



UGANDA BUREAU OF STATISTICS



QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q2 2020/21

APRIL 2021

RELEASE

FOREWORD

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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.



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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 recurrent expenditure (excluding Local Government transfers) decreased by 13.8 percent to Shs 3.6 trillion in Q2 2020/21 from 4.2 trillion registered in Q1 2020/21 while development expenditure (excluding Local 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 of fiscal accountability, which is a demonstration of compliance in the use of resources allocated by the budgetary process. The Government Finance Statistics (GFS) reporting system is concerned with 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

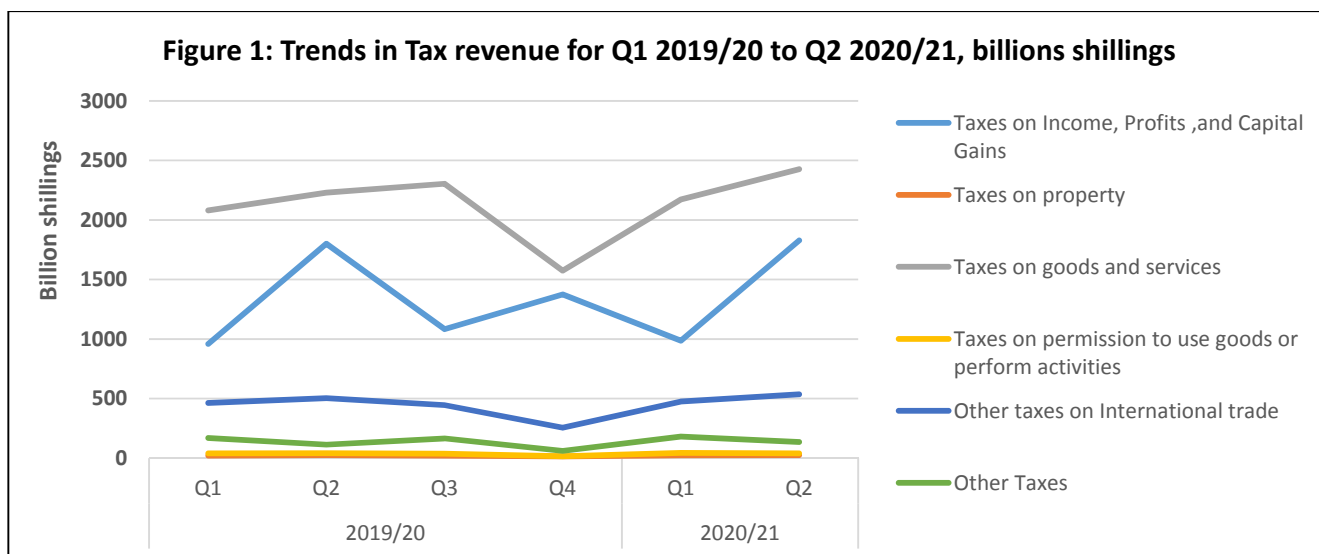
Central Government Revenue

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 |
| <i>Quarterly changes</i> | | | | | | |
| <i>CG excluding transfers to Local Government</i> | 14.2 | -8.9 | 5.3 | 8.3 | 16.2 | 5.5 |
| <i>Transfers to Local Government</i> | 41.0 | -16.7 | 14.8 | -9.3 | 11.0 | 5.7 |
| <i>Donor disbursements</i> | -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 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 trillion for Q1 2020/21. 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 debt 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).

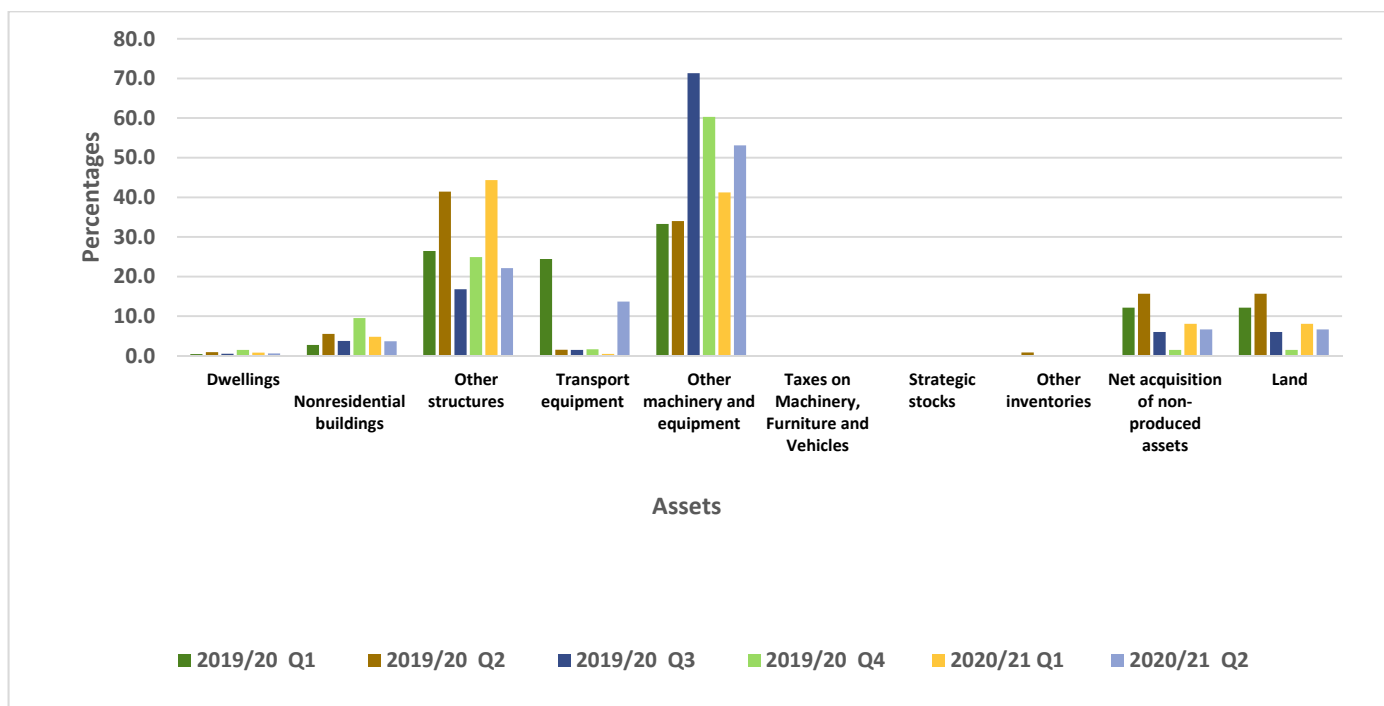
The percentage contribution of Health expenditure to the overall development expenditure increased to 3.8 percent in Q2 2020/21 compared to a 3.2 percent recorded in Q1 FY 2020/21, See Appendix Table 1 h (i&ii).

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

| REVENUE TYPE | 2019/20 | | | | 2020/21 | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 |
| Total Revenue (1+2) | 4,312.79 | 5,383.59 | 4,625.69 | 3,577.29 | 4,467.73 | 5,769.36 |
| Gross revenue | 4,402.86 | 5,463.48 | 4,707.40 | 3,700.38 | 4,567.94 | 5,855.58 |
| 1. Central Government Taxes | 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 | - | - | - | - | - | - |
| 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 | | | | | | |
| (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.

| REVENUE TYPE | 2019/20 | | | | 2020/21 | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 |
| 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

| Expense | 2019/20 | | | | 2020/21 | |
|--|---------|-------|-------|-------|---------|-------|
| | 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 |
| External 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 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for Q1 2019/20 to Q2 2020/21, Billion shillings.

| | 2019/20 | | | | 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

| | 2019/20 | | | | 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 | | | | 2020/21 | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| | 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.

| <u>Memorandum items</u> | 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 | 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 e (i) Economic Classification of Development Expense Q1 2019/20 to Q2 2020/21, Billion shillings.

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

| | 2019/20 | | | | 2020/21 | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| | Q1 | Q2 | Q3 | Q4 | Q1 | Q2 |
| General Public Services | 1,683 | 1,490 | 1,393 | 1,523 | 2,685 | 2,120 |
| Executive; Legislative; and other General Services | 395 | 526 | 464 | 560 | 499 | 879 |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 233 | 269 | 269 | 206 | 956 | 315 |
| External Affairs | 66 | 64 | 50 | 53 | 50 | 62 |
| Public Debt Transactions | 988 | 631 | 610 | 704 | 1,181 | 865 |
| Defence | 829 | 650 | 1,626 | 1,046 | 1,019 | 1,572 |
| Defense Affairs and Services | 829 | 650 | 1,626 | 1,046 | 1,019 | 1,572 |
| Public order and safety | 395 | 426 | 388 | 490 | 343 | 395 |
| Law Courts and Legal Services | 83 | 118 | 116 | 128 | 82 | 105 |
| Prisons, Police and Corrective Services | 303 | 292 | 260 | 346 | 250 | 274 |
| Other Public Order and Safety | 9 | 17 | 12 | 16 | 11 | 17 |
| Economic Affairs | 1,630 | 1,244 | 892 | 959 | 1,397 | 1,436 |
| 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 | 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 |
| 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 | 0 | 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 | - | - | - | - | - | - |
| Culture | 1 | 1 | 1 | 2 | 2 | 4 |
| Broadcasting and Publishing Services | 0 | 0 | 0 | 0 | - | - |
| Recreational and Sporting Services n.e.c | - | - | - | - | - | - |
| Education | 242 | 320 | 309 | 326 | 268 | 336 |
| Preprimary and Primary Education | 4 | 11 | 8 | 9 | 2 | 13 |
| 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

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

| | 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 | 2.4 | 2.7 | 2.2 | 2.4 | 6.7 | 7.2 |
| Other Economic Affairs NEC | 50.3 | 73.3 | 48.9 | 62.0 | 48.5 | 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

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

| | 2019-20 | | | | 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 Statistical Services | 20.3 | 25.4 | 26.5 | 33.5 | 23.5 | 26.7 |
| 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 | 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 | - | - | - | - | - | - |
| Community Development | 9.4 | 26.2 | 2.6 | 0.9 | 8.3 | 41.6 |
| Water Supply | 67.9 | 91.3 | 28.9 | 46.2 | 140.1 | 146.3 |
| Housing & Community Amenties n.e.c. | 0.1 | 0.3 | 0.3 | 0.7 | 0.0 | 0.3 |
| Health | 39.7 | 128.5 | 95.6 | 609.9 | 71.3 | 119.7 |
| Medical products and Appliances | 2.8 | 67.6 | 29.0 | 453.1 | 22.4 | 57.8 |
| Out Patients | - | - | - | - | - | - |
| Hospital Services | 24.0 | 41.3 | 50.3 | 78.8 | 44.1 | 58.7 |
| Public Health Services | 8.6 | 14.6 | 14.5 | 7.8 | 1.4 | 1.8 |
| Research and Development | - | - | - | - | 0.0 | 0.5 |
| Health n.e.c. | 4.2 | 4.9 | 1.8 | 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

| | 2019-20 | | | | 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 Statistical Services | 0.9 | 1.4 | 1.1 | 1.5 | 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 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 etc) | 200.5 | 305.9 | 211.0 | 100.5 | 597.6 | 383.6 |
| 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 |

