

Millions of Shillings/ Year Ending June 30

**Summary Table****Budgetary Central Government**

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
1 Total Revenue and Grants (A.I) .....	41,508	47,519	59,651	63,221	72,522	106,070	127,042	148,384	†152,325	183,477
2 Total Revenue (A.II) .....	37,396	43,758	54,591	55,671	67,379	100,489	120,792	143,088	†145,545	178,181
3 Current Revenue (A.III) .....	37,378	43,744	54,581	55,663	67,367	100,470	120,772	143,073	†145,529	178,161
3.1 Tax (A.IV) .....	32,609	39,518	48,682	49,927	59,840	95,350	109,031	123,729	†128,127	146,509
3.2 Nontax (A.V) .....	4,769	4,226	5,899	5,736	7,527	5,120	11,741	19,344	†17,402	31,652
4 Capital Revenue (A.VI) .....	18	14	10	8	12	19	20	15	†17	20
5 Grants (A.VII) .....	4,112	3,761	5,060	7,550	5,143	5,581	6,250	5,296	†6,779	5,296
5.1 Curr.(A17.1 + A18.1 + A19.1) .....	—	—	—	—	—	—	—	—	....	....
5.2 Cap.(A17.2 + A18.2 + A19.2) .....	4,112	3,761	5,060	7,550	5,143	5,581	6,250	5,296	....	....
6 Total Exp. & Lend-Repay (C.I) .....	52,701	54,931	65,406	64,268	87,657	130,289	132,939	153,169	†157,324	180,762
7 Total Expenditure (C.II) .....	51,801	53,701	63,913	63,863	86,200	129,640	132,374	152,832	†152,888	179,525
8 Current Expenditure (C.III) .....	43,088	43,004	52,723	54,711	77,657	118,239	117,727	134,903	†138,541	166,206
9 Capital Expenditure (C.IV) .....	8,713	10,697	11,190	9,152	8,543	11,402	14,647	17,930	†14,751	13,450
10 Lending minus Repay (C.V) .....	900	1,230	1,493	405	1,457	649	565	337	†4,436	1,237
Adjustment to Deficit/Surplus .....	....	....	....	....	....	....	....	....	†-215	-1,145
11 Overall Deficit/Surplus (1-6) .....	-11,193	-7,412	-5,755	-1,047	-15,135	-24,219	-5,897	-4,785	†-4,784	3,861
12 Financing (D.I or E.I) (= -11) .....	11,193	7,412	5,755	1,047	15,135	24,219	5,897	4,785	†4,784	-3,861
13 Abroad (D.III or E.III) .....	....	....	4,246	....	3,574	-5,962	-187	-1,010	†-10,338	-16,299
14 Domestic (D.II or E.II) .....	....	....	7,877	....	11,561	30,181	6,084	5,795	†15,122	12,438
<i>Memorandum Item:</i>										
15 Govt. Debt End Period (F.I) .....	....	....	....	....	....	....	....	....	†449,242	477,444

**Table A. Revenue and Grants**  
**Budgetary Central Government**

I	Total Revenue & Grants (II + VII) ....	41,508	47,519	59,651	63,221	72,522	106,070	127,042	148,384	†152,325	183,477
II	Total Revenue (III + VI) .....	37,396	43,758	54,591	55,671	67,379	100,489	120,792	143,088	†145,545	178,181
III	Current Revenue (IV + V) .....	37,378	43,744	54,581	55,663	67,367	100,470	120,772	143,073	†145,529	178,161
IV	Tax Revenue .....	32,609	39,518	48,682	49,927	59,840	95,350	109,031	123,729	†128,127	146,509
1	Tax on Inc., Profits, Cap. Gains .....	10,240	12,983	14,262	17,028	19,970	36,767	43,506	48,082	†48,375	55,578
2	Social Security Contributions .....	—	—	—	—	—	—	—	—	†—	—
3	Taxes on Payroll & Work Force .....	—	—	—	—	—	—	—	—	†—	—
4	Taxes on Property .....	—	—	—	—	—	—	—	—	†—	—
5	Dom. Taxes on Goods & Serv. ....	16,014	18,896	26,128	27,225	31,992	42,674	46,054	53,256	†57,158	66,364
5.1	Gen. Sales, Turnover or V.A.T. ....	11,766	14,307	20,321	18,555	22,143	28,994	24,534	28,404	†29,850	34,468
5.2	Excises .....	2,895	3,133	3,855	7,039	8,631	11,540	19,447	22,711	†23,687	28,382
6	Taxes-Internat'l Trade, Transac. ....	5,916	7,051	7,740	5,120	7,143	14,796	18,598	21,176	†22,594	24,567
6.1	Import Duties .....	5,385	7,036	7,738	5,119	7,139	14,793	18,598	21,176	†22,594	24,567
6.2	Export Duties .....	531	15	2	1	4	3	—	—	†—	—
7	Other Taxes .....	439	588	552	554	735	1,113	873	1,215	†—	—
V	Nontax Revenue .....	4,769	4,226	5,899	5,736	7,527	5,120	11,741	19,344	†17,402	31,652
8	Entrepren. & Property Income .....	1,897	2,082	2,990	3,725	4,837	1,178	3,111	7,706	†4,863	21,216
9	Adm. Fees, Chges, Nonind. Sales .....	1,859	1,687	2,144	1,687	2,121	3,487	7,240	10,770	†12,327	10,083
10	Fines and Forfeits .....	150	100	91	77	72	85	83	107	†7	62
11	Contr. to Gov. Emp. Pens. & Welf. Fd. ....	—	—	—	—	—	—	—	—	†204	291
12	Other Nontax Revenue .....	863	357	674	247	497	370	1,307	761	†—	—
VI	Capital Revenue .....	18	14	10	8	12	19	20	15	†17	20
13	Sales of Fixed Capital Assets .....	18	14	10	8	12	19	20	15	†17	20
VII	Grants .....	4,112	3,761	5,060	7,550	5,143	5,581	6,250	5,296	†6,779	5,296
17	From Abroad .....	4,112	3,761	5,060	7,550	4,985	5,288	5,951	4,611	†5,677	4,758
17.2	Capital .....	4,112	3,761	5,060	7,550	4,985	5,288	5,951	4,611	....	....
18	From Other Levels of Nat. Govt. ....	—	—	—	—	158	293	299	685	†1,102	538
18.2	Capital .....	—	—	—	—	158	293	299	685	....	....

**Table B. Expenditure by Function**  
**Budgetary Central Government**

I	Total Expenditure (= C.II) .....	51,801	53,701	63,913	63,863	86,200	129,640	132,374	152,832	†152,888	179,525
1	General Public Services .....	4,944	6,292	7,168	7,761	10,128	12,637	21,635	20,291	†21,094	23,273
2	Defense .....	4,021	5,385	5,910	4,648	5,406	6,856	6,297	9,039	†10,472	10,132

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Millions of Shillings/ Year Ending June 30										
3 Public Order & Safety.....	2,915	3,246	3,892	3,965	4,632	5,795	7,876	8,144	†9,460	11,655
4 Education.....	10,256	10,680	12,673	13,978	16,342	20,697	27,234	30,931	†33,329	48,038
5 Health.....	2,779	2,888	3,458	3,800	4,645	6,541	7,016	9,115	†9,887	12,572
6 Social Security & Welfare.....	72	52	70	79	57	54	48	49	†4,420	4,761
7 Housing & Commun. Amenities.....	1,791	2,037	2,098	1,933	1,889	2,064	3,402	5,241	†5,907	5,303
8 Recr., Cultr., Relig. Affrs.....	1,324	1,220	1,168	1,189	1,321	1,359	2,168	3,018	†715	691
9-13 Econ. Affairs & Services.....	13,791	11,134	11,542	9,905	12,765	17,367	19,545	24,245	†25,245	25,417
9 Fuel & Energy.....	—	—	3	—	—	—	—	—	†1,792	1,731
10 Agric., Forestry, Fishing, Hunt.....	7,559	3,190	3,883	4,164	6,116	9,069	7,305	7,648	†8,294	10,318
11 Mining, Manufc., & Construct.....	1,475	1,738	1,539	987	1,273	1,752	1,767	1,618	†1,627	1,738
12 Transportation & Communication...	2,256	2,291	2,684	2,205	3,214	3,225	7,477	11,621	†11,595	9,945
13 Oth. Econ. Affairs & Serv.....	2,501	3,917	3,433	2,529	2,162	3,321	2,996	3,356	†1,937	1,686
14 Other Expenditures.....	9,908	10,769	15,934	16,625	29,015	56,271	37,353	42,758	†32,763	39,614
of which: Interest Payments.....	9,268	10,404	14,922	15,697	27,853	54,760	35,368	39,991	†32,757	39,614
Adjustment to Total Expenditure....	....	....	....	....	....	....	....	....	†-404	-131

**Table C. Expenditure and Lending  
minus Repayments by Economic Type  
Budgetary Central Government**

I	Tot.Exp. & Lend-Repay (II + V).....	52,701	54,931	65,406	64,268	87,657	130,289	132,939	153,169	†157,324	180,762
II	Total Expenditure (III + IV).....	51,801	53,701	63,913	63,863	86,200	129,640	132,374	152,832	†152,886	179,525
III	Current Expenditure.....	43,088	43,004	52,723	54,711	77,657	118,239	117,727	134,903	†136,541	166,206
1	Expenditure on Goods & Serv.....	24,597	27,302	31,981	32,888	39,055	52,017	59,048	68,111	....	....
1.1	Wages and Salaries.....	15,707	16,692	19,047	21,531	24,804	33,423	38,314	42,520	....	....
1.2	Employer Contributions.....	72	52	70	79	57	54	48	49	....	....
1.3	Other Purch. of Goods & Serv.....	8,818	10,558	12,864	11,078	14,194	18,540	20,686	25,542	....	....
2	Interest Payments.....	9,268	10,404	14,922	15,697	27,853	54,760	35,368	39,991	†32,757	39,614
3	Subsidies & Oth. Curr. Transf.....	9,223	5,298	5,820	8,326	10,749	11,462	23,311	26,801	....	....
3.1	Subsidies.....	3,370	3,980	....	....	....	....	....	....	....	....
3.2	Transf. to Oth. Lev. Nat. Govt.....	5,691	1,132	1,119	2,071	....	....	....	....	....	....
3.3-4	Transf. to Nonpft. Inst. & Houshld. ....	22	41	....	....	....	....	....	....	....	....
3.5	Transfers Abroad.....	140	145	....	....	....	....	....	....	....	....
IV	Capital Expenditure.....	8,713	10,697	11,190	9,152	6,543	11,402	14,647	17,930	†14,751	13,450
4	Acquis. of Fixed Cap. Assets.....	7,489	9,813	9,908	7,632	7,653	9,306	13,739	16,329	....	....
6	Purch. of Land & Intang. Assets.....	334	168	93	76	112	69	34	36	....	....
7	Capital Transfers.....	890	896	1,189	1,244	778	2,027	874	1,565	....	....
7.1	Domestic.....	890	896	1,169	1,244	771	2,024	835	1,565	....	....
7.1.1	To Other Levels of Nat. Govt.....	134	238	359	343	255	125	147	1,334	....	....
7.2	Abroad.....	—	—	—	—	7	3	39	—	....	....
	Adjustment to Total Expenditure....	....	....	....	....	....	....	....	....	†-404	-131
V	Lending minus Repayments.....	900	1,230	1,493	405	1,457	649	565	337	†4,436	1,237
8	Domestic.....	900	1,230	1,493	405	1,457	649	565	337	....	....
8.1	To Other Levels of Nat. Govt.....	16	595	675	141	699	253	332	548	....	....
8.2	To Nonfin. Pub. Ent.....	....	....	....	—	8	-356	-575	-656	....	....
8.3-4	To Financial Inst. & Other.....	....	....	....	264	750	752	806	445	....	....

**Table D. Financing by  
Type of Debt Holder  
Budgetary Central Government**

I	Financing (II + III).....	11,193	7,412	5,755	1,047	15,135	24,219	5,897	4,765	†4,784	-3,861
II	Domestic Financing.....	....	....	7,677	....	11,561	30,181	6,084	5,795	†15,122	12,438
2	From Monetary Authorities.....	....	....	....	....	....	....	....	....	†-7,714	12,031
3	From Deposit Money Banks.....	....	....	....	....	....	....	....	....	†10,006	-8,127
4	Other Domestic Financing.....	....	....	....	....	....	....	....	....	†12,830	8,534
III	Financing Abroad.....	....	....	4,248	....	3,574	-5,962	-187	-1,010	†-10,336	-16,299
6	From Internat'l Develop. Instit.....	....	....	531	....	....	-1,676	1,199	7,746	....	....
7	From Foreign Governments.....	....	....	820	....	....	6,434	923	1,609	....	....
8	Other Borrowing Abroad.....	....	....	2,895	....	....	-10,720	-2,309	-10,365	....	....

1989 1990 1991 1992 1993 1994 1995 1996 1997 1998  
Millions of Shillings/ Year Ending June 30

**Table E. Financing by  
Type of Debt Instrument  
Budgetary Central Government**

I	Financing (=D.I) .....	11,193	7,412	5,755	1,047	15,135	24,219	5,897	4,785	†4,784	-3,861
II	Domestic Financing (=D.II) .....	.....	.....	7,877	.....	11,561	30,181	6,084	5,795	†15,122	12,438
1	Long-term Bonds .....	.....	.....	360	.....	.....	.....	.....	.....	†27,644	-1,156
2	Short-term Bonds and Bills .....	.....	.....	12,083	.....	.....	.....	.....	.....	†29,133	2,102
4	Short-term Loans & Adv. n.e.c. ....	.....	.....	-847	.....	.....	.....	.....	.....	†-23,839	6,137
6	Changes in Cash, Deposits, etc. ....	.....	.....	-3,719	.....	.....	.....	.....	.....	†-17,816	5,355
III	Financing Abroad (=D.III) .....	.....	.....	4,246	.....	3,574	-5,962	-187	-1,010	†-10,338	-16,299
9	Long-term Loans n.e.c. ....	.....	.....	4,246	.....	3,574	-5,962	-187	-1,010	†-10,338	-16,299

**Table F. Outstanding Debt  
Consolidated Central Government**

(Year Ending June 30)

I	Total Debt (ii + iii) .....	.....	.....	.....	.....	.....	.....	.....	.....	†449,242	477,444
II	Domestic Debt .....	.....	.....	.....	.....	.....	.....	.....	.....	†124,440	145,538
III	Foreign Debt .....	.....	.....	.....	.....	.....	.....	.....	.....	†324,802	331,906

**Table L.  
Local Governments**

**A. Revenue and Grants**

I	Total Revenue & Grants (II + VII) ....	2,732	2,788	2,579	3,443	4,316	5,732	.....	.....	.....	.....
II	Total Revenue (III + VI) .....	2,732	2,788	2,579	3,443	4,316	5,732	.....	.....	.....	.....
III	Current Revenue (IV + V) .....	2,714	2,785	2,578	3,439	4,311	5,729	.....	.....	.....	.....
IV	Tax Revenue (1-7) .....	902	882	817	1,228	1,297	1,835	.....	.....	.....	.....
4	Taxes on Property .....	696	702	888	905	908	1,258	.....	.....	.....	.....
5	Dom. Taxes on Goods & Serv. ....	201	174	125	320	382	574	.....	.....	.....	.....
3,6,7	Other Taxes .....	5	6	4	1	7	3	.....	.....	.....	.....
V	Nontax Revenue (8-12) .....	1,812	1,903	1,761	2,213	3,014	3,894	.....	.....	.....	.....
8	Entrepren. & Property Income .....	1,796	1,853	1,704	2,144	2,905	3,798	.....	.....	.....	.....
9,10	Fees, Sales, Fines .....	16	50	57	69	109	96	.....	.....	.....	.....
VI	Capital Revenue .....	18	3	1	4	5	3	.....	.....	.....	.....
VII	Grants .....	—	—	—	—	—	—	.....	.....	.....	.....
18	From Other Levels of Nat. Govt. ....	—	—	—	—	—	—	.....	.....	.....	.....

**B. Expenditure by Function**

I	Total Expenditure (=C.II) .....	2,045	2,436	2,742	3,246	3,649	4,662	.....	.....	.....	.....
1	General Public Services .....	680	822	1,073	1,270	1,428	1,824	.....	.....	.....	.....
3	Public Order and Safety .....	17	—	—	—	—	—	.....	.....	.....	.....
4	Education .....	191	234	260	308	346	442	.....	.....	.....	.....
5	Health .....	240	348	302	358	402	513	.....	.....	.....	.....
6	Social Security and Welfare .....	18	18	28	33	37	48	.....	.....	.....	.....
7	Housing & Commun. Amenities .....	612	864	623	738	829	1,059	.....	.....	.....	.....
8	Recr., Cultr., Relig. Affrs. ....	96	39	34	41	45	—	.....	.....	.....	.....
10	Agricult., Forestry, Fish., Hunt. ....	12	50	36	43	48	58	.....	.....	.....	.....
11	Mining, Manufc., & Construct. ....	13	13	21	25	28	36	.....	.....	.....	.....
12	Transport. & Communication .....	134	162	192	227	256	326	.....	.....	.....	.....
13	Other Econ. Affairs & Serv. ....	284	227	306	362	407	520	.....	.....	.....	.....
14	Other Expenditures .....	7	1	7	5	6	11	.....	.....	.....	.....
	Adjustment to Total Expenditure ....	-259	-342	-140	-164	-183	-175	.....	.....	.....	.....

**C. Expenditure and Lending minus  
Repayments by Economic Type**

I	Tot.Exp. & Lend-Repay. (II + V) .....	2,350	2,778	2,882	3,410	3,832	4,837	.....	.....	.....	.....
II	Total Expenditure (III + IV) .....	2,045	2,436	2,742	3,246	3,649	4,662	.....	.....	.....	.....
III	Current Expenditure (1-3) .....	1,921	2,076	2,615	3,059	3,253	4,294	.....	.....	.....	.....
1	Expenditure on Goods & Serv. ....	1,803	1,996	2,534	2,951	3,247	4,030	.....	.....	.....	.....
1.1-2	Wages & Sal. & Emplr. Contrib. ....	971	1,196	1,661	1,855	2,020	2,160	.....	.....	.....	.....
1.3	Other Purch. of Goods & Serv. ....	832	800	873	1,096	1,227	1,870	.....	.....	.....	.....
3	Subsidies & Other Curr. Transf. ....	118	80	81	108	6	264	.....	.....	.....	.....
IV	Capital Expenditure (4-7) .....	78	360	127	407	432	479	.....	.....	.....	.....
4,5,6	Stocks, Land, Cap. Assets .....	67	335	123	404	412	475	.....	.....	.....	.....
7	Capital Transfers .....	11	25	4	3	20	4	.....	.....	.....	.....
	Adjustment to Total Expenditure ....	46	—	—	-220	-36	-111	.....	.....	.....	.....
V	Lending minus Repayments .....	305	342	140	164	183	175	.....	.....	.....	.....
S.11	DEFICIT/SURPLUS (A.I-C.I) .....	382	10	-303	33	484	895	.....	.....	.....	.....