

UGANDA BUREAU OF STATISTICS



QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q2 2020/21

APRIL 2021

RELEASE

FOREWORD

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

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

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

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



Aliziki K. Lubega

Director Macroeconomic Statistics

PERFORMANCE AT A GLANCE

Net revenue increased by 29.1 percent to Shs 5.8 trillion in Q1 2020/21 from Shs 4.5 trillion in Q2 2020/21.

Tax revenue was the biggest contributor to Central Government revenue accounting for 86.5 percent of total Central Government revenue in Q2 2020/21

Despite a 7.6 percent decline in the Grants, from Shs 397.4 billion in Q1 2020/21 to Shs 367.2 billion in Q2 2020/21, they accounted for 6.4 percent of the total revenue in Q2 2020/21.

Central Government expenditure (including Local Government grants and donor disbursements) decreased by 12.7 percent to about Shs 9.0 trillion in Q2 2020/21 from Shs 10.3 trillion registered in Q1 2020/21, see Table 1.

Central Government expenditure recurrent (excluding Local Government transfers) decreased by 13.8 percent to Shs 3.6 trillion in Q2 2020/21 from 4.2 trillion registered in 2020/21 while Q1 development expenditure (excluding Government transfers) increased by 45.7 percent to Shs 2.9 trillion in Q2 2020/21 in comparison to Shs 2.0 trillion recorded in Q1 2020/21.

Transfers to Local Government increased by 5.7 percent to Shs 973.6 billion in Q2 2020/21 from Shs 927.0 billion recorded in Q1 2020/21.

Donor disbursements declined by 54.5 percent to Shs 1.4 trillion in Q2 2020/21 from Shs 3.1 trillion disbursed in Q1 2020/21.

INTRODUCTION

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

Purpose of GFS

- To provide input to the compilation of Government Consumption Estimates (GCE) for the General Government in the compilation of Gross Domestic Product (GDP).
- Used in the computation of the Supply and Use tables.

- Used in analysis of operations of specific levels of government and transactions between levels of government as well as the entire general government.
- To provide summary information on the overall performance and financial position of the general government.

Coverage

The bulletin covers Central Government which comprises Ministries, Departments, Agencies and Referral Hospitals. Currently, this includes 23 Ministries, 302, Agencies; 16 Referral hospitals; 38 Missions abroad and 10 Public universities.

GFS COMPILATION PRACTICES

The GFS compilation is in line with the current Government Finance Statistics Manual (GFSM 2014).

Data sources

The primary source of data is IFMS at the Ministry of Finance, Planning and Economic Development (MFPED), Department for Development Assistance and Regional Cooperation (DARC) at MoFPED and Uganda Revenue Authority.

Classification

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

Basis of recording

The general government sector uses a modified cash basis of recording in their accounting and budgeting systems with all its transactions recorded on cash except for interest which is on accrual basis of accounting.

Valuation

All general government transactions are valued at market prices. In respect to the stock of assets, no valuation has been done. This has therefore not enabled compilation of the Consumption of Fixed Capital (CFC) estimates.

Periodicity

The bulletin is produced quarterly with a time lag of one (1) quarter.

ANALYSIS OF GOVERNMENT OPERATIONS

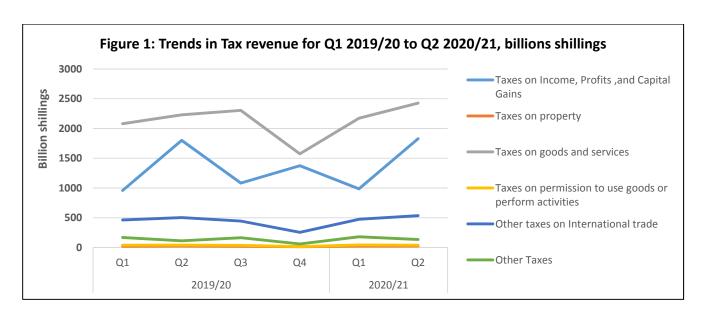
Central Government Revenue

In Quarter two (Q2) of 2020/21, the Net Central Government revenue (excluding tax refunds) was Shs 5.8 trillion compared to Shs 4.5 trillion collected in the Quarter one (Q1) of 2020/21. This was a 29.1 percent increase in the net quarterly central government revenue in Q2 compared to Q1 2020/21, See Appendix Table 1a (i &ii).

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 86.5 percent while non-tax revenue contributed only 13.5 percent to the total revenue.

Within the tax revenue items, taxes on goods and services was the largest contributor, accounting for 42.1 percent in Q2 2020/21.

Among the non-tax revenue items, grants contributed 6.4 percent and other revenues contributed 7.1 percent to the total revenue, see Figure 1 below and Appendix Tables 1a(i&ii).



From the graph above, for the period under review, revenue from taxes on goods and services continued to increase between Q1 2020/21 and Q2 2020/21 except for Q4 2019/20. Taxes on income, profit and capital gains fluctuated between quarters.

Table 1: Summary of Central Government Expenditure for Q1 2019/20 to Q2 2020/21, billion shillings

	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Q1 2020/21	Q2 2020/21
CG excluding transfers to Local Government	5,164.7	4,707.0	4,954.8	5,363.7	6,233.0	6,575.6
Transfers to Local Government	962.1	801.7	920.2	835.0	927.0	979.3
Donor disbursements/releases	828.9	1,644.6	2,638.6	3,648.3	3,105.7	1,411.8
Total	6,955.6	7,153.3	8,513.6	9,847.0	10,265.7	8,966.8
Quarterly changes						
CG excluding transfers to Local Government	14.2	-8.9	5.3	8.3	16.2	5.5
Transfers to Local Government	41.0	-16.7	14.8	-9.3	11.0	5.7
Donor disbursements	-57.9	98.4	60.4	38.3	-14.9	-54.5
Total	-3.0	2.8	19.0	15.7	4.3	-12.7

Central Government Expenditure

The total Central Government expenditure including transfers to Local government and donor disbursements was about Shs 9.0 trillion in Q2 2020/21. This was a 12.7 percent decrease in expenditure in Q2 2020/21 compared to Shs 10.3 trillion recorded in in Q1 2020/21, See Table 1 above, Appendix Tables 1f(i&ii) and Appendix Tables 1j(i&ii)

The Central Government Recurrent expenditure excluding local Government transfers for Q2 2020/21 was Shs 3.6 trillion, representing a 13.8 percent decrease from Shs 4.2 Q1 2020/21. trillion for Central Government recurrent expenditure including grants to local government was Shs.4.4 trillion in Q2 2020/21, which was a decline from Shs.4.96 trillion recorded in Q1 2020/21, See Appendix Table 1d (i), 1g(i).

The Central Government development expenditure excluding transfers to Local Government for Q2 2020/21 was Shs 2.9 trillion, registering a 45.6 percent increase from Shs 2.0 trillion recorded in Q1 2020/21. Central Government development expenditure including Local Government transfers for Q2 2020/21 was Shs. 3.11 trillion of which Shs. 181.7 billion was transfers to Local government, See Appendix Table 1h (i).

The donor disbursements for Q2 2020/21 were Shs 1.4 trillion, reflecting a 54.5 percent decrease from Shs 3.1 trillion recorded in Q1

2020/21. Most disbursements made in Q2 2020/21 were for the Transport sector accounting for 27.2 percent, followed by Water supply with 15.0 percent, and Defense affairs and Services accounting with 13.0 percent, See Appendix Table 1j(i), 1j(ii)).

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

Functionally, the largest recurrent Expenditure for GOU in Q2 2020/21 was on the General Public services sector, accounting for 45.4 percent of which, most of the expenditure was for Public transactions(interest accrued) representing 19.5 percent, while Executive, legislative and other general services represented 18 percent. The Defense subsector was second accounting for 8.3 percent of the total Government recurrent expenditure.

Transfers to Local government accounted for 18.0 percent of total Government recurrent expenditure in Q2 2020/21, See Appendix Table 1g (i&ii).

On the other hand, the Defense sector took the largest expenditure of the development expenditure accounting for 38.5 percent. This was followed by Economic affairs with 34.8 percent of total development expenditure and

this was mainly attributed to expenditure in the transport sector (22.7 percent).

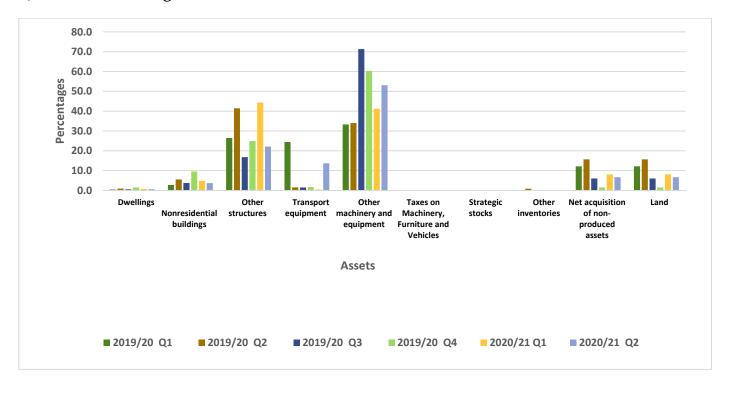
The percentage contribution of Health expenditure to the overall development expenditure increased to 3.8 percent in Q2 2020/21 compared to a 3.2 percent recorded in Q1 FY 2020/21, See Appendix Table 1 h (i&ii).

Economic analysis of the GOU expenses showed that total expense for Q2 2020/21 was Shs 5.2 trillion (including transfers to Local Government) while Shs 5.5 trillion was expensed in Q1 2020/21. This was a 6.1 percent decrease in the GOU expense in Q2

2020/21 in comparison to Q1 2020/21, See *Appendix Table 1b(i)*).

In Q2 2020/21, Expenditure on acquisition of Non-Financial Assets was Shs. 2.4 trillion, of which Shs 1.6 trillion was spent on Machinery and equipment which accounted for 66.8 percent. This was followed by expenses to acquire Buildings and structures of Shs 632 billion, representing 26.5 percent. About Shs. 160 billion shillings was spent on acquisition of Land and this accounted for 6.7 percent, See Figure 2 below and Table 1c (i) and 1c(ii)).

Figure 2: Trends in Acquisition of Non-Financial Assets for Central Government for Q1 2019/20 to Q2 2020/21, Percentage share.



APPENDIX

Table 1 a (i) Classification of Central government revenue by type, Q1 2019/20 to Q2 2020/21, Billion shillings

		2019	9/20		2020/21		
DEVENUE TYPE	Q1	Q2	Q3	Q4	Q1	Q2	
REVENUE TYPE Total Paragram (1.2)	4 212 70	E 202 E0	4.625.60	2 577 20	4 467 72	E 760 26	
Total Revenue (1+2) Gross revenue	4,312.79	5,383.59	4,625.69	3,577.29	4,467.73	5,769.36	
	4,402.86	5,463.48	4,707.40	3,700.38	4,567.94	5,855.58	
Central Government Taxes (a) Taxasan Income Profit and Capital Caina	3,732.93	4,714.73	4,056.14	3,293.52	3,880.98	4,991.71	
(a) Taxes on Income, Profits ,and Capital Gains	958.26	1,801.33	1,082.72	1,374.27	985.80	1,827.51	
PAYE (Payable by individuals)	677.67	758.87	793.64	809.65	647.21	774.65	
Corporations and Other Enterprises	70.35	803.79	61.92	371.46	98.60	784.10	
Unallocable	210.24	238.68	227.16	193.17	239.99	268.75	
Oil Revenue	-	-	-	-	-	-	
(b) Taxes on property	21.03	25.02	21.54	13.94	24.46	25.55	
Immovable property	21.03	25.02	21.54	13.94	24.46	25.55	
(c) Taxes on goods and services	2,080.48	2,229.53	2,304.28	1,574.08	2,171.75	2,427.18	
(i) VAT	1,216.41	1,272.91	1,364.33	872.71	1,281.31	1,389.42	
Imported goods	655.46	685.69	688.64	462.76	664.94	748.75	
Local goods	123.41	139.65	175.10	120.25	158.32	139.73	
Local services	527.61	527.46	582.31	412.78	558.26	587.17	
Tax refunds	(90.08)	(79.89)	(81.72)	(123.09)	(100.21)	(86.23)	
(ii) Excise Taxes	864.06	956.61	939.94	701.37	890.45	1,037.76	
Petroleum	505.84	575.58	536.26	394.86	507.13	606.51	
Other imports	43.87	56.71	49.85	32.93	42.81	55.98	
Local goods	314.35	324.33	353.83	273.58	340.51	375.27	
(d) Taxes on permission to use goods or perform activities	39.46	41.44	37.28	14.75	43.65	40.29	
Motor vehicle taxes	26.74	29.90	26.08	11.10	30.61	29.93	
Other	12.72	11.54	11.20	3.65	13.04	10.36	
(e) Other taxes on International trade	463.91	504.20	444.76	255.16	474.71	535.57	
Custom duties (other imports)	457.80	497.38	443.63	254.28	473.87	534.50	
Taxes on exports	6.11	6.82	1.13	0.88	0.84	1.07	
(f) Other Taxes	169.78	113.21	165.57	61.32	180.60	135.61	
Government	-	-	-	-	100.00	-	
Other	169.78	113.21	165.57	61.32	180.60	135.61	
2. Central Government Non-Tax revenue	579.86	668.86	569.54	283.77	586.75	777.65	
(a) Grants	307.30	348.16	319.15	181.78	397.43	367.18	
(b) Other Revenue	272.57	320.70	250.39	101.99	189.32	410.47	
(i) Property Income	63.57	71.03	47.42	57.14	59.24	206.96	
Interest	16.33	20.65	21.70	21.88	20.86	23.74	
Dividends	33.34	7.48	9.56	4.54	20.04	138.42	
Rent	13.91	42.90	16.16	30.72	18.35	44.80	
(ii) Sale of goods and services	185.32	233.19	184.69	40.80	118.56	162.21	
Administrative fees	64.65	68.02	65.29	14.07	58.09	64.18	
Sales by nonmarket establishments	120.67	165.16	119.40	26.73	60.46	98.03	
(iii) Fines and Penalties	2.89	2.63	2.42	0.56	2.89	2.30	
Voluntary transfers other than grants	2.09	2.00	2,72	0.30	2.09	2,30	
(iv) Miscellaneous and unidentified revenue	16.91	11.30	12.89	(0.43)	8.63	39.00	

Table 1 a (ii) Classification of Central government revenue by type and percentage share, Q1 2019/20 to Q2 2020/21.

Table 1 a (ii) Classification of Central government revenue by	, type untu pez	2019/20			2020/2	:1
	Q1	Q2	Q3	Q4	Q1	Q2
REVENUE TYPE					<u> </u>	
Total Revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central Government Taxes	86.6	87.6	87.7	92.1	86.9	86.5
(a) Taxes on Income, Profits ,and Capital Gains	22.2	33.5	23.4	38.4	22.1	31.7
PAYE (Payable by individuals)	15.7	14.1	17.2	22.6	14.5	13.4
Corporations and Other Enterprises	1.6	14.9	1.3	10.4	2.2	13.6
Unallocable	4.9	4.4	4.9	5.4	5.4	4.7
Oil Revenue	0.0	0.0	0.0	0.0	0.0	0.0
(b) Taxes on property	0.5	0.5	0.5	0.4	0.5	0.4
Immovable property	0.5	0.5	0.5	0.4	0.5	0.4
(c) Taxes on goods and services	48.2	41.4	49.8	44.0	48.6	42.1
(i) VAT	28.2	23.6	29.5	24.4	28.7	24.1
Imported goods	15.2	12.7	14.9	12.9	14.9	13.0
Local goods	2.9	2.6	3.8	3.4	3.5	2.4
Local services	12.2	9.8	12.6	11.5	12.5	10.2
(ii) Excise Taxes	20.0	17.8	20.3	19.6	19.9	18.0
Petroleum	11.7	10.7	11.6	11.0	11.4	10.5
Other imports	1.0	1.1	1.1	0.9	1.0	1.0
Local goods	7.3	6.0	7.6	7.6	7.6	6.5
(d) Taxes on permission to use goods or perform activities	0.9	0.8	0.8	0.4	1.0	0.7
Motor vehicle taxes	0.6	0.6	0.6	0.3	0.7	0.5
Other	0.3	0.2	0.2	0.1	0.3	0.2
(e) Other taxes on International trade	10.8	9.4	9.6	7.1	10.6	9.3
Custom duties (other imports)	10.6	9.2	9.6	7.1	10.6	9.3
Taxes on exports	0.1	0.1	0.0	0.0	0.0	0.0
(f) Other Taxes	3.9	2.1	3.6	1.7	4.0	2.4
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	3.9	2.1	3.6	1.7	4.0	2.4
2. Central Government Non-Tax revenue	13.4	12.4	12.3	7.9	13.1	13.5
(a) Grants	7.1	6.5	6.9	5.1	8.9	6.4
(b) Other Revenue	6.3	6.0	5.4	2.9	4.2	7.1
(i) Property Income	1.5	1.3	1.0	1.6	1.3	3.6
Interest	0.4	0.4	0.5	0.6	0.5	0.4
Dividends	0.8	0.1	0.2	0.1	0.4	2.4
Rent	0.3	0.8	0.3	0.9	0.4	0.8
(ii) Sale of goods and services	4.3	4.3	4.0	1.1	2.7	2.8
Administrative fees	1.5	1.3	1.4	0.4	1.3	1.1
Sales by nonmarket establishments	2.8	3.1	2.6	0.7	1.4	1.7
(iii) Fines and Penalties	0.1	0.0	0.1	0.0	0.1	0.0
Voluntary transfers other than grants	0.0	0.0	0.0	0.0	0.0	0.0
(iv) Miscellaneous and unidentified revenue	0.4	0.2	0.3	0.0	0.2	0.7

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q1 2019/20 to Q2 2020/21, Billion shillings

Table 1 b (i) Economic Classification of Governme	* / /	2019/20	•	,	2020/21		
Expense	Q1	Q2	Q3	Q4	Q1	Q2	
Compensation of employees	897	908	899	970	949	1,056	
Wages and salaries	859	873	860	937	909	1,016	
In cash	859	873	860	937	909	1,016	
In kind	-	-	-	-	-	-	
Social contributions	38	35	40	33	40	40	
Actual contributions	35	32	37	31	39	40	
Imputed contributions	3	3	3	2	1	1	
Use of goods and services	722	1,244	856	1,542	994	1,407	
Other purchases of goods and services	722	1,244	856	1,542	994	1,407	
Interest	988	631	610	704	1,181	865	
To nonresidents	-	-	-	-	-	-	
To residents other than general government	-	-	-	-	-	-	
To other general government units	-	-	-	-	-	-	
Subsidies	-	-	-	-	-	-	
Grants	505	475	411	344	1,257	634	
To foreign governments	-	-	-	-	-	-	
To international organizations	154	99	32	41	104	138	
Current	32	17	4	7	14	15	
Capital	122	82	28	34	90	123	
To other general government units	351	376	379	303	1,153	495	
Current	242	256	268	184	929	357	
Capital	109	120	111	119	224	139	
To Non-government organizations	0	0	0	0	0	0	
Current	0	0	0	0	0	0	
Capital	-	-	-	-	-	-	
Social benefits	102	90	94	139	98	100	
Other expense	112	158	134	176	93	124	
Property Expenses other than Interest	-	-	-	-	-	-	
Rent	-	-	1	0	-	0	
Miscellaneous other expense	112	158	133	176	93	124	
Current	112	158	133	176	93	124	
Capital	-	-	-	-	-	-	
Total	3,325	3,506	3,004	3,875	4,572	4,186	
Transfers to Local government	962.1	801.7	920.2	835.0	927.0	979.3	
Total expense including transfers to Local government	4,288	4,308	3,924	4,710	5,499	5,165	

Table 1 b- (i) Economic Classification of Government Expense, (GOU), Q1 2019/20 to Q2 2020/21, Billion shillings-Cont'd

Memorandum items				2019/20		2020-21
	Q1	Q2	Q3	Q4	Q1	Q2
Interest paid	848.9	532.4	964.6	405.3	1,607.6	571.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	112.3	96.6	62.6	79.1	294.8	219.1
Domestic arrears (Budgeting)	-	38.4	8.1	0.4	-	-
Electricity Arrears	23.0	0.9	-	0.2	21.0	22.8
Exernal Debt repayment	143.4	127.6	171.4	185.5	251.3	172.3
Expenditure Accounts	-	-	0.0	-	-	-
FA	-	-	0.0	-	-	-
Financial Assets-Other Grants	0.0	0.0	0.0	0.1	-	5.9
Pension Arrears	10.8	5.7	0.4	4.5	3.0	0.2
Salary Arrears	1.0	0.0	0.3	0.0	0.0	0.0
Tax refunds	1.1	5.9	2.0	4.5	6.8	8.3
Telephone Arrears	0.1	0.8	0.0	0.2	0.0	-
Treasury Bonds Redemption (Budgeting)	697.3	48.6	734.0	100.0	599.6	137.6
Treasury Bills Redemption (Budgeting)	996.8	874.1	1,440.6	11.0	2,270.9	1,234.4
Utility Arrears	0.4	0.0	0.1	0.1	1.3	0.2
Water Arrears	5.3	-	-	0.2	11.2	8.5
Project Accounts	-	-	0.0002	-	-	-
Defence/Military Pensions arrears (Budgeting)					6.0	37.2
LG Conditional grants					-	-
Net acquisition of nonfinancial assets	1,839.2	1,201.1	1,950.7	1,488.7	1,661.1	2,390.4
Memorandum Total	4,679.7	2,932.3	5,334.9	2,279.8	6,734.9	4,808.2
TOTAL CASH OUTFLOW	7,979.0	6,609.2	8,649.4	6,286.2	11,053.2	9,108.7
TOTAL EXPENDITURE	6,126.8	5,508.7	5,875.0	6,198.7	7,160.0	7,555.7

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q1 2019/20 to Q2 2020/21, Percentages

Table 1 b (ii) Economic Classification of Government Ex Expense	pense, (doe),	2019/2		rereentage	2020/21	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	20.9	21.1	22.9	20.6	17.3	20.4
Wages and salaries	20.0	20.3	21.9	19.9	16.5	19.7
In cash	20.0	20.3	21.9	19.9	16.5	19.7
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.9	0.8	1.0	0.7	0.7	0.8
Actual contributions	0.8	0.7	0.9	0.7	0.7	0.8
Imputed contributions	0.1	0.1	0.1	0.1	0.0	0.0
Use of goods and services	16.8	28.9	21.8	32.7	18.1	27.2
Other purchases of goods and services	16.8	28.9	21.8	32.7	18.1	27.2
Interest	23.0	14.6	15.5	14.9	21.5	16.7
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	11.8	11.0	10.5	7.3	22.9	12.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	3.6	2.3	0.8	0.9	1.9	2.7
Current	0.7	0.4	0.1	0.1	0.3	0.3
Capital	2.8	1.9	0.7	0.7	1.6	2.4
To other general government units	8.2	8.7	9.7	6.4	21.0	9.6
Current	5.6	6.0	6.8	3.9	16.9	6.9
Capital	2.5	2.8	2.8	2.5	4.1	2.7
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	2.4	2.1	2.4	2.9	1.8	1.9
Other expense	2.6	3.7	3.4	3.7	1.7	2.4
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	2.6	3.7	3.4	3.7	1.7	2.4
Current	2.6	3.7	3.4	3.7	1.7	2.4
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	77.6	81.4	76.6	82.3	83.1	81.0
	0.0	0.0	0.0	0.0	0.0	0.0
Transfers to Local government	22.4	18.6	23.4	17.7	16.9	19.0
Total expense including transfers to Local government	100.0	100.0	100.0	100.0	100.0	100.0

Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for Q1 2019/20 to Q2 2020/21, Billion

shillings.

		2019	9/20		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2	
Net acquisition of nonfinancial assets	1,839.2	1,201.1	1,950.7	1,488.7	1,661.1	2,390.4	
Buildings and structures	545.7	575.5	411.5	535.0	830.2	632.7	
Dwellings	8.3	11.4	10.3	22.1	13.3	15.2	
Nonresidential buildings	50.4	66.3	73.2	141.7	80.4	87.6	
Other structures	487.0	497.9	328.0	371.2	736.4	529.8	
Machinery and equipment	1,061.1	426.8	1,420.8	922.0	693.5	1,597.0	
Transport equipment	448.9	18.5	29.2	24.4	8.5	327.6	
Other machinery and equipment	612.2	408.3	1,391.5	897.6	685.0	1,269.3	
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-	
Other fixed assets	7.2	0.6	0.7	8.1	3.0	1.0	
Change in inventories	1.2	10.1	1.0	1.8	0.2	0.2	
Strategic stocks	-	-	-	0.1	-	0.0	
Other inventories	1.2	10.1	1.0	1.7	0.2	0.2	
Net acquisition of non-produced assets	224.0	188.0	116.8	21.9	134.2	159.5	
Land	224.0	188.0	116.8	21.9	134.2	159.5	
Mineral and energy resources	-	-	-	-	-	-	

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q1 2019/20 to Q2 2020/21

		2019/		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2
Net acquisition of nonfinancial assets	100.0	100.0	100.0	100.0	100.0	100.0
Buildings and structures	29.7	47.9	21.1	35.9	50.0	26.5
Dwellings	0.5	0.9	0.5	1.5	0.8	0.6
Nonresidential buildings	2.7	5.5	3.8	9.5	4.8	3.7
Other structures	26.5	41.5	16.8	24.9	44.3	22.2
Machinery and equipment	57.7	35.5	72.8	61.9	41.7	66.8
Transport equipment	24.4	1.5	1.5	1.6	0.5	13.7
Other machinery and equipment	33.3	34.0	71.3	60.3	41.2	53.1
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.4	0.0	0.0	0.5	0.2	0.0
Change in inventories	0.1	0.8	0.1	0.1	0.0	0.0
Strategic stocks	0.0	0.0	0.0	0.0	0.0	0.0
Other inventories	0.1	0.8	0.1	0.1	0.0	0.0
Net acquisition of non-produced assets	12.2	15.7	6.0	1.5	8.1	6.7
Land	12.2	15.7	6.0	1.5	8.1	6.7
Mineral and energy resources	0.0	0.0	0.0	0.0	0.0	0.0

Table 1 d (i) Recurrent Expense by Economic Classification, Q1 2019/20 to Q2 2020/21, Billion shillings.

Expense		2019/	20		2020/23	1
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	873.8	879.1	872.8	945.6	912.5	940.3
Wages and salaries	836.9	845.6	834.4	913.8	874.1	902.2
In cash	836.9	845.6	834.4	913.8	874.1	902.2
In kind	-	-	-	-	-	-
Social contributions	36.9	33.5	38.4	31.8	38.4	38.1
Actual contributions	34.3	30.8	35.9	29.5	37.5	37.5
Imputed contributions	2.6	2.7	2.5	2.3	0.9	0.6
Use of goods and services	654.2	1,011.2	713.8	944.0	839.9	1,199.9
Other purchases of goods and services	654.2	1,011.2	713.8	944.0	839.9	1,199.9
Interest	988.2	630.7	609.8	703.6	1,180.6	864.8
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants	334.8	346.9	340.6	263.6	1,124.8	458.9
To foreign governments	-	-	-	-	-	-
To international organizations	32.1	16.6	3.2	6.3	13.0	14.8
Current	31.6	16.6	3.2	6.3	13.0	14.8
Capital	0.5	-	-	0.0	-	-
To other general government units	302.5	330.1	337.2	257.0	1,111.7	443.9
Current	195.8	210.9	226.2	146.0	888.1	306.5
Capital	106.7	119.2	111.0	111.0	223.6	137.4
To Non-government organizations	0.2	0.2	0.2	0.2	0.2	0.2
Current	0.2	0.2	0.2	0.2	0.2	0.2
Capital	-	-	-	-	-	-
Social benefits	100.9	88.6	93.3	138.9	96.7	98.8
Other expense	88.3	94.8	104.3	106.6	57.5	69.9
Property Expenses other than Interest	-	-	-	-	-	-
Rent	-	-	1.4	0.0	-	0.0
Miscellaneous other expense	88.3	94.8	102.9	106.6	57.5	69.9
Current	88.3	94.8	102.9	106.6	57.5	69.9
Capital	-	-	-	-	-	-
Total	3,040.2	3,051.3	2,734.6	3,102.3	4,211.9	3,632.6
Transfers to Local government	809.4	648.1	768.3	835.0	745.5	797.7
Grand Total	3,849.6	3,699.3	3,502.9	3,937.3	4,957.4	4,430.3

Table 1 d (i) Cont'd- Recurrent Expense by Economic Classification, Q1 2019/20 to Q2 2020/21, Billion shillings.

Memorandum items		2019/		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2
Interest paid	848.9	532.4	964.6	405.3	1,607.6	571.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	112.3	96.6	62.6	79.1	262.4	201.4
Electricity Arrears	23.0	0.9	-	0.2	21.0	22.8
External Debt repayment	143.4	127.6	171.4	185.5	251.3	172.3
Expenditure Accounts	-	-	0.0	-	-	-
FA	-	-	0.0	-	-	-
Pension Arrears	10.8	5.7	0.4	4.5	3.0	0.2
Salary Arrears	1.0	0.0	0.3	0.0	0.0	0.0
Tax refunds	-	0.0	0.0	-	-	0.1
Telephone Arrears	0.1	0.8	0.0	0.2	0.0	-
Treasury Bonds Redemption (Budgeting)	697.3	48.6	734.0	100.0	599.6	137.6
Treasury Bills Redemption (Budgeting)	996.8	874.1	1,440.6	11.0	2,270.9	1,234.4
Utility Arrears	0.4	0.0	0.1	0.1	1.3	0.2
Water Arrears	5.3	-	-	0.2	11.2	8.5
Defence/Military Pensions arrears (Budgeting)				-	6.0	37.2
LG Conditional grants				-	-	-
Memorandum Total	2,839.3	1,686.8	3,374.0	786.06	5,034.61	2,386.02
TOTAL RECURRENT CASH OUTFLOW	5,700.6	4,755.4	6,267.2	4,019.7	8,811.4	5,951.5

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q1 2019/20 to Q2 2020/21

Expense		201	2020-21			
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	22.7	23.8	24.9	24.0	18.4	21.2
Wages and salaries	21.7	22.9	23.8	23.2	17.6	20.4
In cash	21.7	22.9	23.8	23.2	17.6	20.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.0	0.9	1.1	0.8	0.8	0.9
Actual contributions	0.9	0.8	1.0	0.7	0.8	0.8
Imputed contributions	0.1	0.1	0.1	0.1	0.0	0.0
Use of goods and services	17.0	27.3	20.4	24.0	16.9	27.1
Other purchases of goods and services	17.0	27.3	20.4	24.0	16.9	27.1
Interest	25.7	17.0	17.4	17.9	23.8	19.5
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	8.7	9.4	9.7	6.7	22.7	10.4
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.8	0.4	0.1	0.2	0.3	0.3
Current	0.8	0.4	0.1	0.2	0.3	0.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	7.9	8.9	9.6	6.5	22.4	10.0
Current	5.1	5.7	6.5	3.7	17.9	6.9
Capital	2.8	3.2	3.2	2.8	4.5	3.1
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	2.6	2.4	2.7	3.5	1.9	2.2
Other expense	2.3	2.6	3.0	2.7	1.2	1.6
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	2.3	2.6	2.9	2.7	1.2	1.6
Current	2.3	2.6	2.9	2.7	1.2	1.6
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	79.0	82.5	78.1	78.8	85.0	82.0
Transfers to Local government	21.0	17.5	21.9	21.2	15.0	18.0
Grand Total	100	100	100	100	100	100

Table 1 e (i) Economic Classification of Development Expense Q1 2019/20 to Q2 2020/21, Billion shillings.

Expense		2019/		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	23.1	29.2	26.7	24.2	36.5	115.6
Wages and salaries	22.1	27.7	25.3	22.9	34.6	113.3
In cash	22.1	27.7	25.3	22.9	34.6	113.3
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.9	1.6	1.4	1.2	1.9	2.2
Actual contributions	0.8	1.4	1.3	1.1	1.8	2.1
Imputed contributions	0.1	0.2	0.1	0.1	0.1	0.1
Use of goods and services	67.6	232.5	141.8	598.3	153.8	207.1
Other purchases of goods and services	67.6	232.5	141.8	598.3	153.8	207.1
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	170.3	128.2	70.6	80.5	132.3	175.0
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	121.5	82.0	28.4	34.8	91.1	123.5
Current	0.4	0.4	0.3	0.6	0.8	0.7
Capital	121.1	81.6	28.1	34.2	90.3	122.9
To other general government units	48.8	46.2	42.2	45.7	41.2	51.5
Current	46.4	45.5	42.1	38.0	40.5	50.4
Capital	2.4	0.7	0.1	7.7	0.7	1.1
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	0.7	1.2	0.6	0.0	1.4	1.6
Other expense	23.6	63.5	29.8	69.7	36.0	54.1
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.4
Miscellaneous other expense	23.6	63.5	29.8	69.7	36.0	53.7
Current	23.6	63.5	29.8	69.7	36.0	53.7
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	285.2	454.6	269.5	772.7	359.9	553.4
Transfers to Local Government	152.8	153.7	151.9	-	181.5	181.7
Grand Total	438.0	608.3	421.3	772.7	541.4	735.1

Table 1 e (i) Cont'd-Economic Classification of Development Expense Q1 2019/20 to Q2 2020/21, Billion shillings.

Memorandum items		2019		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2
Financial Assets-	0.0	0.0	0.0	0.1	-	5.9
Tax refunds	1.1	5.9	2.0	4.5	6.8	8.2
Domestic arrears (Budgeting)	-	38.4	8.1	0.4	-	-
Domestic Arrears	-	-	-	-	32.4	17.7
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	-	0.0	-	-	-
Net acquisition of nonfinancial assets	1,839.2	1,201.1	1,950.7	1,488.7	1,661.1	2,390.4
Memorandum Total	1,840.4	1,245.5	1,960.9	1,493.74	2,423.24	3,338.91
TOTAL DEVELOPMENT CASH OUTFLOW	2,278.4	1,853.7	2,382.2	2,266.4	2,964.7	4,074.0

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q1 2019/20 to Q2 2020/21

Expense		2019		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	8.1	6.4	9.9	3.1	10.1	20.9
Wages and salaries	7.8	6.1	9.4	3.0	9.6	20.5
In cash	7.8	6.1	9.4	3.0	9.6	20.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.3	0.3	0.5	0.2	0.5	0.4
Actual contributions	0.3	0.3	0.5	0.1	0.5	0.4
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	23.7	51.1	52.6	77.4	42.7	37.4
Other purchases of goods and services	23.7	51.1	52.6	77.4	42.7	37.4
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	59.7	28.2	26.2	10.4	36.7	31.6
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	42.6	18.0	10.5	4.5	25.3	22.3
Current	0.1	0.1	0.1	0.1	0.2	0.1
Capital	42.5	17.9	10.4	4.4	25.1	22.2
To other general government units	17.1	10.2	15.7	5.9	11.4	9.3
Current	16.3	10.0	15.6	4.9	11.3	9.1
Capital	0.8	0.2	0.0	1.0	0.2	0.2
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	0.2	0.3	0.2	0.0	0.4	0.3
Other expense	8.3	14.0	11.0	9.0	10.0	9.8
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.1
Miscellaneous other expense	8.3	14.0	11.0	9.0	10.0	9.7
Current	8.3	14.0	11.0	9.0	10.0	9.7
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	100.0	100.0	100.0	100.0	100.0	100.0

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q1 2019/20 to Q2 2020/21, Billion shillings

Ceneral Public Services	Table 1 f (i) Functional Classification of Central Government	Expellulture	2019/2	2 2020/21,	2020/21		
Executive Legislative, and other Ceneral Services 336 269 260 260 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315 315		Q1	Q2	Q3	Q4	Q1	Q2
Executive Legislative, and other Ceneral Services 395 326 326 326 326 326 326 326 326 326 326 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328 328	General Public Services	1,683	1,490	1,393	1,523	2,685	2,120
Financial And Fiscal Affairs, General Feonomic, Social and Statistical Services Seatistical Seatistica	Executive; Legislative; and other General Services	395	526		560	499	879
External Affairs 66 64 SU 57 1,00 1,00 Public Debrit Transactions 88 636 1,046 1,046 1,049 1,075 Defence 889 669 1,046 1,040 1,019 1,572 Public order and Satery 88 168 1,08 1,040 1,04 1,00 Cher Duble Order and Satery 90 1,7 121 11 1 1 Fundam Engagy Affairs And Services 118 1,8 1,9 1,9 1,34 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Financial And Fiscal Affairs, General Economic, Social and	233	269	269	206	956	315
Defence Rep 650 1,626 1,626 1,020 1,172 Defense Affairs and Services 829 650 1,026 1,046 1,101 1,572 Public order and safety 838 128 1,40 1,208 2,00 Prisons, Policy and Corrective Services 303 292 2,60 346 2,50 1,23 Other Public Order and Safety 1,63 1,248 829 9,93 1,43 Feed and Energy Affairs And Services 11 1 4 3 6 2,0 1,83 Ped and Energy Affairs And Services 11 4 3 6 2 1 6 Construction 1 4 4 3 6 2 6 6 Manufacturing 3 1 4 1 3 1 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		66	64	50	53	50	62
Defense Affairs and Services	Public Debt Transactions	988	631	610	704	1,181	865
Public order and safety 395 426 388 490 343 395 Law Courts and Legal Services 83 118 116 128 22 105 Prisons, Police and Corrective Services 99 17 12 16 11 17 Economic Affairs 1,630 1,244 892 399 1,397 1,336 Fuel and Energy Affairs And Services 115 178 86 46 231 198 Mining and Mineral Resources Other Than Fuels 1 3 2 2 2 6 Construction 1 3 2 2 2 6 5 Manufacturing 99 168 94 188 13 170 7 Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 175 875 875 875 875 875 875 875 875 875 875 875 875 875 875 875 <t< td=""><td>Defence</td><td>829</td><td>650</td><td>1,626</td><td>1,046</td><td>1,019</td><td>1,572</td></t<>	Defence	829	650	1,626	1,046	1,019	1,572
Law Courts and Legal Services 88 118 116 128 82 274 Prisons, Police and Corrective Services 303 292 200 346 250 274 Other Public Order and Safety 1,330 1,244 892 359 1,337 1,336 Fectomic Affairs 1,330 1,244 892 459 1,337 1,386 Fuel and Energy Affairs And Services 115 1,78 86 46 23 198 Mining and Mineral Resources Other Than Fuels 1 4 3 6 2 6 Construction 30 10 4 133 109 7 Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 170 Transport (include road, railway, air transport, other transport etc. 1,215 705 59 56 75 875 Communication 15 20 16 40 13 12 4 79 4 75 4	Defense Affairs and Services	829	650	1,626	1,046	1,019	1,572
Prisons, Police and Corrective Services 300 292 260 346 250 274 Other Public Order and Safety 9 1,74 12 16 11 1,74 Economic Affairs 1,630 1,244 892 959 1,436 Fuel and Energy Affairs And Services 116 178 8 6 231 18 Horing and Mineral Resources Other Than Fuels 1 4 3 6 22 2 5 Construction 1 4 3 6 2 5 5 Manufacturing 99 168 4 13 10 7 Agriculture, Forestry, Fishing and Hunting 99 168 4 10 3 7 Transport (include road, railway, air transport, other transport etc) 1,25 705 50 56 4 10 3 5 14 4 7 7 7 2 25 2 2 2 2 2 2 2	Public order and safety	395	426	388	490	343	395
Other Public Order and Safety 9 17 12 16 11 17 Economic Affairs 1,630 1,244 882 959 1,397 1,336 Fuel and Energy Affairs And Services 115 178 86 46 231 198 Maining and Mineral Resources Other Than Fuels 11 4 33 6 22 2 5 Manufacturing 30 10 4 133 109 77 Agriculture, Forestry, Fishing and Hunting 30 106 4 133 109 75 Communication 12.15 70.55 598 561 75 875 Communication 8 16 9 16 40 10 33 Communication 8 16 19 5 50 47 75 875 Communication 8 16 19 4 7 7 7 Communication 2 13 1 1	Law Courts and Legal Services	83	118	116	128	82	105
Economic Affairs 1,630 1,244 892 959 1,397 1,348 Fuel and Energy Affairs And Services 115 178 86 46 231 198 Mining and Mineral Resources Other Than Fuels 1 4 3 6 22 2 5 Construction 1 3 2 2 2 5 Manufacturing 99 168 4 13 109 7 Agriculture, Forestry, Fishing and Hunting 99 168 4 138 163 170 Transport (include road, railway, air transport, other transport with 1,215 705 558 561 754 875 Communication 15 20 16 40 0 0 33 Tourism And Area Promotion 18 20 16 4 7 7 Chapter Statistics 11 9 12 4 7 8 9 10 13 4 19 4 9 <t< td=""><td>Prisons, Police and Corrective Services</td><td>303</td><td>292</td><td>260</td><td>346</td><td>250</td><td>274</td></t<>	Prisons, Police and Corrective Services	303	292	260	346	250	274
Fuel and Energy Affairs And Services 115 178 86 46 231 198 Mining and Mineral Resources Other Than Fuels 1 4 3 6 2 6 Construction 1 3 2 2 2 5 Manufacturing 30 10 4 188 163 170 Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 175 Transport (include road, railway, air transport, other transport etc) 1,215 705 598 561 754 875 Communication 15 20 16 40 10 33 Tourism And Area Promotion 18 11 9 5 4 7 7 Chebroun Láfáirs 11 9 5 4 7 7 7 Other Econonic Affairs NEC 13 13 4 19 4 9 31 4 19 41 10 10 10 10<	Other Public Order and Safety	9	17	12	16	11	17
Mining and Mineral Resources Other Than Fuels 1 4 3 6 2 6 Construction 1 3 2 2 2 5 Manufacturing 99 168 94 188 110 7 Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 170 Transport (include road, railway, air transport, other transport etc) 1215 705 598 561 754 875 Communication 15 20 16 40 10 33 Tourism And Area Promotion 8 16 19 12 22 25 Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 4 19 4 10	Economic Affairs	1,630	1,244	892	959	1,397	1,436
Construction 1 3 2 2 2 5 Manufacturing 30 10 4 13 109 7 Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 170 Transport (include road, railway, air transport, other transport etc) 1,215 705 598 561 754 875 Communication 15 20 16 40 10 33 Tourism And Area Promotion 8 16 19 12 22 25 Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 9 14 49 49 40 10 49 49 41 10 9 49 41 40 10 40 40 40 40 40 40 40 40 40 40 40 40 40 40	Fuel and Energy Affairs And Services	115	178	86	46	231	198
Manufacturing 30 10 4 13 109 7 Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 170 Transport (include road, railway, air transport, other transport etc) 1,215 705 598 561 754 875 Communication 15 20 16 40 10 33 Tourism And Area Promotion 8 16 19 12 22 25 Labour Alfairs 11 9 5 4 7 7 Other Economic Alfairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 14 19 49 31 Housing ad Community Amentics 90 132 47 65 161 20 Housing a Evolupment 20 9 30 47 14 14 <	Mining and Mineral Resources Other Than Fuels	1	4	3	6	2	6
Agriculture, Forestry, Fishing and Hunting 99 168 94 188 163 170 Transport (include road, railway, air transport, other transport etc.) 1,215 705 598 561 754 875 Communication 15 20 16 40 10 33 Tourism And Area Promotion 8 16 19 12 22 25 Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 14 19 49 31 Housing and Community amenities 90 132 47 65 161 205 Housing development 10 0 0 1 0 0 1 1 1 14 14 14 14 14 14	Construction	1	3	2	2	2	5
Transport (include road, railway, air transport, other transport etc) 1,215 705 598 561 754 875 Communication 15 20 16 40 10 33 Tourism And Area Promotion 8 16 19 12 22 25 Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 14 19 49 31 Housing and Community amentities 90 132 47 65 161 205 Housing development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 10	Manufacturing	30	10	4	13	109	7
Communication 15 20 16 40 10 33 Tourism And Area Promotion 8 16 19 12 22 25 Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 14 19 49 31 Housing and Community amenities 90 132 47 65 161 205 Housing development 0 0 0 1 0 0 0 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 </td <td>Agriculture , Forestry, Fishing and Hunting</td> <td>99</td> <td>168</td> <td>94</td> <td>188</td> <td>163</td> <td>170</td>	Agriculture , Forestry, Fishing and Hunting	99	168	94	188	163	170
Tourism And Area Promotion 8 16 19 12 22 28 Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Housing and Community amenities 90 132 47 65 161 205 Housing development 0 0 0 1 0 0 Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 10 Medical products and Appliances 129 201 92 518 127 196 Out Patients 1 1 1 1 1 1 1 1 1 1 1<	Transport (include road, railway, air transport, other transport etc)	1,215	705	598	561	754	875
Labour Affairs 11 9 5 4 7 7 Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Housing and Community amenities 90 132 47 55 161 205 Housing development 0 0 0 1 6 7 13 47 Water Supply 72 93 30 47 11 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 14 1	Communication	15	20	16	40	10	33
Other Economic Affairs NEC 136 132 66 88 97 109 Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 14 19 49 31 Housing and Community amenities 90 132 47 65 161 205 Housing development 10 0 0 1 6 16 20 Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 10 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 9 518 127 196 Out Patients 201 12 1 1 1 1 1 1 1	Tourism And Area Promotion	8	16	19	12	22	25
Environment Protection 23 51 14 19 49 31 Protection of the environment 23 51 14 19 49 31 Housing and Community amenities 90 132 47 65 161 205 Housing development 0 0 0 1 0 0 Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 10 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Labour Affairs	11	9	5	4	7	7
Protection of the environment 23 51 14 19 49 31 Housing and Community amenities 90 132 47 65 161 205 Housing development 0 0 0 1 0 0 Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 103 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 129 201 92 518 127 196 Out Patients 76 103 11 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 1 1	Other Economic Affairs NEC	136	132	66	88	97	109
Housing and Community amenities 90 132 47 65 161 205 Housing development 0 0 0 1 0 0 Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 70 8 8 9 6 101 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 129 201 92 518 127 196 Hospital Services 76 103 112 148 103 122 Public Health Services 21 32 31 46 18 19 2 7 Research and Development 1 1 1 1 2 2 2 4	Environment Protection	23	51	14	19	49	31
Housing development 0 0 0 1 0 0 Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 101 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 129 201 92 518 127 196 Out Patients 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 1 2 2 2 4 4 1 1 1 1 2 2 2 4	Protection of the environment	23	51	14	19	49	31
Community Development 12 31 9 7 13 47 Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 10 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 1 2 2 4 1 2 2 2 4 4 1 1 1 1 1 1 1 2 2 2	Housing and Community amenities	90	132	47	65	161	205
Water Supply 70 93 30 47 141 148 Housing & Community Amenties n.e.c. 7 8 8 9 6 10 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 2 4 1 2 2 2 4 4 1 1 1 1 1 1 2 2 2 4 4 2 2	Housing development	0	0	0	1	0	0
Housing & Community Amenties n.e.c. 7 8 8 9 6 10 Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 1 2 2 1 2 2 4 1 2 2 4 4 1 2 2 2 4 4 1 2 2 2 4 4 2 2 2 4 4 3 3	Community Development	12	31	9	7	13	47
Health 238 349 247 806 263 347 Medical products and Appliances 129 201 92 518 127 196 Out Patients 0 1 1 1 1 1 1 1 Hospital Services 76 103 112 148 103 122 Public Health Services 21 32 31 46 18 19 Research and Development 1 0 0 0 1 2 Health n.e.c. 10 13 10 92 12 7 Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services 2 2 4 1 1 2 2 4 Broadcasting and Publishing Services 0 0 0 0 0 - - Recreational and Sporting Services n.e.c 2 320 309 326 268 <td>Water Supply</td> <td>70</td> <td>93</td> <td>30</td> <td>47</td> <td>141</td> <td>148</td>	Water Supply	70	93	30	47	141	148
Medical products and Appliances 129 201 92 518 127 196 Out Patients 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2 2 1 2 2 1 2 2 1 2 2 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Housing & Community Amenties n.e.c.	7	8	8	9	6	10
Out Patients 0 1 1 1 1 1 1 Hospital Services 76 103 112 148 103 122 Public Health Services 21 32 31 46 18 19 Research and Development 1 0 0 0 1 2 Health n.e.c. 10 13 10 92 12 7 Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td< td=""><td>Health</td><td>238</td><td>349</td><td>247</td><td>806</td><td>263</td><td>347</td></td<>	Health	238	349	247	806	263	347
Hospital Services 76 103 112 148 103 122 Public Health Services 21 32 31 46 18 19 Research and Development 1 0 0 0 1 2 Health n.e.c. 10 13 10 92 12 7 Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Medical products and Appliances	129	201	92	518	127	196
Public Health Services 21 32 31 46 18 19 Research and Development 1 0 0 0 1 2 Health n.e.c. 10 13 10 92 12 7 Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Out Patients	0	1	1	1	1	1
Research and Development 1 0 0 0 1 2 Health n.e.c. 10 13 10 92 12 7 Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Hospital Services	76	103	112	148	103	122
Health n.e.c. 10 13 10 92 12 7 Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Public Health Services	21	32	31	46	18	19
Recreation, Culture, and region 1 1 1 2 2 4 Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td <td>Research and Development</td> <td>1</td> <td>0</td> <td>0</td> <td>0</td> <td>1</td> <td>2</td>	Research and Development	1	0	0	0	1	2
Recreational and Sporting Services - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Health n.e.c.	10	13	10	92	12	7
Culture 1 1 1 2 2 4 Broadcasting and Publishing Services 0 0 0 0 - - Recreational and Sporting Services n.e.c - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>Recreation, Culture, and region</td> <td>1</td> <td>1</td> <td>1</td> <td>2</td> <td>2</td> <td>4</td>	Recreation, Culture, and region	1	1	1	2	2	4
Broadcasting and Publishing Services 0 0 0 0 - - Recreational and Sporting Services n.e.c - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Recreational and Sporting Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Culture	1	1	1	2	2	4
Education 242 320 309 326 268 336 Preprimary and Primary Education 4 11 8 9 2 13	Broadcasting and Publishing Services	0	0	0	0	-	-
Education 242 320 309 326 268 336 Preprimary and Primary Education 4 11 8 9 2 13		-	-	-	-	-	-
	Education	242	320	309	326	268	336
	Preprimary and Primary Education	4	11	8	9	2	13
becondary Education 1 1 2 5 2 5	Secondary Education	1	1	2	5	2	5

Table 1 f (i) Cont'd-Functional Classification of Central Government Expenditure (GOU), Q1 2019/20 to Q2 2020/21, Billion shillings

Business, Technical, and Vocation Education	20	26	33	23	37	61
University Education	176	201	221	235	168	207
Education not definable by level	0	0	1	1	0	0
Education NEC	42	81	44	53	58	51
Social Protection	35	43	37	129	47	130
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	16	11	10	28	18	19
Family and Children	2	2	2	1	2	1
Social protection nec	16	29	25	100	26	110
Grand Total	5,165	4,707	4,955	5,364	6,233	6,576
Transfers to Local government	962.1	801.7	920.2	835.0	927.0	979.3
Total GOU Expenditure including transfers to Local Government	6,127	5,509	5,875	6,199	7,160	7,556

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q1 2019/20 to Q2 20120/21

table 11 (ii) Functional Classification of Central Government	*	2019/20		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2
General Public Services	27.5	27.0	23.7	24.6	37.5	28.1
Executive; Legislative; and other General Services	6.4	9.5	7.9	9.0	7.0	11.6
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	3.8	4.9	4.6	3.3	13.3	4.2
External Affairs	1.1	1.2	0.9	0.9	0.7	0.8
Public Debt Transactions	16.1	11.4	10.4	11.4	16.5	11.4
Defence	13.5	11.8	27.7	16.9	14.2	20.8
Defense Affairs and Services	13.5	11.8	27.7	16.9	14.2	20.8
Public order and safety	6.4	7.7	6.6	7.9	4.8	5.2
Law Courts and Legal Services	1.4	2.1	2.0	2.1	1.1	1.4
Prisons, Police and Corrective Services	4.9	5.3	4.4	5.6	3.5	3.6
Other Public Order and Safety	0.1	0.3	0.2	0.3	0.1	0.2
Economic Affairs	26.6	22.6	15.2	15.5	19.5	19.0
Fuel and Energy Affairs And Services	1.9	3.2	1.5	0.7	3.2	2.6
Mining and Mineral Resources Other Than Fuels	0.0	0.1	0.1	0.1	0.0	0.1
Construction	0.0	0.1	0.0	0.0	0.0	0.1
Manufacturing	0.5	0.2	0.1	0.2	1.5	0.1
Agriculture , Forestry, Fishing and Hunting	1.6	3.0	1.6	3.0	2.3	2.3
Transport (include road, railway, air transport, other transport etc)	19.8	12.8	10.2	9.1	10.5	11.6
Communication	0.2	0.4	0.3	0.6	0.1	0.4
Tourism And Area Promotion	0.1	0.3	0.3	0.2	0.3	0.3
Labour Affairs	0.2	0.2	0.1	0.1	0.1	0.1
Other Economic Affairs NEC	2.2	2.4	1.1	1.4	1.4	1.4
Environment Protection	0.4	0.9	0.2	0.3	0.7	0.4
Protection of the environment	0.4	0.9	0.2	0.3	0.7	0.4
Housing and Community amenities	1.5	2.4	0.8	1.0	2.2	2.7
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.2	0.6	0.1	0.1	0.2	0.6
Water Supply	1.1	1.7	0.5	0.8	2.0	2.0
Housing & Community amenities n.e.c.	0.1	0.2	0.1	0.2	0.1	0.1

Table 1 f (ii) Cont'd- Functional Classification of Central Government Expenditure, (GOU) by percentage share Q1 2019/20 to Q2 20120/21

Health	3.9	6.3	4.2	13.0	3.7	4.6
Medical products and Appliances	2.1	3.6	1.6	8.4	1.8	2.6
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.2	1.9	1.9	2.4	1.4	1.6
Public Health Services	0.3	0.6	0.5	0.7	0.3	0.3
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.2	0.2	0.2	1.5	0.2	0.1
Recreation, Culture, and region	0.0	0.0	0.0	0.0	0.0	0.1
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.0	0.0	0.1
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Education	4.0	5.8	5.3	5.3	3.7	4.5
Preprimary and Primary Education	0.1	0.2	0.1	0.1	0.0	0.2
Secondary Education	0.0	0.0	0.0	0.1	0.0	0.1
Business, Technical, and Vocation Education	0.3	0.5	0.6	0.4	0.5	0.8
University Education	2.9	3.6	3.8	3.8	2.4	2.7
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.7	1.5	0.8	0.9	0.8	0.7
Social Protection	0.6	0.8	0.6	2.1	0.7	1.7
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.3	0.2	0.2	0.5	0.3	0.2
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.3	0.5	0.4	1.6	0.4	1.5
Sub- Total	84.3	85.4	84.3	86.5	87.1	87.0
Transfers to Local government	15.7	14.6	15.7	13.5	12.9	13.0
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q1 2019/20 to Q2 2020/21, (GOU), Billion shillings.

nillings.	2019/20				2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2	
General Public Services	1,646.1	1,437.8	1,323.5	1,424.5	2,641.0	2,010.2	
Executive; Legislative; and other General Services	379.0	500.9	423.2	497.7	479.1	796.9	
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	213.1	243.9	242.2	172.5	932.1	288.1	
External Affairs	65.8	62.2	48.3	50.8	49.2	60.4	
Public Debt Transactions	988.2	630.7	609.8	703.6	1,180.6	864.8	
Defence	335.7	312.8	327.3	380.2	365.5	367.7	
Defense Affairs and Services	335.7	312.8	327.3	380.2	365.5	367.7	
Public order and safety	264.6	379.6	294.1	360.8	296.1	331.7	
Law Courts and Legal Services	60.8	99.6	81.3	101.5	66.0	84.2	
Prisons, Police and Corrective Services	195.2	264.0	201.0	244.9	219.4	232.1	
Other Public Order and Safety	8.6	16.0	11.9	14.3	10.7	15.4	
Economic Affairs	311.0	348.0	293.5	311.5	430.3	348.8	
Fuel and Energy Affairs And Services	32.4	35.5	32.6	24.9	41.6	22.1	
Mining and Mineral Resources Other Than Fuels	0.1	0.8	0.5	0.6	0.2	0.2	
Construction	0.7	1.0	1.0	0.9	1.6	1.8	
Manufacturing	22.5	0.5	0.5	0.4	107.7	5.7	
Agriculture, Forestry, Fishing and Hunting	60.4	64.9	37.3	47.1	55.2	47.5	
Transport (include road, railway, air transport, other transport etc)	129.3	143.9	138.4	135.4	141.9	166.1	
Communication	6.9	14.7	13.2	27.0	5.7	15.6	
Tourism And Area Promotion	6.2	10.7	18.9	10.8	21.2	23.3	
Labour Affairs Other Economic Affairs NEC	2.4 50.3	2.7 73.3	2.2 48.9	2.4 62.0	6.7 48.5	7.2 59.3	
Environment Protection	9.8	13.8	12.0	11.2	10.1	10.4	
Protection of the environment	9.8	13.8	12.0	11.2	10.1	10.4	
Housing and Community amenities	12.4	14.0	15.4	16.9	12.3	16.8	
Housing development	0.3	0.3	0.2	0.6	0.2	0.3	
Community Development	3.1	4.4	6.1	6.4	4.8	5.1	
Water Supply	1.7	1.4	1.3	1.2	0.8	1.8	
Housing & Community Amenities n.e.c.	7.3	8.0	7.7	8.7	6.4	9.6	
Health	197.8	220.7	151.2	195.6	191.2	227.4	
Medical products and Appliances	126.1	133.0	63.3	65.4	104.4	138.1	
Out Patients	0.3	0.8	0.6	1.4	1.2	0.9	
Hospital Services	51.9	61.7	61.8	69.1	58.9	63.5	
Public Health Services	12.5	17.3	16.8	38.3	16.9	17.5	
Research and Development	1.2	0.2	0.2	0.2	1.3	1.6	
Health n.e.c.	5.9	7.6	8.4	21.3	8.6	5.9	
Recreation, Culture, and region	1.0	1.4	1.4	1.8	1.7	4.3	
Recreational and Sporting Services	-	-	-	-	-	-	
Culture	0.9	1.3	1.2	1.5	1.7	4.3	
Broadcasting and Publishing Services	0.1	0.1	0.2	0.2	-	-	
Recreational and Sporting Services n.e.c	-	-	-	-	-	-	

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q1 2019/20 to Q2 2020/21, (GOU), Billion shillings.

Education	230.8	294.4	286.8	294.8	229.4	282.4
Preprimary and Primary Education	2.5	6.5	1.8	7.7	1.3	4.8
Secondary Education	0.5	0.8	1.5	2.5	0.9	4.4
Business, Technical, and Vocation Education	18.7	21.6	26.5	16.2	18.1	26.6
University Education	170.9	191.9	212.7	220.3	163.2	199.5
Education not definable by level	0.1	0.2	0.7	1.0	0.2	0.4
Education NEC	37.9	73.3	43.6	47.1	45.7	46.7
Social Protection	30.9	28.6	29.5	105.0	34.3	32.7
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	16.3	11.2	10.3	28.1	18.4	18.7
Family and Children	1.5	1.5	1.5	0.8	1.6	0.8
Social protection nec	13.1	15.9	17.7	76.0	14.3	13.2
Sub - Total	3,040.2	3,051.3	2,734.6	3,102.3	4,211.9	3,632.5
Transfers to Local government	809.4	648.1	768.3	835.0	745.5	797.7
Total GOU Expenditure including transfers to Local Government	3,849.6	3,699.3	3,502.9	3,937.3	4,957.4	4,430.1

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q1 2019/20 to Q2 2020/21

Table 1 g (ii) Functional Classification of Central Government	•	2019/2			2020/21	
	Q1	Q2	Q3	Q4	Q1	Q2
General Public Services	42.8	38.9	37.8	36.2	53.3	45.4
Executive; Legislative; and other General Services	9.8	13.5	12.1	12.6	9.7	18.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	5.5	6.6	6.9	4.4	18.8	6.5
External Affairs	1.7	1.7	1.4	1.3	1.0	1.4
Public Debt Transactions	25.7	17.0	17.4	17.9	23.8	19.5
Defence	8.7	8.5	9.3	9.7	7.4	8.3
Defense Affairs and Services	8.7	8.5	9.3	9.7	7.4	8.3
Public order and safety	6.9	10.3	8.4	9.2	6.0	7.5
Law Courts and Legal Services	1.6	2.7	2.3	2.6	1.3	1.9
Prisons, Police and Corrective Services	5.1	7.1	5.7	6.2	4.4	5.2
Other Public Order and Safety	0.2	0.4	0.3	0.4	0.2	0.3
Economic Affairs	8.1	9.4	8.4	7.9	8.7	7.9
Fuel and Energy Affairs And Services	0.8	1.0	0.9	0.6	0.8	0.5
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	0.0
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	0.6	0.0	0.0	0.0	2.2	0.1
Agriculture , Forestry, Fishing and Hunting	1.6	1.8	1.1	1.2	1.1	1.1
Transport (include road, railway, air transport, other transport etc)	3.4	3.9	4.0	3.4	2.9	3.7
Communication	0.2	0.4	0.4	0.7	0.1	0.4
Tourism And Area Promotion	0.2	0.3	0.5	0.3	0.4	0.5
Labour Affairs	0.1	0.1	0.1	0.1	0.1	0.2
Other Economic Affairs NEC	1.3	2.0	1.4	1.6	1.0	1.3
Environment Protection	0.3	0.4	0.3	0.3	0.2	0.2
Protection of the environment	0.3	0.4	0.3	0.3	0.2	0.2
Housing and Community amenities	0.3	0.4	0.4	0.4	0.2	0.4
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.1	0.2	0.2	0.1	0.1
Water Supply	0.0	0.0	0.0	0.0	0.0	0.0
Housing & Community Amenties n.e.c.	0.2	0.2	0.2	0.2	0.1	0.2
Health	5.1	6.0	4.3	5.0	3.9	5.1
Medical products and Appliances	3.3	3.6	1.8	1.7	2.1	3.1
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.3	1.7	1.8	1.8	1.2	1.4
Public Health Services	0.3	0.5	0.5	1.0	0.3	0.4
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.2	0.2	0.2	0.5	0.2	0.1
Recreation, Culture, and region	0.0	0.0	0.0	0.0	0.0	0.1
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.0	0.0	0.1
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0

Table 1 g (ii) Cont'd-Functional Classification of Central Government Recurrent Expenditure by percentage share Q1 2019/20 to Q2 2020/21

	6.0	8.0	8.2	7.5	4.6	6.4
Education						
Preprimary and Primary Education	0.1	0.2	0.1	0.2	0.0	0.1
Secondary Education	0.0	0.0	0.0	0.1	0.0	0.1
Business, Technical, and Vocation Education	0.5	0.6	0.8	0.4	0.4	0.6
University Education	4.4	5.2	6.1	5.6	3.3	4.5
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.0	2.0	1.2	1.2	0.9	1.1
Social Protection	0.8	0.8	0.8	2.7	0.7	0.7
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.4	0.3	0.3	0.7	0.4	0.4
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.3	0.4	0.5	1.9	0.3	0.3
Grand Total	79.0	82.5	78.1	78.8	85.0	82.0
Transfers to Local government	21.0	17.5	21.9	21.2	15.0	18.0
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Table 6 h (i) Functional Classification of Central Government Development Expenditure, Q1 2019/20 to Q2 2020/21, Billion shillings

		2019-	2020/21			
	Q1	Q2	Q3	Q4	Q1	Q2
General Public Services	36.7	52.1	69.7	98.1	43.6	110.2
Executive; Legislative; and other General Services	16.0	24.6	41.2	62.1	19.6	82.3
Financial And Fiscal Affairs, General Economic, Social and	20.3	25.4	26.5	33.5	23.5	26.7
Statistical Services						
External Affairs	0.5	2.0	2.0	2.5	0.5	1.2
Public Debt Transactions	-	-	-	-	-	-
Defence	493.2	337.1	1,298.3	665.7	653.9	1,204.2
Defence Affairs and Services	493.2	337.1	1,298.3	665.7	653.9	1,204.2
Public order and safety	130.0	46.8	93.9	129.5	47.2	63.5
Law Courts and Legal Services	22.1	18.5	34.6	26.6	16.1	20.5
Prisons, Police and Corrective Services	107.6	27.8	58.7	100.7	31.1	41.4
Other Public Order and Safety	0.4	0.5	0.6	2.2	0.0	1.6
Economic Affairs	1,319.0	896.2	598.8	647.8	966.9	1,086.9
Fuel and Energy Affairs And Services	82.3	142.2	53.7	21.5	189.3	175.4
Mining and Mineral Resources Other Than Fuels	0.8	3.0	2.8	5.2	2.2	5.6
Construction	0.5	2.3	0.7	0.8	0.7	3.6
Manufacturing	7.2	10.0	3.0	12.3	0.8	1.2
Agriculture , Forestry, Fishing and Hunting	38.2	102.9	56.6	140.5	108.0	122.9
Transport (include road, railway, air transport, other transport etc)	1,085.6	560.7	459.5	425.8	611.8	708.8
Communication	0.2	E 4	2 =	12.0	4.2	177
Communication	8.2	5.4	2.5	12.8	4.3	17.7
Tourism And Area Promotion	1.3	5.3	0.2	1.2	1.3	2.1
Labour Affairs	8.7	6.1	2.7	1.4	0.1	0.2
Other Economic Affairs NEC	86.1	58.4	17.1	26.2	48.6	49.3
Environment Protection	13.0	37.5	2.4	7.4	38.9	20.3
Protection of the environment	13.0	37.5	2.4	7.4	38.9	20.3
Housing and Community amenities	77.4	117.8	31.8	47.7	148.4	188.2
Housing development	- 0.4	26.2	2.6	- 00	- 0.2	41.6
Community Development	9.4	26.2	2.6	0.9	8.3	41.6
Water Supply Housing & Community Amenties n.e.c.	67.9	91.3	28.9	46.2 0.7	140.1 0.0	146.3 0.3
Health	0.1 39.7	0.3	0.3 95.6	609.9		119.7
		128.5			71.3 22.4	57.8
Medical products and Appliances Out Patients	2.8	67.6	29.0	453.1	22.4	37.6
	24.0	41.3	50.3	70.0	44.1	58.7
Hospital Services				78.8 7.8		
Public Health Services	8.6	14.6	14.5	7.8	1.4	1.8
Research and Development Health n.e.c.	4.2	4.9	1.8	70.2	0.0 3.3	0.5 0.9
	4.2	4.9	1.0	70.3	3.3	0.9
Recreation, Culture, and region	-	-	-	-	-	-
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	- 	-	-	-	-
Education	11.6	25.7	22.2	31.1	38.2	53.9
Pre-primary and Primary Education	1.6	4.5	6.4	1.4	0.6	7.7
Secondary Education	0.0	0.1	0.1	2.1	1.0	0.4
Business, Technical, and Vocation Education	1.2	4.7	6.7	6.6	19.1	34.1
University Education	5.0	8.9	8.4	14.7	5.2	7.3
Education not definable by level	-	-	-	-	-	-

Table 6 h (i) Cont'd-Functional Classification of Central Government Development Expenditure, Q1 2019/20 to Q2 2020/21, Billion shillings

Education NEC	3.7	7.5	0.6	6.2	12.4	4.4
Social Protection	3.9	14.1	7.5	24.2	12.6	96.9
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	0.8	0.8	0.6	0.6	0.8	0.6
Social protection nec	3.1	13.3	7.0	23.7	11.8	96.3
Sub - Total	2,124.5	1,655.7	2,220.2	2,261.4	2,021.1	2,943.8
Transfers to Local government	152.8	153.7	151.9	-	181.5	181.7
Total GOU Expenditure including transfers to Local Government	2,277.2	1,809.4	2,372.1	2,261.4	2,202.6	3,125.5

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

		2019-2	0		2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2	
General Public Services	1.6	2.9	2.9	4.3	2.0	3.5	
Executive; Legislative; and other General Services	0.7	1.4	1.7	2.7	0.9	2.6	
Financial And Fiscal Affairs, General Economic, Social and	0.9	1.4	1.1	1.5	1.1	0.9	
Statistical Services	0.9	1.4	1.1	1.3	1.1	0.9	
External Affairs	0.0	0.1	0.1	0.1	0.0	0.0	
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0	
Defence	21.7	18.6	54.7	29.4	29.7	38.5	
Defense Affairs and Services	21.7	18.6	54.7	29.4	29.7	38.5	
Public order and safety	5.7	2.6	4.0	5.7	2.1	2.0	
Law Courts and Legal Services	1.0	1.0	1.5	1.2	0.7	0.7	
Prisons, Police and Corrective Services	4.7	1.5	2.5	4.5	1.4	1.3	
Other Public Order and Safety	0.0	0.0	0.0	0.1	0.0	0.1	
Economic Affairs	57.9	49.5	25.2	28.6	43.9	34.8	
Fuel and Energy Affairs And Services	3.6	7.9	2.3	1.0	8.6	5.6	
Mining and Mineral Resources Other Than Fuels	0.0	0.2	0.1	0.2	0.1	0.2	
Construction	0.0	0.1	0.0	0.0	0.0	0.1	
Manufacturing	0.3	0.6	0.1	0.5	0.0	0.0	
Agriculture , Forestry, Fishing and Hunting	1.7	5.7	2.4	6.2	4.9	3.9	
Transport (include road, railway, air transport, other transport etc.)	47.7	31.0	19.4	18.8	27.8	22.7	
Communication	0.4	0.3	0.1	0.6	0.2	0.6	
Tourism And Area Promotion	0.1	0.3	0.0	0.1	0.1	0.1	
Labour Affairs	0.4	0.3	0.1	0.1	0.0	0.0	
Other Economic Affairs NEC	3.8	3.2	0.7	1.2	2.2	1.6	
Environment Protection	0.6	2.1	0.1	0.3	1.8	0.6	
Protection of the environment	0.6	2.1	0.1	0.3	1.8	0.6	
Housing and Community amenities	3.4	6.5	1.3	2.1	6.7	6.0	
Housing development	0.0	0.0	0.0	0.0	0.0	0.0	
Community Development	0.4	1.4	0.1	0.0	0.4	1.3	
Water Supply	3.0	5.0	1.2	2.0	6.4	4.7	
Housing & Community Amenties n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	
Health	1.7	7.1	4.0	27.0	3.2	3.8	
Medical products and Appliances	0.1	3.7	1.2	20.0	1.0	1.9	
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0	
Hospital Services	1.1	2.3	2.1	3.5	2.0	1.9	
Public Health Services	0.4	0.8	0.6	0.3	0.1	0.1	
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0	
Health n.e.c.	0.2	0.3	0.1	3.1	0.2	0.0	
Recreation, Culture, and region	0.0	0.0	0.0	0.0	0.0	0.0	
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0	
Culture	0.0	0.0	0.0	0.0	0.0	0.0	
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0	
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0	
Education	0.5	1.4	0.9	1.4	1.7	1.7	
Preprimary and Primary Education	0.1	0.2	0.3	0.1	0.0	0.2	
Secondary Education	0.0	0.0	0.0	0.1	0.0	0.0	
Business, Technical, and Vocation Education	0.1	0.3	0.3	0.3	0.9	1.1	
University Education	0.2	0.5	0.4	0.7	0.2	0.2	
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0	
Education NEC	0.2	0.4	0.0	0.3	0.6	0.1	
Social Protection	0.2	0.8	0.3	1.1	0.6	3.1	

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

	0.0	0.0	0.0	0.0	0.0	0.0
Welfare Services						
Sickness, old and Disability	0.0	0.0	0.0	0.0	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.1	0.7	0.3	1.0	0.5	3.1
Grand Total	93.3	91.5	93.6	100.0	91.8	94.2
Transfers to Local government	6.7	8.5	6.4	0.0	8.2	5.8
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Table 7 j (i) Functional Classification of Donor Disbursements, Q1 2019/20 to Q2 2020/21, Billion shillings

	2019/120				2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2	
General Public Services	27.3	47.0	1,544.1	2,587.5	1,721.6	34.6	
Executive and legislative organs	20.3	-	36.2	-	314.0	22.7	
Financial and fiscal affairs	7.0	47.0	1,507.9	2,587.5	1,407.6	11.9	
External Affairs	-	-	_	-	-	-	
Public Debt Transactions	_	_	_	_	_	_	
Defence	23.5	158.0	78.0	19.8	119.2	183.1	
Defense Affairs and Services	23.5	158.0	78.0	19.8	119.2	183.1	
Public order and safety	91.9	54.8	33.5	48.2	_	83.3	
Law Courts and Legal Services	-	-	-	-	-	14.2	
Prisons, Police and Corrective Services	-	-	-	-	-	69.1	
Other Public Order and Safety	91.9	54.8	33.5	48.2	-	-	
Economic Affairs	424.7	999.4	587.6	765.7	976.9	579.7	
Fuel and Energy Affairs And Services	143.4	199.0	172.3	103.9	333.8	48.5	
Mining and Mineral Resources Other Than Fuels	-	-	-	-	-	-	
Construction	-	-	-	-	-	-	
Manufacturing	-	-	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	63.3	471.2	127.5	192.2	1.9	117.7	
Transport (include road, railway, air transport, other transport	200.5	305.9	211.0	100.5	597.6	383.6	
etc)							
Communication	-	-	53.2	-	27.2	-	
Tourism And Area Promotion	-	-	-	-	-	-	
Labour Affairs	-	-	-	-	-	-	
Other Economic Affairs NEC	17.4	23.3	23.6	369.2	16.4	30.0	
Environment Protection	0.1	0.2	-	-	19.4	9.9	
Protection of the environment	0.1	0.2	-	-	19.4	9.9	
Housing and Community amenities	50.1	110.4	132.9	90.5	97.8	212.1	
Housing development	-	-	14.5	-	-	-	
Community Development	0.9	-	39.8	-	-	-	
Water Supply	49.2	110.4	78.6	90.5	97.8	212.1	
Housing & Community amenities n.e.c.	-	-	-	-	-	-	
Health	144.0	76.5	98.2	87.4	46.5	110.4	
Medical products and Appliances	94.6	45.4	12.9	5.5	-	72.3	
Out Patients	-	-	-	-	-	-	
Hospital Services	49.2	18.3	85.3	81.8	46.5	28.0	
Public Health Services	-	12.6	-	-	-	10.1	
Research and Development	-	-	-	-	-	-	
Health n.e.c.	0.3	0.1	0.0	-	-	-	
Education	40.3	44.9	114.2	15.4	8.9	80.4	
Preprimary and Primary Education	0.0	23.5	-	14.2	-	-	
Secondary Education	-	-	-	-	-	-	
Business, Technical, and Vocation Education	39.3	21.4	114.2	1.1	6.2	47.0	
University Education	0.9	-	-	-	2.7	8.2	
Social Protection	27.0	153.4	50.1	33.8	115.5	118.2	
Social exclusion nec	15.8	134.6	40.0	24.8	-	-	
Social protection nec	11.2	18.9	10.2	9.0	115.5	118.2	
Grand Total	828.9	1,644.6	2,638.6	3,648.3	3,105.7	1,411.8	

Table 7 j (ii) Functional Classification of Donor Disbursements Percentages, Q1 2019/20 to Q2 2020/21.

	2019/20				2020/21		
	Q1	Q2	Q3	Q4	Q1	Q2	
General Public Services	3.3	2.9	58.5	70.9	55.4	2.5	
Executive and legislative organs	2.4	0.0	1.4	0.0	10.1	1.6	
Financial and fiscal affairs	0.8	2.9	57.1	70.9	45.3	0.8	
External Affairs	0.0	0.0	0.0	0.0	0.0	0.0	
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0	
Defence	2.8	9.6	3.0	0.5	3.8	13.0	
Defence Affairs and Services	2.8	9.6	3.0	0.5	3.8	13.0	
Public order and safety	11.1	3.3	1.3	1.3	0.0	5.9	
Law Courts and Legal Services	0.0	0.0	0.0	0.0	0.0	1.0	
Prisons, Police and Corrective Services	0.0	0.0	0.0	0.0	0.0	4.9	
Other Public Order and Safety	11.1	3.3	1.3	1.3	0.0	0.0	
Economic Affairs	51.2	60.8	22.3	21.0	31.5	41.1	
Fuel and Energy Affairs And Services	17.3	12.1	6.5	2.8	10.7	3.4	
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	0.0	
Construction	0.0	0.0	0.0	0.0	0.0	0.0	
Manufacturing	0.0	0.0	0.0	0.0	0.0	0.0	
Agriculture, Forestry, Fishing and Hunting	7.6	28.7	4.8	5.3	0.1	8.3	
Transport (include road, railway, air transport, other transport etc)	24.2	18.6	8.0	2.8	19.2	27.2	
Communication	0.0	0.0	2.0	0.0	0.9	0.0	
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	0.0	
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0	
Other Economic Affairs NEC	2.1	1.4	0.9	10.1	0.5	2.1	
Environment Protection	0.0	0.0	0.0	0.0	0.6	0.7	
Protection of the environment	0.0	0.0	0.0	0.0	0.6	0.7	
Housing and Community amenities	6.0	6.7	5.0	2.5	3.1	15.0	
Housing development	0.0	0.0	0.6	0.0	0.0	0.0	
Community Development	0.1	0.0	1.5	0.0	0.0	0.0	
Water Supply	5.9	6.7	3.0	2.5	3.1	15.0	
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	
Health	17.4	4.7	3.7	2.4	1.5	7.8	
Medical products and Appliances	11.4	2.8	0.5	0.2	0.0	5.1	
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0	
Hospital Services	5.9	1.1	3.2	2.2	1.5	2.0	
Public Health Services	0.0	0.8	0.0	0.0	0.0	0.7	
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0	
Health n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0	
Education	4.9	2.7	4.3	0.4	0.3	5.7	
Preprimary and Primary Education	0.0	1.4	0.0	0.4	0.0	0.0	
Secondary Education	0.0	0.0	0.0	0.0	0.0	0.0	
Business, Technical, and Vocation Education	4.7	1.3	4.3	0.0	0.2	3.3	
University Education	0.1	0.0	0.0	0.0	0.1	0.6	
Social Protection	3.3	9.3	1.9	0.9	3.7	8.4	
Social exclusion nec	1.9	8.2	1.5	0.7	0.0	0.0	
Social protection nec	1.4	1.1	0.4	0.2	3.7	8.4	
Grand Total	100	100	100	100	100	100	