



**REPUBLIC OF KENYA**



**2025/2026**

**ESTIMATES OF REVENUE  
GRANTS AND LOANS**

**of the**

**Government of Kenya**

**for the year ending 30th June, 2026**

**APRIL, 2025**



**Estimates of Revenue, Grants and  
Loans**

of the

Government of Kenya





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# ESTIMATES OF REVENUE AND GRANTS - OVERALL SUMMARY I

| Code | Description   | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates<br>II 2024/2025 | Printed Estimates<br>2025/2026 | Projection               |                          |
|------|---|---|---|---|-----------------------------------|--------------------------------|--------------------------|--------------------------|
|      |   | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                               | Ksh                            | 2026/2027                | 2027/2028                |
| 111  | Taxes on Income, Profits, and Capital Gains               | 876,707,216,050                           | 941,575,751,466                           | 1,105,376,141,559                         | 1,229,269,970,424                 | 1,349,888,621,341              | 1,350,772,273,197        | 1,721,910,148,751        |
| 114  | Taxes on Goods and Services                               | 962,267,129,243                           | 997,239,372,148                           | 1,127,495,689,726                         | 1,205,386,706,663                 | 1,281,346,236,418              | 1,296,510,043,652        | 1,626,476,552,986        |
| 115  | Taxes on International Trade and Transactions             | 209,999,454,476                           | 232,209,289,114                           | 216,718,193,735                           | 242,235,468,741                   | 257,645,010,822                | 282,990,635,219          | 318,222,142,417          |
| 110  | <b>Taxes</b>  | <b>2,048,973,799,768</b>                  | <b>2,171,024,412,728</b>                  | <b>2,449,590,025,020</b>                  | <b>2,676,892,145,829</b>          | <b>2,888,879,868,582</b>       | <b>2,930,272,952,068</b> | <b>3,666,608,844,154</b> |
| 121  | Social Security Contributions                             | 813,153,456                               | 553,446,056                               | 581,850,868                               | 640,467,083                       | 336,971,132                    | 372,353,100              | 411,450,176              |
| 120  | <b>Social contributions</b>                               | <b>813,153,456</b>                        | <b>553,446,056</b>                        | <b>581,850,868</b>                        | <b>640,467,083</b>                | <b>336,971,132</b>             | <b>372,353,100</b>       | <b>411,450,176</b>       |
| 131  | Grants From Foreign Governments                           | 3,123,641,312                             | 3,121,786,224                             | 4,794,661,643                             | 20,510,306,120                    | 15,572,397,445                 | 16,720,997,445           | 15,538,697,445           |
| 132  | Grants From International Organizations                   | 18,817,721,797                            | 19,961,687,522                            | 17,516,086,484                            | 32,127,308,963                    | 31,369,322,217                 | 54,405,449,694           | 77,608,487,918           |
| 130  | <b>Grants</b>   | <b>31,031,153,410</b>                     | <b>23,083,473,746</b>                     | <b>22,310,748,127</b>                     | <b>52,637,615,083</b>             | <b>46,941,719,662</b>          | <b>63,616,804,853</b>    | <b>66,836,478,194</b>    |
| 141  | Property Income   | 51,306,968,505                            | 48,526,406,326                            | 88,248,974,109                            | 146,910,502,226                   | 98,025,174,330                 | 82,222,101,180           | 85,889,326,330           |
| 142  | Sales of Goods and Services                               | 122,038,564,984                           | 144,497,123,267                           | 171,399,860,522                           | 232,929,313,214                   | 234,153,833,945                | 324,250,438,652          | 310,238,092,214          |
| 143  | Fines, Penalties, and Forfeitures                         | 1,608,282,400                             | 1,512,891,480                             | 1,824,283,298                             | 1,627,301,057                     | 1,909,960,447                  | 3,168,307,706            | 2,340,730,015            |
| 144  | Other Receipts Not Classified Elsewhere                   | 2,386,181,158                             | 2,809,609,770                             | 7,381,162,446                             | 4,733,158,684                     | 9,786,522,693                  | 11,329,557,198           | 11,902,805,416           |
| 140  | <b>Other Revenue</b>                                      | <b>177,339,997,047</b>                    | <b>197,346,030,842</b>                    | <b>268,854,280,376</b>                    | <b>386,200,275,182</b>            | <b>397,942,134,496</b>         | <b>771,067,187,127</b>   | <b>478,016,882,394</b>   |
| 311  | Receipts from Sale of Fixed Assets                        | 36,504,875                                | 15,725,158                                | 7,950,000                                 | 8,650,000                         | 8,650,000                      | 8,650,000                | 8,650,000                |
| 312  | Receipts from Sale of Inventories, Stocks and Commodities | 14,430,102,367                            | 17,485,864,707                            | 5,530,055,000                             | 4,067,763,724                     | 8,896,147,053                  | 10,232,258,911           | 12,233,779,977           |
| 314  | Receipts from Sale of Non-Produced Assets                 | 1,601,905,004                             | 2,534,026,035                             | 3,387,500,000                             | 3,389,600,000                     | 4,094,900,000                  | 4,092,631,458            | 5,190,400,000            |
| 320  | Transactions in Financial Assets                          | 1,816,720,772                             | 3,294,609,827                             | 4,726,000,000                             | 4,726,000,000                     | 4,726,000,000                  | 5,211,240,000            | 5,472,930,400            |
|      | <b>Receipts from Sale of Assets</b>                       | <b>17,885,233,018</b>                     | <b>23,330,225,727</b>                     | <b>13,651,505,000</b>                     | <b>12,192,013,724</b>             | <b>17,725,697,053</b>          | <b>19,544,780,369</b>    | <b>22,905,760,377</b>    |
|      | <b>TOTAL REVENUE EXCLUSIVE OF GRANTS</b>                  | <b>2,245,012,183,289</b>                  | <b>2,392,254,115,354</b>                  | <b>2,732,677,661,263</b>                  | <b>3,075,924,901,818</b>          | <b>3,316,889,671,262</b>       | <b>3,758,742,041,206</b> | <b>4,201,182,460,144</b> |
|      | <b>TOTAL REVENUE INCLUSIVE OF GRANTS</b>                  | <b>2,276,043,336,699</b>                  | <b>2,415,337,589,099</b>                  | <b>2,754,988,409,390</b>                  | <b>3,128,562,516,901</b>          | <b>3,363,831,390,925</b>       | <b>3,822,358,846,059</b> | <b>4,234,779,415,295</b> |



# REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II

| Code  | Description  | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised<br>Estimates II<br>2024/2025 | Printed<br>Estimates<br>2025/2026 | Projection               |                          |
|-------|--|---|---|---|--------------------------------------|-----------------------------------|--------------------------|--------------------------|
|       |  |   |   |   |                                      |                                   | 2026/2027                | 2027/2028                |
|       |  | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                                  | Ksh                               | Ksh                      | Ksh                      |
| 1111  | Payable by<br>Individuals  | 462,356,803,661                           | 494,904,356,074                           | 554,653,445,474                           | 583,981,027,548                      | 652,374,473,587                   | 652,374,473,587          | 829,974,534,529          |
| 1112  | Payable by<br>Corporations and<br>Other Enterprises<br>(Net <sup>4</sup> ) | 414,350,412,389                           | 446,671,395,392                           | 487,502,696,085                           | 580,600,405,478                      | 632,397,599,610                   | 632,397,599,610          | 825,935,414,223          |
| 1110  | <b>Taxes on Income,<br/>Profits, and Capital<br/>Gains</b>                 | <b>876,707,216,050</b>                    | <b>941,575,751,466</b>                    | <b>1,042,156,141,559</b>                  | <b>1,164,581,433,026</b>             | <b>1,284,772,073,197</b>          | <b>1,284,772,073,197</b> | <b>1,655,909,948,751</b> |
| 11410 | General Taxes on<br>Goods and<br>Services                                  | 560,640,207,343                           | 593,091,499,829                           | 696,001,136,901                           | 714,152,244,004                      | 791,819,881,652                   | 807,830,042,982          | 1,137,198,967,097        |
| 11411 | Value Added<br>Taxes (Net <sup>4</sup> )                                   | 543,675,250,587                           | 575,058,442,248                           | 675,488,794,612                           | 694,331,550,984                      | 771,704,059,467                   | 786,704,059,467          | 1,113,855,070,314        |
| 11414 | Taxes on Financial<br>and Capital<br>Transactions                          | 16,964,956,756                            | 18,033,057,581                            | 20,512,342,289                            | 19,820,693,020                       | 20,115,822,185                    | 21,125,983,514           | 23,343,896,783           |
| 11420 | Excises (Net <sup>4</sup> )  | 254,346,373,650                           | 266,053,816,342                           | 277,517,091,633                           | 333,366,403,694                      | 335,531,404,591                   | 333,759,339,795          | 330,422,771,769          |
| 11450 | Taxes on Use of<br>Goods, Permission<br>to Use Goods                       | 2,041,124,239                             | 2,256,430,507                             | 2,868,214,967                             | 2,064,015,964                        | 2,076,676,527                     | 2,250,685,517            | 2,499,639,440            |
| 11451 | Motor Vehicles<br>Taxes  | 1,826,229,025                             | 2,072,197,953                             | 2,567,088,771                             | 1,879,776,959                        | 1,856,570,862                     | 2,051,510,802            | 2,266,919,436            |
| 11452 | Other  | 214,895,214                               | 184,232,554                               | 301,126,197                               | 184,239,004                          | 220,105,665                       | 199,174,715              | 232,720,004              |
| 11460 | Other Taxes on<br>Goods and<br>Services                                    | 988,396,455                               | 1,041,657,387                             | 2,114,593,017                             | 1,069,820,593                        | 1,241,891,842                     | 1,303,986,434            | 1,369,185,756            |
| 1140  | <b>Taxes on Goods<br/>and Services</b>                                     | <b>818,016,101,687</b>                    | <b>862,443,404,065</b>                    | <b>978,501,036,518</b>                    | <b>1,050,652,484,255</b>             | <b>1,130,669,854,611</b>          | <b>1,145,144,054,728</b> | <b>1,471,490,564,062</b> |
| 1151  | Customs and<br>Other Import<br>Duties (Net <sup>4</sup> )                  | 118,153,359,324                           | 130,122,579,569                           | 133,929,131,417                           | 152,317,452,905                      | 162,851,418,286                   | 180,098,077,434          | 209,008,375,564          |
| 1156  | Other Taxes on<br>International<br>Trade and                               | 50,337,402,993                            | 55,966,220,855                            | 47,914,627,963                            | 46,010,581,481                       | 50,841,692,536                    | 58,688,657,785           | 64,850,966,852           |
| 1150  | <b>Taxes on<br/>International<br/>Trade and</b>                            | <b>168,490,762,318</b>                    | <b>186,088,800,424</b>                    | <b>181,843,759,380</b>                    | <b>198,328,034,386</b>               | <b>213,693,110,822</b>            | <b>238,786,735,219</b>   | <b>273,859,342,417</b>   |
| 110   | <b>Taxes</b>   | <b>1,863,214,080,054</b>                  | <b>1,990,107,955,955</b>                  | <b>2,202,500,937,457</b>                  | <b>2,413,561,951,668</b>             | <b>2,629,135,038,630</b>          | <b>2,668,702,863,144</b> | <b>3,401,259,855,230</b> |

**REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II (CONT'D)**

| Code | Description  | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised<br>Estimates II<br>2024/2025 | Printed<br>Estimates<br>2025/2026 | Projections       |                   |
|------|--|---|---|---|--------------------------------------|-----------------------------------|-------------------|-------------------|
|      |  |   |   |   |                                      |                                   | 2026/2027         | 2027/2028         |
|      |  | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                                  | Ksh                               | Ksh               | Ksh               |
| 1211 | Employee Contributions                               | 813,153,456                               | 553,446,056                               | 581,850,868                               | 640,467,083                          | 336,971,132                       | 372,353,100       | 411,450,176       |
| 1210 | Social Security Contributions                        | 813,153,456                               | 553,446,056                               | 581,850,868                               | 640,467,083                          | 336,971,132                       | 372,353,100       | 411,450,176       |
| 1200 | Social Contributions                                 | 813,153,456                               | 553,446,056                               | 581,850,868                               | 640,467,083                          | 336,971,132                       | 372,353,100       | 411,450,176       |
| 1311 | Current  | 1,108,843,141                             | 2,051,827,896                             | 3,671,205,399                             | 8,171,603,843                        | 3,957,223,562                     | 6,237,190,939     | 6,300,186,567     |
| 1310 | Grants from Foreign Governments                      | 1,108,843,141                             | 2,051,827,896                             | 3,671,205,399                             | 8,171,603,843                        | 3,957,223,562                     | 6,237,190,939     | 6,300,186,567     |
| 1321 | Current  | 8,397,229,041                             | 12,454,696,469                            | 9,791,392,690                             | 23,955,705,120                       | 24476298389                       | 16,635,077,346    | 16,803,091,627    |
| 1320 | Grants from International Organizations              | 8,397,229,041                             | 12,454,696,469                            | 9,791,392,690                             | 23,955,705,120                       | 24476298389                       | 16,635,077,346    | 16,803,091,627    |
| 1300 | Grants   | 18,595,862,483                            | 14,506,524,364                            | 13,462,598,088                            | 32,127,308,963                       | 28,433,521,951                    | 22,872,268,284    | 23,103,278,194    |
| 1411 | Interest   | 1,868,252,642                             | 2,325,198,129                             | 1,016,649,233                             | 3,116,953,376                        | 2,408,654,944                     | 1,902,618,944     | 1,997,749,891     |
| 1412 | Dividends  | 43,660,308,791                            | 41,301,352,411                            | 47,777,526,022                            | 96,803,639,159                       | 69,638,963,239                    | 75,048,663,239    | 78,926,096,401    |
| 1413 | Withdrawals from Income of Quasi-Corporations        | -   | -   | 32,938,744,703                            | 42,000,000,000                       | 20,000,000,000                    | -                 | -                 |
| 1415 | Rent   | 5,008,473,590                             | 4,247,809,227                             | 4,890,435,255                             | 3,311,290,795                        | 4,027,131,467                     | 3,334,386,497     | 3,564,257,538     |
| 1410 | Property Income                                      | 50,537,035,024                            | 47,874,359,767                            | 86,623,355,213                            | 145,231,883,330                      | 96,074,749,650                    | 80,285,668,680    | 84,488,103,830    |
| 1422 | Administrative Fees                                  | 20,710,919,218                            | 23,407,158,531                            | 21,119,514,291                            | 22,175,490,006                       | 20,895,653,195                    | 31,700,474,652    | 34,229,686,847    |
| 1423 | Incidental Sales by Non-market Establishments        | 143,287,853                               | 89,645,066                                | 83,318,922                                | 92,576,582                           | 89,752,576                        | 119,673,833       | 132,239,586       |
| 1420 | Sales of Goods and Services                          | 21,350,998,371                            | 24,528,419,943                            | 21,202,833,213                            | 22,268,066,588                       | 20,985,405,771                    | 31,820,148,485    | 34,361,926,433    |
| 1430 | Fines, Penalties, and Forfeitures                    | 1,606,289,643                             | 1,510,221,569                             | 1,824,283,298                             | 1,627,301,057                        | 1,909,960,447                     | 3,168,307,706     | 2,340,730,015     |
| 1440 | Other Receipts Not Classified Elsewhere              | 955,173,825                               | 1,800,037,141                             | 6,190,921,446                             | 3,507,042,022                        | 8,536,420,429                     | 10,002,282,131    | 10,520,676,502    |
| 1400 | Other Revenue  | 74,449,496,863                            | 75,713,038,420                            | 115,841,393,171                           | 172,634,292,997                      | 127,506,536,297                   | 125,276,407,002   | 131,711,436,779   |
|      | <b>TOTAL REVENUE EXCLUSIVE OF GRANTS (EXCHEQUER)</b> | 1,938,485,491,473                         | 2,066,374,440,431                         | 2,318,924,181,495                         | 2,586,836,711,748                    | 2,756,978,546,059                 | 3,176,454,475,734 | 3,566,356,892,172 |
|      | <b>TOTAL REVENUE INCLUSIVE OF GRANTS (EXCHEQUER)</b> | 1,957,081,353,956                         | 2,080,880,964,795                         | 2,332,386,779,584                         | 2,618,964,020,711                    | 2,785,412,068,010                 | 3,199,326,744,018 | 3,589,460,170,366 |



**REVENUE AND GRANTS COLLECTED AS APPROPRIATION IN AID - SUMMARY III**

| Code                                    | Description   | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised<br>Estimates II<br>2024/2025 | Printed Estimates<br>2025/2026 | Projections            |                        |
|---|---|---|---|---|--------------------------------------|--------------------------------|------------------------|------------------------|
|   |   |   |   |   |                                      |                                | 2026/2027              | 2027/2028              |
|   |   | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                                  | Ksh                            | Ksh                    | Ksh                    |
| <b>Recurrent Appropriation in Aid</b>   |   |   |   |   |                                      |                                |                        |                        |
| 1140                                    | Taxes on Goods and Services (include RML)                 | 106,345,909,900                           | 99,098,466,021                            | 106,619,088,924                           | 110,944,068,616                      | 114,058,658,124                | 109,362,988,924        | 111,765,988,924        |
| 1150                                    | Taxes on International Trade and Transactions             | 5,563,245,352                             | 6,221,088,337                             | 9,657,434,355                             | 9,657,434,355                        | 9,701,900,000                  | 9,657,900,000          | 9,657,800,000          |
| <b>1100</b>                             | <b>Taxes</b>  | <b>111,909,155,252</b>                    | <b>105,319,554,358</b>                    | <b>116,276,523,279</b>                    | <b>120,601,502,971</b>               | <b>123,760,558,124</b>         | <b>119,020,888,924</b> | <b>121,423,788,924</b> |
| 1410                                    | Property Income   | 769,933,482                               | 652,046,559                               | 892,183,180                               | 895,183,180                          | 1,095,424,680                  | 1,263,432,500          | 1,401,222,500          |
| 1420                                    | Sales from Goods and Services                             | 91,505,942,223                            | 115,986,220,834                           | 155,026,847,009                           | 182,969,735,655                      | 186,173,502,355                | 197,693,531,447        | 221,613,389,341        |
| 1440                                    | Other Receipts Not Classified Elsewhere                   | 1,431,007,333                             | 1,009,572,629                             | 1,190,241,000                             | 1,226,116,662                        | 1,250,102,265                  | 1,327,275,067          | 1,382,128,915          |
| <b>1400</b>                             | <b>Other Revenue</b>                                      | <b>93,708,875,794</b>                     | <b>117,650,509,932</b>                    | <b>157,109,271,189</b>                    | <b>185,091,035,497</b>               | <b>188,519,029,300</b>         | <b>200,284,239,014</b> | <b>224,396,740,756</b> |
| 3110                                    | Receipts from Sale of Fixed Assets                        | 27,743,775                                | 15,725,158                                | 7,950,000                                 | 8,650,000                            | 8,650,000                      | 8,650,000              | 8,650,000              |
| 3120                                    | Receipts from Sale of Inventories, Stocks and Commodities | 14,430,102,367                            | 17,485,864,707                            | 5,502,055,000                             | 4,039,763,724                        | 8,896,147,053                  | 10,232,258,911         | 12,233,779,977         |
| 3140                                    | Receipts from Sale of Non Produced Assets                 | 1,601,905,004                             | 2,534,026,035                             | 3,287,500,000                             | 3,289,600,000                        | 3,994,900,000                  | 4,042,631,458          | 5,140,400,000          |
| 3200                                    | Transactions in Financial Assets                          | 1,816,720,772                             | 3,294,609,827                             | 4,726,000,000                             | 4,726,000,000                        | 4,726,000,000                  | 5,211,240,000          | 5,472,930,400          |
|   | <b>Receipts from Sale of Assets</b>                       | <b>17,876,471,918</b>                     | <b>23,330,225,727</b>                     | <b>13,523,505,000</b>                     | <b>12,585,522,257</b>                | <b>17,625,697,053</b>          | <b>19,494,780,369</b>  | <b>22,855,760,377</b>  |
|   | <b>Total Recurrent Appropriation in Aid</b>               | <b>223,494,502,964</b>                    | <b>246,300,290,018</b>                    | <b>286,909,299,468</b>                    | <b>318,278,060,725</b>               | <b>329,905,284,477</b>         | <b>338,799,908,307</b> | <b>368,676,290,057</b> |
| <b>Development Appropriation in Aid</b> |   |   |   |   |                                      |                                |                        |                        |
| 1110                                    | Taxes on Income, Profits, and Capital Gains               | -   | -   | 63,220,000,000                            | 64,688,537,398                       | 65,116,548,145                 | 66,000,200,000         | 66,000,200,000         |
| 1140                                    | Taxes on Goods and Services <sup>5</sup>                  | 37,905,117,656                            | 35,697,502,062                            | 42,375,564,284                            | 40,675,564,284                       | 36,617,723,683                 | 42,003,000,000         | 43,220,000,000         |
| 1150                                    | Taxes on international trade and transactions             | 35,945,446,806                            | 39,899,400,353                            | 25,217,000,000                            | 25,217,000,000                       | 34,250,000,000                 | 34,546,000,000         | 34,705,000,000         |
| <b>1100</b>                             | <b>Taxes</b>  | <b>73,850,564,462</b>                     | <b>75,596,902,415</b>                     | <b>130,812,564,284</b>                    | <b>130,581,101,682</b>               | <b>135,984,271,828</b>         | <b>142,549,200,000</b> | <b>143,925,200,000</b> |
| 1310                                    | Grants From Foreign Governments                           | 2,014,798,171                             | 1,069,958,328                             | 1,123,456,244                             | 23,514,144,891                       | 15,572,397,445                 | 16,720,997,445         | 15,538,697,445         |
| 1312                                    | Capital   | 2,014,798,171                             | 1,069,958,328                             | 1,123,456,244                             | 23,514,144,891                       | 15,572,397,445                 | 16,720,997,445         | 15,538,697,445         |
| 1320                                    | Grants From International Organizations                   | 10,420,492,756                            | 7,506,991,054                             | 7,724,693,794                             | 52,104,946,935                       | 31,369,322,217                 | 54,405,449,694         | 77,608,487,918         |
| 1322                                    | Capital   | 10,420,492,756                            | 7,506,991,054                             | 7,601,427,316                             | 52,104,946,935                       | 31,369,322,217                 | 54,405,449,694         | 77,608,487,918         |
| <b>1300</b>                             | <b>Grants</b>   | <b>12,435,290,927</b>                     | <b>8,576,949,382</b>                      | <b>8,848,150,039</b>                      | <b>75,619,091,826</b>                | <b>46,941,719,662</b>          | <b>71,126,447,139</b>  | <b>93,147,185,363</b>  |
| 1410                                    | Property Income   | -   | -   | 733,435,716                               | 783,435,716                          | 855,000,000                    | 803,000,000            | 673,000,000            |
| 1420                                    | Sales from Goods and Services                             | 9,181,624,390                             | 3,982,482,490                             | 10,654,800,000                            | 27,691,510,972                       | 37,054,870,303                 | 28,928,074,057         | 28,322,956,582         |
| <b>1400</b>                             | <b>Other Revenue</b>                                      | <b>9,181,624,390</b>                      | <b>3,982,482,490</b>                      | <b>11,388,235,716</b>                     | <b>28,474,946,688</b>                | <b>37,909,870,303</b>          | <b>29,731,074,057</b>  | <b>28,995,956,582</b>  |
| 3120                                    | Receipts from Sale of Inventories, Stocks and Commodities | -   | -   | 28,000,000                                | 28,000,000                           | -                              | -                      | -                      |
| 3140                                    | Receipts from Sale of Non Produced Assets                 | -   | -   | 100,000,000                               | 100,000,000                          | 100,000,000                    | 50,000,000             | 50,000,000             |
|   | <b>Other Receipts from Sale of Assets</b>                 | <b>-</b>                                  | <b>-</b>                                  | <b>128,000,000</b>                        | <b>128,000,000</b>                   | <b>100,000,000</b>             | <b>50,000,000</b>      | <b>50,000,000</b>      |
|   | <b>Total Development Appropriation in Aid</b>             | <b>95,467,479,779</b>                     | <b>88,156,334,287</b>                     | <b>151,176,950,039</b>                    | <b>234,803,140,196</b>               | <b>230,005,061,527</b>         | <b>243,456,721,196</b> | <b>266,118,341,945</b> |
|   | <b>TOTAL REVENUE EXCLUSIVE OF GRANTS</b>                  | <b>306,526,691,816</b>                    | <b>325,879,674,923</b>                    | <b>429,238,099,468</b>                    | <b>477,462,109,095</b>               | <b>503,899,426,607</b>         | <b>511,130,182,364</b> | <b>541,647,446,639</b> |
|   | <b>TOTAL REVENUE AND GRANTS INCLUSIVE OF GRANTS</b>       | <b>318,961,982,743</b>                    | <b>334,456,624,304</b>                    | <b>438,086,249,507</b>                    | <b>553,081,200,920</b>               | <b>550,841,146,270</b>         | <b>582,256,629,504</b> | <b>634,794,632,002</b> |



**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED**

| Code    | Description  | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Printed Estimates<br>2025/2026 | Estimates<br>2026/2027   | Estimates<br>2027/2028   |
|---------|--|---|---|-----------------------------------|--------------------------------|--------------------------|--------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh                               | Ksh                            | Ksh                      | Ksh                      |
|         | <b>1110000 Taxes on<br/>Income, Profits and<br/>Capital Gains<br/>(Receiver of Revenue -<br/>Principal Secretary to<br/>the National Treasury)</b> |   |   |                                   |                                |                          |                          |
| 1111000 | Income Tax from<br>Individuals (P.A.Y.E)   |   |   |                                   |                                |                          |                          |
| 1111001 | Income Tax from<br>Individuals (P.A.Y.E)   | 494,904,356,074                           | 554,653,445,474                           | 583,981,027,548                   | 652,374,473,587                | 749,253,146,965          | 829,974,534,529          |
| 1112000 | Income Tax from<br>Corporations (Other<br>Enterprises)   |   |   |                                   |                                |                          |                          |
| 1112001 | Income Tax from<br>Corporations (Other<br>Enterprises) <sup>6</sup>  | 448,837,333,179                           | 488,102,696,085                           | 581,200,405,478                   | 632,397,599,610                | 746,232,233,152          | 826,535,414,223          |
| 1112003 | Refunds  | (2,165,937,786)                           | (600,000,000)                             | (600,000,000)                     | (600,000,000)                  | (600,000,000)            | (600,000,000)            |
|         | <b>Total Taxes on Income,<br/>Profits and Capital<br/>Gains (Net<sup>4</sup>)</b>  | <b>943,741,689,253</b>                    | <b>1,042,756,141,559</b>                  | <b>1,165,181,433,026</b>          | <b>1,284,772,073,197</b>       | <b>1,494,885,380,117</b> | <b>1,655,909,948,751</b> |
|         | <b>1140000 Taxes on<br/>Goods and Services<br/>(Receiver of Revenue -<br/>Principal Secretary to<br/>the National Treasury)</b>                    |   |   |                                   |                                |                          |                          |
| 1141110 | VAT on Domestic<br>Goods and Services  |   |   |                                   |                                |                          |                          |
| 1141111 | Receipt from VAT on<br>Domestic Goods and<br>Services  | 297,348,146,582                           | 343,366,837,438                           | 339,644,656,881                   | 383,202,144,965                | 408,202,144,965          | 561,583,931,206          |
| 1141112 | Refund of VAT on<br>Domestic Goods and<br>Services   | (24,618,678,030)                          | (30,000,000,000)                          | (30,000,000,000)                  | (35,000,000,000)               | (35,000,000,000)         | (35,000,000,000)         |
| 1141120 | VAT on Imported<br>Goods and Services  |   |   |                                   |                                |                          |                          |
| 1141121 | Receipts from VAT on<br>Imported Goods and<br>Services   | 277,710,295,666                           | 332,121,957,174                           | 354,686,894,103                   | 388,501,914,502                | 378,501,914,502          | 552,271,139,108          |
|         | <b>Total VAT (Net<sup>4</sup>)</b>   | <b>575,058,442,248</b>                    | <b>675,488,794,612</b>                    | <b>694,331,550,984</b>            | <b>771,704,059,467</b>         | <b>786,704,059,467</b>   | <b>1,113,855,070,314</b> |
| 1141400 | Taxes on Financial and<br>Capital Transactions<br>(Receiver of Revenue -<br>Principal Secretary to<br>the National Treasury)                       |   |   |                                   |                                |                          |                          |
| 1141402 | Second Hand Motor<br>Vehicle Purchase Tax  | 217,849,583                               | 282,675,656                               | 205,457,388                       | 202,920,989                    | 224,227,693              | 247,771,601              |
| 1141403 | Capital Gains Tax  | 5,606,957,074                             | 8,380,634,320                             | 5,775,129,890                     | 5,145,063,446                  | 5,685,295,107            | 6,282,251,094            |
| 1141404 | Stamp Duty   |   |   |                                   |                                |                          |                          |
| 1141404 | Stamp duty   | 12,208,250,924                            | 11,849,032,313                            | 13,840,105,741                    | 14,767,837,750                 | 15,216,460,714           | 16,813,874,089           |
| 1141405 | Stamp Duty Refunds   | (4,522,745)                               | (3,000,000)                               | (3,000,000)                       | (3,000,000)                    | (3,000,000)              | (3,000,000)              |
|         | <b>Total Stamp Duty</b>  | <b>12,208,250,924</b>                     | <b>11,849,032,313</b>                     | <b>13,840,105,741</b>             | <b>14,767,837,750</b>          | <b>15,216,460,714</b>    | <b>16,813,874,089</b>    |
|         | <b>Total Taxes on<br/>Financial and Capital<br/>Transactions</b>   | <b>18,033,057,581</b>                     | <b>20,512,342,289</b>                     | <b>19,820,693,020</b>             | <b>20,115,822,185</b>          | <b>21,125,983,514</b>    | <b>23,343,896,783</b>    |

**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)**

| Code    | Description  | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Estimates<br>2025/2026   | Estimates<br>2026/2027   | Estimates<br>2027/2028   |
|---------|--|---|---|-----------------------------------|--------------------------|--------------------------|--------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh                               | Ksh                      | Ksh                      | Ksh                      |
| 1142000 | Excise Taxes   | 265,185,926,375                           | 277,201,934,415                           | 314,985,532,714                   | 335,531,404,591          | 333,433,439,164          | 418,704,967,128          |
| 1142007 | Excise Refunds   | (677,297,038.95)                          | (480,000,000.00)                          | (720,000,000.00)                  | (720,000,000.00)         | (720,000,000.00)         | (720,000,000.00)         |
| 1142008 | Anti-adulteration Levy   | 1,545,187,006                             | 795,157,218                               | 1,000,870,980                     | 1,448,662,704            | 1,045,900,631            | 1,153,105,446            |
| 1146000 | Other Taxes on Goods<br>and Services<br><br>(Receiver of Revenue -<br>Principal Secretary to<br>the State Department<br>for Mining)  |   |   |                                   |                          |                          |                          |
| 1146001 | Cement Levy<br><br>(Receiver of Revenue -<br>Principal Secretary to<br>the State Department<br>for Roads)  | 1,041,657,387                             | 1,841,891,842                             | 1,069,820,593                     | 1,241,891,842            | 1,303,986,434            | 1,369,185,756            |
| 1142010 | Road Maintenance levy  | -   | -   | 18,100,000,000                    | -                        | -                        | -                        |
|         | <b>Total Taxes on Goods<br/>and Services (Net<sup>3</sup>)</b>   | <b>860,186,973,558</b>                    | <b>975,632,821,551</b>                    | <b>1,048,588,468,292</b>          | <b>1,129,321,840,789</b> | <b>1,142,893,369,211</b> | <b>1,557,706,225,427</b> |
| 1150000 | Taxes on<br>Inter. Trade &<br><br>(Receiver of Revenue -<br>Principal Secretary to<br>the National Treasury)   |   |   |                                   |                          |                          |                          |
| 1151000 | Receipts from Customs<br>and Other Import<br>Duties  |   |   |                                   |                          |                          |                          |
| 1151001 | Customs Duties   | 130,215,390,616                           | 134,109,131,417                           | 152,497,452,905                   | 162,851,418,286          | 180,278,077,434          | 209,188,375,564          |
| 1151003 | Customs Duties Refunds   | (92,811,047)                              | (180,000,000)                             | (180,000,000)                     | (180,000,000)            | (180,000,000)            | (180,000,000)            |
| 1156000 | Other Taxes on<br>International Trade and<br>Transactions  |   |   |                                   |                          |                          |                          |
| 1156001 | Import Declaration Fees  | 55,966,220,855                            | 47,914,627,963                            | 46,010,581,481                    | 50,841,692,536           | 58,688,657,785           | 64,850,966,852           |
|         | <b>Total Taxes on<br/>International Trade &amp;<br/>Transactions (Net<sup>3</sup>)</b>   | <b>186,181,611,471</b>                    | <b>182,023,759,380</b>                    | <b>198,508,034,386</b>            | <b>213,693,110,822</b>   | <b>238,966,735,219</b>   | <b>274,039,342,417</b>   |
| 114500  | Receipts from<br>Permission to use<br>Goods or to Perform<br><br>(Receiver of Revenue -<br>Principal Secretary to<br>the National Treasury)  |   |   |                                   |                          |                          |                          |
| 1145006 | Licences under Traffic<br>(Receiver of Revenue -<br>Principal<br>Administrative<br>Secretary to the<br>Executive Office of the<br>Licences under Betting,<br>Lotteries and Gaming Act<br>(Receiver of Revenue -<br>Principal Secretary to<br>the State Department for<br>Mining) | 2,072,197,953                             | 2,567,088,771                             | 1,879,776,959                     | 1,856,570,862            | 2,051,510,802            | 2,266,919,436            |
| 1145014 |  | -   | 288,256,609                               | 174,302,620                       | 205,949,118              | 184,760,777              | 218,306,065              |
| 1145013 | Mineral Export Licence<br>Fee  | 11,091,550                                | 12,869,588                                | 9,936,385                         | 14,156,547               | 14,413,939               | 14,413,939               |
|         | <b>Total Receipts from<br/>Permission to use Goods<br/>or to Perform Services<br/>and Activities</b>   | <b>2,256,430,507</b>                      | <b>2,868,214,967</b>                      | <b>2,064,015,964</b>              | <b>2,076,676,527</b>     | <b>2,250,685,517</b>     | <b>2,499,639,440</b>     |



**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)**

| Code    | Description   | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|---------|---|---|---|-----------------------------------|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh                               | Ksh                    | Ksh                    | Ksh                    |
| 1211030 | Contribution from Government Employees to Social and Welfare Schemes within Government (Receiver of Revenue - Principal Secretary to the National Treasury)                             |   |   |                                   |                        |                        |                        |
| 1211031 | Contribution from Government Employees to Social and Welfare Schemes within Government (MP's) (Receiver of Revenue - Principal Secretary to the National Treasury- Pensions Department) | 271,254,146                               | 236,588,618                               | 269,421,854                       | 141,751,839            | 156,635,782            | 173,082,539            |
| 1211033 | Contribution from Government Employees to Social and Welfare Schemes within Government  | 282,191,910                               | 345,262,250                               | 371,045,230                       | 195,219,293            | 215,717,318            | 238,367,637            |
|         | <b>Total Social Security Contributions</b>  | <b>553,446,056</b>                        | <b>581,850,868</b>                        | <b>640,467,083</b>                | <b>336,971,132</b>     | <b>372,353,100</b>     | <b>411,450,176</b>     |
|         | <b>1410000 Property Income</b><br>(Receiver of Revenue - Director General, Public Investment & Portfolio Management)  |   |   |                                   |                        |                        |                        |
| 1411000 | Interest Received   |   |   |                                   |                        |                        |                        |
| 1411201 | Interest  | 2,325,198,129                             | 1,016,649,233                             | 3,116,953,376                     | 2,408,654,944          | 1,902,618,944          | 1,997,749,891          |
| 1412000 | Profits and Dividends   |   |   |                                   |                        |                        |                        |
| 1412101 | Dividends from Central Bank of Kenya (CBK)  | 4,000,000,000                             | 5,000,000,000                             | 30,000,000,000                    | 7,000,000,000          | 7,500,000,000          | 8,000,000,000          |
| 1412103 | Other Profits and Dividends   | 37,301,352,411                            | 42,777,526,022                            | 66,803,639,159                    | 62,638,963,239         | 67,548,663,239         | 70,926,096,401         |
| 1413000 | Withdrawals from Income of quasi-corporations   |   |   |                                   |                        |                        |                        |
| 1413101 | Surplus funds from Regulatory Authority   | -   | 32,938,744,703                            | 42,000,000,000                    | 20,000,000,000         | -                      | -                      |
|         | <b>(Receiver of Revenue - The Principal Secretary to the State Department for Lands and Physical Planning)</b>  |   |   |                                   |                        |                        |                        |
| 1415001 | Rent of Land  | 1,065,384,298                             | 1,810,224,041                             | 1,126,559,866                     | 2,422,697,126          | 2,121,000,986          | 2,269,471,055          |
| 1415009 | Stand Premia on Town Plots  | 188,400,860                               | 56,392,353                                | 70,000,000                        | 109,411,113            | 73,500,000             | 73,500,000             |

**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)**

| Code    | Description   | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|---------|---|---|---|-----------------------------------|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh                               | Ksh                    | Ksh                    | Ksh                    |
| 1410500 | Receipt from Royalties<br><br>(Receiver of Revenue -<br>The Principal Secretary<br>to the State Department<br>for Mining) |   |   |                                   |                        |                        |                        |
| 1415003 | Royalty on Carbon<br>Dioxide  | 4,161,152                                 | 3,918,461                                 | 3,726,244                         | 5,597,783              | 5,597,783              | 5,597,783              |
| 1415004 | Mining Royalties  | 188,840,242                               | 433,060,597                               | 221,627,967                       | 214,867,309            | 286,498,680            | 316,581,041            |
| 1415005 | Magadi Soda Royalty   | 652,800,692                               | 409,189,909                               | 294,022,807                       | 652,800,692            | 685,440,727            | 719,712,763            |
| 1415006 | Base Titanium Royalty   | 1,822,882,658                             | 2,045,582,979                             | 1,469,765,450                     | 500,000,000            | 0                      | 0                      |
|         | (Receiver of Revenue -<br>The Principal Secretary<br>to the State Department<br>for the Blue Economy<br>and Fisheries)    |   |   |                                   |                        |                        |                        |
| 1415008 | Fishing Rights  | 130,311,440                               | 132,066,915                               | 125,588,462                       | 121,757,444            | 162,348,322            | 179,394,895            |
|         | <b>Total Property Income</b>  | <b>47,874,359,767</b>                     | <b>86,623,355,213</b>                     | <b>146,701,648,780</b>            | <b>96,074,749,650</b>  | <b>80,285,668,680</b>  | <b>84,488,103,830</b>  |
|         | (Receiver of Revenue -<br>The Principal Secretary<br>to the National<br>Treasury)   |   |   |                                   |                        |                        |                        |
| 1422001 | Fees under Traffic Act  | 2,080,215,145                             | 1,336,347,594                             | 1,830,178,657                     | 1,807,584,857          | 1,997,381,267          | 2,207,106,300          |
| 1422038 | East African Community<br>Tourist Visa Fees   | 164,683,700                               | 108,088,244                               | 150,219,712                       | 153,637,329            | 194,189,162            | 214,579,024            |
|         | (Receiver of Revenue -<br>Principal Secretary to<br>the State Department<br>for Lands and Physical<br>Planning)           |   |   |                                   |                        |                        |                        |
| 1422004 | Land Adjudication and<br>Case Fees  | 26,270,575                                | 17,256,927                                | 94,574,070                        | 24,652,674             | 27,179,660             | 33,824,457             |
| 1422007 | Auctioneers Registration<br>Fees  | 612,035,646                               | 612,035,646                               |                                   |                        |                        |                        |
| 1422017 | Conveyance Fees   | 5,447,940                                 | 3,580,373                                 | 4,550,874                         | 9,011,844              | 1,457,121,271          | 128,080,147            |
| 1422019 | Land Valuation Fees   | 5,917,254                                 | 3,889,764                                 | 15,774,960                        | 31,238,277             | 7,455,740              | 7,805,768              |
| 1422020 | Land Registration Fees  | 68,289,751                                | 44,894,057                                | 43,569,576                        | 86,278,415             | 2,009,615,067          | 3,755,990,822.08       |
|         | (Receiver of Revenue -<br>Solicitor General to the<br>State Law Office)   |   |   |                                   |                        |                        |                        |
| 1422011 | Registration of Coat of<br>Arms   | 201,067                                   | 133,193                                   | 100,867                           | 97,790                 | 130,390                | 144,081                |
| 1422013 | Registration of Marriages   | 116,827,739                               | 77,390,344                                | 139,788,515                       | 135,981,900            | 161,314,230            | 178,252,224            |
| 1422015 | Registration of Societies   | 31,602,600                                | 20,969,959                                | 21,939,883                        | 13,514,654             | 18,020,100             | 19,912,211             |
| 1422018 | Registration of<br>Newspapers, Books and<br>Periodicals   | 44,400                                    | 29,456                                    | 80,909                            | 78,441                 | 104,591                | 115,573                |
| 1422031 | Public Trustee Fees   | 82,645,137                                | 54,828,546                                | 110,921,871                       | 78,453,387             | 104,607,779            | 115,591,595            |



**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)**

| Code    | Description  | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|---------|--|---|---|-----------------------------------|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh                               | Ksh                    | Ksh                    | Ksh                    |
|         | (Receiver of Revenue -<br>Business Registration<br>Service)  |   |   |                                   |                        |                        |                        |
| 1422008 | Official Receiver's Fees   | 3,388,280                                 | 2,249,996                                 | 3,159,004                         | 3,062,641              | 4,083,648              | 4,512,431              |
| 1422009 | Registration of<br>Companies   | 1,040,792,959                             | 691,164,663                               | 822,682,207                       | 801,247,213            | 908,357,944            | 1,003,735,528          |
| 1422012 | Registration of Business<br>Names  | 94,211,085                                | 62,657,339                                | 79,549,845                        | 77,428,259             | 89,907,149             | 99,347,400             |
| 1420214 | Registration of Hire<br>Purchase Agreement   | 2,350,000                                 | 1,563,440                                 | 3,441,218                         | 3,336,245              | 4,448,465              | 4,915,554              |
| 1422032 | Business Names Search<br>Fees  | 10,890,400                                | 7,245,782                                 | 246,147,672                       | 238,639,052            | 250,571,004            | 263,099,554            |
|         | (Receiver of Revenue -<br>The Principal Secretary<br>to the State Department<br>for Internal Security<br>and National<br>Administration) |   |   |                                   |                        |                        |                        |
| 1422023 | Licence Fees   | 93,642,900                                | 62,801,831                                | 57,304,989                        | 55,556,927             | 74,078,213             | 81,856,425             |
|         | (Receiver of Revenue -<br>The Secretary<br>Administration to the<br>National Police Service)   |   |   |                                   |                        |                        |                        |
| 1422034 | Certificate of Good<br>Conduct Fees  | -   | 1,274,543,986                             | 1,061,206,843                     | 1,028,835,221          | 1,371,823,074          | 1,515,864,497          |
| 1422035 | Hire of Security Services<br>Fees  | -   | 776,365,552                               | 827,541,074                       | 802,297,319            | 1,069,763,118          | 1,182,088,245          |
|         | (Receiver of Revenue -<br>The Principal Secretary<br>to the State Department<br>for Immigration and<br>Citizen Services)                 |   |   |                                   |                        |                        |                        |
| 1422024 | Registration of Births and<br>Deaths   | 166,543,590                               | 111,454,759                               | 540,419,781                       | 523,934,527            | 534,413,217            | 545,101,482            |
| 1422028 | Identity Card Fees   | 66,108,350                                | 47,324,034                                | 66,775,304                        | 72,919,688             | 76,565,672             | 80,393,956             |
| 1422025 | Immigration Visas and<br>Other Consular Fees   | 5,693,303,169                             | 5,510,676,300                             | 6,798,966,129                     | 6,391,566,827          | 6,711,145,169          | 7,046,702,427          |
| 1422026 | Passport Fees  | 3,031,437,800                             | 3,183,529,878                             | 3,386,868,058                     | 3,520,545,055          | 3,990,397,214          | 4,409,388,921          |
| 1422027 | Work Permit Fees   | 6,598,808,196                             | 5,934,226,269                             | 6,917,292,877                     | 6,205,017,457          | 6,515,268,330          | 6,775,879,063          |
| 1422040 | Verification Fees  | 101,109,590                               | 299,496,876                               | 327,237,326                       | 317,255,104            | 423,019,997            | 467,437,096            |
|         | (Receiver of Revenue -<br>Chief Registrar to the<br>Judiciary)   |   |   |                                   |                        |                        |                        |
| 1422039 | Sale of Goods and Fees<br>for Services   | 1,159,240,936                             | 1,392,645,815                             | 1,236,873,203                     | 1,457,305,859          | 1,610,322,975          | 1,779,406,887          |
|         | (Receiver of Revenue -<br>The Principal Secretary<br>to the Ministry of<br>Defence)  |   |   |                                   |                        |                        |                        |
| 1422039 | Sale of Goods and Fees<br>for Services   | 157,980,164                               | 94,159,314                                | 89,540,393                        | 86,809,005             | 115,748,949            | 127,902,589            |
|         | <b>Total Administrative<br/>Fees and Charges</b>   | <b>23,407,158,531</b>                     | <b>21,119,514,291</b>                     | <b>25,843,481,123</b>             | <b>23,926,285,968</b>  | <b>31,700,474,652</b>  | <b>34,229,686,847</b>  |

**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)**

| Code    | Description  | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|---------|--|---|---|-----------------------------------|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh                               | Ksh                    | Ksh                    | Ksh                    |
| 1423000 | Receipts from<br>Incidental Sale of<br>(Receiver of Revenue -<br>The Principal Secretary<br>to the State Department<br>for Internal Security and<br>National Administration)                             |   |   |                                   |                        |                        |                        |
| 1423008 | Sale of Tender<br>Documents<br>(Receiver of Revenue -<br>The Principal Secretary<br>to the Ministry of<br>Defence)   | 419,000                                   | 718,031                                   | 797,812                           | 773,475                | 1,031,332              | 1,139,622              |
| 1423008 | Sale of Tender<br>Documents<br>(Receiver of Revenue -<br>Principal Secretary to<br>the National Treasury)  | 89,226,066                                | 76,983,065                                | 85,536,741                        | 82,927,482             | 110,573,424            | 122,183,634            |
| 1423008 | Sale of Tender<br>Documents  | -   | 5,617,826                                 | 6,242,029                         | 6,051,619              | 8,069,077              | 8,916,330              |
|         | <b>Total Receipts from<br/>Incidental sales of goods<br/>and services</b>  | <b>89,645,066</b>                         | <b>83,318,922</b>                         | <b>92,576,582</b>                 | <b>89,752,576</b>      | <b>119,673,833</b>     | <b>132,239,586</b>     |
|         | <b>Total Sales of Goods<br/>and Services(excluding<br/>sales of market<br/>establishments)</b>   | <b>23,496,803,597</b>                     | <b>21,202,833,213</b>                     | <b>25,936,057,705</b>             | <b>24,016,038,544</b>  | <b>31,820,148,485</b>  | <b>34,361,926,433</b>  |
| 1430000 | 1430000 Fines,<br>Penalties and<br>Forfeitures<br>(Receiver of Revenue -<br>The Chief Registrar to<br>the Judiciary)   |   |   |                                   |                        |                        |                        |
| 1430001 | Fines, Penalties and<br>Forfeitures and Other<br>Charges<br>Court Imposed Fines &<br>Forfeitures<br>(Receiver of Revenue -<br>The Principal Secretary<br>to the Ministry of<br>Defence)                  | 1,466,066,788                             | 1,792,571,452                             | 1,592,065,671                     | 1,875,799,901          | 3,122,758,890          | 2,290,398,574          |
| 1430099 | Other Fines, Penalties,<br>Forfeitures and other<br>Charges  | 44,154,781                                | 31,711,846                                | 35,235,385                        | 34,160,546             | 45,548,816             | 50,331,441             |
|         | <b>Total Fines Penalties<br/>and Forfeitures</b>   | <b>1,510,221,569</b>                      | <b>1,824,283,298</b>                      | <b>1,627,301,057</b>              | <b>1,909,960,447</b>   | <b>3,168,307,706</b>   | <b>2,340,730,015</b>   |
| 1441200 | 1440000 Other<br>Receipts Not Classified<br>Elsewhere<br>(Receiver of Revenue -<br>Principal Secretary to<br>the National Treasury)<br>Other receipts paid to<br>Exchequer<br>(Miscellaneous<br>Revenue) |   |   |                                   |                        |                        |                        |
| 1441201 | Sundry Revenue<br>(Receiver of Revenue -<br>The Principal Secretary<br>to the State Department<br>for Internal Security<br>and National<br>Administration)   | 1,675,864,342                             | 5,417,318,593                             | 3,068,810,373                     | 2,106,317,418          | 9,669,913,688          | 10,153,409,372         |
| 1441200 | Other receipts paid to<br>Exchequer<br>(Miscellaneous<br>Revenue)  |   |   |                                   |                        |                        |                        |
| 1441201 | Sundry Revenue<br>(Receiver of Revenue -<br>The Principal Secretary<br>to the Ministry of<br>Defence)  | 18,560,537                                | 243,204,319                               | 137,770,730                       | 94,560,710             | 104,489,585            | 115,460,991            |
| 1441201 | Sundry Revenue   | 105,612,262                               | 530,398,534                               | 300,460,919                       | 206,225,211            | 227,878,858            | 251,806,139            |
|         | <b>Total Other Receipts<br/>Not Classified<br/>Elsewhere</b>   | <b>1,800,037,141</b>                      | <b>6,190,921,446</b>                      | <b>3,507,042,022</b>              | <b>2,407,103,340</b>   | <b>10,002,282,131</b>  | <b>10,520,676,502</b>  |



**REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)**

| Code    | Description   | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|---------|---|---|---|-----------------------------------|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh                               | Ksh                    | Ksh                    | Ksh                    |
|         | 1310000 Grants from Foreign Governments<br><br>(Receiver of Revenue - Principal Secretary to the National Treasury)         |   |   |                                   |                        |                        |                        |
| 1311002 | Grants from Foreign Governments - Cash Through Exchequer  | 2,051,827,896                             | 3,671,205,399                             | 8,171,603,843                     | 5,047,123,513          | 6,237,190,939          | 6,300,186,567          |
|         | Total Grants from Foreign Governments   | 2,051,827,896                             | 3,671,205,399                             | 8,171,603,843                     | 5,047,123,513          | 6,237,190,939          | 6,300,186,567          |
|         | 1320000 Grants from International Organizations<br><br>(Receiver of Revenue - Principal Secretary to the National Treasury) |   |   |                                   |                        |                        |                        |
| 1321002 | Grants from International Organizations - Cash Through Exchequer  | 5,472,385,899                             | 9,791,392,690                             | 21,794,308,255                    | 23,386,398,438         | 16,635,077,346         | 16,803,091,627         |
|         | (Receiver of Revenue - Ministry of Defence)   |   |   |                                   |                        |                        |                        |
| 1321003 | Program grants Incl. AMISOM   | 6,982,310,570                             | -   | 2,161,396,865                     | -                      | -                      | -                      |
|         | Total Grants from International Organizations   | 12,454,696,469                            | 9,791,392,690                             | 23,955,705,120                    | 23,386,398,438         | 16,635,077,346         | 16,803,091,627         |
|         | Total Grants  | 14,506,524,364                            | 13,462,598,088                            | 32,127,308,963                    | 28,433,521,951         | 22,872,268,284         | 23,103,278,194         |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue - Executive Office of the President)                    |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422033 | Surcharge Fees   | 14,236,000                             | 17,195,000                             | 15,000,000                             | 5,000,000                      | 15,000,000          | 15,000,000          | 15,000,000          |
| 1423008 | Sale of Tender Documents   | 10,080,298                             | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422099 | Other Receipts from Administrative Fees and Charges                          | 4,446,266,464                          | -                                      | -                                      | 5,000,000                      | -                   | -                   | -                   |
|         | 3100000 Receipts from Sale of Non-Financial Assets                           |  |  |  |                                |                     |                     |                     |
| 3112121 | Sale of Motor Vehicles   | 26,610,775                             | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from Executive Office of the President                           | 4,497,193,537                          | 17,195,000                             | 15,000,000                             | 10,000,000                     | 15,000,000          | 15,000,000          | 15,000,000          |
|         | (Receiver of Revenue - Office of the Deputy President)                       |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1423008 | Sale of Tender Documents   | -                                      | -                                      | 5,023,000                              | 3,300,000                      | 3,300,000           | 3,300,000           | 3,300,000           |
|         | Total A.I.A from Office of the Deputy President                              | -                                      | -                                      | 5,023,000                              | 3,300,000                      | 3,300,000           | 3,300,000           | 3,300,000           |
|         | (Receiver of Revenue - State House)  |  |  |  |                                |                     |                     |                     |
|         | 3100000 Receipts from Sale of Non-Financial Assets                           |  |  |  |                                |                     |                     |                     |
| 3112121 | Sale of Motor Vehicles   | -                                      | -                                      | 2,100,000                              | 2,100,000                      | 2,100,000           | 2,100,000           | 2,100,000           |
|         | Total A.I.A from State House   | -                                      | -                                      | 2,100,000                              | 2,100,000                      | 2,100,000           | 2,100,000           | 2,100,000           |
|         | (Receiver of Revenue- State Department for Interior and Citizen Services)    |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422099 | Other Receipts from Administrative Fees and Charges                          | 34,961,457                             | 26,250,000                             | -                                      | -                              | -                   | -                   | -                   |
| 1422016 | Examination and Tuition Fees   | -                                      | 32,802,750                             | -                                      | -                              | -                   | -                   | -                   |
| 1422036 | Agency Fees  | 1,768,421,148                          | 1,133,849,833                          | -                                      | -                              | -                   | -                   | -                   |
|         | 1140000 Taxes of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1140501 | Liquor Licences  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422039 | Sale of Goods and Fees for Services  | 18,906,894                             | 8,349,750                              | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from State Department for Interior and Citizen Services          | 1,822,289,499                          | 1,201,252,333                          | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- State Department for Correctional Services)            |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422099 | Other Receipts from Administrative Fees and Charges                          | 200,000,000                            | -                                      | 5,000,000                              | 5,000,000                      | 10,000,000          | 9,700,000           | 9,000,000           |
|         | 1440000 Other Receipts not Classified Elsewhere                              |  |  |  |                                |                     |                     |                     |
| 1441201 | Sundry Revenue   | -                                      | -                                      | 1,500,000                              | 1,500,000                      | 1,500,000           | 1,930,000           | 1,260,000           |
|         | Total A.I.A from State Department for Correctional Services                  | 200,000,000                            | -                                      | 6,500,000                              | 6,500,000                      | 11,500,000          | 11,630,000          | 10,260,000          |
|         | (Receiver of Revenue- State Department for Immigration and Citizen Services) |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422030 | Other Immigration Fees   | -                                      | -                                      | 967,500,000                            | 3,967,453,780                  | 4,524,400,000       | 2,744,400,000       | 2,814,900,000       |
|         | Total A.I.A from State Department for Immigration and Citizen Services       | -                                      | -                                      | 967,500,000                            | 3,967,453,780                  | 4,524,400,000       | 2,744,400,000       | 2,814,900,000       |

| CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D) |   |  |  |  |                                |                     |                     |                     |
|--|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
| Code   | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>1</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|  |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|  | (Receiver of Revenue- State Department for Internal Security & National Administration) |  |  |  |                                |                     |                     |                     |
| 1420000  | Sale of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1422099  | Other Receipts from Administrative Fees and Charges                                     | -                                      | 8,748,475                              | 60,100,000                             | 60,100,000                     | 60,146,430          | 60,146,430          | 60,146,430          |
| 1422016  | Examination and Tuition Fees  | -                                      | -                                      | 53,787,000                             | 43,787,000                     | 53,787,000          | 53,787,000          | 53,787,000          |
| 1423008  | Sale of Tender Documents  | -                                      | -                                      | 3,000,000                              | 3,000,000                      | -                   | -                   | -                   |
| 1422039  | Sale of Goods and Fees for Services   | -                                      | -                                      | 16,133,000                             | 18,133,000                     | 16,136,570          | 16,136,570          | 16,136,570          |
|  | Total A.I.A from State Department for Internal Security & National Administration       | -                                      | 8,748,475                              | 133,020,000                            | 125,020,000                    | 130,070,000         | 130,070,000         | 130,070,000         |
|  | (Receiver of Revenue- State Department for Devolution)                                  |  |  |  |                                |                     |                     |                     |
| 1440000  | Other Receipts not Classified Elsewhere   |  |  |  |                                |                     |                     |                     |
| 1441201  | Sundry Revenue  | 46,053,509                             | 74,417,380                             | 22,417,379                             | -                              | -                   | -                   | -                   |
| 3100000  | Receipts from Sale of Non-Financial Assets  |  |  |  |                                |                     |                     |                     |
| 3112121  | Sale of Motor Vehicles  | -                                      | -                                      | 4,000,000                              | -                              | -                   | -                   | -                   |
|  | Total A.I.A from State Department for Devolution  | 46,053,509                             | 74,417,380                             | 26,417,379                             | -                              | -                   | -                   | -                   |
|  | (Receiver of Revenue- State Department for ASALs and Regional Development)              |  |  |  |                                |                     |                     |                     |
| 1410000  | Property Income   |  |  |  |                                |                     |                     |                     |
| 1415001  | Rent of Land and Buildings  | -                                      | -                                      | 117,550,000                            | 117,550,000                    | 117,550,000         | 117,550,000         | 117,550,000         |
| 1420000  | Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1423012  | Receipt from the Sale of Cultivated Assets (Plants and Crops)                           | -                                      | -                                      | 17,500,000                             | 17,500,000                     | 17,500,000          | 17,500,000          | 17,500,000          |
| 1423013  | Receipts from Sale of Agricultural Goods  | -                                      | -                                      | 221,450,000                            | 221,450,000                    | 221,450,000         | 221,450,000         | 221,450,000         |
| 1422199  | Receipts from Administrative Fees and Charges   | -                                      | -                                      | 15,000,000                             | 15,000,000                     | 15,000,000          | 15,000,000          | 15,000,000          |
| 1440000  | Other Receipts Not Classified Elsewhere   |  |  |  |                                |                     |                     |                     |
| 1441203  | Direct Payment - KENGEN   | -                                      | -                                      | 107,000,000                            | 107,000,000<br>3,245,000       | 107,000,000         | 107,000,000         | 107,000,000         |
|  | Total A.I.A from State Department for ASALs and Regional Development                    | -                                      | -                                      | 478,500,000                            | 478,500,000                    | 478,500,000         | 478,500,000         | 478,500,000         |
|  | (Receiver of Revenue- Ministry of Defence)  |  |  |  |                                |                     |                     |                     |
| 1420000  | Sale of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1422016  | Examination and Tuition Fees  | -                                      | -                                      | 25,400,000                             | 35,000,000                     | 45,000,000          | 52,000,000          | 52,000,000          |
| 3520000  | Receipts from Sale of Inventories, Stocks and Commodities                               |  |  |  |                                |                     |                     |                     |
| 3122199  | Receipts from Sales of Other Inventories, Stocks and Commodities-Other                  | -                                      | -                                      | 2,777,041,476                          | 3,920,726,106                  | 8,782,300,000       | 10,132,400,000      | 12,132,400,000      |
|  | Total A.I.A from Ministry of Defence  | -                                      | -                                      | 2,802,441,476                          | 3,955,726,106                  | 8,827,300,000       | 10,184,400,000      | 12,184,400,000      |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Foreign Affairs)                             |  |  |  |                                |                     |                     |                     |
|         | 1140000 Taxes on Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1141111 | Receipts from VAT on Domestic Goods and Services  | -                                      | -                                      | 4,825,478                              | 6,825,478                      | 6,825,478           | 6,825,478           | 6,825,478           |
| 1141112 | Refunds of VAT on Domestic Goods and Services   | 14,983,906                             | -                                      | 24,863,446                             | 25,163,446                     | 25,163,446          | 25,163,446          | 25,163,446          |
| 1141119 | Receipts from VAT on Domestic Goods and Services- Other                                 | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | 1410000 Property Income   |  |  |  |                                |                     |                     |                     |
| 1415001 | Rent on Land  | 4,760,300                              | 4,151,150                              | -                                      | 3,000,000                      | 3,000,000           | 3,000,000           | 3,000,000           |
| 1415001 | Rent on Land and Building   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | 1420000 Sale of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1421003 | Rent on Government Buildings and Housing  | 35,637,708                             | 40,447,622                             | 82,943,100                             | 75,428,000                     | 69,146,000          | 70,266,000          | 70,266,000          |
| 1422099 | Other Receipts from Administrative Fees and Charges                                     | 3,152,151                              | -                                      | 2,416,000                              | 2,994,064                      | 2,994,064           | 2,994,064           | 2,994,064           |
| 1422025 | Immigration Visas and Other Consular Fees   | 211,890,861                            | 84,296,126                             | 96,494,776                             | 140,560,096                    | 145,562,032         | 144,442,032         | 144,442,032         |
| 1422027 | Passport Fees   | 9,419,420                              | 9,419,420                              | 7,560,000                              | 7,550,000                      | 7,550,000           | 7,550,000           | 9,827,138           |
| 1422030 | Other Immigration Fees  | 20,304,800                             | 20,304,800                             | -                                      | 17,019,846                     | 17,019,846          | 17,019,846          | 17,019,846          |
|         | 3100000 Receipts from Sale of Non-Financial Assets                                      |  |  |  |                                |                     |                     |                     |
| 3112121 | Sale of Motor Vehicles  | -                                      | -                                      | 9,403,952                              | 700,000                        | 700,000             | 700,000             | 700,000             |
|         |   |  |  |  | 4,977,660                      | 4,977,660           | 4,977,660           | 4,977,660           |
|         | Total A.L.A from State Department for Foreign Affairs                                   | 300,149,146                            | 158,619,118                            | 228,506,752                            | 284,218,590                    | 282,938,526         | 282,938,526         | 285,215,664         |
|         | (Receiver of Revenue- State Department for Technical Vocational Education and Training) |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1422016 | Examination and Tuition Fees  | 5,139,814,175                          | 5,689,218,628                          | 5,512,814,565                          | 11,049,722,988                 | 15,718,319,475      | 18,207,940,000      | 20,974,290,000      |
| 1422023 | Licence Fees  | 52,981,179                             | 75,000,000                             | 135,000,000                            | 150,000,000                    | 220,000,000         | 35,000,000          | 35,000,000          |
| 1422099 | Other Receipts from Administrative Fees and Charges                                     | 101,375,827                            | 73,482,769                             | 35,000,000                             | 35,000,000                     | 40,000,000          | 35,000,000          | 35,000,000          |
|         | Total A.L.A from State Department for Technical Vocational Education and Training       | 5,294,171,181                          | 5,837,701,397                          | 5,682,814,565                          | 11,234,722,988                 | 15,978,319,475      | 18,277,940,000      | 21,044,290,000      |
|         | (Receiver of Revenue- State Department for Higher Education and Research)               |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1423010 | Sale of Goods and Fees for Services   | 32,991,209,712                         | 37,717,282,925                         | 50,548,266,866                         | 50,068,140,344                 | 52,062,988,577      | 55,955,360,000      | 65,317,529,600      |
|         | 3200000 Transactions in Financial Assets  |  |  |  |                                |                     |                     |                     |
| 3204004 | Loans from the Higher Education Loans Board   | 1,816,720,772                          | 3,294,609,827                          | 4,726,000,000                          | 4,726,000,000                  | 4,726,000,000       | 5,211,240,000       | 5,472,930,400       |
|         | Total A.L.A from State Department for Higher Education and Research                     | 34,807,930,484                         | 41,011,892,752                         | 55,274,266,866                         | 54,794,140,344                 | 56,788,988,577      | 61,166,600,000      | 70,790,460,000      |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Basic Education)            |  |  |  |                                |                     |                     |                     |
| 1411201 | 1410000 Property Income  |  |  |  |                                |                     |                     |                     |
|         | Interest Received  | -                                      | -                                      | 25,000,000                             | -                              | -                   | -                   | -                   |
|         | Grants from International Organizations - Cash through Exchequer       | -                                      | -                                      | -                                      | -                              | 25,958,309          | 25,958,309          | 25,958,309          |
|         | 1420000 Sale of Goods and Services                                     |  |  |  |                                |                     |                     |                     |
| 1422099 | Other Receipts from Administrative Fees and Charges                    | 70,000,000                             | 70,000,000                             | 115,000,000                            | 70,000,000                     | 150,000,000         | 150,000,000         | 150,000,000         |
| 1423010 | Sale of Goods and Fees for Services                                    | 3,199,322,320                          | 5,972,997,971                          | 1,968,500,000                          | 1,955,500,000                  | 1,479,214,317       | 2,179,214,317       | 3,183,214,317       |
|         | 3100000 Receipts from Sale of Non-Financial Assets                     |  |  |  |                                |                     |                     |                     |
| 3112222 | Receipt from Sale of Plant, Machinery and Equipment                    | -                                      | -                                      | 100,000                                | 100,000                        | 100,000             | 100,000             | 100,000             |
|         | 3120000 Receipts from Sale of Inventories, Stocks and Commodities      |  |  |  |                                |                     |                     |                     |
| 3122101 | Sale of Capital Goods  | -                                      | -                                      | 12,400,000                             | 12,400,000                     | 12,400,000          | 12,400,000          | 12,400,000          |
|         | Total A.I.A from State Department for Basic Education                  | 3,269,322,320                          | 6,042,997,971                          | 2,121,000,000                          | 2,038,000,000                  | 1,667,672,626       | 2,367,672,626       | 3,371,672,626       |
|         | (Receiver of Revenue- National Treasury)                               |  |  |  |                                |                     |                     |                     |
| 1156000 | Other Taxes on International Trade and Transactions                    |  |  |  |                                |                     |                     |                     |
| 1156001 | Import Declaration Fees <sup>4</sup>                                   | 5,563,245,352                          | 6,221,088,337                          | 9,657,431,661                          | 9,657,434,355                  | 9,701,900,000       | 9,657,900,000       | 9,657,800,000       |
|         | 1420000 Sale of Goods and Services                                     |  |  |  |                                |                     |                     |                     |
| 1422036 | Agency Fees  | 3,035,543,994                          | 2,149,586,689                          | 3,752,442,527                          | 5,754,194,511                  | 6,518,200,000       | 6,844,700,000       | 9,256,000,000       |
|         | 1440000 Other Receipts not Classified Elsewhere                        |  |  |  |                                |                     |                     |                     |
| 1441201 | Sundry Revenue   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 32051   | Privatization Proceeds   | -                                      | -                                      | -                                      | 149,000,000,000                | -                   | -                   | -                   |
|         | Total A.I.A from National Treasury                                     | 8,598,789,346                          | 8,370,675,026                          | 13,409,874,188                         | 164,411,628,866                | 16,220,100,000      | 16,502,600,000      | 18,913,800,000      |
|         | (Receiver of Revenue- State Department for Economic Planning)          |  |  |  |                                |                     |                     |                     |
| 1441201 | 1440000 Other Receipts not Classified Anywhere                         |  |  |  |                                |                     |                     |                     |
|         | Sundry Revenue   | 71,000,000                             | 104,891,001                            | 271,000,000                            | 240,900,000                    | 305,900,000         | 305,900,000         | 310,900,000         |
|         | 3520000 Receipts from Sale of Inventories, Stocks and Commodities      |  |  |  |                                |                     |                     |                     |
| 3122199 | Receipts from Sales of Other Inventories, Stocks and Commodities-Other | -                                      | -                                      | 200,000                                | 232,618                        | 227,053             | 238,911             | 259,977             |
|         | Total A.I.A from State Department for Economic Planning                | 71,000,000                             | 104,891,001                            | 271,200,000                            | 241,132,618                    | 306,127,053         | 306,138,911         | 311,159,977         |
|         | (Receiver of Revenue- Ministry of Health)                              |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sales of Goods and Services                                    |  |  |  |                                |                     |                     |                     |
|         | Other Receipts from Administrative Fees and Charges                    | 6,807,384,360                          | 6,483,372,760                          | -                                      | -                              | -                   | -                   | -                   |
| 1423010 | Sale of Goods and Fees for Services                                    | 5,094,542                              | 3,886,000,000                          | -                                      | -                              | -                   | -                   | -                   |
|         | 3100000 Receipts from Sale of Non-Financial Assets                     |  |  |  |                                |                     |                     |                     |
| 3112121 | Sale of Motor Vehicles   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | 3520000 Receipts from Sale of Inventories, Stocks and Commodities      |  |  |  |                                |                     |                     |                     |
| 3122199 | Receipts from Sales of Other Inventories, Stocks and Commodities-Other | 14,346,288,659                         | 17,346,288,659                         | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from Ministry of Health                                    | 21,158,767,561                         | 27,715,661,419                         | -                                      | -                              | -                   | -                   | -                   |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026   | Estimates 2026/2027   | Estimates 2027/2028   |
|---------|---|--|--|--|--------------------------------|-----------------------|-----------------------|-----------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                   | Ksh                   | Ksh                   |
|         | (Receiver of Revenue- State Department for Medical Services)  |  |  |  |                                |                       |                       |                       |
| 1420000 | Sales of Goods and Services   |  |  |  |                                |                       |                       |                       |
| 1422099 | Other Receipts from Administrative Fees and Charges   | -                                      | -                                      | 48,000,000                             | 48,000,000                     | 48,000,000            | 48,612,500            | 48,000,000            |
| 1423010 | Sale of Goods and Fees for Services   | -                                      | -                                      | 20,579,000,000                         | 25,498,000,000                 | 28,965,030,000        | 30,965,030,000        | 33,383,140,000        |
|         | <b>Total A.L.A from State Department for Medical Services</b>   | -                                      | -                                      | <b>20,627,000,000</b>                  | <b>25,546,000,000</b>          | <b>29,013,030,000</b> | <b>31,013,642,500</b> | <b>33,431,140,000</b> |
|         | (Receiver of Revenue- State Department for Public Health and Professional Standards)  |  |  |  |                                |                       |                       |                       |
| 1420000 | Sales of Goods and Services   |  |  |  |                                |                       |                       |                       |
| 1422099 | Other Receipts from Administrative Fees and Charges   | -                                      | 930,475,000                            | 756,000,000                            | 831,000,000                    | 872,550,000           | 916,180,000           | 961,990,000           |
| 1423010 | Sale of Goods and Fees for Services   | -                                      | 235,875,000                            | 7,220,254,000                          | 7,412,870,855                  | 8,564,120,000         | 9,564,120,000         | 10,948,110,000        |
| 3122199 | 3520000 Receipts from Sale of Inventories, Stocks and Commodities<br>Receipts from Sales of Other Inventories, Stocks and Commodities-Other | -                                      | -                                      | -                                      | -                              | -                     | -                     | -                     |
|         | <b>Total A.L.A from State Department for Public Health and Professional Standards</b>   | -                                      | <b>1,166,350,000</b>                   | <b>7,976,254,000</b>                   | <b>8,243,870,855</b>           | <b>9,436,670,000</b>  | <b>10,480,300,000</b> | <b>11,910,100,000</b> |
|         | (Receiver of Revenue- State Department for Roads)   |  |  |  |                                |                       |                       |                       |
| 1140000 | Taxes of Goods and Services   |  |  |  |                                |                       |                       |                       |
| 1142009 | Receipts from Transit/Toll Charges  | 1,404,543,509                          | 1,594,825,992                          | 1,600,000,000                          | 1,200,000,000                  | 1,200,000,000         | 1,400,000,000         | 1,600,000,000         |
| 1142010 | Road Maintenance levy   | 73,453,739,834                         | 70,119,186,341                         | 66,504,211,993                         | 68,336,000,000                 | 70,216,269,200        | 69,697,000,000        | 71,707,000,000        |
| 1420000 | Sales of Goods and Services   |  |  |  |                                |                       |                       |                       |
| 1422016 | Examination Fees  | -                                      | -                                      | 250,000,000                            | 350,000,000                    | 350,000,000           | 400,000,000           | 400,000,000           |
| 1422036 | Licence Fees  | -                                      | -                                      | 6,000,000                              | 108,000,000                    | 96,000,000            | 105,000,000           | 120,000,000           |
| 1422036 | Agency Fees   | -                                      | -                                      | 53,000,000                             | 53,000,000                     | 70,000,000            | 70,000,000            | 70,000,000            |
| 1440000 | Other Receipts not Classified Elsewhere   |  |  |  |                                |                       |                       |                       |
| 1441201 | Sundry Revenue  | 1,036,246,467                          | 648,429,798                            | 350,000,000                            | 500,000,000                    | 500,000,000           | 550,000,000           | 550,000,000           |
|         | <b>Total A.L.A from State Department for Roads</b>  | <b>75,894,529,810</b>                  | <b>72,362,442,131</b>                  | <b>68,763,211,993</b>                  | <b>70,547,000,000</b>          | <b>72,432,269,200</b> | <b>72,222,000,000</b> | <b>74,447,000,000</b> |
|         | (Receiver of Revenue- State Department for Transport)   |  |  |  |                                |                       |                       |                       |
| 1420000 | Sales of Goods and Services   |  |  |  |                                |                       |                       |                       |
| 1422036 | Agency Fees   | -                                      | 1,750,726,015                          | 2,803,000,000                          | 5,159,163,577                  | 4,653,000,000         | 5,652,680,000         | 6,198,000,000         |
| 1423002 | Aviation Fees and Air Navigation Charges  | 5,508,942,983                          | 8,114,000,000                          | 10,237,322,235                         | 11,216,000,000                 | -                     | -                     | -                     |
| 1440000 | Other Receipts not Classified Elsewhere   |  |  |  |                                |                       |                       |                       |
| 1441206 | Direct Payment- Maintenance of Airstrips  | 60,000,000                             | 6,446,593                              | 252,000,000                            | 60,000,000                     | -                     | -                     | -                     |
|         | <b>Total A.L.A from State Department for Transport</b>  | <b>5,568,942,983</b>                   | <b>9,871,172,608</b>                   | <b>13,292,322,235</b>                  | <b>16,435,163,577</b>          | <b>4,653,000,000</b>  | <b>5,652,680,000</b>  | <b>6,198,000,000</b>  |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>1</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Shipping and Maritime Affairs)<br>1420000 Sale of Goods and Services |  |  |  |                                |                     |                     |                     |
| 1422016 | Examination and Tuition Fees  | -                                      | 120,000,000                            | 300,000,000                            | 300,000,000                    | 210,000,000         | 220,000,000         | 230,000,000         |
| 1422036 | Licence Fees  | 1,268,203,216                          | 2,493,418,487                          | 1,515,000,000                          | 1,515,000,000                  | 2,660,000,000       | 2,660,000,000       | 3,713,000,000       |
| 1422099 | Receipts from Administrative Fees and Charges   | -                                      | -                                      | 15,000,000                             | 10,000,000                     | 20,000,000          | 20,000,000          | 20,000,000          |
| 1420331 | Import Inspection Fees  | -                                      | -                                      | 3,000,000                              | 15,000,000                     | 150,000,000         | 180,000,000         | 200,000,000         |
|         | Total A.I.A from State Department for Shipping and Maritime Affairs   | 1,268,203,216                          | 2,613,418,487                          | 1,833,000,000                          | 1,840,000,000                  | 3,040,000,000       | 3,080,000,000       | 4,163,000,000       |
|         | (Receiver of Revenue- State Department for Housing & Urban Development)<br>1420000 Sales of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1421003 | Rent on Government Buildings and Housing  | -                                      | -                                      | 86,000,000                             | 2,012,600,000                  | 1,086,000,000       | 1,086,000,000       | 1,086,000,000       |
|         | Total A.I.A from State Department for Housing & Urban Development   | -                                      | -                                      | 86,000,000                             | 2,012,600,000                  | 1,086,000,000       | 1,086,000,000       | 1,086,000,000       |
|         | (Receiver of Revenue- State Department for Public Works)<br>3140000 Disposal and Sales of Non-Produced Assets   |  |  |  |                                |                     |                     |                     |
| 3143322 | Receipts from Sale of Non-Produced Assets   | 24,381,170                             | 946,930,328                            | 950,000,000                            | 952,100,000                    | 1,651,400,000       | 1,651,400,000       | 1,777,400,000       |
|         | Total A.I.A from State Department for Public Works  | 24,381,170                             | 946,930,328                            | 950,000,000                            | 952,100,000                    | 1,651,400,000       | 1,651,400,000       | 1,777,400,000       |
|         | (Receiver of Revenue- State Department for Irrigation)<br>1420000 Sale of Goods and Services                    |  |  |  |                                |                     |                     |                     |
| 1423003 | Water Rates   | -                                      | -                                      | -                                      | 50,000,000                     | 50,000,000          | 50,000,000          | 50,000,000          |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)   | -                                      | -                                      | 308,000,000                            | 308,000,000                    | 308,000,000         | 308,000,000         | 308,000,000         |
|         | Total A.I.A from State Department for Irrigation  | -                                      | -                                      | 308,000,000                            | 358,000,000                    | 358,000,000         | 358,000,000         | 358,000,000         |
|         | (Receiver of Revenue- Ministry of Water, Sanitation and Irrigation)<br>1420000 Sale of Goods and Services       |  |  |  |                                |                     |                     |                     |
| 1420399 | Administrative Fees and Charges   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423003 | Water Rates   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423011 | Course Fees and Hostel Charges  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from Ministry of Water, Sanitation and Irrigation   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- Ministry of Environment and Forestry)<br>1420000 Sales of Goods and Services              |  |  |  |                                |                     |                     |                     |
| 1421003 | Rent of Government Buildings and Housing  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422023 | Licence Fees  | 195,966,000                            | 658,592,293                            | -                                      | -                              | -                   | -                   | -                   |
| 1422040 | Educational Visits Fees   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422041 | Specialized Weather Products Charges  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423011 | Course Fees and Hotel Charges   | 7,348,805                              | 20,500,000                             | -                                      | -                              | -                   | -                   | -                   |
| 1423012 | Receipt from Sale of Cultivated Assets  | 644,505,352                            | 1,354,000,000                          | -                                      | -                              | -                   | -                   | -                   |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026  | Estimates 2026/2027  | Estimates 2027/2028  |
|---------|---|--|--|--|--------------------------------|----------------------|----------------------|----------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                  | Ksh                  | Ksh                  |
| 3112222 | 3100000 Receipts from Sale of Non-Financial Assets  |  |  |  |                                |                      |                      |                      |
|         | Receipt from Sale of Plant, Machinery and Equipment   | 1,133,000                              | 2,750,000                              | -                                      | -                              | -                    | -                    | -                    |
| 3112222 | Receipt from Sale of Household Furniture and Institutional Equipment                                    | -                                      | -                                      | -                                      | -                              | -                    | -                    | -                    |
| 3112222 | Receipt from Sale of Office and General Equipment   | -                                      | -                                      | -                                      | -                              | -                    | -                    | -                    |
|         | 3120000 Receipts from Sale of Inventories, Stocks and Commodities                                       |  |  |  |                                |                      |                      |                      |
| 3122103 | Sale of Non-Capital Goods   | 57,082,716                             | 98,500,000                             | -                                      | -                              | -                    | -                    | -                    |
|         | <b>Total A.L.A from Ministry of Environment and Forestry</b>  | <b>906,035,873</b>                     | <b>2,134,342,293</b>                   | <b>-</b>                               | <b>-</b>                       | <b>-</b>             | <b>-</b>             | <b>-</b>             |
|         | (Receiver of Revenue-State Department for Water & Sanitation)   |  |  |  |                                |                      |                      |                      |
| 1420399 | 1420000 Sale of Goods and Services  | -                                      | -                                      | 141,500,000                            | 15,000,000                     | 15,000,000           | 15,000,000           | 15,000,000           |
|         | Administrative Fees and Charges   | -                                      | -                                      | -                                      | -                              | -                    | -                    | -                    |
| 1423003 | Water Rates   | 1,526,031,046                          | 2,629,427,896                          | 3,043,000,000                          | 3,483,000,000                  | 3,358,000,000        | 3,358,000,000        | 3,358,000,000        |
| 1423011 | Course Fees and Hostel Charges  | -                                      | 205,000,000                            | 205,000,000                            | 205,000,000                    | 235,000,000          | 205,000,000          | 205,000,000          |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)   | 308,000,000                            | 308,000,000                            | -                                      | -                              | -                    | -                    | -                    |
|         | <b>Total A.L.A from State Department for Water &amp; Sanitation</b>                                     | <b>1,834,031,046</b>                   | <b>3,142,427,896</b>                   | <b>3,389,500,000</b>                   | <b>3,703,000,000</b>           | <b>3,608,000,000</b> | <b>3,578,000,000</b> | <b>3,578,000,000</b> |
|         | (Receiver of Revenue-State Department for Lands and Physical Planning)                                  |  |  |  |                                |                      |                      |                      |
| 1423016 | 1420000 Receipts from Sale of Inventories, Stocks and Commodities                                       |  |  |  |                                |                      |                      |                      |
|         | Examination and Tuition Fees  | 21,455,200                             | 6,749,400                              | 49,000,000                             | 44,447,550                     | 43,000,000           | 43,000,000           | 43,000,000           |
| 1422039 | Sale of Goods and Fees for Services   | -                                      | -                                      | 570,000,000                            | 1,126,552,450                  | 2,485,000,000        | 2,485,000,000        | 2,485,000,000        |
|         | <b>Total A.L.A from State Department for Lands and Physical Planning</b>                                | <b>21,455,200</b>                      | <b>6,749,400</b>                       | <b>619,000,000</b>                     | <b>1,171,000,000</b>           | <b>2,528,000,000</b> | <b>2,528,000,000</b> | <b>2,528,000,000</b> |
|         | (Receiver of Revenue-State Department for Information Communication Technology & Digital Economy)       |  |  |  |                                |                      |                      |                      |
| 1410501 | 1420000 Sales of Goods and Services   |  |  |  |                                |                      |                      |                      |
|         | Rent of Land and Buildings  | 61,000,000                             | 140,000,000                            | 200,000,000                            | 200,000,000                    | 300,000,000          | 400,000,000          | 500,000,000          |
| 1422023 | Licence Fees  | 198,363,239                            | 800,538,323                            | 60,000,000                             | 60,000,000                     | 120,000,000          | 170,000,000          | 220,000,000          |
| 1422036 | Agency Fees   | -                                      | -                                      | 1,200,000,000                          | -                              | 3,000,000            | 21,000,000           | 34,000,000           |
|         | <b>Total A.L.A from State Department for Information Communication Technology &amp; Digital Economy</b> | <b>259,363,239</b>                     | <b>940,538,323</b>                     | <b>1,460,000,000</b>                   | <b>260,000,000</b>             | <b>423,000,000</b>   | <b>591,000,000</b>   | <b>754,000,000</b>   |

| CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D) |   |  |  |  |                                |                     |                     |                     |
|--|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
| Code   | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>1</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|  |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|  | (Receiver of Revenue- State Department for Broadcasting and Telecommunications) |  |  |  |                                |                     |                     |                     |
|  | 1140000 Taxes on Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1145004  | Licences Under Stage Plays and Cinemas Act                                      | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1145011  | Licences under the Communication Act  | 54,931,495                             | 44,914,219                             | 15,000,000                             | 15,000,000                     | 15,000,000          | 20,000,000          | 20,000,000          |
|  | 1420000 Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422016  | Examination and Tuition Fees  | 18,263,677                             | 21,982,120                             | 30,000,000                             | 80,000,000                     | 80,000,000          | 80,000,000          | 80,000,000          |
| 1422039  | Sale of Goods and Fees for Services   | 130,000,000                            | 212,000,000                            | 222,000,000                            | 222,000,000                    | 222,000,000         | 222,000,000         | 222,000,000         |
|  | 1440000 Receipts not Elsewhere Classified                                       |  |  |  |                                |                     |                     |                     |
| 1441201  | Sundry Revenue  | 47,427,931                             | 34,396,552                             | 62,000,000                             | 62,000,000                     | 62,000,000          | 107,000,000         | 135,000,000         |
|  | 3140000 Disposal and Sales of Non-Produced Assets                               |  |  |  |                                |                     |                     |                     |
| 3143322  | Receipts from Sale of Non-Produced Assets                                       | 1,577,523,834                          | 1,587,095,707                          | 2,336,000,000                          | 2,336,000,000                  | 2,336,000,000       | 2,383,231,458       | 3,355,000,000       |
|  | Total A.L.A from State Department for Broadcasting and Telecommunications       | 1,828,146,937                          | 1,900,388,598                          | 2,665,000,000                          | 2,715,000,000                  | 2,715,000,000       | 2,812,231,458       | 3,812,000,000       |
|  | (Receiver of Revenue- State Department for Sports)                              |  |  |  |                                |                     |                     |                     |
|  | 1140000 Taxes on Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1144001  | Betting (winnings, gaming, lotteries and betting taxes)                         | -                                      | -                                      | -                                      | 336,000,000                    | 336,000,000         | 336,000,000         | 336,000,000         |
|  | 1140000 Taxes on Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1145004  | Licences Under Stage Plays and Cinemas Act                                      | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|  | 1410000 Property Income   |  |  |  |                                |                     |                     |                     |
| 1415099  | Other Property Income   | 344,767,902                            | 238,157,584                            | 208,000,000                            | 131,400,000                    | 131,400,000         | 131,400,000         | 131,400,000         |
|  | 1420000 Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422099  | Other Receipts from Administrative Fees and Charges                             | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423008  | Sale of Tender Documents  | 3,000                                  | -                                      | 1,001,000                              | -                              | -                   | -                   | -                   |
| 1422036  | Agency Fees   | 158,418,426                            | -                                      | 10,000,000                             | 11,900,000                     | 11,900,000          | 11,900,000          | 11,900,000          |
|  | 1440000 Receipts not Elsewhere Classified                                       |  |  |  |                                |                     |                     |                     |
| 1441201  | Sundry Revenue  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|  | Total A.L.A from State Department for Sports                                    | 503,189,328                            | 238,157,584                            | 219,001,000                            | 479,300,000                    | 479,300,000         | 479,300,000         | 479,300,000         |
|  | (Receiver of Revenue- State Department for Culture and Heritage)                |  |  |  |                                |                     |                     |                     |
|  | 1420000 Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422099  | Other Receipts from Administrative Fees and Charges                             | 343,366,231                            | 144,155,106                            | 403,000,000                            | 758,233,260                    | 765,230,000         | 768,230,000         | 770,230,000         |
| 1422039  | Sale of Goods and Fees for Services   | 186,000                                | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422040  | Educational Visits Fee  | 1,124,900                              | -                                      | 2,000,000                              | 2,000,000                      | 2,000,000           | 2,000,000           | 2,000,000           |
| 3112222  | Receipt from Sale of Plant, Machinery and Equipment                             | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|  | 3120000 Receipts from Sale of Inventories, Stocks and Commodities               |  |  |  |                                |                     |                     |                     |
| 3122105  | Sale of Goods and Fees for Services   | -                                      | -                                      | -                                      | 200,000                        | 500,000             | 500,000             | 500,000             |
|  | Total A.L.A from State Department for Culture and Heritage                      | 344,677,131                            | 144,155,106                            | 405,000,000                            | 760,433,260                    | 767,730,000         | 770,730,000         | 772,730,000         |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>1</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
| 1411201 | (Receiver of Revenue- State Department for Youth Affairs and the Arts<br>1410000 Property Income<br>Interest Received<br>1420000 Sales of Goods and Services  |  |  |  | 15,000,000                     | 15,000,000          | 15,000,000          | 15,000,000          |
| 1422039 | Sale of Goods and Fees for Services   | -                                      | 32,630,878                             | 256,189,000                            | 191,058,224                    | 150,570,000         | 166,930,000         | 181,980,000         |
|         | Total A.L.A from State Department for Youth Affairs and the Arts  | -                                      | 32,630,878                             | 256,189,000                            | 206,058,224                    | 165,570,000         | 181,930,000         | 196,980,000         |
| 1142011 | (Receiver of Revenue- State Department for Energy)<br>1140000 Taxes on Goods and Services<br>5% Electricity Levy - REP  | 1,121,000,000                          | 1,354,328,320                          | 1,600,000,000                          | 2,252,000,000                  | 2,252,000,000       | 3,832,000,000       | 3,975,000,000       |
| 1415007 | 1410000 Property Income<br>Royalties on Geothermal Development<br>1420000 Sales of Goods and Services   | -                                      | -                                      | 71,000,000                             | 129,882,180                    | 129,882,180         | 130,500,000         | 97,500,000          |
| 1421001 | Sale of Electricity   | 2,810,052,000                          | 3,616,066,864                          | 4,162,946,859                          | 5,110,000,000                  | 5,110,000,000       | 5,343,000,000       | 5,343,000,000       |
| 1421003 | Rent of Government Buildings and Housing  | -                                      | -                                      | 1,697,820                              | 1,697,820                      | 1,697,820           | 1,080,000           | 1,080,000           |
| 1421004 | Sale of Steam   | 1,457,000,000                          | 1,921,322,000                          | 2,040,000,000                          | 1,480,000,000                  | 1,480,000,000       | 1,800,000,000       | 1,900,000,000       |
| 1423006 | KOSF Storage Charges  | 257,000,000                            | 312,000,000                            | -                                      | -                              | -                   | -                   | -                   |
| 3120000 | Receipts from Sale of Inventories, Stocks and Commodities   |  |  |  |                                |                     |                     |                     |
| 3122105 | Sale of Woodfuel Burners Jikos  | 2,146,632                              | 2,580,000                              | 1,420,000                              | 1,420,000                      | 1,420,000           | 1,420,000           | 1,420,000           |
|         | Total A.L.A from State Department for Energy  | 5,647,198,632                          | 7,206,297,184                          | 7,877,064,679                          | 8,975,000,000                  | 8,975,000,000       | 11,108,000,000      | 11,318,000,000      |
| 1140505 | (Receiver of Revenue- State Department for Livestock)<br>1140000 Taxes on Goods and Services<br>Licence Fee Under Imports, Exports and Essential Supplies Act | -                                      | -                                      | 100,000,000                            | 101,500,000                    | 151,000,000         | 150,000,000         | 200,000,000         |
| 1423010 | 1420000 Sales of Goods and Services<br>Sale of Goods and Fees for Services  | 298,071,000                            | 309,850,000                            | 1,640,585,000                          | 738,665,400                    | 1,002,310,000       | 691,270,000         | 769,810,000         |
| 1420223 | Licence Fees  | 513,151,128                            | 398,188,390                            | 610,000,000                            | 670,494,350                    | 900,000,000         | 689,100,000         | 714,000,000         |
| 1423012 | Sale of Cultivated Assets (Livestock)   | 6,129,704                              | 6,129,704                              | 245,090,000                            | 250,090,000                    | 250,090,000         | 318,630,000         | 270,090,000         |
| 3120000 | Receipts from Sale of Inventories, Stocks and Commodities   |  |  |  |                                |                     |                     |                     |
| 3122101 | Sale of Capital Goods   | -                                      | -                                      | 1,150,000                              | 1,150,000                      | 1,150,000           | 1,150,000           | 1,150,000           |
| 3120299 | Receipts from Sales of Other Inventories, Stocks and Commodities- Other   | 16,762,760                             | 12,664,132                             | 2,700,000                              | 17,650,000                     | 20,150,000          | 6,150,000           | 7,650,000           |
|         | Total A.L.A from State Department for Livestock   | 834,114,592                            | 726,832,226                            | 2,599,525,000                          | 1,779,549,750                  | 2,324,700,000       | 1,856,300,000       | 1,962,700,000       |

**CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)**

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Blue Economy and Fisheries)                 |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1420399 | Receipts from Administrative Fees and Charges  | 13,385,656                             | 12,620,806                             | 70,000,000                             | 118,000,000                    | 121,000,000         | 121,000,000         | 121,000,000         |
|         | Total A.L.A from State Department for Blue Economy and Fisheries                       | 13,385,656                             | 12,620,806                             | 70,000,000                             | 118,000,000                    | 121,000,000         | 121,000,000         | 121,000,000         |
|         | (Receiver of Revenue- State Department for Crop Development)                           |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sales of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1423010 | Sale of Goods and Fees for Services  | -                                      | 10,428,945,695                         | 7,485,950,000                          | 10,716,350,000                 | 11,138,400,000      | 11,960,370,000      | 12,837,590,000      |
| 1423012 | Sale of Cultivated Assets (Livestock)  | -                                      | -                                      | 55,000,000                             | 55,000,000                     | 55,000,000          | 55,000,000          | 55,000,000          |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)                          | -                                      | -                                      | 55,000,000                             | 55,000,000                     | 55,000,000          | 73,000,000          | 73,000,000          |
|         | Total A.L.A from State Department for Crop Development                                 | -                                      | 10,428,945,695                         | 7,595,950,000                          | 10,826,350,000                 | 11,248,400,000      | 12,088,370,000      | 12,965,590,000      |
|         | (Receiver of Revenue- State Department for Small and Medium Enterprises)               |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sales of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1420399 | Other Administrative Fees and Charges  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3540000 | Disposal and Sales of Non-Produced Assets  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3540499 | Receipts from Sale of Non-Produced Assets  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from State Department for Small and Medium Enterprises                     | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- State Department for Crop Development and Agricultural Research) |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sale of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1423010 | Sale of Goods and Fees for Services  | 4,771,999,991                          | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423012 | Receipts from the Sale of Cultivated Assets (Livestock)                                | 268,300,000                            | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)                          | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from State Department for Crop Development and Agricultural Research       | 5,040,299,991                          | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- State Department for Cooperatives)                               |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sales of Goods and Services  |  |  |  |                                |                     |                     |                     |
| 1410501 | Rent of Land and Buildings   | -                                      | -                                      | 80,000,000                             | 84,000,000                     | 84,000,000          | 84,000,000          | 84,000,000          |
| 1422015 | Registration of Societies  | 6,000,000                              | -                                      | 6,000,000                              | 6,000,000                      | 6,000,000           | 6,000,000           | 6,000,000           |
| 1422041 | Audit Fees   | 21,350,828                             | -                                      | 14,000,000                             | 14,000,000                     | 12,000,000          | 12,000,000          | 12,000,000          |
| 1420346 | Tribunal Fees  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422099 | Other Receipts from Administrative Fees and Charges                                    | 3,199,223,211                          | 2,793,880,153                          | 1,052,100,000                          | 1,048,000,000                  | 1,111,230,000       | 1,165,400,000       | 1,205,890,000       |
|         | Total A.L.A from State Department for Cooperatives                                     | 3,226,574,039                          | 2,793,880,153                          | 1,152,100,000                          | 1,152,000,000                  | 1,213,230,000       | 1,267,400,000       | 1,307,890,000       |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Trade)   |  |  |  |                                |                     |                     |                     |
| 1421003 | 1420000 Sales of Goods and Services   | -                                      | -                                      | 17,000,000                             | 17,000,000                     | 17,000,000          | 17,000,000          | 17,000,000          |
| 1422099 | Rent of Government Buildings and Housing Receipts from Administrative Fees and Charges  | 46,574,932                             | 16,039,421                             | 1,353,400,000                          | 1,624,590,000                  | 1,624,590,000       | 1,639,590,000       | 1,644,590,000       |
|         | Total A.I.A from State Department for Trade   | 46,574,932                             | 16,039,421                             | 1,370,400,000                          | 1,641,590,000                  | 1,641,590,000       | 1,656,590,000       | 1,661,590,000       |
|         | (Receiver of Revenue- State Department for Industry)  |  |  |  |                                |                     |                     |                     |
| 1420223 | 1420000 Sales of Goods and Services   | 102,731,000                            | 85,000,000                             | 112,000,000                            | 80,000,000                     | 75,000,000          | 75,000,000          | 75,000,000          |
| 1422099 | Licence Fees Receipts from Administrative Fees and Charges  | 741,770,367                            | 1,015,306,051                          | 477,695,000                            | 631,000,000                    | 734,000,000         | 889,800,000         | 1,102,300,000       |
| 1423010 | Sale of Goods and Fees for Services   | 34,814,505                             | 41,463,985                             | 38,000,000                             | 41,000,000                     | 41,000,000          | 41,000,000          | 41,000,000          |
| 3122199 | 3120000 Receipts from Sale of Inventories, Stocks and Commodities Receipts from Sales of Other Inventories, Stocks and Commodities- Other | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from State Department for Industry  | 879,315,872                            | 1,141,770,036                          | 627,695,000                            | 752,000,000                    | 850,000,000         | 1,005,800,000       | 1,218,300,000       |
|         | (Receiver of Revenue- State Department for Micro, Small and Medium Enterprises Development)   |  |  |  |                                |                     |                     |                     |
| 1411201 | 1410000 Property Income Interest Received   | -                                      | -                                      | 120,000,000                            | -                              | -                   | -                   | -                   |
| 1422099 | 1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges   | -                                      | 257,604,131                            | 223,606,631                            | 802,700,000                    | 520,178,622         | 547,345,596         | 595,607,749         |
|         | Total A.I.A from State Department for Micro, Small and Medium Enterprises Development   | -                                      | 257,604,131                            | 343,606,631                            | 802,700,000                    | 520,178,622         | 547,345,596         | 595,607,749         |
|         | (Receiver of Revenue- State Department for Investment Promotion)  |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges   | -                                      | 494,632,000                            | 512,500,000                            | 736,000,000                    | 742,000,000         | 834,000,000         | 943,000,000         |
|         | Total A.I.A from State Department for Investment Promotion  | -                                      | 494,632,000                            | 512,500,000                            | 736,000,000                    | 742,000,000         | 834,000,000         | 943,000,000         |
|         | (Receiver of Revenue- State Department for Labour and Skills Development)   |  |  |  |                                |                     |                     |                     |
| 1422015 | 1420000 Sales of Goods and Services   | -                                      | 50,000,000                             | 200,000,000                            | 232,618,312                    | 227,053,087         | 238,911,216         | 259,977,193         |
| 1422010 | Registration of Societies   | 1,001,000                              | 1,800,000                              | 1,000,000                              | 2,093,565                      | 2,043,478           | 2,150,201           | 2,339,795           |
| 1423010 | Registration of Trade Unions Sale of Goods and Fees for Services  | 6,922,150                              | 6,300,000                              | 5,500,000                              | 7,327,477                      | 7,152,172           | 7,525,703           | 8,189,282           |
| 1423016 | Examination and Tuition Fees  | 781,026,000                            | 372,500,000                            | 1,188,159,000                          | 1,143,051,312                  | 1,430,614,955       | 1,505,330,596       | 1,638,062,997       |
| 1422042 | Training Levy   | 822,601,000                            | 447,257,083                            | 648,700,000                            | 754,497,493                    | 736,446,687         | 774,908,530         | 843,236,025         |
| 1422099 | Receipts from Administrative Fees and Charges   | -                                      | -                                      | 349,300,000                            | 406,267,881                    | 396,548,216         | 417,258,439         | 454,050,167         |
| 1441201 | 1440000 Other Receipts Not Classified Elsewhere   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1441299 | Sundry Revenue Receipts not elsewhere classified  | 51,821,000                             | 50,000,000                             | 140,341,000                            | 163,229,432                    | 159,324,286         | 167,645,195         | 182,427,296         |
|         | 3100000 Receipts from Sale of Non-Financial Assets  | 40,000,000                             | 40,000,000                             | 73,500,000                             | 85,487,229                     | 83,442,009          | 87,799,872          | 95,541,618          |
| 3112121 | Sale of Motor Vehicles  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from State Department for Labour and Skills Development   | 1,703,371,150                          | 967,857,083                            | 2,606,500,000                          | 2,794,572,702                  | 3,042,624,891       | 3,201,529,752       | 3,483,824,374       |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Social Protection, Pensions & Senior Citizens Affairs) |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1423008 | Sale of Tender Documents  | 100,000                                | -                                      | 100,000                                | 100,000                        | -                   | -                   | -                   |
| 1423010 | Sale of Goods and Fees for Services   | 160,211,019                            | 78,781,937                             | 99,115,000                             | 173,215,000                    | 173,215,000         | 103,140,000         | 103,140,000         |
|         | 3120000 Receipts from Sale of Inventories, Stocks and Commodities                                 |  |  |  |                                |                     |                     |                     |
| 3122102 | Sale of Equipment, Plant and Machinery  | 35,000                                 | -                                      | 35,000                                 | 35,000                         | -                   | -                   | -                   |
| 3122103 | Sale of non-capital assets  | 750,000                                | -                                      | 750,000                                | 750,000                        | -                   | -                   | -                   |
|         | Total A.L.A from State Department for Social Protection, Pensions & Senior Citizens Affairs       | 161,096,019                            | 78,781,937                             | 100,000,000                            | 174,100,000                    | 173,215,000         | 103,140,000         | 103,140,000         |
|         | (Receiver of Revenue- State Department for Mining)  |  |  |  |                                |                     |                     |                     |
|         | 1420000 Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1422023 | Licence Fees  | 100,000,000                            | -                                      | 100,000,000                            | 400,000,000                    | 750,000,000         | 750,000,000         | 750,000,000         |
|         | Total A.L.A from State Department for Mining  | 100,000,000                            | -                                      | 100,000,000                            | 400,000,000                    | 750,000,000         | 750,000,000         | 750,000,000         |
|         | (Receiver of Revenue- State Department for Petroleum)   |  |  |  |                                |                     |                     |                     |
|         | 1140000 Taxes on Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1142013 | Petroleum Development Levy (PDL)  | 22,112,877,759                         | 20,463,131,032                         | 29,385,529,184                         | 27,000,000,000                 | 27,500,000,000      | 25,703,000,000      | 25,703,000,000      |
| 1142013 | Royalties from Oil Exploration  | -                                      | 24,365,034                             | 56,000,000                             | 8,000,000                      | 83,400,000          | -                   | -                   |
| 1423006 | 1420000 Sales of Goods and Services<br>KOSF Storage Charges                                       | 56,177,777                             | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from State Department for Petroleum   | 22,169,055,537                         | 20,487,496,066                         | 29,441,529,184                         | 27,008,000,000                 | 27,583,400,000      | 25,703,000,000      | 25,703,000,000      |
|         | (Receiver of Revenue- State Department for Tourism)   |  |  |  |                                |                     |                     |                     |
|         | 1140000 Taxes on Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1420318 | Licence Fees  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1146003 | Other Receipts from Taxes on Goods and Services   | -                                      | 3,277,914,850                          | 4,670,410,000                          | 6,583,579,692                  | 7,193,000,000       | 8,193,000,000       | 8,193,000,000       |
| 1145008 | Air Passenger Service Charge  | 8,183,833,397                          | 2,219,800,233                          | 4,750,000,000                          | 5,080,000,000                  | 5,080,000,000       | -                   | -                   |
|         | 1420000 Sales of Goods and Services   |  |  |  |                                |                     |                     |                     |
| 1421002 | Other Revenues  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1422023 | Licence Fees  | 183,506,841                            | -                                      | 215,000,000                            | 390,000,000                    | 390,000,000         | 400,000,000         | 425,000,000         |
| 1422099 | Receipts from Administrative Fees and Charges   | -                                      | -                                      | 1,700,580,336                          | 1,669,887,500                  | 1,748,887,500       | 1,810,887,500       | 1,815,877,500       |
| 1410501 | Rent of Land and Buildings  | -                                      | -                                      | 414,641,500                            | 214,351,000                    | 314,592,500         | 381,982,500         | 452,772,500         |
|         | 3520000 Receipts from Sale of Inventories, Stocks and Commodities                                 |  |  |  |                                |                     |                     |                     |
|         | Total A.L.A from State Department for Tourism   | 8,367,340,238                          | 5,497,715,083                          | 11,750,631,836                         | 13,937,818,192                 | 14,726,480,000      | 10,785,870,000      | 10,886,650,000      |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Revised Estimates II 2023/2024 <sup>3</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|---|--|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh   | Ksh                                    | Ksh                 | Ksh                 | Ksh                 |
| 1422099 | (Receiver of Revenue-State Department for Wildlife)<br>1420000 Sales of Goods and Services<br>Receipts from Administrative Fees and Charges                             | 2,529,274,504                          | 5,442,592,000                          | 9,204,948,004                               | 8,156,000,000                          | 7,156,000,000       | 8,156,000,000       | 8,156,000,000       |
|         | Total A.I.A from State Department for Wildlife  | 2,529,274,504                          | 5,442,592,000                          | 9,204,948,004                               | 8,156,000,000                          | 7,156,000,000       | 8,156,000,000       | 8,156,000,000       |
| 1422099 | (Receiver of Revenue- State Department for Gender and Affirmative Action)<br>1420000 Sales of Goods and Services<br>Other Receipts from Administrative Fees and Charges | 135,000,000                            | -                                      | 135,000,000                                 | 135,000,000                            | 135,000,000         | 135,000,000         | 135,000,000         |
|         | Total A.I.A from State Department for Gender and Affirmative Action   | 135,000,000                            | -                                      | 135,000,000                                 | 135,000,000                            | 135,000,000         | 135,000,000         | 135,000,000         |
| 1423010 | (Receiver of Revenue- State Department for Public Service)<br>1420000 Sales of Goods and Services<br>Sale of Goods and Fees for Services                                | 513,737,160                            | 642,580,141                            | 1,862,560,000                               | 2,006,362,407                          | 1,993,362,407       | 1,993,362,407       | 1,993,362,407       |
| 1420507 | Receipts from Sale of Agricultural Goods  | 1,599,639,313                          | 1,497,744,489                          | 723,570,000                                 | 956,237,593                            | 956,237,593         | 1,075,837,593       | 1,187,437,593       |
|         | Total A.I.A from State Department for Public Service  | 2,113,376,473                          | 2,140,324,630                          | 2,586,130,000                               | 2,962,600,000                          | 2,949,600,000       | 3,069,200,000       | 3,180,800,000       |
| 1423010 | (Receiver of Revenue- State Department for Youth Affairs)<br>1420000 Sales of Goods and Services<br>Sale of Goods and Fees for Services                                 | -                                      | -                                      | -   | -                                      | -                   | -                   | -                   |
|         | Total A.I.A from State Department for Youth Affairs   | -                                      | -                                      | -   | -                                      | -                   | -                   | -                   |
| 1415001 | (Receiver of Revenue- State Department for Regional and Northern Corridor Development)<br>1410000 Property Income<br>Rent of Land and Buildings                         | 41,123,735                             | 41,123,735                             | -   | -                                      | -                   | -                   | -                   |
| 1423012 | 1420000 Sales of Goods and Services<br>Receipt from the Sale of Cultivated Assets (Plants and Crops)  | 73,677,879                             | 100,000,000                            | -   | -                                      | -                   | -                   | -                   |
| 1423013 | Receipts from Sale of Agricultural Goods  | 179,154,138                            | 388,242,249                            | -   | -                                      | -                   | -                   | -                   |
| 1422199 | Receipts from Administrative Fees and Charges   | 16,618,588                             | 16,618,588                             | -   | -                                      | -                   | -                   | -                   |
| 1441203 | 1440000 Other Receipts Not Classified Elsewhere<br>Direct Payment - KENGEN  | 45,000,000                             | 45,000,000                             | -   | -                                      | -                   | -                   | -                   |
|         | Total A.I.A from State Department for Regional and Northern Corridor Development  | 355,574,340                            | 590,984,572                            | -   | -                                      | -                   | -                   | -                   |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>2</sup> | Actual Receipts 2022/2023 <sup>3</sup> | Actual Receipts 2023/2024 <sup>4</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue-The State Law Office)  |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sales of Goods and Services<br>Other Receipts from Administrative Fees and Charges                | -                                      | -                                      | 180,100,000                            | 180,100,000                    | 180,100,000         | 180,100,000         | 180,100,000         |
| 1422199 | Receipts from Administrative Fees and Charges   | -                                      | -                                      | 24,100,000                             | 7,100,000                      | 7,000,000           | 7,000,000           | 7,000,000           |
| 1423011 | Course Fees and Hostel Charges  | 59,226,809                             | 508,074,900                            | 377,480,000                            | 377,480,000                    | 377,480,000         | 377,480,000         | 377,480,000         |
|         | Total A.L.A from the State Law Office   | 59,226,809                             | 508,074,900                            | 581,680,000                            | 564,680,000                    | 564,580,000         | 564,580,000         | 564,580,000         |
|         | (Receiver of Revenue- The Judiciary)  |  |  |  |                                |                     |                     |                     |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -                                      | -                                      | 5,000,000                              | -                              | -                   | -                   | -                   |
|         | Total A.L.A from The Judiciary  | -                                      | -                                      | 5,000,000                              | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- Office of Director for Public Prosecutions)   |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sales of Goods and Services<br>Other Receipts from Administrative Fees and Charges                | -                                      | -                                      | 2,000,000                              | 5,000,000                      | 7,500,000           | 7,500,000           | 7,500,000           |
|         | Total A.L.A from Office of Director for Public Prosecutions   | -                                      | -                                      | 2,000,000                              | 5,000,000                      | 7,500,000           | 7,500,000           | 7,500,000           |
|         | (Receiver of Revenue- Office of the Director of the Registrar of Political Parties)                       |  |  |  |                                |                     |                     |                     |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | 12,897,135                             | 240,710                                | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from Office of the Director of the Registrar of Political Parties                             | 12,897,135                             | 240,710                                | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- State Department for Environment & Climate Change)                                  |  |  |  |                                |                     |                     |                     |
| 1422023 | 1420000 Sales of Goods and Services<br>Licence Fees   | -                                      | -                                      | 900,000,000                            | 900,000,000                    | 1,324,000,000       | 900,000,000         | 900,000,000         |
| 1422040 | Educational Visits Fees   | -                                      | -                                      | 1,200,000                              | 1,200,000                      | 1,200,000           | 1,200,000           | 1,200,000           |
| 1422041 | Specialized Weather Products Charges  | -                                      | -                                      | 2,200,000                              | 2,200,000                      | 2,200,000           | 2,200,000           | 2,200,000           |
| 1423011 | Course Fees and Hotel Charges   | -                                      | -                                      | 11,750,000                             | 11,750,000                     | 11,750,000          | 11,750,000          | 11,750,000          |
| 3112222 | 3100000 Receipts from Sale of Non-Financial Assets<br>Receipt from Sale of Plant, Machinery and Equipment | -                                      | -                                      | 2,750,000                              | 2,750,000                      | 2,750,000           | 2,750,000           | 2,750,000           |
| 3112222 | Receipt from Sale of Household Furniture and Institutional Equipment                                      | -                                      | -                                      | 500,000                                | 500,000                        | 500,000             | 500,000             | 500,000             |
| 3112222 | Receipt from Sale of Office and General Equipment   | -                                      | -                                      | 500,000                                | 500,000                        | 500,000             | 500,000             | 500,000             |
|         | Total A.L.A from State Department for Environment & Climate Change  | -                                      | -                                      | 918,900,000                            | 918,900,000                    | 1,342,900,000       | 918,900,000         | 918,900,000         |



## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>3</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State Department for Forestry)  |  |  |  |                                |                     |                     |                     |
| 1423012 | 1420000 Sales of Goods and Services<br>Receipt from Sale of Cultivated Assets (Plants and Crops)          | -                                      | -                                      | 1,496,000,000                          | 4,470,000,000                  | 4,577,501,482       | 4,470,000,000       | 4,470,000,000       |
| 3112222 | 3100000 Receipts from Sale of Non-Financial Assets<br>Receipt from Sale of Plant, Machinery and Equipment | -                                      | -                                      | 2,000,000                              | 2,000,000                      | 2,000,000           | 2,000,000           | 2,000,000           |
| 3122103 | 3120000 Receipts from Sale of Inventories, Stocks and Commodities<br>Sale of Non-Capital Goods            | -                                      | -                                      | 78,000,000                             | 78,000,000                     | 78,000,000          | 78,000,000          | 78,000,000          |
|         | Total A.L.A from State Department for Forestry  | -                                      | -                                      | 1,576,000,000                          | 4,550,000,000                  | 4,657,501,482       | 4,550,000,000       | 4,550,000,000       |
|         | (Receiver of Revenue- National Land Commission)   |  |  |  |                                |                     |                     |                     |
| 1411201 | 1410000 Property Income<br>Interest Received  | 298,609,862                            | 219,388,291                            | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from National Land Commission   | 298,609,862                            | 219,388,291                            | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- Independent Electoral and Boundaries Commission)                                    |  |  |  |                                |                     |                     |                     |
| 1422043 | 1420000 Sales of Goods and Services<br>Nomination Fees  | 143,463,000                            | 7,557,276                              | -                                      | -                              | -                   | -                   | -                   |
| 1423008 | Sale of Tender Documents  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1431000 | Fines, Penalties and Forfeitures and Other Charges  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1430001 | Court Imposed Fines & Forfeitures   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3112121 | 3100000 Receipts from Sale of Non-Financial Assets<br>Sale of Motor Vehicle                               | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from Independent Electoral Boundaries Commission  | 143,463,000                            | 7,557,276                              | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- National Assembly)  |  |  |  |                                |                     |                     |                     |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -                                      | -                                      | 5,000,000                              | 5,000,000                      | -                   | -                   | -                   |
|         | Total A.L.A from National Assembly  | -                                      | -                                      | 5,000,000                              | 5,000,000                      | -                   | -                   | -                   |
|         | (Receiver of Revenue- Parliamentary Joint Service)  |  |  |  |                                |                     |                     |                     |
| 1423010 | 1420000 Sales of Goods and Services<br>Sale of Goods and Fees for Services                                | 27,846,358                             | 33,031,946                             | 20,000,000                             | 34,000,000                     | 38,599,025          | 40,614,907          | 44,196,123          |
| 3112222 | 3100000 Receipts from Sale of Non-Financial Assets<br>Receipt from Sale of Plant, Machinery and Equipment | -                                      | -                                      | 4,000,000                              | -                              | -                   | -                   | -                   |
|         | Total A.L.A from Parliamentary Joint Service  | 27,846,358                             | 33,031,946                             | 24,000,000                             | 34,000,000                     | 38,599,025          | 40,614,907          | 44,196,123          |
|         | (Receiver of Revenue-Senate)  |  |  |  |                                |                     |                     |                     |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -                                      | -                                      | 1,000,000                              | -                              | -                   | -                   | -                   |
|         | Total A.L.A from Senate   | -                                      | -                                      | 1,000,000                              | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- Public Service Commission)  |  |  |  |                                |                     |                     |                     |
| 1423016 | 1420000 Sales of Goods and Services<br>Examination and Tuition Fees                                       | -                                      | 14,485,146                             | 14,000,000                             | 14,000,000                     | 14,000,000          | 14,000,000          | 14,000,000          |
| 1423010 | Sale of Goods and Fees for Services   | 587,912                                | 48,051                                 | 1,000,000                              | 1,000,000                      | 1,000,000           | 1,000,000           | 1,000,000           |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.L.A from Public Service Commission  | 587,912                                | 14,533,197                             | 15,000,000                             | 15,000,000                     | 15,000,000          | 15,000,000          | 15,000,000          |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>2</sup> | Actual Receipts 2022/2023 <sup>3</sup> | Actual Receipts 2023/2024 <sup>4</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue-Salaries and Remuneration Commission)        |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sale of Goods and Services                                |  |  | 834,680                                | -                              | -                   | -                   | -                   |
|         | Other Receipts from Administrative Fees and Charges               |  |  |  |                                |                     |                     |                     |
| 3122102 | 3100000 Receipts from Sale of Non-Financial Assets                | 120,000                                | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Receipt from Sale of Plant, Machinery and Equipment               |  |  |  |                                |                     |                     |                     |
|         | Total A.I.A from Salaries and Remuneration Commission             | -                                      | -                                      | 834,680                                | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue-Teachers Service Commission)                 |  |  |  |                                |                     |                     |                     |
| 1411201 | 1410000 Property Income   |  |  |  |                                |                     |                     |                     |
|         | Interest  | 19,671,683                             | 9,225,799                              | -                                      | -                              | -                   | -                   | -                   |
| 1421003 | 1420000 Sales of Goods and Services                               | 7,300,875                              | 5,005,000                              | -                                      | -                              | -                   | -                   | -                   |
| 1423010 | Rent of Government Buildings and Housing                          | 698,622,636                            | 710,861,948                            | 1,000,312,000                          | 1,104,800,000                  | 1,104,800,000       | 958,000,000         | 1,838,979,513       |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere                   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Sundry Revenue  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3112121 | 3100000 Receipts from Sale of Non-Financial Assets                | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Sale of Motor Vehicle   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3122102 | 3120000 Receipts from Sale of Inventories, Stocks and Commodities | 7,036,600                              | 25,115,166                             | 7,200,000                              | 7,200,000                      | -                   | -                   | -                   |
|         | Sale of Equipment, Plant and Machinery                            |  |  |  |                                |                     |                     |                     |
|         | Total A.I.A from Teachers Service Commission                      | 732,631,794                            | 750,207,913                            | 1,007,512,000                          | 1,112,000,000                  | 1,104,800,000       | 958,000,000         | 1,838,979,513       |
|         | (Receiver of Revenue-National Police Service Commission)          |  |  |  |                                |                     |                     |                     |
| 1423010 | 1420000 Sales of Goods and Services                               | -                                      | -                                      | 50,000                                 | -                              | -                   | -                   | -                   |
|         | Sale of Goods and Fees for Services                               |  |  |  |                                |                     |                     |                     |
|         | Total A.I.A from National Police Service Commission               | -                                      | -                                      | 50,000                                 | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue-Auditor General)                             |  |  |  |                                |                     |                     |                     |
| 1421003 | 1420000 Sales of Goods and Services                               | -                                      | 7,109,760                              | 7,000,000                              | 7,000,000                      | 7,000,000           | 7,000,000           | 7,000,000           |
| 1422041 | Rent of Government Buildings and Housing                          | 352,534,656                            | 405,928,183                            | 400,000,000                            | 400,000,000                    | 400,000,000         | 400,000,000         | 400,000,000         |
|         | Audit Fees  |  |  |  |                                |                     |                     |                     |
|         | Total A.I.A from Auditor General                                  | 352,534,656                            | 413,037,943                            | 407,000,000                            | 407,000,000                    | 407,000,000         | 407,000,000         | 407,000,000         |

## CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>1</sup> | Actual Receipts 2023/2024 <sup>1</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|--|--|--------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- Ethics and Anticorruption Commission) |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sales of Goods and Services                         | -                                      | -                                      | -                                      | 13,700,000                     | 13,700,000          | 13,700,000          | 13,700,000          |
|         | Other Receipts from Administrative Fees and Charges         | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere             | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Sundry Revenue  | 7,174,842                              | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from Ethics and Anticorruption Commission       | 7,174,842                              | -                                      | -                                      | 13,700,000                     | 13,700,000          | 13,700,000          | 13,700,000          |
|         | (Receiver of Revenue- National Intelligence Service)        |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sales of Goods and Services                         | 3,976,900                              | 3,976,900                              | -                                      | -                              | -                   | -                   | -                   |
|         | Other Receipts from Administrative Fees and Charges         | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1430000 | Fines, Penalties and Forfeitures and Other Charges          | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1430001 | Court Imposed Fines & Forfeitures                           | 1,992,757                              | 2,669,911                              | -                                      | -                              | -                   | -                   | -                   |
| 1450101 | 1450000 Other Receipts not Classified Elsewhere             | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Sundry Revenue  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3112121 | 3100000 Receipts from Sale of Non-Financial Assets          | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3122102 | Sale of Motor Vehicle                                       | -                                      | 12,975,158                             | -                                      | -                              | -                   | -                   | -                   |
| 3122102 | Receipt from Sale of Plant, Machinery and Equipment         | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3122102 | Receipts from sale of non produced assets                   | -                                      | 716,750                                | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from National Intelligence Service              | 5,969,657                              | 20,338,719                             | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- Witness Protection Agency)            |  |  |  |                                |                     |                     |                     |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere             | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Sundry Revenue  | 1,762,855                              | 375,425                                | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from Witness Protection Agency                  | 1,762,855                              | 375,425                                | -                                      | -                              | -                   | -                   | -                   |
|         | (Receiver of Revenue- Commission for Revenue Allocation)    |  |  |  |                                |                     |                     |                     |
| 1441201 | 1410000 Property Income                                     | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | 1440000 Other Receipts not Classified Elsewhere             | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Sundry Revenue  | 11,623,594                             | 5,375,170                              | -                                      | 1,000,000                      | -                   | -                   | -                   |
|         | Total A.I.A from Commission for Revenue Allocation          | 11,623,594                             | 5,375,170                              | -                                      | 1,000,000                      | -                   | -                   | -                   |
|         | (Receiver of Revenue- Controller of Budget)                 |  |  |  |                                |                     |                     |                     |
| 1422099 | 1420000 Sale of Goods and Services                          | -                                      | -                                      | 361,885                                | 500,000                        | 500,000             | 500,000             | 500,000             |
|         | Other Receipts from Administrative Fees and Charges         | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere             | -                                      | -                                      | 4,210,360                              | -                              | 30,935,969          | -                   | -                   |
|         | Sundry Revenue  | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
| 3143322 | 3140000 Disposal and Sales of Non-Produced Assets           | -                                      | -                                      | 527,755                                | 1,500,000                      | 7,500,000           | 8,000,000           | 8,000,000           |
|         | Receipts from Sale of Non-Produced Assets                   | -                                      | -                                      | -                                      | -                              | -                   | -                   | -                   |
|         | Total A.I.A from Controller of Budget                       | -                                      | -                                      | 5,100,000                              | 2,000,000                      | 8,000,000           | 8,500,000           | 8,500,000           |
|         | Total Recurrent Appropriations-in-aid                       | 223,494,502,964                        | 246,300,290,018                        | 286,896,299,468                        | 466,761,529,852                | 329,905,284,477     | 338,830,844,276     | 368,707,226,026     |



**DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID**

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|-----------------------------------|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                               | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue -State<br>Department for Immigration<br>and Citizen Services)                     |  |                                   |                     |                     |                     |
|         | 1420000 Sale of Goods and<br>Services  |  |                                   |                     |                     |                     |
| 1422030 | Other Immigration Fees   | -                                      | 5,403,158,000                     | 7,700,000,000       | 6,700,000,000       | 6,700,000,000       |
|         | Total A.I.A from State<br>Department for Immigration<br>and Citizen Services                           | -                                      | 5,403,158,000                     | 7,700,000,000       | 6,700,000,000       | 6,700,000,000       |
|         | (Receiver of Revenue - State<br>Department for Development<br>of the ASAL and Regional<br>Development) |  |                                   |                     |                     |                     |
|         | 1320000 Grants from<br>International Organizations   |  |                                   |                     |                     |                     |
| 1322002 | Capital Grants from<br>International Organizations   | -                                      | 296,560,000                       | 97,060,000          | 97,060,000          | 96,560,000          |
|         | Total A.I.A from State<br>Department for of the ASAL<br>and Regional Development                       | -                                      | 296,560,000                       | 97,060,000          | 97,060,000          | 96,560,000          |

**DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)**

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|-----------------------------------|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                               | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue-<br>Ministry of Defence)<br>1420000 Sales of Goods and<br>Services  |  |                                   |                     |                     |                     |
| 1421003 | Rent of Government Buildings<br>and Housing  | -                                      | 3,534,000,000                     | 5,134,000,000       | 3,934,000,000       | 3,934,000,000       |
|         | Total A.I.A from Ministry of<br>Defence  | -                                      | 3,534,000,000                     | 5,134,000,000       | 3,934,000,000       | 3,934,000,000       |
|         | (Receiver of Revenue- State<br>Department for TVET<br><br>1320000 Grants from<br>Foreign Governments                             |  |                                   |                     |                     |                     |
| 1322002 | Capital Grants from Foreign<br>Governments   | 31,513,548                             | 2,445,000,000                     | 2,726,700,000       | 3,245,000,000       | 3,245,000,000       |
|         | Total A.I.A from State<br>Department for TVET  | 31,513,548                             | 2,445,000,000                     | 2,726,700,000       | 3,245,000,000       | 3,245,000,000       |
|         | (Receiver of Revenue- State<br>Department of Higher<br>Education and Research)<br><br>1310000 Grants From<br>Foreign Governments |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments   | -                                      | 40,000,000                        | 40,000,000          | 900,000,000         | 900,000,000         |
|         | Total A.I.A from State<br>Department for Higher<br>Education and Research  | -                                      | 40,000,000                        | 40,000,000          | 900,000,000         | 900,000,000         |
|         | (Receiver of Revenue- State<br>Department for Basic<br>Education)<br>1310000 Grants From<br>Foreign Governments                  |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments   | -                                      | 750,000,000                       | 310,000,000         | -                   | -                   |
|         | Total A.I.A from State<br>Department for Basic<br>Education  | 201,600,000                            | 750,000,000                       | 310,000,000         | -                   | -                   |
|         | (Receiver of Revenue- The<br>National Treasury)<br><br>1310000 Grants From<br>Foreign Governments                                |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments   | 15,827,126                             | 11,500,000                        | 11,000,000          | 11,000,000          | 11,000,000          |



| DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D) |   |  |                                   |                     |                     |                     |
|---|---|--|-----------------------------------|---------------------|---------------------|---------------------|
| Code  | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|   |   | Ksh                                    | Ksh                               | Ksh                 | Ksh                 | Ksh                 |
| 1320000   | Grants from International Organizations                       |  |                                   |                     |                     |                     |
| 1322002   | Capital Grants from International Organizations               | 8,568,576,385                          | 10,283,089,526                    | 6,697,380,695       | 12,873,203,000      | 7,485,744,000       |
|   | Total A.I.A from the National Treasury                        | 44,529,850,317                         | 10,294,589,526                    | 6,708,380,695       | 12,884,203,000      | 7,496,744,000       |
|   | (Receiver of Revenue- State Department for Economic Planning) |  |                                   |                     |                     |                     |
| 1310000   | Grants from Foreign Governments                               |  |                                   |                     |                     |                     |
| 1312002   | Capital Grants from Foreign Governments                       | -                                      | 40,000,000                        | 60,000,000          | 60,000,000          | 60,000,000          |
|   | 1320000 Grants from International Organizations               |  |                                   |                     |                     |                     |
|   | Total A.I.A from State Department for Economic Planning       | 62,978,499                             | 40,000,000                        | 60,000,000          | 60,000,000          | 60,000,000          |
|   | (Receiver of Revenue- State Department for Medical)           |  |                                   |                     |                     |                     |
| 1310000   | Grants from Foreign Governments                               |  |                                   |                     |                     |                     |
| 1312002   | Capital Grants from Foreign Governments                       | -                                      | 1,770,000,000                     | 1,200,000,000       | 1,201,000,000       | -                   |
|   | 1320000 Grants from International Organizations               |  |                                   |                     |                     |                     |
| 1322002   | Capital Grants from International Organizations               | -                                      | 6,382,000,000                     | 2,995,100,000       | 3,995,100,000       | 4,846,600,000       |
|   | Total A.I.A from State Department for Medical Services        | -                                      | 8,152,000,000                     | 4,195,100,000       | 5,196,100,000       | 4,846,600,000       |

**DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)**

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|-----------------------------------|---------------------|---------------------|---------------------|
| 1320002 | 1320000 Grants from International Organizations<br>Capital Grants from International Organizations   | 212,956,872                            | 28,478,959,909                    | 16,826,981,256      | 33,996,086,694      | 64,687,583,918      |
| 1142010 | 1140000 Taxes of Goods and Services<br>Road Maintenance Levy- Annuity Fund   | 12,942,000,000                         | 14,087,000,000                    | 14,382,000,000      | 14,669,000,000      | 14,954,000,000      |
| 1142013 | 1140000 Taxes of Goods and Services<br>Petroleum Development Levy (PDL)  | -                                      | -                                 | -                   | -                   | -                   |
|         | Total A.I.A from State Department for Roads  | 13,206,590,688                         | 42,565,959,909                    | 31,208,981,256      | 48,665,086,694      | 79,641,583,918      |
| 1156002 | (Receiver of Revenue- State Department for Transport)<br>1150000 Taxes on Inter. Trade & Transactions<br>Railway Development Levy (RDL)                  | -                                      | 25,217,000,000                    | 34,250,000,000      | 34,546,000,000      | 34,705,000,000      |
| 1312002 | 1310000 Grants from Foreign Governments<br>Capital Grants from Foreign Governments   | -                                      | 663,000,000                       | 670,000,000         | 670,000,000         | 670,000,000         |
| 1322002 | 1320000 Grants from International Organizations<br>Capital Grants from International Organizations   | -                                      | 419,337,500                       | 492,000,000         | 492,000,000         | 492,000,000         |
|         | Total A.I.A from State Department for Transport  | -                                      | 26,299,337,500                    | 35,412,000,000      | 35,708,000,000      | 35,867,000,000      |
| 1422099 | (Receiver of Revenue-State Department for Shipping and Maritime)<br>1420000 Sales of Goods and Services<br>Receipts from Administrative Fees and Charges | 550,000,000                            | 750,000,000                       | 1,100,000,000       | 900,000,000         | 789,000,000         |
|         | Total A.I.A from State Department for Shipping and Maritime  | 550,000,000                            | 750,000,000                       | 1,100,000,000       | 900,000,000         | 789,000,000         |
| 1111007 | (Receiver of Revenue-State Department for Housing and Urban Development)<br>1110000 Taxes on Income, Profits and Capital Gains<br>Housing Levy           | -                                      | 64,688,537,398                    | 65,116,548,145      | 66,000,200,000      | 66,000,200,000      |
| 1322002 | 1320000 Grants from International Organizations<br>Capital Grants from International Organizations   | -                                      | -                                 | -                   | -                   | -                   |
| 1421003 | 1420000 Sales of Goods and Services<br>Rent on Government Buildings and Housing  | 1,018,000,000                          | 838,800,000                       | 838,800,000         | 838,800,000         | 838,800,000         |
|         | Total A.I.A from State Department for Housing and Urban Development  | 1,018,000,000                          | 65,527,337,398                    | 65,955,348,145      | 66,839,000,000      | 66,839,000,000      |

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|-----------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                               | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State<br>Department for Public Works)                   |  |                                   |                     |                     |                     |
|         | 3140000 Receipts from the<br>Sale of Non-Produced Assets                      |  |                                   |                     |                     |                     |
| 3143322 | Receipts from Sale of Non-<br>Produced Assets                                 | -                                      | 100,000,000                       | 100,000,000         | 50,000,000          | 50,000,000          |
|         | Total A.I.A from State<br>Department for Public Works                         | -                                      | 100,000,000                       | 100,000,000         | 50,000,000          | 50,000,000          |
|         | (Receiver of Revenue- State<br>Department for Irrigation)                     |  |                                   |                     |                     |                     |
|         | 1310000 Grants from<br>Foreign Governments                                    |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments                                    | -                                      | 7,221,000,000                     | 6,030,000,000       | 6,030,000,000       | 6,030,000,000       |
|         | Total A.I.A from State<br>Department for Irrigation                           | -                                      | 7,221,000,000                     | 6,030,000,000       | 6,030,000,000       | 6,030,000,000       |
|         | (Receiver of Revenue- State<br>Department for Water and<br>Sanitation)        |  |                                   |                     |                     |                     |
|         | 1310000 Grants from<br>Foreign Governments                                    |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments                                    | 97,120,989                             | 72,477,453                        | 70,475,791          | 70,475,791          | 70,475,791          |
|         | 1320000 Grants from<br>International Organizations                            |  |                                   |                     |                     |                     |
| 1322002 | Capital Grants from<br>International Organizations                            | 201,833,178                            | 5,415,000,000                     | 2,452,000,000       | 2,952,000,000       | -                   |
|         | Total A.I.A from State<br>Department for Water and<br>Sanitation              | 298,954,167                            | 5,487,477,453                     | 2,522,475,791       | 3,022,475,791       | 70,475,791          |
|         | (Receiver of Revenue- State<br>Department for Lands and<br>Physical Planning) |  |                                   |                     |                     |                     |
|         | 1420000 Sale of Goods and<br>Services   |  |                                   |                     |                     |                     |
| 1420318 | Receipts from the Sale of<br>Inventories, Stocks and<br>Commodities           | -                                      | 2,450,000,000                     | 3,477,000,000       | 1,477,000,000       | 1,477,000,000       |
|         | Total A.I.A from State<br>Department for Lands and<br>Physical Planning       | -                                      | 2,450,000,000                     | 3,477,000,000       | 1,477,000,000       | 1,477,000,000       |



## DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)

| Code    | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|---|--|-----------------------------------|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                               | Ksh                 | Ksh                 | Ksh                 |
|         | (Receiver of Revenue- State<br>Department for Information<br>Communication Technology<br>and Digital Economy) |  |                                   |                     |                     |                     |
|         | 1420000 Sale of Goods and<br>Services   |  |                                   |                     |                     |                     |
| 1420318 | Licence Fees  | -                                      | 7,090,000,000                     | 7,150,000,000       | 7,150,000,000       | 7,150,000,000       |
|         | Total A.I.A from State<br>Department for Information<br>Communication Technology<br>and Digital Economy       | -                                      | 7,090,000,000                     | 7,150,000,000       | 7,150,000,000       | 7,150,000,000       |
|         | (Receiver of Revenue- State<br>Department for Sports)   |  |                                   |                     |                     |                     |
|         | 1140000 Taxes on Goods and<br>Services  |  |                                   |                     |                     |                     |
| 1144001 | Betting (winnings, gaming,<br>lotteries and betting taxes)  | 14,376,175,554                         | 16,464,000,000                    | 12,874,723,683      | 18,000,000,000      | 18,900,000,000      |
|         | Total A.I.A from State<br>Department for Sports   | 14,376,175,554                         | 16,464,000,000                    | 12,874,723,683      | 18,000,000,000      | 18,900,000,000      |
|         | (Receiver of Revenue- State<br>Department for Energy)   |  |                                   |                     |                     |                     |
|         | 1140000 Taxes on Goods and<br>Services  |  |                                   |                     |                     |                     |
| 1142012 | 5% Electricity Levy-REP   | 5,850,404,000                          | 5,409,000,000                     | 2,944,000,000       | 2,930,000,000       | 2,944,000,000       |
| 1142013 | Petroleum Development Levy<br>(PDL)   | 2,333,000,000                          | 541,000,000                       | 781,000,000         | 868,000,000         | 886,000,000         |
|         | 1300000 Grants  |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments  | -                                      | 9,812,221,654                     | 3,812,221,654       | 3,812,221,654       | 3,812,221,654       |
|         | 1410000 Property Income   |  |                                   |                     |                     |                     |
| 1410106 | Interest Receipts   | -                                      | 150,000,000                       | 150,000,000         | 150,000,000         | -                   |
| 1415007 | Royalties on Geothermal<br>Development  | -                                      | 438,000,000                       | 510,000,000         | 458,000,000         | 478,000,000         |
|         | 1420000 Sales of Goods and<br>Services  |  |                                   |                     |                     |                     |
| 1421004 | Sale of Steam   | 1,630,168,767                          | 4,697,000,000                     | 5,200,000,000       | 3,450,000,000       | 2,808,000,000       |
| 1421004 | Sale of Electricity   |  |                                   | 2,480,070,303       | 1,588,721,085       | 1,736,603,610       |
|         | 3120000 Receipts from Sale<br>of Inventories, Stocks and<br>Commodities                                       |  |                                   |                     |                     |                     |
| 3122105 | Sale of Woodfuel Burners Jikos  | -                                      | 28,000,000                        | -                   | -                   | -                   |
|         | Total A.I.A from State<br>Department for Energy   | 10,013,969,261                         | 21,075,221,654                    | 15,877,291,957      | 13,256,942,739      | 12,664,825,264      |
|         | (Receiver of Revenue- State<br>Department for Crop<br>Development)  |  |                                   |                     |                     |                     |
|         | 1310000 Grants from<br>Foreign Governments  |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments  | -                                      | 93,000,000                        | 62,000,000          | 41,300,000          | 24,000,000          |
| 1420318 | Receipts from the Sale of<br>Inventories, Stocks and<br>Commodities   | -                                      | 2,889,552,972                     | 3,975,000,000       | 2,889,552,972       | 2,889,552,972       |
|         | Total A.I.A from State<br>Department for Crop<br>Development  | -                                      | 2,982,552,972                     | 4,037,000,000       | 2,930,852,972       | 2,913,552,972       |
|         | Total A.I.A from State  | 431,600,000                            | -                                 | -                   | -                   | -                   |
|         | (Receiver of Revenue- State<br>Department for Petroleum)  |  |                                   |                     |                     |                     |
|         | 1140000 Taxes on Goods and<br>Services  |  |                                   |                     |                     |                     |
| 1142013 | Petroleum Development Levy<br>(PDL)   | 2,403,538,102                          | 3,304,564,284                     | 4,766,000,000       | 4,666,000,000       | 4,666,000,000       |

**DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)**

| Code    | Description  | Actual Receipts 2021/2022 <sup>1</sup> | Revised Estimates II<br>2024/2025 | Estimates 2025/2026 | Estimates 2026/2027 | Estimates 2027/2028 |
|---------|--|--|-----------------------------------|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                               | Ksh                 | Ksh                 | Ksh                 |
| 1410000 | Property Income  |  |                                   |                     |                     |                     |
| 1415005 | Royalties on Oil Exploration   | -                                      | 30,000,000                        | 30,000,000          | 30,000,000          | 30,000,000          |
| 1415006 | Royalties on Oil Exploration<br>Training Fees  | -                                      | 165,435,716                       | 165,000,000         | 165,000,000         | 165,000,000         |
|         | Total A.I.A from State<br>Department for Petroleum   | 2,403,538,102                          | 3,500,000,000                     | 4,961,000,000       | 4,861,000,000       | 4,861,000,000       |
|         | (Receiver of Revenue- State<br>Department for Tourism)   |  |                                   |                     |                     |                     |
| 114500  | Receipts from Permission to<br>use Goods or to Perform<br>Services or Activities                         |  |                                   |                     |                     |                     |
| 1145008 | Air Passenger Service Charge   | -                                      | 870,000,000                       | 870,000,000         | 870,000,000         | 870,000,000         |
|         | Total A.I.A from State<br>Department for Tourism   | -                                      | 870,000,000                       | 870,000,000         | 870,000,000         | 870,000,000         |
|         | (Receiver of Revenue- State<br>Department for Wildlife)  |  |                                   |                     |                     |                     |
| 1310000 | Grants from Foreign<br>Govt  |  |                                   |                     |                     |                     |
| 1312002 | Capital Grants from Foreign<br>Governments   | -                                      | 135,000,000                       | 135,000,000         | 135,000,000         | 171,000,000         |
| 1322002 | 1320000 Grants from<br>International Organizations<br>Capital Grants from<br>International Organizations | -                                      | 750,000,000                       | 3,000,000           | -                   | -                   |
|         | Total A.I.A from State<br>Department for Wildlife  | -                                      | 885,000,000                       | 138,000,000         | 135,000,000         | 171,000,000         |
|         | (Receiver of Revenue- State<br>Department for Gender and<br>Affirmative Action)                          |  |                                   |                     |                     |                     |
| 1322002 | 1310000 Grants from<br>Foreign Governments<br>Capital Grants from Foreign<br>Governments                 | -                                      | 200,000,000                       | 200,000,000         | 200,000,000         | 200,000,000         |
|         | Total A.I.A from State<br>Department for Gender and<br>Affirmative Action                                | -                                      | 200,000,000                       | 200,000,000         | 200,000,000         | 200,000,000         |
|         | (Receiver of Revenue- State<br>Department for Public<br>Service)   |  |                                   |                     |                     |                     |
| 1322002 | 1310000 Grants from<br>Foreign Governments<br>Capital Grants from Foreign<br>Governments                 | -                                      | 260,945,784                       | 245,000,000         | 345,000,000         | 345,000,000         |
|         | Total A.I.A from State<br>Department for Public Service  | -                                      | 260,945,784                       | 245,000,000         | 345,000,000         | 345,000,000         |
| 1322002 | 1320000 Grants from<br>International Organizations<br>Capital Grants from<br>International Organizations | -                                      | 70,000,000                        | 70,000,000          | -                   | -                   |
|         | Total A.I.A from State<br>Department for Environment<br>& Climate Change                                 | -                                      | 70,000,000                        | 70,000,000          | -                   | -                   |
|         | (Receiver of Revenue-TSC)  |  |                                   |                     |                     |                     |
| 1420299 | 1420000 Sales of Goods and<br>Services<br>Receipts from Administrative<br>Fees and Charges               | -                                      | 39,000,000                        | -                   | -                   | -                   |
|         | Total A.I.A from Teachers  | -                                      | 39,000,000                        | -                   | -                   | -                   |
|         | (Receiver of Revenue- Auditor<br>General)  |  |                                   |                     |                     |                     |
| 1320102 | 1320000 Grants from<br>International Organizations<br>Capital Grants from<br>International Organizations | -                                      | 10,000,000                        | -                   | -                   | -                   |
|         | Total A.I.A from Auditor<br>General  | -                                      | 10,000,000                        | -                   | -                   | -                   |
|         | Total Development<br>Appropriations-in-aid   | 95,467,479,779                         | 234,803,140,196                   | 230,005,061,527     | 243,456,721,196     | 266,118,341,945     |



**TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES**

| Code    | Description  | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised<br>Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|---------|--|---|---|---|--------------------------------------|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                                  | Ksh                    | Ksh                    | Ksh                    |
|         | <b>3200000 Acquisition of Financial Assets</b>   |   |   |   |                                      |                        |                        |                        |
|         | <b>3214000 Domestic Loans Repayments (Receiver of Revenue - Director General, Public Investment &amp; Portfolio Management)</b>  |   |   |   |                                      |                        |                        |                        |
| 3214200 | Loans to Non-Financial Public Enterprises  | 4,942,642,606                             | 2,768,175,522                             | 4,245,276,265                             | 9,341,392,621                        | 11,545,777,757         | 9,617,539,095          | 9,617,539,095          |
| 3214300 | Loans to Financial Institutions  | 153,926,974                               | 86,208,313                                | 132,209,140                               | 290,915,694                          | 359,566,082            | 160,795,845            | 160,795,845            |
| 4540108 | Reimbursement within Central Government  | -   | -   | -   |                                      | -                      | -                      | -                      |
|         | <b>Total Repayments from Domestic Lending and On-lending</b>   | 5,096,569,580                             | 2,854,383,835                             | 4,377,485,405                             | 9,632,308,315                        | 11,905,343,839         | 9,778,334,940          | 9,778,334,940          |
|         | <b>3212000 Domestic Currency and Deposits</b>  |   |   |   |                                      |                        |                        |                        |
|         | <b>Net Acquisition of Financial Assets</b>   | 143,581,944,726                           | 4,312,929,294                             | 4,377,485,405                             | 9,632,308,315                        | 11,905,343,839         | 9,778,334,940          | 9,778,334,940          |
|         | <b>3310000 Incurrence of Financial Liabilities-Domestic</b>  |   |   |   |                                      |                        |                        |                        |
|         | <b>3313000 Domestic Debt Securities (Receiver of Revenue - Principal Secretary to the National Treasury)</b>                     |   |   |   |                                      |                        |                        |                        |
| 3313200 | Securities other than Shares   | 589,545,333,330                           | 437,526,603,314                           | 662,418,856,755                           | 597,152,168,850                      | 581,117,822,098        | 635,456,402,272        | 680,392,650,676        |
|         | <b>3320000 Incurrence of Financial Liabilities-External (Receiver of Revenue - Principal Secretary to the National Treasury)</b> |   |   |   |                                      |                        |                        |                        |
|         | <b>3324100 Foreign Borrowing drawn through Exchequer</b>   |   |   |   |                                      |                        |                        |                        |
| 3324101 | Borrowing from Foreign Governments   | 2,835,144,698                             | 4,594,172,758                             | 7,632,328,910                             | 5,901,269,182                        | 9,256,095,909          | 8,614,844,724          | 8,614,844,724          |
| 3324102 | Borrowing from International Organizations   | 55,766,011,471                            | 57,381,239,700                            | 95,327,824,563                            | 73,706,880,288                       | 115,608,682,147        | 107,599,451,776        | 107,599,451,776        |
| 3324103 | Borrowing from Foreign Financial Corporations and Other International Financial Institutions (Commercial loans)                  | -   | 102,218,420,933                           | 286,875,365,443                           | 194,250,000,000                      | 221,177,891,741        | 145,628,471,839        | 145,628,471,839        |
| 3324104 | Program Loans  | 135,019,260,001                           | 266,885,326,498                           | 338,135,304,759                           | 215,348,379,445                      | 191,800,000,000        | 191,800,000,000        | 191,800,000,000        |
|         | <b>3324200 Foreign Borrowing - Direct Payments</b>   |   |   |   |                                      |                        |                        |                        |
| 3324201 | Borrowing from Foreign Governments   | 44,354,398,404                            | 44,788,512,740                            | 52,993,045,025                            | 43,219,143,234                       | 52,207,912,311         | 71,573,978,961         | 71,573,978,961         |
| 3324203 | Borrowing from International Organizations   | 48,264,311,645                            | 29,456,128,023                            | 34,852,015,015                            | 28,423,998,437                       | 34,335,655,612         | 47,072,165,570         | 47,072,165,570         |
|         | <b>Total Incurrence of Financial Liabilities (External)</b>  | 327,059,456,259                           | 548,171,240,531                           | 815,815,883,715                           | 560,849,670,587                      | 624,386,237,720        | 572,288,912,871        | 572,288,912,873        |
|         | <b>Total Borrowing and Repayments</b>  | 933,470,347,888                           | 1,008,829,300,079                         | 1,482,612,225,875                         | 1,167,634,147,752                    | 1,217,409,403,657      | 1,217,523,650,082      | 1,262,459,898,489      |



**ANNEX I: REVENUE COLLECTED AS APPROPRIATIONS IN AID BY VOTE**

| Vote | Description   | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised<br>Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|------|---|---|---|---|--------------------------------------|------------------------|------------------------|------------------------|
|      |   | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                                  | Ksh                    | Ksh                    | Ksh                    |
| 1011 | Executive Office of the President   | 10,480,649,160                            | 1,313,227,855                             | 15,000,000                                | 10,000,000                           | 15,000,000             | 15,000,000             | 15,000,000             |
| 1012 | Office of the Deputy President  | -   | -   | 5,023,000                                 | 3,300,000                            | 3,300,000              | 3,300,000              | 3,300,000              |
| 1017 | State House   | -   | -   | 2,100,000                                 | 2,100,000                            | 2,100,000              | 2,100,000              | 2,100,000              |
| 1021 | State Department for Interior and Citizen Services                          | 1,822,289,499                             | 1,201,252,333                             | -   | -                                    | -                      | -                      | -                      |
| 1023 | State Department for Correctional Services                                  | 200,000,000                               | -   | 6,500,000                                 | 6,500,000                            | 11,500,000             | 11,630,000             | 10,260,000             |
| 1024 | State Department for Immigration and Citizen Services                       | -   | -   | 2,307,500,000                             | 9,370,611,780                        | 12,224,400,000         | 9,444,400,000          | 9,514,900,000          |
| 1026 | State Department for Internal Security and National Administration          | -   | 8,748,475                                 | 133,020,000                               | 125,020,000                          | 130,070,000            | 130,070,000            | 130,070,000            |
| 1036 | State Department for ASALs and Regional Development                         | -   | -   | 478,500,000                               | 478,500,000                          | 478,500,000            | 478,500,000            | 478,500,000            |
| 1041 | Ministry of Defence   | -   | -   | 3,336,441,476                             | 7,489,726,106                        | 13,961,300,000         | 14,118,400,000         | 16,118,400,000         |
| 1053 | State Department for Foreign Affairs  | 300,149,146                               | 158,619,118                               | 228,506,752                               | 284,218,590                          | 282,938,526            | 282,938,526            | 285,215,664            |
| 1064 | State Department for Technical, Vocational Education and Training           | 5,294,171,181                             | 5,837,701,397                             | 5,682,814,565                             | 11,234,722,988                       | 15,978,319,475         | 18,277,940,000         | 21,044,290,000         |
| 1065 | State Department for Higher Education and Research                          | 34,807,930,484                            | 41,011,892,752                            | 55,274,266,866                            | 54,794,140,344                       | 56,788,988,577         | 61,166,600,000         | 70,790,460,000         |
| 1066 | State Department for Basic Education  | 3,269,322,320                             | 6,042,997,971                             | 2,121,000,000                             | 2,038,000,000                        | 1,667,672,626          | 2,367,672,626          | 3,371,672,626          |
| 1071 | The National Treasury   | 44,544,236,152                            | 48,270,075,379                            | 13,409,874,188                            | 164,411,628,866                      | 16,220,100,000         | 16,502,600,000         | 18,913,800,000         |
| 1072 | State Department for Economic Planning                                      | 71,000,000                                | 104,891,001                               | 271,200,000                               | 241,132,618                          | 306,127,053            | 306,138,911            | 311,159,977            |
| 1082 | State Department for Medical Services                                       | -   | -   | 20,627,000,000                            | 25,546,000,000                       | 29,013,030,000         | 31,013,642,500         | 33,431,140,000         |
| 1083 | State Department for Public Health and Professional Standards               | -   | 1,166,350,000.0                           | 7,976,254,000                             | 8,243,870,855                        | 9,436,670,000          | 10,480,300,000         | 11,910,100,000         |
| 1091 | State Department for Roads  | 88,836,529,810                            | 86,462,442,131                            | 83,063,211,993                            | 84,634,000,000                       | 86,814,269,200         | 86,891,000,000         | 89,401,000,000         |
| 1092 | State Department for Transport  | 5,568,942,983                             | 9,871,172,608                             | 50,688,322,235                            | 41,652,163,577                       | 38,903,000,000         | 40,198,680,000         | 40,903,000,000         |
| 1093 | State Department for Shipping and Maritime Affairs                          | 1,818,203,216                             | 2,613,418,487                             | 2,313,000,000                             | 2,590,000,000                        | 4,140,000,000          | 3,980,000,000          | 4,952,000,000          |
| 1094 | State Department for Housing and Urban Development                          | 1,018,000,000                             | 1,037,863,565                             | 64,335,000,000                            | 67,539,937,398                       | 67,041,348,145         | 67,925,000,000         | 67,925,000,000         |
| 1095 | State Department for Public Works   | 24,381,170                                | 946,930,328                               | 1,050,000,000                             | 1,052,100,000                        | 1,751,400,000          | 1,701,400,000          | 1,827,400,000          |
| 1104 | State Department for Irrigation   | -   | -   | 308,000,000                               | 358,000,000                          | 358,000,000            | 358,000,000            | 358,000,000            |
| 1109 | State Department for Water & Sanitation                                     | 1,834,031,046                             | 3,142,427,896                             | 3,389,500,000                             | 3,703,000,000                        | 3,608,000,000          | 3,578,000,000          | 3,578,000,000          |
| 1112 | State Department for Lands and Physical Planning                            | 21,455,200                                | 6,749,400                                 | 1,249,000,000                             | 3,621,000,000                        | 6,005,000,000          | 4,005,000,000          | 4,005,000,000          |
| 1122 | State Department for Information Communication Technology & Digital Economy | 259,363,239                               | 940,538,323                               | 2,040,000,000                             | 7,350,000,000                        | 7,573,000,000          | 7,741,000,000          | 7,904,000,000          |
| 1123 | State Department for Broadcasting and Telecommunications                    | 1,828,146,937                             | 1,900,388,598                             | 2,665,000,000                             | 2,715,000,000                        | 2,715,000,000          | 2,812,231,458          | 3,812,000,000          |
| 1132 | State Department for Sports   | 14,879,364,882                            | 11,286,679,991                            | 16,219,001,000                            | 16,943,300,000                       | 13,354,023,683         | 18,479,300,000         | 19,379,300,000         |
| 1134 | State Department for Culture and Heritage                                   | 344,677,131                               | 144,155,106                               | 405,000,000                               | 760,433,260                          | 767,730,000            | 770,730,000            | 772,730,000            |
| 1135 | State Department for Youth Affairs and the Arts                             | -   | 32,630,878                                | 256,189,000                               | 206,058,224                          | 165,570,000            | 181,930,000            | 196,980,000            |
| 1152 | State Department for Energy   | 15,460,771,399                            | 17,058,476,595                            | 19,972,123,065                            | 20,238,000,000                       | 21,040,070,303         | 20,552,721,085         | 20,170,603,610         |
| 1162 | State Department for Livestock Development                                  | 834,114,592                               | 726,832,226                               | 2,599,525,000                             | 1,779,549,750                        | 2,324,700,000          | 1,856,300,000          | 1,962,700,000          |



**ANNEX I: REVENUE COLLECTED AS APPROPRIATIONS IN AID BY VOTE- CONT'D**

| Vote | Description  | Actual Receipts<br>2021/2022 <sup>1</sup> | Actual Receipts<br>2022/2023 <sup>2</sup> | Actual Receipts<br>2023/2024 <sup>2</sup> | Revised<br>Estimates II<br>2024/2025 | Estimates<br>2025/2026 | Estimates<br>2026/2027 | Estimates<br>2027/2028 |
|------|--|---|---|---|--------------------------------------|------------------------|------------------------|------------------------|
|      |  | Ksh                                       | Ksh                                       | Ksh                                       | Ksh                                  | Ksh                    | Ksh                    | Ksh                    |
| 1166 | State Department for the Blue Economy and Fisheries                  | 13,385,656                                | 12,620,806                                | 70,000,000                                | 118,000,000                          | 121,000,000            | 121,000,000            | 121,000,000            |
| 1169 | State Department for Crop Development                                | -   | 10,428,945,695                            | 7,775,887,612                             | 13,715,902,972                       | 15,223,400,000         | 14,977,922,972         | 15,855,142,972         |
| 1169 | State Department for Crop Development and Agricultural Research      | 5,040,299,991                             | -   | -   | -                                    | -                      | -                      | -                      |
| 1173 | State Department for Cooperatives                                    | 3,226,574,039                             | 2,793,880,153                             | 1,152,100,000                             |                                      | 1,213,230,000          | 1,267,400,000          | 1,307,890,000          |
| 1174 | State Department for Trade   | 46,574,932                                | 16,039,421                                | 1,370,400,000                             | 1,641,590,000                        | 1,641,590,000          | 1,656,590,000          | 1,661,590,000          |
| 1175 | State Department for Industry  | 879,315,872                               | 1,141,770,036                             | 627,695,000                               | 752,000,000                          | 850,000,000            | 1,005,800,000          | 1,218,300,000          |
| 1176 | State Department for Micro, Small and Medium Enterprises Development | -   | 257,604,131                               | 343,606,631                               | 802,700,000                          | 520,178,622            | 547,345,596            | 595,607,749            |
| 1177 | State Department for Investment Promotion                            | -   | 494,632,000                               | 512,500,000                               | 736,000,000                          | 742,000,000            | 834,000,000            | 943,000,000            |
| 1184 | State Department for Labour and Skills Development                   | 1,703,371,150                             | 967,857,083                               | 2,606,500,000                             | 2,794,572,702                        | 3,042,624,891          | 3,201,529,752          | 3,483,824,374          |
| 1185 | State Department for Social Protection & Senior Citizens             | 161,096,019                               | 78,781,937                                | 100,000,000                               | 174,100,000                          | 173,215,000            | 103,140,000            | 103,140,000            |
| 1192 | State Department for Mining  | 100,000,000                               | -   | 100,000,000                               | 400,000,000                          | 750,000,000            | 750,000,000            | 750,000,000            |
| 1194 | State Department for Petroleum                                       | 24,572,593,638                            | 22,814,465,077                            | 31,511,529,184                            | 30,508,000,000                       | 32,544,400,000         | 30,564,000,000         | 30,564,000,000         |
| 1202 | State Department for Tourism   | 8,367,340,238                             | 5,497,715,083                             | 11,775,631,836                            | 14,807,818,192                       | 15,596,480,000         | 11,655,870,000         | 11,756,650,000         |
| 1203 | State Department for Wildlife  | 2,529,274,504                             | 5,442,592,000                             | 9,204,948,004                             | 8,156,000,000                        | 7,156,000,000          | 8,156,000,000          | 8,156,000,000          |
| 1212 | State Department for Gender and Affirmative Action                   | 135,000,000                               | -   | 135,000,000                               | 135,000,000                          | 135,000,000            | 135,000,000            | 135,000,000            |
| 1213 | State Department for Public Service                                  | 2,113,376,473                             | 2,140,324,630                             | 2,586,130,000                             | 2,962,600,000                        | 2,949,600,000          | 3,069,200,000          | 3,180,800,000          |
| 1252 | State Law Office   | 59,226,809                                | 508,074,900                               | 581,680,000                               | 564,680,000                          | 564,580,000            | 564,580,000            | 564,580,000            |
| 1261 | Judiciary  | -   | -   | 5,000,000                                 | -                                    | -                      | -                      | -                      |
| 1271 | Ethics and Anticorruption Commission                                 | 7,174,842                                 | -   | -   | 13,700,000                           | 13,700,000             | 13,700,000             | 13,700,000             |
| 1291 | Office of the Director of Public Prosecutions                        | -   | -   | 2,000,000                                 | 5,000,000                            | 7,500,000              | 7,500,000              | 7,500,000              |
| 1331 | State Department for Environment & Climate Change                    | -   | -   | 918,900,000                               | 918,900,000                          | 1,342,900,000          | 918,900,000            | 918,900,000            |
| 1332 | State Department for Forestry  | -   | -   | 1,576,000,000                             | 4,550,000,000                        | 4,657,501,482          | 4,550,000,000          | 4,550,000,000          |
| 2042 | National Assembly  | -   | -   | 5,000,000                                 | 5,000,000                            | -                      | -                      | -                      |
| 2043 | Parliamentary Joint Services   | 27,846,358                                | 33,031,946                                | 24,000,000                                | 34,000,000                           | 38,599,025             | 40,614,907             | 44,196,123             |
| 2071 | Public Service Commission  | 587,912                                   | 14,533,197                                | 15,000,000                                | 15,000,000                           | 15,000,000             | 15,000,000             | 15,000,000             |
| 2091 | Teachers Service Commission  | 732,631,794                               | 768,625,216                               | 1,050,512,000                             | 1,151,000,000                        | 1,104,800,000          | 958,000,000            | 1,838,979,513          |
| 2111 | Auditor General  | 352,534,656                               | 413,037,943                               | 407,000,000                               | 407,000,000                          | 407,000,000            | 407,000,000            | 407,000,000            |
| 2121 | Controller of Budget   | -   | -   | 5,100,000                                 | 2,000,000                            | 8,000,000              | 8,500,000              | 8,500,000              |
|      | <b>Total Revenue Collected as Appropriation in Aid</b>               | <b>306,526,691,816</b>                    | <b>325,879,674,923</b>                    | <b>436,918,295,466</b>                    | <b>624,793,578,222</b>               | <b>503,899,426,607</b> | <b>511,161,118,333</b> | <b>541,678,382,608</b> |

**ANNEX II: GRANTS COLLECTED AS APPROPRIATIONS IN AID BY VOTE**

| Vote | Description   | Actual Receipts 2021/2022 <sup>1</sup> | Actual Receipts 2022/2023 <sup>2</sup> | Actual Receipts 2023/2024 <sup>2</sup> | Revised Estimates II 2024/2025 | Estimates 2025/2026   | Estimates 2026/2027   | Estimates 2027/2028   |
|------|---|--|--|--|--------------------------------|-----------------------|-----------------------|-----------------------|
|      |   | Ksh                                    | Ksh                                    | Ksh                                    | Ksh                            | Ksh                   | Ksh                   | Ksh                   |
| 1036 | State Department for ASALs and Regional Development               | -                                      | -                                      | 50,000,000                             | 296,560,000                    | 97,060,000            | 97,060,000            | 96,560,000            |
| 1064 | State Department for Technical, Vocational Education and Training | 31,513,548                             | 72,481,380                             | 260,000,000                            | 2,445,000,000                  | 2,726,700,000         | 3,245,000,000         | 3,245,000,000         |
| 1065 | State Department for Higher Education and Research                | -                                      | 5,701,006                              | 20,000,000                             | 40,000,000                     | 40,000,000            | 900,000,000           | 900,000,000           |
| 1066 | State Department for Basic Education                              | 201,600,000                            | -                                      | 185,000,000                            | 750,000,000                    | 310,000,000           | -                     | -                     |
| 1071 | The National Treasury   | 8,584,403,511                          | 4,373,076,005                          | 9,097,773,959                          | 10,294,589,526                 | 6,708,380,695         | 12,884,203,000        | 7,496,744,000         |
| 1072 | State Department for Economic Planning                            | 62,978,499                             | 440,425,692                            | 300,000,000                            | 40,000,000                     | 60,000,000            | 60,000,000            | 60,000,000            |
| 1082 | State Department for Medical Services                             | -                                      | -                                      | 3,823,811,515                          | 8,152,000,000                  | 4,195,100,000         | 5,196,100,000         | 4,846,600,000         |
| 1091 | State Department for Roads  | 264,590,688                            | 867,534,762                            | 2,170,000,000                          | 28,478,959,909                 | 16,826,981,256        | 33,996,086,694        | 64,687,583,918        |
| 1092 | State Department for Transport                                    | -                                      | -                                      | 165,000,000                            | 1,082,337,500                  | 1,162,000,000         | 1,162,000,000         | 1,162,000,000         |
| 1094 | State Department for Housing and Urban Development                | -                                      | -                                      | -                                      | -                              | -                     | -                     | -                     |
| 1104 | State Department for Irrigation                                   | -                                      | -                                      | 100,000,000                            | 7,221,000,000                  | 6,030,000,000         | 6,030,000,000         | 6,030,000,000         |
| 1109 | State Department for Water & Sanitation                           | 298,954,167                            | 185,887,442                            | 496,000,000                            | 5,487,477,453                  | 2,522,475,791         | 3,022,475,791         | 70,475,791            |
| 1152 | State Department for Energy                                       | 200,396,494                            | 182,234,676                            | 736,000,000                            | 9,812,221,654                  | 3,812,221,654         | 3,812,221,654         | 3,812,221,654         |
| 1169 | State Department for Crop Development                             | -                                      | -                                      | 192,200,000                            | 93,000,000                     | 62,000,000            | 41,300,000            | 24,000,000            |
| 1203 | State Department for Wildlife                                     | -                                      | -                                      | 135,000,000                            | 885,000,000                    | 138,000,000           | 135,000,000           | 171,000,000           |
| 1212 | State Department for Gender                                       | -                                      | 1,853,690                              | 100,000,000                            | 200,000,000                    | 200,000,000           | 200,000,000           | 200,000,000           |
| 1214 | State Department for Public Service                               | -                                      | 98,878,843                             | 260,945,784                            | 260,945,784                    | 245,000,000           | 345,000,000           | 345,000,000           |
| 1331 | State Department for Environment & Climate Change                 | -                                      | -                                      | 254,000,000                            | 70,000,000                     | 70,000,000            | -                     | -                     |
| 2111 | Auditor General   | -                                      | -                                      | -                                      | 10,000,000                     | -                     | -                     | -                     |
|      | <b>Total Grants Collected as Appropriation in Aid</b>             | <b>12,435,290,927</b>                  | <b>8,576,949,382</b>                   | <b>18,890,731,258</b>                  | <b>75,619,091,827</b>          | <b>45,205,919,396</b> | <b>71,126,447,139</b> | <b>93,147,185,363</b> |



