	Tax (in percent)														
Below 240,000	nil														
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Between 260,000 and 280,000	U Sh 26,500, plus 20 percent of the amount by which total income exceeds U Sh 260,000.														
Between 280,000 and 300,000	U Sh 30,500, plus 25 percent of which total income exceeds U Sh 280,000.														

Uganda: Summary of Tax System as of November 1989 (continued)

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
1.2.1. Individual income tax (Income Tax Decree, 1974, as amended) (continued)			
		<u>Taxable Income</u> (In U Sh)	<u>Tax</u> (In percent)
		Between 300,000 and 340,000	U Sh 35,000, plus 30 percent by which total income exceeds U Sh 300,000.
		Between 340,000 and 380,000	U Sh 47,500, plus 35 percent by which total income exceeds U Sh 340,000.
		Between 380,000 and 440,000	U Sh 61,500, plus 40 percent by which total income exceeds U Sh 380,000.
		Between 440,000 and 500,000	U Sh 85,000, plus 45 percent by which total income exceeds U Sh 440,000.
		Between 500,000 and 600,000	U Sh 112,500, plus 50 percent by which total income exceeds U Sh 500,000.
		Above 600,000	U Sh 162,500, plus 55 percent by which total income exceeds U Sh 600,000.

Uganda: Summary of Tax System as of November 1989 (continued)
(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates																																
1.2.1 Individual income tax (Income Tax Decree, 1974, as amended) (concluded)			<p>Residents' withholding tax rates: In percent</p> <table><tbody><tr><td>a. management or professional fee</td><td>20</td></tr><tr><td>b. royalties (except film royalties, which are free)</td><td>20</td></tr><tr><td>c. dividends</td><td>20</td></tr><tr><td>d. interest</td><td>15</td></tr></tbody></table> <p>Nonresidents' withholding tax rates (on gross amounts):</p> <table><tbody><tr><td>a. management or professional fee</td><td>15</td></tr><tr><td>b. royalties (except film royalties, which are free)</td><td>15</td></tr><tr><td>c. rent on property</td><td>15</td></tr><tr><td>d. dividends</td><td>20</td></tr><tr><td>e. interest</td><td>15</td></tr><tr><td>f. pension or retirement annuity in excess of U Sh 5,000 per annum</td><td>12.5</td></tr></tbody></table> <p>The inter-estate tax rates (on gross amounts):</p> <table><tbody><tr><td>a. management or professional fee</td><td>15</td></tr><tr><td>b. royalties (except film royalties, which are free)</td><td>15</td></tr><tr><td>c. rent on property</td><td>15</td></tr><tr><td>d. dividends</td><td>15</td></tr><tr><td>e. interest</td><td>15</td></tr><tr><td>f. pension or retirement annuity in excess of U Sh 5,000 per annum</td><td>15</td></tr></tbody></table>	a. management or professional fee	20	b. royalties (except film royalties, which are free)	20	c. dividends	20	d. interest	15	a. management or professional fee	15	b. royalties (except film royalties, which are free)	15	c. rent on property	15	d. dividends	20	e. interest	15	f. pension or retirement annuity in excess of U Sh 5,000 per annum	12.5	a. management or professional fee	15	b. royalties (except film royalties, which are free)	15	c. rent on property	15	d. dividends	15	e. interest	15	f. pension or retirement annuity in excess of U Sh 5,000 per annum	15
a. management or professional fee	20																																		
b. royalties (except film royalties, which are free)	20																																		
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c. rent on property	15																																		
d. dividends	15																																		
e. interest	15																																		
f. pension or retirement annuity in excess of U Sh 5,000 per annum	15																																		
1.2.2 Graduated tax (Sections 54-74 of Local Administration Act, 1976, as amended)	A local government tax levied on all residents in recognized employment. A "standard rate" of tax is levied, as a minimum, regardless of income. Farmers' incomes are assessed on the basis of acreage and nature of crop; cattle owners' income on the basis of number of cattle.	Diplomats and visitors to Uganda who stay for less than four months. Partial or complete exemption can be granted for reasons of poverty, old age, infirmity. No deductions are allowed.	Highest is U Sh 5,000 and lowest is U Sh 1,000.																																

Uganda: Summary of Tax System as of November 1989 (continued)

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
<u>2. Taxes on property</u>			
2.1 Real estate taxes	There are no central government taxes on land and urban property. However, local government rates apply on all rateable property.	Land owned or occupied by any government department or local authority. Land occupied by nonprofit organizations is exempt.	Amount or rate payable is determined by the relevant local authority and varies from area to area.
<u>3. Taxes on goods and services</u>			
3.1 Sales tax (Sales Tax Act, 1970, as amended)	This is a single tax levied on all manufactured goods, local and imported. It is collected from registered manufacturers and importers. The taxable price is the wholesale price, which is valued at customs value or ex-factory price inclusive of customs duty and excise duty where applicable.	Raw materials for special industries, re-exports. Basic foodstuffs, industrial plant, and machinery. The following items for the Armed Forces: beer, wines and spirits, cigarettes, tobacco, soap, detergents, toothpaste, brushes, matches, and canned foods.	All goods are now taxed at 12 different ad valorem rates varying from 10 percent to 110 percent. Raw materials, machinery, and intermediate goods are generally either exempt or taxed at rates lower than those on final consumer goods and luxury items.
			Illustrative rates are:
			<u>In percent</u>
			Soft drinks 85 Beer 35 Cigarettes 80 Plastics 25 Mattresses 25 Paints 25 School chalk 10 Exercise books 10 Soap 5

Uganda: Summary of Tax System as of November 1989 (continued)

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
3.2 Excise tax (The Excise Tariff Act, Chapter 174, as amended)	Ad valorem duties levied on selected goods manufactured in Uganda and payable by the manufacturer.	Exemption for the Armed Forces as per sales tax. Suspension on manufactured sugar for one year beginning 8/23/88.	Ad valorem rates on all excisable goods: <u>In percent</u>
			Beer 80 Cigarettes 60 Soft drinks 20 Soap 5 Others 30 Plastics 5 Mattresses 5 Paint 5 Exercise books 5
3.3 Commercial transactions levy (CTL) (Finance Decree 14, 1972, and Decree 1973, as amended)	Levied on services including hotel accommodations and board, cinema admissions, and other public entertainment, electricity consumption, air travel, advertising media, professional services, telephone services, hire of rental vehicles.	Medical services and telephone services at public call boxes.	<u>In percent</u> Advertisements 15 Others 10
3.4 Business and professional licenses	All firms are required to have a license for all categories of business in which they are engaged.	Charitable, religious, and other welfare organizations are exempt.	Fees vary according to the type and location of the business.

Uganda: Summary of Tax System as of November 1989 (continued)

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
<u>4. Taxes on international trade and transactions</u>			
4.1 Customs duty (Customs Tariff Act, 1968, as amended)	Uganda maintains a single-column tariff schedule based on the Customs Cooperation Council Nomenclature (CCCN).	Imports by diplomats, bona fide religious and charitable organizations; live animals, agricultural equipment and machinery and fertilizers; medical equipment, drugs; industrial machinery; Armed Forces as per sales tax. Ambulances, prison vans, cement, iron and steel, paper pack for milk. Duty on all industrial raw materials suspended for 1987/88. Duty on machinery, plant, and equipment waived. Duty on road construction equipment imported by indigenous contractors is waived.	Raw materials generally taxed at 10 percent; intermediate goods, 30 percent; consumer goods, 50 percent; passenger cars, between 60 percent and 300 percent, depending upon the engine capacity. Beer is taxed at 200 percent. All rates are ad valorem. Petroleum is a specific levy. It is currently U Sh 62/lit. for gasoline, U Sh 23/lit. for diesel, U Sh 11/lit. for kerosene; sugar: 1/ Transport vehicles are taxed at rates according to size. Some representative rates are lorries and buses 5 percent; pick-up 10 percent; minibuses 10 percent. All goods formerly exempt are now taxed at 10 percent with the exception of drugs.
4.2 Export duties	Levied on coffee, cotton, tea, tobacco, cocoa, hides and skins.	Packages of coffee, seven-pound weight or less, which are exported as bona fide samples.	<u>Coffee</u> Government retains the revenue remaining after fixed prices and margins are paid to farmers, processors, and the Coffee Marketing Board out of gross export proceeds. The current threshold over which Government retains 100 percent of gross export proceeds is U Sh 81.53/kg for Robusta and U Sh 101.15/kg for Arabica. <u>Hides and skins</u> Dry hides, wet salted hides, and goatskins at 5 percent of value.
4.3 Foreign vehicle entry tax (temporary road licensee)	Foreign registered vehicles entering Uganda.	None.	Lorries, US\$100 for every 30 days; small cars, US\$20 for every 30 days.

Uganda: Summary of Tax System as of November 1989 (concluded)

(All amounts in Uganda shillings)

Tax	Nature of Tax	Exemptions and Deductions	Rates
5. Other taxes			
5.1 Stamp duties	Duty is levied on a range of specified instruments including: agreements, articles of association of a company, bills of exchange, bills of sale, deeds, leases, etc.	General exemptions include instruments on which duty would be payable by the Government and certain savings bank documents. Duty on mortgages from loans for developmental purposes, such as those from IDA, EC, World Bank, etc.	Rates of duty vary widely according to the nature of the instrument, the matter to which it relates, and the value thereof. Where the value can be ascertained, the general rate is 5 percent, and where it cannot be ascertained, it ranges between U Sh 50 and U Sh 100.
5.2 Airport tax	Tax is payable by all passengers leaving the country.	None	Nonresidents, US\$20; residents, equivalent of US\$20 in Uganda shillings.
5.3 Road User Tax	Toll payable by individuals driving vehicles through selected road points.	Government and diplomatic vehicles	(In U Sh) Cars 50 Pick-up trucks 100 Lorries and buses up to 8 tons 200 Lorries and buses over 8 tons 400

1/ Sales tax reduced to nil for 1987/88 from 40 percent in 1986/87. To be reimposed at 40 percent in 1988/89. Customs duty reduced to nil for 1987/88 from 30 percent in 1986/87. To be reimposed at 60 percent in 1988/89.

Table 1. Uganda: Gross Domestic Product by Industrial Origin at Factor Cost, 1983-88

(In billions of Uganda shillings; at constant 1986 prices)

	1983	1984	1985	1986	1987	1988
Agriculture	3.37	2.87	3.16	3.14	3.39	3.63
Monetary sector	1.32	1.15	1.29	1.23	1.36	1.48
Cash crops	0.32	0.34	0.35	0.33	0.33	0.32
Food crops	0.59	0.39	0.55	0.52	0.64	0.74
Livestock products	0.31	0.29	0.27	0.25	0.26	0.27
Forestry and fishing	0.12	0.13	0.12	0.13	0.13	0.14
Nonmonetary	2.05	1.72	1.87	1.91	2.03	2.15
Food crops	1.65	1.32	1.48	1.83	1.63	1.74
Livestock products	0.18	0.17	0.16	0.15	0.15	0.16
Forestry and fishing	0.22	0.24	0.23	0.24	0.25	0.25
Manufacturing 1/	0.30	0.29	0.26	0.25	0.29	0.36
Electricity and water	0.10	0.11	0.10	0.13	0.15	0.12
Construction	0.12	0.10	0.10	0.10	0.19	0.22
Monetary	0.10	0.08	0.08	0.08	0.17	0.20
Nonmonetary	0.02	0.02	0.02	0.02	0.02	0.02
Retail and wholesale trade	0.64	0.58	0.56	0.58	0.66	0.74
Transport and communications	0.23	0.25	0.27	0.29	0.31	0.33
Other services 2/	0.99	1.04	1.08	1.13	1.19	1.24
Government	0.91	0.92	0.93	0.94	0.95	0.96
GDP at factor cost	6.64	6.16	6.46	6.56	7.12	7.60

Source: Data provided by the Ugandan authorities.

1/ Includes cotton ginning, coffee curing, and sugar refining.

2/ Comprises miscellaneous services, rents, and estimates for owner-occupied dwellings.

Table 2. Uganda: Distribution of Gross Domestic Product by Industrial Origin at Factor Cost, 1983-88

(In percent)

	1983	1984	1985	1986	1987	1988
Agriculture	51	47	49	48	48	48
Monetary	20	19	20	19	19	19
Nonmonetary	31	28	29	29	29	29
Manufacturing <u>1/</u>	5	5	4	4	4	5
Electricity and water	1	2	1	2	2	1
Construction	2	1	1	1	3	3
Retail and wholesale trade	10	9	9	9	9	10
Transportation and communications	3	4	4	4	4	4
Other services <u>2/</u>	15	17	17	17	17	16
Government	14	15	14	14	13	13
Total	100	100	100	100	100	100

Source: Data provided by the Ugandan authorities.

1/ Includes cotton ginning, coffee curing, and sugar refining.

2/ Comprises miscellaneous services, rents, and estimates for owner-occupied dwellings.

Table 3. Uganda: Aggregate Supply and Demand, 1983/84~1988/89

(In billions of Uganda shillings)

	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89
Aggregate supply	7.1	13.8	30.9	114.3	349.1	909.6
Gross domestic product at current market prices	7.0	13.6	30.4	110.4	325.6	839.9
Plus-imports of goods and non-factor services	1.0	2.3	4.8	11.9	42.8	123.7
Minus-exports of goods and non-factor services	-0.9	-2.1	-4.3	-8.0	-19.3	-54.0
Aggregate demand	7.1	13.8	30.9	114.3	349.1	909.6
Gross consumption	6.2	11.9	26.8	98.6	300.7	779.3
Private	5.8	11.0	24.8	91.3	278.3	734.3
Public	0.4	0.9	2.0	7.3	22.4	45.0
Gross domestic investment	0.8	2.0	4.1	15.7	48.4	130.2
Private	0.6	1.3	2.8	10.4	28.6	83.7
Public	0.2	0.7	1.4	5.3	19.8	46.5
Gross domestic savings	0.8	1.7	3.6	11.8	24.9	60.6
Resource gap	0.1	0.2	0.5	3.9	23.5	69.7
<u>Memorandum items:</u>						
Real GDP growth (percent per year)	5.0	-3.0	-0.1	1.1	5.0	6.5
GDP deflator (percent per year)	30.0	100.0	126.0	259.2	180.9	142.2
Gross domestic investment as percent of GDP	11.4	14.7	13.5	14.2	14.9	15.5
Gross domestic savings as percent of GDP	11.4	12.5	11.8	10.7	7.6	7.2
Resource gap as percent of GDP	1.4	1.5	1.6	3.5	7.2	8.3

Sources: Data provided by the Ugandan authorities; and staff estimates.

Table 7. Uganda: Coffee Purchases by the Coffee Marketing Board,
1986/87-1988/89

(In metric tons)

	1986/87	1987/88	1988/89
Period			
First quarter	33,967	41,577	39,134
October	9,075	13,342	14,233
November	11,022	12,380	11,313
December	13,870	15,855	13,588
Second quarter	50,391	41,359	50,236
January	18,766	11,329	17,900
February	18,253	15,396	17,733
March	13,372	14,635	14,603
Third quarter	24,604	28,502	37,964
April	8,586	11,774	16,029
May	5,894	9,523	14,678
June	10,124	7,205	7,257
Fourth quarter	46,483	41,244	45,910
July	14,348	12,727	15,343
August	17,674	14,224	17,912
September	14,461	14,293	12,655
Total for crop year	155,445	152,682	173,244

Source: Data provided by the Coffee Marketing Board.

Table 8. Uganda: Produce Marketing Board - Summary
of Operating Accounts, 1983/84-1988/89 1/

(In millions of Uganda shillings)

	1983/84	1984/85	1985/86	1986/87	1987/88	<u>1988/89</u> Est.
Sales	35.0	-88.2	94.6	466.9	1,797.0	2,385.3
Cost of sales	16.3	61.1	78.3	229.5	1,152.2	1,385.3
Purchases	28.0	61.1	78.3	276.1	...	...
Stock adjustment	-11.7	—	—	-46.6	...	...
Other operating expenses	4.8	21.9	10.9	80.7	65.1	183.3
Gross profit (As percent of sales)	13.9 (39.6)	5.1 (5.8)	5.5 (5.8)	156.7 (33.6)	579.7 (32.3)	816.7 (34.2)
Other income (net)	-3.5	-20.9	-10.1	-77.2	-187.2	-568.0
Income	(1.3)	(1.0)	(0.8)	(3.5)	(8.1)	(4.8)
General and administrative expenditure	(4.8)	(21.9)	(10.9)	(80.7)	(-195.3)	(-572.8)
Net surplus/deficit (-)	10.0	5.3	-6.2	160.2	392.5	248.7
<u>Memorandum items:</u>						
Net current assets	15.6	18.4	9.3	153.3	...	...
Current assets	19.8	22.6	35.5	332.7	...	...
Of which: cash balances	(3.2)	(3.2)	(3.5)	(4.5)	(...)	(...)
Current liabilities	4.1	4.1	26.1	179.4	...	...

Sources: Produce Marketing Board; and staff estimates.

1/ Financial year, July-June.

Table 10. Uganda: Estimates of Livestock Population
and Milk Production, 1983-88

	1983	1984	1985	1986	1987	<u>1988</u> Est.
Total	<u>10.08</u>	<u>11.11</u>	<u>13.15</u>	<u>15.43</u>	<u>17.55</u>	<u>17.77</u>
Cattle <u>1/</u>	4.87	4.99	5.00	5.20	3.90	3.51
Sheep	1.04	1.60	1.67	1.68	0.68	0.70
Goats	2.94	3.09	3.24	3.30	2.50	2.58
Pigs	0.23	0.23	0.24	0.25	0.47	0.48
Poultry <u>2/</u>	1.00	1.20	3.00	5.00	10.00	10.50
(In millions of liters)						
Total	<u>276.40</u>	<u>272.63</u>	<u>236.68</u>	<u>201.36</u>	<u>333.26</u>	<u>389.10</u>
Fresh milk <u>3/</u>	260.02	251.96	220.75	188.24	317.75	333.40
Processed milk	16.38	20.67	15.93	13.12	15.51	15.70

Sources: Ministry of Animal Industry and Fisheries, Veterinary Department;
and staff estimates.

1/ Diary and beef cattle.

2/ Total number of birds, including chickens, geese, turkeys, and ducks.

3/ Excludes milk fed to calves.

Table 12. Uganda: Production of Processed Wood Products,
Charcoal, and Other Forest Products, 1983-88 1/

	Unit <u>2/</u>	1983	1984	1985	1986	1987	<u>1988</u> <u>Est.</u>
Roundwood timber							
Logs	M3	75.00	77.00	83.00	33.00	50.00	54.00
Poles and fence posts	M3	22.00	22.00	30.00	40.00	43.00	46.00
Fuel wood	M3	170.00	190.00	250.00	300.00	340.00	382.00
Processed wood products							
Sawn timber	M3	25.00	26.00	28.00	10.00	25.00	27.00
Plywood and blockboard	M2	398.00	400.00	500.00	180.00	—	—
Paper boxes	M2	190.00	—	—	—	250.00	294.00
Matches	Gross <u>3/</u>	4.20	—	6.00	7.00	8.00	8.50
Paper	Tons	1.50	1.60	2.00	2.00	3.00	3.90
Charcoal and other forest products	Tons	37.00	38.00	40.00	45.00	57.00	68.00

Sources: Ministry of Agriculture and Forestry, Forestry Department; and staff estimates.

1/ Fiscal year, July 1-June 30.

2/ M3 indicates cubic meter and M2, square meter.

3/ Gross of small and larger-sized matches.

Table 13. Uganda: Index of Industrial Production, 1983-88

(1987 = 100)

	1983	1984	1985	1986	1987	1988
Food processing	103.7	99.8	93.9	85.3	100.0	128.5
Drinks and tobacco	59.8	79.4	84.8	82.2	100.0	139.6
Textiles and clothing	177.6	136.9	98.9	92.9	100.0	121.8
Leather and footwear	152.8	175.5	86.9	90.0	100.0	61.8
Timber, paper, etc.	79.6	88.7	76.8	72.0	100.0	135.0
Chemicals, paint, and soap	68.8	61.2	58.6	58.8	100.0	111.3
Bricks and cement	177.4	156.5	122.7	120.6	100.0	94.1
Steel and steel products	118.5	110.7	133.1	105.9	100.0	87.1
Miscellaneous	124.3	139.5	139.1	141.0	100.0	134.0
All items	103.7	101.1	91.1	86.1	100.0	123.8

Source: Data provided by the Ugandan authorities.

Table 14. Uganda: Employment and Annual Wage Bill for Selected Manufacturing Establishments, 1982-88

	1982	1983	1984	1985	1986	1987	1988
Number of establishments (unit)	67	71	83	80	70	89	108
Number of employees	37,008	36,837	31,784	22,314	15,607	17,313	19,286
Wage bill (U Sh million)	8,838.7	1,351.1	2,896.5	4,555.6	64.7	415.0	1,535.0

Source: Data provided by the Ugandan authorities.

Table 21. Uganda: Performance of Tax Revenue by Category, 1987/88-1988/89

Tax Item	1987/88	1987/88	1988/89	1987/88	1988/89
	Buoyancy 1/	Percentage Share in Total Tax Revenue		Percentage Ratio to GDP	
Income tax	1.0	8.1	9.6	0.6	0.6
Sales tax and excises	2.0 2/	37.0	46.0	2.8	2.7
Import duties	2.6 2/	15.3	18.2	1.0	1.5
Export duties	1.0	28.6	12.7	1.9	0.6

Sources: Derived from Tables 2 and 13.

1/ The ratio of the percentage change in tax revenue to the percentage change in GDP at current market prices.

2/ Reflects the differential impact of exchange rate depreciation on tax revenue and nominal GDP.

Table 22. Uganda: Central Government Expenditure, 1983/84-1988/89 1/

(In millions of Uganda shillings)

	1983/84	1984/85	1985/86	1986/87 Prov.	1987/88 Prov. Estimate	1988/89 Prov. Estimate
Allocated expenditure <u>2/</u>	824	1,917	4,723	11,000	29,759	69,222
General public services	207	460	922	2,074	5,625	14,089
Defense and internal security	184	466	1,060	3,246	9,826	24,468
Education	105	299	554	1,325	4,700	10,544
Health	29	80	94	298	1,130	2,932
Other social services	24	78	190	655	1,094	2,589
Economic services	109	275	1,022	3,325	4,937	8,800
Other purposes	166	258	881	509	2,417	5,800
Unallocated expenditure	330	480	—	-432	14,541 <u>3/</u>	18,678 <u>3/</u>
Total	1,154	2,397	4,723	11,000	44,300	87,900

Sources: Data provided by the Ugandan authorities; and staff adjustments.

1/ Fiscal year, July-June; on a checks-issued basis. As of 1987/88, allocated development expenditure includes only local capital outlays and domestic counterpart of capital outlays.

2/ See Tables 9 and 10 for disaggregated current and development expenditures, respectively.

3/ Includes unallocated externally financed capital outlays.

Table 23. Uganda: Central Government Current Expenditure,
1983/84-1988/89 1/

(In millions of Uganda shillings)

	1983/84	1984/85	1985/86 Rev. Est.	1986/87 Prov.	1987/88 Prov. Est.	1988/89 Prov. Est.
General public services <u>2/</u>	148.2	288.9	678.0	1,348.0	3,019.0	11,279.9
Defense and internal security <u>3/</u>	179.0	460.7	1,326.7	3,091.0	7,597.0	24,048.2
Education	99.4	285.0	534.8	888.0	4,693.0	10,422.0
Health	26.2	65.9	88.3	222.0	839.0	2,457.7
Other social services <u>4/</u>	19.8	46.1	46.2	423.0	954.0	2,092.3
Economic services <u>5/</u>	57.0	163.9	278.5	809.0	1,960.0	4,960.3
Interest payments <u>6/</u>	165.6	258.0	564.0	509.0	1,581.0	5,800.0
Unallocated <u>7/</u>	—	—	—	-390.0	3,221.0	-160.4
Total	695.2	1,568.4	3,516.6	6,900.0	24,700.0	60,900.0

Sources: Data provided by the Ugandan authorities; and staff estimates.

1/ Fiscal year, July-June. Allocated expenditure on a checks-issued basis.

2/ Comprises President's Office, Judiciary, National Assembly, Audit, Public Service and Cabinet Affairs, Foreign Affairs, Justice, Finance, Local Government, Planning and Economic Development, Regional Cooperation, Prime Minister's Office, Supplies, and Inspectorate of Government.

3/ Comprises Defense (recurrent and development), Internal Affairs, and Police and Prisons.

4/ Comprises Culture and Community Development, Housing and Urban Development, Information and Broadcasting, and Labor and Rehabilitation.

5/ Comprises Commerce, Agriculture and Forestry, Animal Industry and Fisheries, Lands, Mineral and Water Resources, Works, Transport, Industry, and Cooperatives and Marketing.

6/ Including IMF charges.

7/ Reflects overcrediting of particular expenditure items.

Table 24. Uganda: Central Government Development Expenditure,
1983/84-1988/89 1/

(In millions of Uganda shillings)

	1983/84	1984/85	1985/86	1986/87 Prov.	1987/88 Prov. Est.	1988/89 Prov. Est.
General public services <u>2/</u>	58	172	344	726	2,606	2,810
Internal security <u>3/</u>	5	6	33	155	2,229	420
Education	6	14	36	437	7	122
Health	3	14	6	76	291	474
Other social services <u>4/</u>	4	32	43	232	140	497
Economic services <u>5/</u>	52	111	744	2,516	2,977	3,840
Unallocated	—	—	—	—	11,350 <u>6/</u>	18,837 <u>6/</u>
Total	129	349	1,206	4,142	19,600	27,000
Of which:						
Contributions to parastatals	(34)	(56)	(139)	(...)	(...)	(—)
Investment in parastatals	(47)	(43)	(33)	(...)	(...)	(—)

Sources: Data provided by the Ugandan authorities; and staff estimates.

1/ Fiscal year, July-June. Allocated expenditure on a checks-issued basis. Reclassified as of 1987/88 to include only Section 1, Development Expenditure, defined as local capital outlays and domestic counterpart of capital outlays.

2/ Comprises President's Office, Judiciary, National Assembly, Audit, Public Service and Cabinet Affairs, Foreign Affairs, Justice, Finance, Local Government, Planning and Economic Development, Regional Cooperation, Prime Minister's Office and Supplies, and Inspectorate of Government.

3/ Comprises Internal Affairs, and Police and Prisons.

4/ Comprises Culture and Community Development, Housing and Urban Affairs, Information and Broadcasting, and Labor and Rehabilitation.

5/ Comprises Commerce, Agriculture and Forestry, Animal Industry and Fisheries, Lands, Mineral and Water Resources, Works, Transport, Industry, and Cooperatives and Marketing.

6/ Includes unallocated externally financed capital outlays.

Table 31. Uganda: External Trade Indices, 1984/85-1988/89

(1985 = 100)

	1984/85	1985/86	1986/87	1987/88	1988/89
Exports					
Unit price index 1/	108.9	110.4	102.9	86.9	69.1
Percent change	6.5	1.4	-6.8	-15.5	-20.5
Volume index	102.3	102.1	108.7	101.3	119.3
Percent change	-3.1	-0.2	6.5	-6.7	17.7
Value index	112.0	110.8	112.0	87.2	82.3
Percent change	3.2	-1.1	1.1	-22.2	-5.5
Imports 2/					
Unit price index	100.7	106.1	117.4	126.9	131.0
Percent change	-4.2	5.4	10.6	8.2	3.2
Non-oil volume index	115.6	105.7	137.4	132.8	132.2
Percent change	19.0	-8.5	30.0	-3.3	-0.4
Non-oil value index	116.4	113.1	160.4	169.2	173.2
Percent change	14.0	-2.8	41.8	5.5	2.4
Terms of trade	108.2	103.6	88.2	68.4	52.7
Percent change	11.0	-4.2	-14.9	-22.4	-22.9

Sources: Bank of Uganda; and staff estimates.

1/ Coffee.

2/ Non-oil imports.

Table 33. Uganda: Barter Export Commitments by Commodity
as of June 1989

Commodity	On contract		Supplied		Balance	
	Quantity	Approx. value	Quantity	Approx. value	Quantity	Approx. value
	(In tons)	(In millions of US\$)	(In tons)	(In millions of US\$)	(In tons)	(In millions of US\$)
Coffee	168,335	286.9	54,601	100.9	113,734	186.0
Cotton 1/	85,400	20.2	25,182	5.1	60,218	15.1
Maize	39,764	6.2	n.a.	3.9	n.a.	2.2
Beans	3,000	1.2	—	—	3,000	1.2
Soya beans	3,270	0.7	1,670	0.4	1,500	0.3
Skins 2/	28,000	0.7	3,000	0.1	25,000	0.7
Hides	10,980	16.1	3,270	4.7	7,710	11.4
Timber 3/	31,000	9.3	755	0.3	30,245	9.0
Total		341.3		115.4		225.9

Source: Ministry of Commerce, External Trade Department.

1/ Quantity in bales.

2/ Quantity in dozens.

3/ Quantity in cubic meters.

Table 34. Uganda: Imports by Economic Classification,
1984/85-1988/89

(In millions of U.S. dollars)

	1984/85	1985/86	1986/87	1987/88	<u>1988/89</u> Est.
Projects	158	105	154	184	200
Other external financing	158	105	154	176	186
Barter trade	...	...	...	8	15
Petroleum products	76	61	63	69	75
Import support	...	...	...	--	15
Volume	189	209	273	282	309
Price (\$/liter)	0.81	0.62	0.46	0.44	0.49
Government imports	38	43	86	98	118
Barter trade	...	...	...	17	30
Bank of Uganda	39	43	86	81	89
Other	131	170	212	194	169
Private transfers	40	101	100	120	114
Barter trade	...	...	...	8	15
Bank of Uganda	91	70	111	66	40
Total	404	380	514	545	562
Non-oil	327	318	451	476	487

Source: Staff estimates, based on data provided by the Bank of Uganda and the Ministries of Finance and Planning.

Table 35. Uganda: Import Licenses Issued Without Official Foreign Exchange, First Half, 1987 - First Half, 1989 1/

	<u>1987</u> <u>H1</u>	<u>1987</u> <u>H2</u>	<u>1988</u> <u>H1</u>	<u>1987/88</u>	<u>1988</u> <u>H2</u>	<u>1989</u> <u>2/</u> <u>H1</u>	<u>1988/89</u> <u>2/</u>
(Value in millions of U.S. dollars)							
Food and beverages	2.3	0.9	4.4	5.3	1.9	3.7	5.6
Transportation equipment and spare parts	11.1	9.1	11.6	20.7	13.8	9.7	23.5
Industrial and agricultural machinery inputs	5.2	4.7	4.1	8.8	2.3	3.6	5.9
Petroleum products	—	—	2.4	2.4	0.5	0.3	0.8
Building materials	10.8	5.9	5.3	11.2	3.2	3.7	6.9
Medical equipment	1.7	0.3	5.2	5.5	0.2	0.4	0.6
Textiles	7.8	3.1	4.3	7.4	4.8	7.3	12.1
Miscellaneous	19.4	4.9	22.3	27.3	13.1	12.6	25.7
Total import licenses	58.3	29.0	59.6	88.6	39.8	41.3	81.1
Distribution:				(In percent)			
Capital goods and inputs	46.4	68.1	39.3	48.7	50.1	42.8	46.4
Consumer goods	50.7	30.9	52.0	45.1	49.9	57.1	53.5
Medical equipment	<u>2.9</u>	<u>1.0</u>	<u>8.7</u>	<u>6.2</u>	<u>0.1</u>	<u>0.1</u>	<u>0.1</u>
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Sources: Bank of Uganda; and Ministry of Commerce, Import and Export Licensing Department.

1/ H1 = first half; H2 = second half.

2/ Through May 1989.

Table 36. Uganda: Direction of Trade, 1984-88

(In percent)

	1984	1985	1986	1987	1988
<u>Exports</u>					
Industrial countries	91.1	87.8	90.9	93.0	86.2
United States	23.0	28.6	29.5	25.2	17.2
United Kingdom	14.7	15.2	15.8	17.9	15.0
France	9.7	7.1	9.1	11.3	11.6
Germany, Fed. Rep. of	9.3	8.1	7.4	5.7	7.2
Netherlands	4.3	4.1	6.1	9.1	11.9
Italy	7.0	6.6	3.7	3.7	5.1
Japan	6.9	2.7	3.9	5.2	2.8
Other					
Developing countries	8.9	12.2	9.1	7.0	13.8
Africa	3.5	1.1	1.0	1.6	1.8
Rest of the world	5.4	11.1	8.1	5.4	12.0
<u>Imports</u>					
Industrial countries	50.4	52.8	49.7	52.1	44.5
United States	1.2	1.8	1.4	3.8	3.3
United Kingdom	14.8	19.2	12.7	12.9	13.3
France	4.8	1.6	1.7	1.5	1.0
Germany, Fed. Rep. of	7.5	6.3	11.6	9.0	6.6
Netherlands	1.9	3.0	4.4	1.5	2.2
Italy	4.1	6.2	5.8	12.1	6.7
Japan	6.5	7.4	5.2	6.7	5.4
Other	9.6	7.3	6.9	4.6	6.0
Developing countries	49.6	47.3	50.4	47.9	55.5
Kenya	35.8	37.2	34.7	25.6	31.6
Rest of the world	13.8	10.1	15.7	22.3	23.9

Source: IMF, Direction of Trade Statistics Yearbook, 1982-88.

Table 38. Uganda: External Payments Arrears, December 1985-June 1989

(End of period; in millions of U.S. dollars)

	1985 Dec.	1986		1987		1988		1989 June
		June	Dec.	June	Dec.	June	Dec.	
Arrears on medium- and long-term debt 1/								
Bank of Uganda total	62.6	74.2	94.8	98.8	118.8	175.4	240.8	220.4
Adjustments 2/	—	—	—	69.1	87.2	98.8	98.8	125.8
Paris Club	—	—	—	19.7	25.6	33.9	33.9	58.3
Other bilateral creditors	—	—	—	15.6	19.0	22.2	40.0 3/	25.0
Adjusted total	62.6	74.2	94.8	29.7	31.6	76.6	142.0	94.6
Of which:								
Multilateral	6.1	9.4	12.9	21.0	22.3	22.7	35.2	45.0
Bilateral	30.8	41.7	56.9	8.6	9.2	12.4	62.8	4.5
Paris Club	(3.5)	(11.1)	(42.2)	(8.6)	(9.2)	(12.1)	(38.0)	(3.0)
Other	(27.3)	(30.6)	(14.7)	(—)	(—)	(0.3)	(24.8)	(1.5)
Commercial	25.6	23.1	25.0	—	—	11.6	11.6	13.8
Suppliers' credits	...	...	...	—	—	30.0	32.4	31.4

Source: Bank of Uganda.

1/ Excluding the IMF.

2/ Reflects amounts shown in Bank of Uganda data for which rescheduling was being sought with bilateral creditors under the 1987 and 1989 Paris Club agreements.

3/ Arrears were reclassified between other bilateral creditors and commercial credit in December 1988.

