



REPUBLIC OF KENYA

PARLIAMENT  
OF KENYA  
LIBRARY

2023/2024

**ESTIMATES OF REVENUE  
GRANTS AND LOANS**

of the

**Government of Kenya**

**for the year ending 30th June, 2024**

**June, 2023**



# **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>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Projections              |                          |                          |
|------------|---|---|---|--|---|--------------------------|--------------------------|--------------------------|
|            |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | 2023/2024                | 2024/2025                | 2025/2026                |
| 111        | Taxes on Income, Profits, and Capital Gains               | 694,037,087,725                           | 876,707,216,050                           | 1,004,340,271,548                                | 982,140,271,548                                   | 1,198,535,285,957        | 1,305,658,844,760        | 1,500,106,679,258        |
| 114        | Taxes on Goods and Services                               | 777,679,135,394                           | 941,692,452,943                           | 1,060,654,356,781                                | 1,041,828,431,283                                 | 1,231,214,442,819        | 1,394,469,885,478        | 1,583,427,131,552        |
| 115        | Taxes on International Trade and Transactions             | 181,033,278,129                           | 209,999,454,476                           | 241,812,939,418                                  | 239,526,096,881                                   | 270,190,682,754          | 309,995,594,740          | 352,499,327,968          |
| <b>110</b> | <b>Taxes</b>  | <b>1,652,749,501,248</b>                  | <b>2,028,399,123,468</b>                  | <b>2,306,807,567,746</b>                         | <b>2,263,494,799,712</b>                          | <b>2,699,940,411,530</b> | <b>3,010,124,324,978</b> | <b>3,436,033,138,778</b> |
| 121        | Social Security Contributions                             | 582,273,277                               | 561,613,198                               | 521,174,393                                      | 521,174,393                                       | 582,850,868              | 640,467,083              | 645,609,992              |
| <b>120</b> | <b>Social contributions</b>                               | <b>582,273,277</b>                        | <b>561,613,198</b>                        | <b>521,174,393</b>                               | <b>521,174,393</b>                                | <b>582,850,868</b>       | <b>640,467,083</b>       | <b>645,609,992</b>       |
| 131        | Grants From Foreign Governments                           | 2,922,183,446                             | 2,973,425,072                             | 5,963,781,000                                    | 8,107,926,672                                     | 8,371,080,079            | 7,880,255,708            | 8,050,906,165            |
| 132        | Grants From International Organizations                   | 28,894,063,877                            | 19,399,538,037                            | 25,461,283,664                                   | 33,247,769,244                                    | 33,800,084,247           | 41,436,380,413           | 53,540,033,359           |
| 133        | From other general government units                       | 10,080,865,859                            | 9,089,790,301                             | -  | 300,000,000                                       | -                        | -                        | -                        |
| <b>130</b> | <b>Grants</b>   | <b>41,897,113,182</b>                     | <b>31,462,753,410</b>                     | <b>31,425,064,664</b>                            | <b>41,655,695,917</b>                             | <b>42,171,164,326</b>    | <b>49,316,636,121</b>    | <b>61,590,939,524</b>    |
| 141        | Property Income   | 52,771,305,039                            | 51,328,036,508                            | 51,667,665,893                                   | 41,271,818,585                                    | 40,344,277,015           | 42,366,236,669           | 45,675,676,851           |
| 142        | Sales of Goods and Services                               | 89,228,751,306                            | 122,043,908,478                           | 145,756,004,205                                  | 149,414,271,822                                   | 168,626,909,521          | 175,939,031,047          | 175,568,060,653          |
| 143        | Fines, Penalties, and Forfeitures                         | 1,271,757,104                             | 1,608,282,400                             | 1,382,818,528                                    | 1,305,539,399                                     | 1,551,494,546            | 1,704,304,067            | 1,906,765,394            |
| 144        | Other Receipts Not Classified Elsewhere                   | 1,978,723,554                             | 2,592,177,684                             | 2,913,651,471                                    | 2,738,367,445                                     | 3,045,492,471            | 3,231,383,022            | 3,232,383,022            |
| <b>140</b> | <b>Other Revenue</b>                                      | <b>145,250,537,003</b>                    | <b>177,572,405,070</b>                    | <b>201,720,140,098</b>                           | <b>194,729,997,251</b>                            | <b>213,568,173,553</b>   | <b>223,240,954,805</b>   | <b>226,382,885,920</b>   |
| 311        | Receipts from Sale of Fixed Assets                        | 36,065,851                                | 36,504,875                                | 12,450,000                                       | 12,450,000  | 11,950,000               | 11,950,000               | 11,950,000               |
| 312        | Receipts from Sale of Inventories, Stocks and Commodities | 10,465,212,146                            | 14,430,222,367                            | 12,321,015,000                                   | 12,370,815,000                                    | 131,655,000              | 143,035,000              | 144,135,000              |
| 314        | Receipts from Sale of Non-Produced Assets                 | 1,456,481,952                             | 1,601,905,004                             | 3,479,000,000                                    | 3,229,000,000                                     | 3,386,000,000            | 3,601,000,000            | 3,733,000,000            |
| 320        | Transactions in Financial Assets                          | 1,985,613,126                             | 1,816,720,772                             | 4,726,000,000                                    | 4,726,000,000                                     | 4,726,000,000            | 4,726,000,000            | 4,726,000,000            |
|            | <b>Receipts from Sale of Assets</b>                       | <b>13,943,373,075</b>                     | <b>17,885,353,018</b>                     | <b>20,538,465,000</b>                            | <b>20,338,265,000</b>                             | <b>8,255,605,000</b>     | <b>8,481,985,000</b>     | <b>8,615,085,000</b>     |
|            | <b>TOTAL REVENUE EXCLUSIVE OF GRANTS</b>                  | <b>1,812,525,684,603</b>                  | <b>2,224,418,494,754</b>                  | <b>2,529,587,347,237</b>                         | <b>2,479,084,236,356</b>                          | <b>2,922,347,040,951</b> | <b>3,242,487,731,866</b> | <b>3,671,676,719,690</b> |
|            | <b>TOTAL REVENUE INCLUSIVE OF GRANTS</b>                  | <b>1,854,422,797,785</b>                  | <b>2,255,881,248,164</b>                  | <b>2,561,012,411,901</b>                         | <b>2,520,739,932,273</b>                          | <b>2,964,518,205,277</b> | <b>3,291,804,367,987</b> | <b>3,733,267,659,214</b> |

**REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II**

| Code        | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Projections              |                          |                          |
|-------------|---|---|---|--|---|--------------------------|--------------------------|--------------------------|
|             |   |   |   |  |   | 2023/2024                | 2024/2025                | 2025/2026                |
|             |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                      | Ksh                      | Ksh                      |
| 1111        | Payable by Individuals  | 363,323,490,973                           | 462,356,803,661                           | 512,703,611,880                                  | 511,103,611,880                                   | 619,012,774,349          | 683,911,294,952          | 785,352,633,785          |
| 1112        | Payable by<br>Corporations and Other<br>Enterprises (Net <sup>4</sup> ) | 330,713,596,752                           | 414,350,412,389                           | 491,636,659,668                                  | 471,036,659,668                                   | 579,522,511,608          | 621,747,549,808          | 714,754,045,473          |
| <b>1110</b> | <b>Taxes on Income,<br/>Profits, and Capital<br/>Gains</b>              | <b>694,037,087,725</b>                    | <b>876,707,216,050</b>                    | <b>1,004,340,271,548</b>                         | <b>982,140,271,548</b>                            | <b>1,198,535,285,957</b> | <b>1,305,658,844,760</b> | <b>1,500,106,679,258</b> |
| 11410       | General Taxes on<br>Goods and Services                                  | 426,524,606,506                           | 540,065,531,043                           | 603,530,403,136                                  | 600,882,645,748                                   | 714,829,567,021          | 828,675,315,154          | 952,921,769,864          |
| 11411       | Value Added Taxes<br>(Net <sup>4</sup> )                                | 410,768,335,156                           | 523,097,637,401                           | 587,665,856,216                                  | 580,615,856,216                                   | 703,301,588,042          | 804,690,561,757          | 926,151,928,680          |
| 11414       | Taxes on Financial and<br>Capital Transactions                          | 15,756,271,350                            | 16,967,893,642                            | 15,864,546,920                                   | 20,266,789,532                                    | 11,527,978,979           | 23,984,753,397           | 26,769,841,184           |
| 11420       | Excises (Net <sup>4</sup> )   | 219,088,622,514                           | 254,346,373,650                           | 300,957,445,473                                  | 295,574,795,135                                   | 356,901,647,700          | 405,671,844,996          | 465,031,074,549          |
| 11450       | Taxes on Use of Goods,<br>Permission to Use<br>Goods                    | 2,288,179,960                             | 2,041,124,239                             | 2,686,702,715                                    | 2,302,457,731                                     | 2,868,214,967            | 3,129,621,960            | 3,437,750,727            |
| 11451       | Motor Vehicles<br>Taxes   | 2,155,908,273                             | 1,826,229,025                             | 2,417,149,339                                    | 2,058,749,522                                     | 2,567,088,771            | 2,825,699,758            | 3,178,803,175            |
| 11452       | Other   | 132,271,687                               | 214,895,214                               | 269,553,375                                      | 243,708,209                                       | 301,126,197              | 303,922,201              | 258,947,552              |
| 11460       | Other Taxes on Goods<br>and Services                                    | 882,501,151                               | 988,396,455                               | 1,161,903,809                                    | 1,005,091,021                                     | 1,241,891,842            | 1,253,423,005            | 1,067,940,472            |
| <b>1140</b> | <b>Taxes on Goods and<br/>Services</b>                                  | <b>648,783,910,131</b>                    | <b>797,441,425,387</b>                    | <b>908,336,455,133</b>                           | <b>899,764,989,635</b>                            | <b>1,075,841,321,531</b> | <b>1,238,730,205,116</b> | <b>1,422,458,535,611</b> |
| 1151        | Customs and Other<br>Import Duties (Net <sup>4</sup> )                  | 108,374,447,345                           | 118,153,359,324                           | 145,875,824,248                                  | 142,675,824,248                                   | 173,269,782,838          | 199,360,470,937          | 229,030,529,804          |
| 1156        | Other Taxes on<br>International Trade and<br>Transactions               | 39,743,409,073                            | 50,337,402,993                            | 53,882,586,128                                   | 54,795,743,592                                    | 52,578,453,521           | 60,658,742,005           | 67,695,156,078           |
| <b>1150</b> | <b>Taxes on International<br/>Trade and Transactions</b>                | <b>148,117,856,418</b>                    | <b>168,490,762,318</b>                    | <b>199,758,410,376</b>                           | <b>197,471,567,839</b>                            | <b>225,848,236,358</b>   | <b>260,019,212,942</b>   | <b>296,725,685,881</b>   |
| <b>110</b>  | <b>Taxes</b>  | <b>1,490,938,854,273</b>                  | <b>1,842,639,403,754</b>                  | <b>2,112,435,137,056</b>                         | <b>2,079,376,829,021</b>                          | <b>2,500,224,843,846</b> | <b>2,804,408,262,818</b> | <b>3,219,290,900,751</b> |

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

| Code | Description  | Actual Receipts<br>2020/2021 <sup>2</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Projections              |                          |                          |
|------|--|---|---|--|---|--------------------------|--------------------------|--------------------------|
|      |  |   |   |  |   | 2023/2024                | 2024/2025                | 2025/2026                |
|      |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                      | Ksh                      | Ksh                      |
| 1211 | Employee Contributions                               | 582,273,277                               | 561,613,198                               | 521,174,393                                      | 521,174,393                                       | 582,850,868              | 640,467,083              | 645,609,992              |
| 1210 | Social Security Contributions                        | 582,273,277                               | 561,613,198                               | 521,174,393                                      | 521,174,393                                       | 582,850,868              | 640,467,083              | 645,609,992              |
| 1200 | Social Contributions                                 | 582,273,277                               | 561,613,198                               | 521,174,393                                      | 521,174,393                                       | 582,850,868              | 640,467,083              | 645,609,992              |
| 1311 | Current  | 2,509,577,553                             | 1,108,843,141                             | 2,752,796,000                                    | 4,456,381,672                                     | 3,898,080,079            | 5,031,255,708            | 5,433,756,165            |
| 1310 | Grants from Foreign Governments                      | 2,509,577,553                             | 1,108,843,141                             | 2,752,796,000                                    | 4,456,381,672                                     | 3,898,080,079            | 5,031,255,708            | 5,433,756,165            |
| 1321 | Current  | 15,811,633,571                            | 8,397,229,041                             | 10,949,122,826                                   | 18,867,829,953                                    | 10,396,485,254           | 13,418,753,518           | 14,492,253,799           |
| 1320 | Grants from International Organizations              | 15,811,633,571                            | 8,397,229,041                             | 10,949,122,826                                   | 18,867,829,953                                    | 10,396,485,254           | 13,418,753,518           | 14,492,253,799           |
| 1330 | From other general government units                  | 10,080,865,859                            | 9,089,790,301                             | -  | -   | -                        | -                        | -                        |
| 1331 | Current  | 10,080,865,859                            | 9,089,790,301                             | -  | -   | -                        | -                        | -                        |
| 1300 | Grants   | 28,402,076,983                            | 18,595,862,483                            | 13,701,918,826                                   | 23,324,211,626                                    | 14,294,565,333           | 18,450,009,226           | 19,926,009,964           |
| 1411 | Interest   | 2,095,215,295                             | 1,868,252,642                             | 2,080,014,227                                    | 1,491,014,227                                     | 2,184,014,939            | 2,546,747,286            | 2,674,084,651            |
| 1412 | Dividends  | 45,107,115,535                            | 43,660,308,791                            | 35,495,840,226                                   | 35,495,840,226                                    | 33,070,632,238           | 34,724,163,849           | 38,071,405,488           |
| 1413 | Withdrawals from Income of Quasi-Corporations        | 2,777,185,000                             | -   | 10,000,000,000                                   | -   | -                        | -                        | -                        |
| 1415 | Rent   | 2,144,241,072                             | 5,029,541,593                             | 2,380,719,478                                    | 2,533,872,170                                     | 3,327,306,955            | 3,337,872,086            | 3,274,483,266            |
| 1410 | Property Income                                      | 52,123,756,901                            | 50,558,103,026                            | 49,956,573,932                                   | 39,520,726,624                                    | 38,581,954,131           | 40,608,783,222           | 44,019,973,404           |
| 1421 | Sales by Market Establishments                       | 481,922,272                               | 496,791,300                               | 636,159,201                                      | -   | -                        | -                        | -                        |
| 1422 | Administrative Fees                                  | 15,694,818,635                            | 20,710,919,218                            | 25,273,779,524                                   | 22,815,569,133                                    | 28,339,360,574           | 29,169,260,478           | 26,217,294,853           |
| 1423 | Incidental Sales by Non-market Establishments        | 270,000                                   | 143,287,853                               | 6,789,815  | 85,308,396  | 105,407,171              | 106,385,893              | 90,642,824               |
| 1420 | Sales of Goods and Services                          | 16,177,010,907                            | 21,350,998,371                            | 25,916,728,540                                   | 22,900,877,529                                    | 28,444,767,745           | 29,275,646,371           | 26,307,937,677           |
| 1430 | Fines, Penalties, and Forfeitures                    | 1,270,545,526                             | 1,606,289,643                             | 1,382,818,528                                    | 1,305,539,399                                     | 1,551,494,546            | 1,704,304,067            | 1,906,765,394            |
| 1440 | Other Receipts Not Classified Elsewhere              | 887,813,214                               | 1,185,646,081                             | 1,774,151,471                                    | 1,774,151,471                                     | 1,774,151,471            | 2,007,042,022            | 2,007,042,022            |
| 1400 | Other Revenue  | 70,459,126,548                            | 74,701,037,121                            | 79,030,272,472                                   | 65,501,295,023                                    | 70,352,367,893           | 73,595,775,682           | 74,241,718,497           |
| 311  | Receipts from Sale of Non-Financial Assets           | 34,888,701                                | 8,761,100                                 | -  | -   | -                        | -                        | -                        |
| 310  | Receipts from Sale of Assets                         | 34,888,701                                | 8,761,100                                 | -  | -   | -                        | -                        | -                        |
|      | <b>TOTAL REVENUE EXCLUSIVE OF GRANTS (EXCHEQUER)</b> | <b>1,562,015,142,800</b>                  | <b>1,917,910,815,173</b>                  | <b>2,191,986,583,921</b>                         | <b>2,145,399,298,438</b>                          | <b>2,571,160,062,607</b> | <b>2,878,644,505,583</b> | <b>3,294,178,229,239</b> |
|      | <b>TOTAL REVENUE INCLUSIVE OF GRANTS (EXCHEQUER)</b> | <b>1,590,417,219,783</b>                  | <b>1,936,506,677,656</b>                  | <b>2,205,688,502,747</b>                         | <b>2,168,723,510,064</b>                          | <b>2,585,454,627,940</b> | <b>2,897,094,514,808</b> | <b>3,314,104,239,203</b> |

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

| Code                                    | Description   | Actual Receipts        | Actual Receipts        | Revised Estimates        | Revised Estimates         | Projections            |                        |                        |
|---|---|------------------------|------------------------|--------------------------|---------------------------|------------------------|------------------------|------------------------|
|   |   | 2020/2021 <sup>1</sup> | 2021/2022 <sup>2</sup> | I 2022/2023 <sup>3</sup> | II 2022/2023 <sup>3</sup> | 2023/2024              | 2024/2025              | 2025/2026              |
|   |   | Ksh                    | Ksh                    | Ksh                      | Ksh                       | Ksh                    | Ksh                    | Ksh                    |
| <b>Recurrent Appropriation in Aid</b>   |   |                        |                        |                          |                           |                        |                        |                        |
| 1140                                    | Taxes on Goods and Services (include RML)                 | 80,683,582,272         | 106,345,909,900        | 105,538,773,076          | 105,923,313,076           | 112,810,252,672        | 114,327,624,917        | 119,701,346,397        |
| 1150                                    | Taxes on International Trade and Transactions             | 4,411,770,592          | 5,563,245,352          | 5,224,529,042            | 5,224,529,042             | 6,946,446,396          | 6,471,937,596          | 7,222,682,357          |
| <b>1100</b>                             | <b>Taxes</b>  | <b>85,095,352,864</b>  | <b>111,909,155,252</b> | <b>110,763,302,118</b>   | <b>111,147,842,118</b>    | <b>119,756,699,068</b> | <b>120,799,562,513</b> | <b>126,924,028,754</b> |
| 1410                                    | Property Income   | 647,548,138            | 769,933,482            | 1,122,220,533            | 1,162,220,533             | 1,091,191,500          | 1,094,508,892          | 1,090,952,991          |
| 1420                                    | Sales from Goods and Services                             | 67,973,969,794         | 91,511,285,717         | 110,286,705,665          | 116,660,824,293           | 134,341,141,776        | 138,183,384,676        | 140,295,122,976        |
| 1430                                    | Fines, penalties, and forfeitures                         | 1,211,578              | 1,992,757              | -                        | -                         | -                      | -                      | -                      |
| 1440                                    | Other Receipts Not Classified Elsewhere                   | 1,090,910,340          | 1,406,531,604          | 1,139,500,000            | 964,215,974               | 1,271,341,000          | 1,224,341,000          | 1,225,341,000          |
| <b>1400</b>                             | <b>Other Revenue</b>                                      | <b>69,713,639,850</b>  | <b>93,689,743,559</b>  | <b>112,548,426,198</b>   | <b>118,787,260,800</b>    | <b>136,703,674,276</b> | <b>140,502,234,568</b> | <b>142,611,416,967</b> |
| 3110                                    | Receipts from Sale of Fixed Assets                        | 1,177,150              | 27,743,775             | 12,450,000               | 12,450,000                | 11,950,000             | 11,950,000             | 11,950,000             |
| 3120                                    | Receipts from Sale of Inventories, Stocks and Commodities | 10,465,212,146         | 14,430,222,367         | 12,321,015,000           | 12,370,815,000            | 103,655,000            | 113,035,000            | 114,135,000            |
| 3140                                    | Receipts from Sale of Non-Produced Assets                 | 1,456,481,952          | 1,601,905,004          | 3,229,000,000            | 3,229,000,000             | 3,286,000,000          | 3,499,000,000          | 3,631,000,000          |
| 3200                                    | Transactions in Financial Assets                          | 1,985,613,126          | 1,816,720,772          | 4,726,000,000            | 4,726,000,000             | 4,726,000,000          | 4,726,000,000          | 4,726,000,000          |
|   | <b>Receipts from Sale of Assets</b>                       | <b>13,908,484,374</b>  | <b>17,876,591,918</b>  | <b>20,288,465,000</b>    | <b>20,338,265,000</b>     | <b>8,127,605,000</b>   | <b>8,349,985,000</b>   | <b>8,483,085,000</b>   |
|   | <b>Total Recurrent Appropriation in Aid</b>               | <b>168,717,477,088</b> | <b>223,475,490,729</b> | <b>243,600,193,316</b>   | <b>250,273,367,918</b>    | <b>264,587,978,344</b> | <b>269,651,782,081</b> | <b>278,018,530,721</b> |
| <b>Development Appropriation in Aid</b> |   |                        |                        |                          |                           |                        |                        |                        |
| 1140                                    | Taxes on Goods and Services <sup>5</sup>                  | 48,211,642,991         | 37,905,117,656         | 46,779,128,572           | 36,140,128,572            | 42,562,868,616         | 41,412,055,445         | 41,267,249,544         |
| 1150                                    | Taxes on international trade and transactions (RDL)       | 28,503,651,119         | 35,945,446,806         | 36,830,000,000           | 36,830,000,000            | 37,396,000,000         | 43,504,444,202         | 48,550,959,729         |
| <b>1100</b>                             | <b>Taxes</b>  | <b>76,715,294,110</b>  | <b>73,850,564,462</b>  | <b>83,609,128,572</b>    | <b>72,970,128,572</b>     | <b>79,958,868,616</b>  | <b>84,916,499,647</b>  | <b>89,818,209,273</b>  |
| 1310                                    | Grants From Foreign Governments                           | 412,605,893            | 1,864,581,931          | 3,210,985,000            | 3,651,545,000             | 4,473,000,000          | 2,849,000,000          | 2,617,150,000          |
| 1312                                    | Capital   | 412,605,893            | 1,864,581,931          | 3,210,985,000            | 3,651,545,000             | 4,473,000,000          | 2,849,000,000          | 2,617,150,000          |
| 1320                                    | Grants From International Organizations                   | 13,082,430,305         | 11,002,308,996         | 14,512,160,838           | 14,379,939,291            | 23,403,598,993         | 28,017,626,895         | 39,047,779,560         |
| 1322                                    | Capital   | 13,082,430,305         | 11,002,308,996         | 14,512,160,838           | 14,379,939,291            | 23,403,598,993         | 28,017,626,895         | 39,047,779,560         |
| 1330                                    | Grants Received by Other General Government Units         | -                      | -                      | -                        | 300,000,000               | -                      | -                      | -                      |
| <b>1300</b>                             | <b>Grants</b>   | <b>13,495,036,199</b>  | <b>12,866,890,927</b>  | <b>17,723,145,838</b>    | <b>18,331,484,291</b>     | <b>27,876,598,993</b>  | <b>30,866,626,895</b>  | <b>41,664,929,560</b>  |
| 1410                                    | Property Income   | -                      | -                      | 588,871,428              | 588,871,428               | 671,131,384            | 662,944,555            | 564,750,456            |
| 1420                                    | Sales from Goods and Services                             | 5,077,770,605          | 9,181,624,390          | 9,552,570,000            | 9,852,570,000             | 5,841,000,000          | 8,480,000,000          | 8,965,000,000          |
| <b>1400</b>                             | <b>Other Revenue</b>                                      | <b>5,077,770,605</b>   | <b>9,181,624,390</b>   | <b>10,141,441,428</b>    | <b>10,441,441,428</b>     | <b>6,512,131,384</b>   | <b>9,142,944,555</b>   | <b>9,529,750,456</b>   |
| 3120                                    | Receipts from Sale of Inventories, Stocks and Commodities | -                      | -                      | -                        | -                         | 28,000,000             | 30,000,000             | 30,000,000             |
| 3140                                    | Receipts from Sale of Non-Produced Assets                 | -                      | -                      | 250,000,000              | -                         | 100,000,000            | 102,000,000            | 102,000,000            |
|   | <b>Other Receipts from Sale of Assets</b>                 | <b>-</b>               | <b>-</b>               | <b>250,000,000</b>       | <b>-</b>                  | <b>128,000,000</b>     | <b>132,000,000</b>     | <b>132,000,000</b>     |
|   | <b>Total Development Appropriation in Aid</b>             | <b>95,288,100,914</b>  | <b>95,899,079,779</b>  | <b>111,723,715,838</b>   | <b>101,743,054,291</b>    | <b>114,475,598,993</b> | <b>125,058,071,097</b> | <b>141,144,889,289</b> |
|   | <b>TOTAL REVENUE EXCLUSIVE OF GRANTS</b>                  | <b>250,510,541,803</b> | <b>306,507,679,581</b> | <b>337,600,763,316</b>   | <b>333,984,937,918</b>    | <b>351,186,978,344</b> | <b>363,843,226,283</b> | <b>377,498,490,451</b> |
|   | <b>TOTAL REVENUE AND GRANTS INCLUSIVE OF GRANTS</b>       | <b>264,005,578,002</b> | <b>319,374,570,508</b> | <b>355,323,909,154</b>   | <b>352,016,422,209</b>    | <b>379,063,577,337</b> | <b>394,709,853,178</b> | <b>419,163,420,011</b> |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024   | Estimates<br>2024/2025   | Estimates<br>2025/2026   |
|---------|---|---|---|--|---|--------------------------|--------------------------|--------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                      | Ksh                      | Ksh                      |
|         | <b>1110000 Taxes on Income,<br/>Profits and Capital Gains</b>   |   |   |  |   |                          |                          |                          |
|         | <b>(Receiver of Revenue -<br/>Principal Secretary to the<br/>National Treasury)</b>                               |   |   |  |   |                          |                          |                          |
| 1111000 | <b>Income Tax from Individuals<br/>(P.A.Y.E)</b>  |   |   |  |   |                          |                          |                          |
| 1111001 | Income Tax from Individuals<br>(P.A.Y.E)  | 363,323,490,973                           | 462,356,803,661                           | 512,703,611,880                                  | 511,103,611,880                                   | 619,012,774,349          | 683,911,294,952          | 785,352,633,785          |
| 1112000 | <b>Income Tax from<br/>Corporations (Other<br/>Enterprises)</b>   |   |   |  |   |                          |                          |                          |
| 1112001 | Income Tax from Corporations<br>(Other Enterprises) <sup>6</sup>  | 331,654,893,776                           | 412,609,251,447                           | 492,036,659,668                                  | 471,436,659,668                                   | 580,122,511,608          | 622,347,549,808          | 715,354,045,473          |
| 1112003 | Refunds   | (941,297,024)                             | 1,741,160,942                             | (400,000,000)                                    | (400,000,000)                                     | (600,000,000)            | (600,000,000)            | (600,000,000)            |
|         | <b>Total Taxes on Income,<br/>Profits and Capital Gains<br/>(Net<sup>4</sup>)</b>                                 | <b>694,037,087,725</b>                    | <b>876,707,216,050</b>                    | <b>1,004,340,271,548</b>                         | <b>982,140,271,548</b>                            | <b>1,198,535,285,957</b> | <b>1,305,658,844,760</b> | <b>1,500,106,679,258</b> |
|         | <b>1140000 Taxes on Goods<br/>and Services</b>  |   |   |  |   |                          |                          |                          |
|         | <b>(Receiver of Revenue -<br/>Principal Secretary to the<br/>National Treasury)</b>                               |   |   |  |   |                          |                          |                          |
| 1141110 | <b>VAT on Domestic Goods and<br/>Services</b>   |   |   |  |   |                          |                          |                          |
| 1141111 | Receipt from VAT on<br>Domestic Goods and Services  | 220,755,277,802                           | 265,503,902,155                           | 330,648,127,938                                  | 323,598,127,938                                   | 386,336,526,018          | 409,231,812,379          | 465,151,073,148          |
| 1141112 | Refund of VAT on Domestic<br>Goods and Services   | (23,674,750,435)                          | (20,577,613,186)                          | (26,400,000,000)                                 | (26,400,000,000)                                  | (30,000,000,000)         | (33,600,000,000)         | (37,632,000,000)         |
| 1141120 | <b>VAT on Imported Goods and<br/>Services</b>   |   |   |  |   |                          |                          |                          |
| 1141121 | Receipts from VAT on<br>Imported Goods and Services   | 213,687,807,789                           | 278,171,348,432                           | 283,417,728,278                                  | 283,417,728,278                                   | 346,965,062,024          | 429,058,749,378          | 498,632,855,532          |
| 1141122 | VAT Remissions  | -   | -   | -  | -   | -                        | -                        | -                        |
|         | <b>Total VAT (Net<sup>4</sup>)</b>  | <b>410,768,335,156</b>                    | <b>523,097,637,401</b>                    | <b>587,665,856,216</b>                           | <b>580,615,856,216</b>                            | <b>703,301,588,042</b>   | <b>804,690,561,757</b>   | <b>926,151,928,680</b>   |
| 1141400 | <b>Taxes on Financial and<br/>Capital Transactions</b>  |   |   |  |   |                          |                          |                          |
|         | <b>(Receiver of Revenue -<br/>Principal Secretary to the<br/>National Treasury)</b>                               |   |   |  |   |                          |                          |                          |
| 1141402 | Second Hand Motor Vehicle<br>Purchase Tax   | 243,113,993                               | 260,598,568                               | 242,922,359                                      | 226,699,746                                       | 282,675,656              | 311,152,673              | 350,034,749              |
| 1141403 | Capital Gains Tax   | 2,554,040,914                             | 3,255,904,680                             | 1,530,387,410                                    | 6,361,777,232                                     | 1,708,559,081            | 3,898,171,851            | 4,350,359,785            |
|         | <b>Stamp Duty</b>   |   |   |  |   |                          |                          |                          |
| 1141404 | Stamp duty  | 12,956,606,644                            | 13,448,453,508                            | 14,076,633,916                                   | 13,676,633,916                                    | 9,532,847,866            | 19,770,837,750           | 22,063,906,929           |
| 1141405 | Stamp Duty Refunds  | (2,029,980)                               | (2,163,000)                               | (3,000,000)                                      | (3,000,000)                                       | (3,000,000)              | (3,000,000)              | (3,000,000)              |
|         | <b>(Receiver of Revenue -<br/>Principal Secretary of State<br/>Department for Land and<br/>Physical Planning)</b> |   |   |  |   |                          |                          |                          |
| 1141404 | Stamp duty  | 4,539,779                                 | 5,099,886                                 | 17,603,235                                       | 4,678,638   | 6,896,376                | 7,591,123                | 8,539,721                |
|         | <b>Total Stamp Duty</b>   | <b>12,959,116,443</b>                     | <b>13,451,390,394</b>                     | <b>14,091,237,151</b>                            | <b>13,678,312,554</b>                             | <b>9,536,744,242</b>     | <b>19,775,428,873</b>    | <b>22,069,446,650</b>    |
|         | <b>Total Taxes on Financial and<br/>Capital Transactions</b>  | <b>15,756,271,350</b>                     | <b>16,967,893,642</b>                     | <b>15,864,546,920</b>                            | <b>20,266,789,532</b>                             | <b>11,527,978,979</b>    | <b>23,984,753,397</b>    | <b>26,769,841,184</b>    |



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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024   | Estimates<br>2024/2025   | Estimates<br>2025/2026   |
|---------|---|---|---|--|---|--------------------------|--------------------------|--------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                      | Ksh                      | Ksh                      |
| 1142000 | Excise Taxes  | 217,358,418,676                           | 253,236,657,382                           | 297,653,238,989                                  | 294,453,238,989                                   | 353,209,560,051          | 401,604,686,667          | 460,497,832,491          |
| 1142007 | Excise Refunds  | (1,029,885,870)                           | (1,142,278,736)                           | (480,000,000)                                    | (480,000,000)                                     | (480,000,000)            | (480,000,000)            | (480,000,000)            |
| 1142008 | Anti-adulteration Levy  | 2,760,089,708                             | 2,251,995,004                             | 3,784,206,485                                    | 1,601,556,146                                     | 4,172,087,649            | 4,547,158,329            | 5,013,242,058            |
| 1146000 | <b>Other Taxes on Goods and Services</b><br><b>(Receiver of Revenue - Principal Secretary to the State Department for Mining)</b>                                 |   |   |  |   |                          |                          |                          |
| 1146001 | Cement Levy   | 882,501,151                               | 988,396,455                               | 1,161,903,809                                    | 1,005,091,021                                     | 1,241,891,842            | 1,253,423,005            | 1,067,940,472            |
|         | <b>Total Taxes on Goods and Services (Net<sup>4</sup>)</b>  | <b>646,495,730,171</b>                    | <b>795,400,301,148</b>                    | <b>905,649,752,419</b>                           | <b>897,462,531,903</b>                            | <b>1,072,973,106,563</b> | <b>1,235,600,583,156</b> | <b>1,419,020,784,884</b> |
|         | <b>1150000 Taxes on Inter-Trade &amp; Transactions</b><br><b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>                             |   |   |  |   |                          |                          |                          |
| 1151000 | <b>Receipts from Customs and Other Import Duties</b>  |   |   |  |   |                          |                          |                          |
| 1151001 | Customs Duties  | 108,584,555,216                           | 118,280,174,052                           | 146,055,824,248                                  | 142,855,824,248                                   | 173,449,782,838          | 199,540,470,937          | 229,210,529,804          |
| 1151003 | Customs Duties Refunds  | (210,107,871)                             | (126,814,728)                             | (180,000,000)                                    | (180,000,000)                                     | (180,000,000)            | (180,000,000)            | (180,000,000)            |
| 1156000 | <b>Other Taxes on International Trade and Transactions</b>  |   |   |  |   |                          |                          |                          |
| 1156001 | Import Declaration Fees   | 39,743,409,073                            | 50,337,402,993                            | 53,882,586,128                                   | 54,795,743,592                                    | 52,578,453,521           | 60,658,742,005           | 67,695,156,078           |
|         | <b>Total Taxes on International Trade &amp; Transactions (Net<sup>4</sup>)</b>  | <b>148,117,856,418</b>                    | <b>168,490,762,318</b>                    | <b>199,758,410,376</b>                           | <b>197,471,567,839</b>                            | <b>225,848,236,358</b>   | <b>260,019,212,942</b>   | <b>296,725,685,881</b>   |
| 114500  | <b>Receipts from Permission to use Goods or to Perform Services and Activities</b><br><b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b> |   |   |  |   |                          |                          |                          |
| 1145006 | Licences under Traffic Act<br><b>(Receiver of Revenue - Principal Secretary to State Department for Internal Security and National Administration)</b>            | 2,155,908,273                             | 1,826,229,025                             | 2,417,149,339                                    | 2,058,749,522                                     | 2,567,088,771            | 2,825,699,758            | 3,178,803,175            |
| 1145014 | Licences under Betting, Lotteries and Gaming Act<br><b>(Receiver of Revenue - Principal Secretary to the State Department for Mining)</b>                         | 123,763,687                               | 198,953,214                               | 246,339,720                                      | 233,292,562                                       | 288,256,609              | 290,933,117              | 247,880,603              |
| 1145013 | Mineral Export Licence Fee  | 8,508,000                                 | 15,942,000                                | 9,117,051  | 10,415,647  | 12,869,588               | 12,989,084               | 11,066,949               |
| 1145009 | Prospecting Fee   | -   | -   | 14,096,603.71                                    | -   | -                        | -                        | -                        |
|         | <b>Total Receipts from Permission to use Goods or to Perform Services and Activities</b>  | <b>2,288,179,960</b>                      | <b>2,041,124,239</b>                      | <b>2,686,702,715</b>                             | <b>2,302,457,731</b>                              | <b>2,868,214,967</b>     | <b>3,129,621,960</b>     | <b>3,437,750,727</b>     |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
|         | <b>1210000 Social Security Contributions</b>   |   |   |  |   |                        |                        |                        |
| 1211030 | <b>Contribution from Government Employees to Social and Welfare Schemes within Government</b><br><br><b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>                     |   |   |  |   |                        |                        |                        |
| 1211031 | Contribution from Government Employees to Social and Welfare Schemes within Government (MP's)<br><br><b>(Receiver of Revenue - Principal Secretary to the National Treasury-Pensions Department)</b> | 245,235,556                               | 224,575,477                               | 216,827,347                                      | 211,916,723                                       | 236,995,231            | 260,422,782            | 262,513,960            |
| 1211033 | Contribution from Government Employees to Social and Welfare Schemes within Government   | 337,037,721                               | 337,037,721                               | 304,347,047                                      | 309,257,670                                       | 345,855,636            | 380,044,301            | 383,096,032            |
|         | <b>Total Social Security Contributions</b>   | <b>582,273,277</b>                        | <b>561,613,198</b>                        | <b>521,174,393</b>                               | <b>521,174,393</b>                                | <b>582,850,868</b>     | <b>640,467,083</b>     | <b>645,609,992</b>     |
|         | <b>1410000 Property Income</b><br><br><b>(Receiver of Revenue - Director General, Public Investment &amp; Portfolio Management)</b>  |   |   |  |   |                        |                        |                        |
| 1411000 | <b>Interest Received</b>   |   |   |  |   |                        |                        |                        |
| 1411201 | Interest   | 2,095,215,295                             | 1,868,252,642                             | 2,080,014,227                                    | 1,491,014,227                                     | 2,184,014,939          | 2,546,747,286          | 2,674,084,651          |
| 1412000 | <b>Profits and Dividends</b>   |   |   |  |   |                        |                        |                        |
| 1412101 | Dividends from Central Bank of Kenya (CBK)   | 7,500,000,000                             | 5,500,000,000                             | 4,000,000,000                                    | 4,000,000,000                                     | -                      | -                      | -                      |
| 1412103 | Other Profits and Dividends  | 37,607,115,535                            | 38,160,308,791                            | 31,495,840,226                                   | 31,495,840,226                                    | 33,070,632,238         | 34,724,163,849         | 38,071,405,488         |
| 1413000 | <b>Withdrawals from Income of quasi-corporations</b>   |   |   |  |   |                        |                        |                        |
| 1413101 | Surplus funds from Regulatory Authority<br><br><b>(Receiver of Revenue - The Principal Secretary to the National Treasury)</b>   | 2,777,185,000                             | -   | 10,000,000,000                                   | -   | -                      | -                      | -                      |
| 1415001 | Rent of Land<br><br><b>(Receiver of Revenue - The Principal Secretary to the State Department for Lands and Physical Planning)</b>   | 520,265,797                               | 315,343,006                               | 381,105,651                                      | 289,295,826                                       | 426,425,987            | 469,384,551            | 528,039,505            |
| 1415001 | Rent of Land   | 468,665,041                               | 693,132,451                               | 566,331,999                                      | 785,880,044                                       | 1,087,295,847          | 1,031,719,930          | 1,160,645,104          |
| 1415009 | Stand Premia on Town Plots   | 66,982,603                                | 51,289,316                                | 92,569,205                                       | 47,052,843  | 69,356,532             | 76,343,575             | 85,883,576             |
| 1415005 | Magadi Soda Royalty  | 197,817                                   | -   | -  | -   | -                      | -                      | -                      |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1410500 | <b>Receipt from Royalties</b><br><b>(Receiver of Revenue - The</b><br><b>Principal Secretary to the</b><br><b>State Department for</b><br><b>Mining)</b>            |   |   |  |   |                        |                        |                        |
| 1415003 | Royalty on Carbon Dioxide   | 18,408,679                                | 3,763,833                                 | 11,461,646                                       | 3,905,528   | 4,825,675              | 4,870,482              | 4,149,745              |
| 1415004 | Mining Royalties  | 163,579,530                               | 242,744,318                               | 199,033,597                                      | 195,544,868                                       | 241,615,507            | 243,858,945            | 207,772,504            |
| 1415005 | Magadi Soda Royalty   | 235,180,462                               | 216,114,540                               | 247,095,645                                      | 197,819,212                                       | 244,425,689            | 246,695,220            | 210,189,065            |
| 1415006 | Base Titanium Royalty   | 535,507,097                               | 3,371,700,084                             | 721,443,707                                      | 880,159,964                                       | 1,087,526,857          | 1,097,624,717          | 935,197,338            |
|         | <b>(Receiver of Revenue - The</b><br><b>Principal Secretary to the</b><br><b>State Department for the</b><br><b>Blue Economy and Fisheries)</b>                     |   |   |  |   |                        |                        |                        |
| 1415008 | Fishing Rights  | 135,454,045                               | 135,454,045                               | 161,678,029                                      | 134,213,887                                       | 165,834,862            | 167,374,665            | 142,606,429            |
|         | <b>Total Property Income</b>  | <b>52,123,756,901</b>                     | <b>50,558,103,026</b>                     | <b>49,956,573,932</b>                            | <b>39,520,726,624</b>                             | <b>38,581,954,131</b>  | <b>40,608,783,222</b>  | <b>44,019,973,404</b>  |
|         | <b>1420000 Sales of Goods</b><br><b>and Services</b>  |   |   |  |   |                        |                        |                        |
| 1421000 | <b>Sales of Market</b><br><b>Establishments</b><br><br><b>(Receiver of Revenue - The</b><br><b>Principal Secretary to the</b><br><b>Ministry of Defence)</b>        |   |   |  |   |                        |                        |                        |
| 1421003 | Rent of Government Buildings<br>and Housing   | 481,922,272                               | 496,791,300                               | 636,159,201                                      | -   | -                      | -                      | -                      |
|         | <b>1422000 Administrative Fees and</b><br><b>Charges</b><br><br><b>(Receiver of Revenue - The</b><br><b>Principal Secretary to the</b><br><b>National Treasury)</b> |   |   |  |   |                        |                        |                        |
| 1422001 | Fees under Traffic Act  | 2,200,720,118                             | 2,334,131,455                             | 2,117,608,893                                    | 1,992,231,324                                     | 2,484,146,130          | 2,734,401,397          | 3,076,096,041          |
|         | <b>(Receiver of Revenue -</b><br><b>Principal Secretary to the</b><br><b>State Department for Lands</b><br><b>and Physical Planning)</b>                            |   |   |  |   |                        |                        |                        |
| 1422003 | Other Land Revenue  | 461,251,144                               | 612,035,646                               | 907,694,274                                      | 411,481,796                                       | 677,631,816            | 911,008,240            | 1,024,849,111          |
| 1422004 | Land Adjudication and Case<br>Fees  | 445,460                                   | 215,628                                   | 19,849,378                                       | 197,817   | 291,585                | 320,960                | 361,067                |
| 1422017 | Conveyance Fees   | 7,567,240                                 | 6,577,910                                 | 8,597,561  | 6,034,578   | 8,895,050              | 9,791,146              | 11,014,661             |
| 1420219 | Land Valuation Fees   | 2,254,010                                 | 9,345,611                                 | 43,963,128                                       | 8,573,668   | 12,637,703             | 13,910,838             | 15,649,156             |
| 1422020 | Land Registration Fees  | 37,529,813                                | 8,543,178                                 | 23,318,295                                       | 7,837,516   | 11,552,605             | 12,716,425             | 14,305,488             |
|         | <b>(Receiver of Revenue -</b><br><b>Solicitor General to the State</b><br><b>Law Office)</b>  |   |   |  |   |                        |                        |                        |
| 1420211 | Registration of Coat of Arms  | 180,000                                   | 160,000                                   | 108,887  | 82,730  | 102,222                | 103,171                | 87,904                 |
| 1422013 | Registration of Marriages   | 140,890,066                               | 129,673,594                               | 169,786,161                                      | 136,648,664                                       | 168,843,277            | 170,411,013            | 145,193,456            |
| 1422015 | Registration of Societies   | 6,598,050                                 | 14,584,050                                | 8,893,706  | 10,441,663  | 12,901,733             | 13,021,528             | 11,094,592             |
| 1422018 | Registration of Newspapers,<br>Books and Periodicals  | 52,300                                    | 48,400                                    | 118,346  | 96,749  | 119,543                | 120,653                | 102,798                |
| 1422031 | Public Trustee Fees   | 74,988,305                                | 78,550,137                                | 102,945,876                                      | 86,822,747  | 107,278,305            | 108,274,402            | 92,251,869             |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
|         | <b>(Receiver of Revenue - Business Registration Service)</b>   |   |   |  |   |                        |                        |                        |
| 1422008 | Official Receiver's Fees   | 1,756,375                                 | 2,901,572                                 | 3,503,811  | 3,347,244   | 4,135,859              | 4,174,262              | 3,556,551              |
| 1422009 | Registration of Companies  | 993,781,601                               | 888,821,206                               | 855,422,531                                      | 669,911,482                                       | 827,743,544            | 835,429,275            | 711,801,786            |
| 1422012 | Registration of Business Names   | 92,722,100                                | 84,432,500                                | 86,456,470                                       | 68,595,158  | 84,756,271             | 85,543,246             | 72,884,489             |
| 1422014 | Registration of Hire Purchase Agreement  | 2,122,600                                 | 4,550,000                                 | 3,692,402  | 3,994,897   | 4,936,100              | 4,981,933              | 4,244,702              |
| 1422032 | Business Names Search Fees   | 1,441,100                                 | 1,351,100                                 | 393,499,076                                      | 326,621,172                                       | 403,573,568            | 407,320,812            | 347,045,155            |
|         | <b>(Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)</b> |   |   |  |   |                        |                        |                        |
| 1422023 | Licence Fees   | 70,755,400                                | 48,621,604                                | 73,279,341                                       | 52,353,941  | 64,688,602             | 65,289,246             | 55,627,691             |
| 1422034 | Certificate of Good Conduct Fees   | 1,029,026,080                             | 1,037,528,500                             | 1,304,073,033                                    | 1,085,807,511                                     | 1,341,625,248          | 1,354,082,452          | 1,153,704,254          |
| 1422035 | Hire of Security Services Fees   | 739,583,109                               | 884,908,793                               | 1,014,241,707                                    | 897,614,451                                       | 1,109,093,645          | 1,119,391,756          | 953,743,274            |
|         | <b>(Receiver of Revenue - The Principal Secretary to the State Department for Immigration and Citizen Services)</b>              |   |   |  |   |                        |                        |                        |
| 1422024 | Registration of Births and Deaths  | 118,574,105                               | 180,063,020                               | 178,532,277                                      | 171,756,041                                       | 212,222,000            | 214,192,515            | 182,496,136            |
| 1422028 | Identity Card Fees   | 51,079,597                                | 55,194,423                                | 113,796,729                                      | 96,042,176  | 118,669,844            | 119,771,713            | 102,047,799            |
| 1422025 | Immigration Visas and Other Consular Fees  | 1,301,684,203                             | 3,507,238,886                             | 4,524,149,996                                    | 4,591,274,244                                     | 5,672,984,745          | 5,725,659,311          | 4,878,371,691          |
| 1422026 | Passport Fees  | 1,218,102,880                             | 2,354,192,050                             | 2,663,916,257                                    | 2,646,533,096                                     | 3,270,059,918          | 3,300,422,945          | 2,812,023,732          |
| 1422027 | Work Permit Fees   | 5,728,499,500                             | 7,073,807,874                             | 8,191,772,211                                    | 7,177,585,463                                     | 8,868,634,429          | 8,950,981,112          | 7,626,407,806          |
| 1422029 | Other Immigration Fees   | 826,050                                   | 0   | 1,056,183,407                                    | 876,453,830                                       | 1,082,947,553          | 1,093,002,893          | 931,259,455            |
| 1422038 | East African Community Tourist Visa Fees   | 5,496,020                                 | 0   | 96,537,096                                       | 117,050,050                                       | 144,627,202            | 145,970,088            | 124,369,319            |
| 1422040 | Verification Fees  | 119,370,517                               | 118,370,680                               | 165,227,772                                      | 278,502,275                                       | 344,117,792            | 347,312,981            | 295,917,329            |
|         | <b>(Receiver of Revenue - Chief Registrar to the Judiciary)</b>  |   |   |  |   |                        |                        |                        |
| 1422039 | Sale of Goods and Fees for Services  | 1,171,877,538                             | 1,131,783,547                             | 1,078,149,414                                    | 1,007,892,256                                     | 1,196,619,926          | 1,317,168,567          | 1,481,763,803          |
|         | <b>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)</b>  |   |   |  |   |                        |                        |                        |
| 1422039 | Sale of Goods and Fees for Services  | 115,643,354                               | 143,287,853                               | 68,461,486                                       | 83,784,594  | 103,524,359            | 104,485,599            | 89,023,737             |
|         | <b>Total Administrative Fees and Charges</b>   | <b>15,694,818,635</b>                     | <b>20,710,919,218</b>                     | <b>25,273,779,524</b>                            | <b>22,815,569,133</b>                             | <b>28,339,360,574</b>  | <b>29,169,260,478</b>  | <b>26,217,294,853</b>  |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1423000 | Receipts from Incidental Sale of Goods and Services<br><br>(Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration) |   |   |  |   |                        |                        |                        |
| 1423008 | Sale of Tender Documents<br><br>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)   | 270,000                                   | 0   | 718,148  | 739,115   | 913,252                | 921,732                | 785,333                |
| 1423008 | Sale of Tender Documents<br><br>(Receiver of Revenue - Principal Secretary to the National Treasury)   | -   | 143,287,853                               | 6,071,667  | 78,160,319  | 96,574,998             | 97,471,712             | 83,047,770             |
| 1423008 | Sale of Tender Documents   | -   | -   | -  | 6,408,961   | 7,918,921              | 7,992,450              | 6,809,721              |
|         | <b>Total Receipts from Incidental sales of goods and services</b>  | <b>270,000</b>                            | <b>143,287,853</b>                        | <b>6,789,815</b>                                 | <b>85,308,396</b>                                 | <b>105,407,171</b>     | <b>106,385,893</b>     | <b>90,642,824</b>      |
| 1430000 | <b>1430000 Fines, Penalties and Forfeitures</b><br><br>(Receiver of Revenue - The Chief Registrar to the Judiciary)  |   |   |  |   |                        |                        |                        |
| 1430000 | <b>Fines, Penalties and Forfeitures and Other Charges</b>  |   |   |  |   |                        |                        |                        |
| 1430001 | Court Imposed Fines & Forfeitures<br><br>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)  | 1,243,443,792                             | 1,571,632,624                             | 1,349,210,195                                    | 1,274,659,406                                     | 1,513,339,184          | 1,665,794,426          | 1,873,954,441          |
| 1430099 | Other Fines, Penalties, Forfeitures and other Charges  | 27,101,734                                | 34,657,019                                | 33,608,333                                       | 30,879,993  | 38,155,362             | 38,509,641             | 32,810,953             |
|         | <b>Total Fines Penalties and Forfeitures</b>   | <b>1,270,545,526</b>                      | <b>1,606,289,643</b>                      | <b>1,382,818,528</b>                             | <b>1,305,539,399</b>                              | <b>1,551,494,546</b>   | <b>1,704,304,067</b>   | <b>1,906,765,394</b>   |
| 1441200 | <b>1440000 Other Receipts Not Classified Elsewhere</b><br><br>(Receiver of Revenue - Principal Secretary to the National Treasury)   |   |   |  |   |                        |                        |                        |
| 1441200 | <b>Other receipts paid to Exchequer (Miscellaneous Revenue)</b>  |   |   |  |   |                        |                        |                        |
| 1441201 | Sundry Revenue   | 632,855,902                               | 1,026,623,313                             | 740,394,002                                      | 703,306,782                                       | 703,306,782            | 795,628,947            | 795,628,947            |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1441200 | (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)<br>Other receipts paid to Exchequer (Miscellaneous Revenue) |   |   |  |   |                        |                        |                        |
| 1441201 | Sundry Revenue  | 16,655,402                                | 18,511,904                                | 316,893,260                                      | 339,491,059                                       | 339,491,059            | 384,055,607            | 384,055,607            |
| 1441201 | (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)<br>Sundry Revenue  | 238,301,910                               | 140,510,864                               | 716,864,209                                      | 731,353,630                                       | 731,353,630            | 827,357,468            | 827,357,468            |
|         | <b>Total Other Receipts Not Classified Elsewhere</b>  | <b>887,813,214</b>                        | <b>1,185,646,081</b>                      | <b>1,774,151,471</b>                             | <b>1,774,151,471</b>                              | <b>1,774,151,471</b>   | <b>2,007,042,022</b>   | <b>2,007,042,022</b>   |
| 3110000 | 3100000 Receipts from Sale of Non Financial Assets<br>Receipts from the Sale of Fixed Assets  |   |   |  |   |                        |                        |                        |
| 3112120 | Receipts from the Sale of Vehicles and Transport Equipment  |   |   |  |   |                        |                        |                        |
| 3112121 | (Receiver of Revenue - The Principal Secretary to the National Treasury)<br>Sale of Motor Vehicles  | 5,577,701                                 | -   | -  | -   | -                      | -                      | -                      |
| 3112121 | (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)<br>Sale of Motor Vehicles                                   | 29,311,000                                | 8,761,100                                 | -  | -   | -                      | -                      | -                      |
|         | <b>Total Receipts From Sale of Non Financial Assets</b>   | <b>34,888,701</b>                         | <b>8,761,100</b>                          | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1311002 | 1310000 Grants from Foreign Governments<br>(Receiver of Revenue - Principal Secretary to the National Treasury)<br>Grants from Foreign Governments - Cash Through Exchequer           | 2,509,577,553                             | 1,108,843,141                             | 2,752,796,000                                    | 4,456,381,672                                     | 3,898,080,079          | 5,031,255,708          | 5,433,756,165          |
|         | <b>Total Grants from Foreign Governments</b>  | <b>2,509,577,553</b>                      | <b>1,108,843,141</b>                      | <b>2,752,796,000</b>                             | <b>4,456,381,672</b>                              | <b>3,898,080,079</b>   | <b>5,031,255,708</b>   | <b>5,433,756,165</b>   |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
|         | <b>1320000 Grants from<br/>International Organizations</b>                          |   |   |  |   |                        |                        |                        |
|         | <b>(Receiver of Revenue -<br/>Principal Secretary to the<br/>National Treasury)</b> |   |   |  |   |                        |                        |                        |
| 1321002 | Grants from International<br>Organizations - Cash Through<br>Exchequer              | 6,868,849,478                             | 4,794,524,864                             | 10,949,122,826                                   | 11,885,519,384                                    | 10,396,485,254         | 13,418,753,518         | 14,492,253,799         |
| 1321003 | Program grants  | 5,735,938,474                             | -   | -  | -   | -                      | -                      | -                      |
|         | <b>(Receiver of Revenue -<br/>Ministry of Defence)</b>                              |   |   |  |   |                        |                        |                        |
| 1321003 | Program grants Incl. AMISOM   | 3,206,845,620                             | 3,602,704,177                             | -  | 6,982,310,570                                     | -                      | -                      | -                      |
|         | <b>Total Grants from<br/>International Organizations</b>                            | <b>15,811,633,571</b>                     | <b>8,397,229,041</b>                      | <b>10,949,122,826</b>                            | <b>18,867,829,953</b>                             | <b>10,396,485,254</b>  | <b>13,418,753,518</b>  | <b>14,492,253,799</b>  |
|         | <b>1330000 Grants from<br/>Other Levels of Government</b>                           |   |   |  |   |                        |                        |                        |
|         | <b>(Receiver of Revenue -<br/>Principal Secretary to the<br/>National Treasury)</b> |   |   |  |   |                        |                        |                        |
| 1330100 | Grants to Central Government<br>from General Government<br>Units (Nairobi County)   | 10,080,865,859                            | 9,089,790,301                             | -  | -   | -                      | -                      | -                      |
|         | <b>Total Grants from Other<br/>Levels of Government</b>                             | <b>10,080,865,859</b>                     | <b>9,089,790,301</b>                      | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         |   |   |   |  |   |                        |                        |                        |
|         | <b>Total Grants</b>   | <b>28,402,076,983</b>                     | <b>18,595,862,483</b>                     | <b>13,701,918,826</b>                            | <b>23,324,211,626</b>                             | <b>14,294,565,333</b>  | <b>18,450,009,226</b>  | <b>19,926,009,964</b>  |

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

| Code    | Description   | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 <sup>3</sup> | Estimates 2023/2024 | Estimates 2024/2025 | Estimates 2025/2026 |
|---------|---|--|--|--|---|---------------------|---------------------|---------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh  | Ksh   | Ksh                 | Ksh                 | Ksh                 |
|         | <b>(Receiver of Revenue - Executive Office of the President)</b>                    |  |  |  |   |                     |                     |                     |
|         | <b>1420000 Sale of Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1422033 | Surcharge Fees  | 22,897,941                             | 14,236,000                             | 11,688,000                                 | 11,688,000                                  | 5,000,000           | 5,000,000           | 5,000,000           |
| 1423008 | Sale of Tender Documents  | 10,707,544                             | 10,080,298                             | 2,475,000                                  | 2,475,000                                   | -                   | -                   | -                   |
| 1422099 | Other Receipts from Administrative Fees and Charges                                 | 5,781,862,574                          | 4,446,266,464                          | 9,068,727,990                              | 9,068,727,990                               | -                   | -                   | -                   |
|         | <b>3100000 Receipts from Sale of Non-Financial Assets</b>                           |  |  |  |   |                     |                     |                     |
| 3112121 | Sale of Motor Vehicles  | 1,173,150                              | 26,610,775                             | 2,100,000                                  | 2,100,000                                   | 2,100,000           | 2,100,000           | 2,100,000           |
|         | <b>Total A.I.A from Office of the President</b>                                     | <b>5,816,641,209</b>                   | <b>4,497,193,537</b>                   | <b>9,084,990,990</b>                       | <b>9,084,990,990</b>                        | <b>7,100,000</b>    | <b>7,100,000</b>    | <b>7,100,000</b>    |
|         | <b>(Receiver of Revenue - Office of the Deputy President)</b>                       |  |  |  |   |                     |                     |                     |
|         | <b>1420000 Sale of Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1423008 | Sale of Tender Documents  | -                                      | -                                      | 1,650,000                                  | 1,650,000                                   | 3,300,000           | 3,300,000           | 3,300,000           |
|         | <b>Total A.I.A from Office of the Deputy President</b>                              | <b>-</b>                               | <b>-</b>                               | <b>1,650,000</b>                           | <b>1,650,000</b>                            | <b>3,300,000</b>    | <b>3,300,000</b>    | <b>3,300,000</b>    |
|         | <b>(Receiver of Revenue- State Department for Interior and Citizen Services)</b>    |  |  |  |   |                     |                     |                     |
|         | <b>1420000 Sale of Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1422099 | Other Receipts from Administrative Fees and Charges                                 | 35,000,000                             | 34,961,457                             | 26,250,000                                 | 26,250,000                                  | -                   | -                   | -                   |
| 1422016 | Examination and Tuition Fees  | -                                      | -                                      | 32,802,750                                 | 32,802,750                                  | -                   | -                   | -                   |
| 1422036 | Agency Fees   | 1,764,124,533                          | 1,768,421,148                          | 1,507,350,000                              | 1,507,350,000                               | -                   | -                   | -                   |
| 1422039 | Sale of Goods and Fees for Services   | 11,132,847                             | 18,906,894                             | 8,349,750                                  | 8,349,750                                   | -                   | -                   | -                   |
|         | <b>Total A.I.A from State Department for Interior and Citizen Services</b>          | <b>1,810,257,380</b>                   | <b>1,822,289,499</b>                   | <b>1,574,752,500</b>                       | <b>1,574,752,500</b>                        | <b>-</b>            | <b>-</b>            | <b>-</b>            |
|         | <b>(Receiver of Revenue- State Department for Correctional Services)</b>            |  |  |  |   |                     |                     |                     |
|         | <b>1420000 Sale of Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1422099 | Other Receipts from Administrative Fees and Charges                                 | -                                      | 200,000,000                            | 3,500,000                                  | 3,500,000                                   | 3,500,000           | 3,500,000           | 3,500,000           |
|         | <b>1440000 Other Receipts not Classified Elsewhere</b>                              |  |  |  |   |                     |                     |                     |
| 1441201 | Sundry Revenue  | -                                      | -                                      | -  | -   | 1,500,000           | 1,500,000           | 1,500,000           |
|         | <b>Total A.I.A from State Department for Correctional Services</b>                  | <b>-</b>                               | <b>200,000,000</b>                     | <b>3,500,000</b>                           | <b>3,500,000</b>                            | <b>5,000,000</b>    | <b>5,000,000</b>    | <b>5,000,000</b>    |
|         | <b>(Receiver of Revenue- State Department for Immigration and Citizen Services)</b> |  |  |  |   |                     |                     |                     |
|         | <b>1420000 Sale of Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1422030 | Other Immigration Fees  | -                                      | -                                      | -  | -   | 557,500,000         | 557,500,000         | 557,500,000         |
|         | <b>Total A.I.A from State Department for Immigration and Citizen</b>                | <b>-</b>                               | <b>-</b>                               | <b>-</b>                                   | <b>-</b>                                    | <b>557,500,000</b>  | <b>557,500,000</b>  | <b>557,500,000</b>  |



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

| Code    | Description  | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 <sup>3</sup> | Estimates 2023/2024 | Estimates 2024/2025 | Estimates 2025/2026 |
|---------|--|--|--|--|---|---------------------|---------------------|---------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh  | Ksh   | Ksh                 | Ksh                 | Ksh                 |
|         | <b>(Receiver of Revenue- State Department for Internal Security &amp; National Administration)</b> |  |  |  |   |                     |                     |                     |
|         | <b>1420000 Sale of Goods and Services</b>  |  |  |  |   |                     |                     |                     |
| 1422099 | Other Receipts from Administrative Fees and Charges  | -                                      | -                                      | 8,750,000                                  | 8,750,000                                   | 35,000,000          | 35,000,000          | 35,000,000          |
| 1422016 | Examination and Tuition Fees   | -                                      | -                                      | 10,934,250                                 | 10,934,250                                  | 43,787,000          | 43,787,000          | 43,787,000          |
| 1423008 | Sale of Tender Documents   | -                                      | -                                      | 3,000,000                                  | 3,000,000                                   | 3,000,000           | 3,000,000           | 3,000,000           |
| 1422039 | Sale of Goods and Fees for Services  | -                                      | -                                      | 7,783,250                                  | 7,783,250                                   | 11,133,000          | 11,133,000          | 11,133,000          |
|         | <b>Total A.I.A from State Department for Internal Security &amp; National Administration</b>       | -                                      | -                                      | <b>30,467,500</b>                          | <b>30,467,500</b>                           | <b>92,920,000</b>   | <b>92,920,000</b>   | <b>92,920,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Devolution)</b>                                      |  |  |  |   |                     |                     |                     |
|         | <b>1440000 Other Receipts not Classified Elsewhere</b>   |  |  |  |   |                     |                     |                     |
| 1441201 | Sundry Revenue   | 5,000,000                              | 46,053,509                             | -  | 74,715,974                                  | -                   | -                   | -                   |
|         | <b>Total A.I.A from State Department for Devolution</b>  | <b>5,000,000</b>                       | <b>46,053,509</b>                      | -  | <b>74,715,974</b>                           | -                   | -                   | -                   |
|         | <b>(Receiver of Revenue- State Department for ASALs and Regional Development)</b>                  |  |  |  |   |                     |                     |                     |
|         | <b>1410000 Property Income</b>   |  |  |  |   |                     |                     |                     |
| 1415001 | Rent of Land and Buildings   | -                                      | -                                      | -  | -   | 117,550,000         | 117,550,000         | 117,550,000         |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)                                      | -                                      | -                                      | -  | -   | 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         |
| 1422199 | Receipts from Administrative Fees and Charges  | -                                      | -                                      | -  | -   | 15,000,000          | 15,000,000          | 15,000,000          |
|         | <b>1440000 Other Receipts Not Classified Elsewhere</b>   |  |  |  |   |                     |                     |                     |
| 1441203 | Direct Payment - KENGEN  | -                                      | -                                      | -  | -   | 107,000,000         | 107,000,000         | 107,000,000         |
|         | <b>Total A.I.A from State Department for ASALs and Regional Development</b>                        | -                                      | -                                      | -  | -   | <b>478,500,000</b>  | <b>478,500,000</b>  | <b>478,500,000</b>  |
|         | <b>(Receiver of Revenue- State Department for Foreign Affairs)</b>                                 |  |  |  |   |                     |                     |                     |
|         | <b>1140000 Taxes on Goods and Services</b>   |  |  |  |   |                     |                     |                     |
| 1141111 | Receipts from VAT on Domestic Goods and Services   | 7,344,694                              | -                                      | 13,899,576                                 | 13,899,576                                  | 4,825,478           | 4,825,478           | 4,825,478           |
| 1141112 | Refunds of VAT on Domestic Goods and Services  | 14,818,700                             | 14,983,906                             | 35,096,500                                 | 35,096,500                                  | 24,863,446          | 24,863,446          | 24,863,446          |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1141119 | Receipts from VAT on Domestic Goods and Services-Other   | -   | -   | 50,000   | 50,000  | -                      | -                      | -                      |
|         | <b>1410000 Property Income</b>   |   |   |  |   |                        |                        |                        |
| 1415001 | Rent on Land   | -   | 4,760,300                                 | 10,577,100                                       | 10,577,100  | -                      | -                      | -                      |
| 1415001 | Rent on Land and Building  | -   | -   | 4,653,926  | 4,653,926   | -                      | -                      | -                      |
|         | <b>1420000 Sale of Goods and Services</b>  |   |   |  |   |                        |                        |                        |
| 1421003 | Rent on Government Buildings and Housing   | 73,249,772                                | 35,637,708                                | 97,286,567                                       | 97,286,567  | 38,082,300             | 38,082,300             | 38,082,300             |
| 1422099 | Other Receipts from Administrative Fees and Charges  | 4,023,743                                 | 3,152,151                                 | 8,142,326  | 8,142,326   | 1,174,000              | 1,174,000              | 1,174,000              |
| 1422025 | Immigration Visas and Other Consular Fees  | 99,530,769                                | 211,890,861                               | 164,415,281                                      | 164,415,281                                       | 73,494,776             | 73,494,776             | 73,494,776             |
| 1422027 | Passport Fees  | 2,380,944                                 | 9,419,420                                 | 34,546,416                                       | 34,546,416  | 7,560,000              | 7,560,000              | 7,560,000              |
| 1422030 | Other Immigration Fees   | 12,109,884                                | 20,304,800                                | 51,832,308                                       | 51,832,308  | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Foreign Affairs</b>                                   | <b>213,458,505</b>                        | <b>300,149,146</b>                        | <b>420,500,000</b>                               | <b>420,500,000</b>                                | <b>150,000,000</b>     | <b>150,000,000</b>     | <b>150,000,000</b>     |
|         | <b>(Receiver of Revenue- State Department for Technical Vocational Education and Training)</b> |   |   |  |   |                        |                        |                        |
|         | <b>1420000 Sale of Goods and Services</b>  |   |   |  |   |                        |                        |                        |
| 1422016 | Examination and Tuition Fees   | 2,293,949,813                             | 5,139,814,175                             | 4,722,000,000                                    | 5,689,218,628                                     | 4,694,000,000          | 4,694,000,000          | 4,694,000,000          |
| 1422023 | Licence Fees   | 42,139,648                                | 52,981,179                                | 71,000,000                                       | 71,000,000  | 65,000,000             | 65,000,000             | 65,000,000             |
| 1422099 | Other Receipts from Administrative Fees and Charges  | 3,054,819,252                             | 101,375,827                               | 35,000,000                                       | 35,000,000  | 35,000,000             | 35,000,000             | 35,000,000             |
|         | <b>Total A.I.A from State Department for Technical Vocational Education and Training</b>       | <b>5,390,908,713</b>                      | <b>5,294,171,181</b>                      | <b>4,828,000,000</b>                             | <b>5,795,218,628</b>                              | <b>4,794,000,000</b>   | <b>4,794,000,000</b>   | <b>4,794,000,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Higher Education and Research)</b>               |   |   |  |   |                        |                        |                        |
|         | <b>1420000 Sale of Goods and Services</b>  |   |   |  |   |                        |                        |                        |
| 1423010 | Sale of Goods and Fees for Services  | 21,707,856,235                            | 32,991,209,712                            | 38,247,456,383                                   | 38,459,080,612                                    | 40,429,318,380         | 40,429,318,380         | 40,429,318,380         |
|         | <b>3200000 Transactions in Financial Assets</b>  |   |   |  |   |                        |                        |                        |
| 3204004 | Loans from the Higher Education Loans Board  | 1,985,613,126                             | 1,816,720,772                             | 4,726,000,000                                    | 4,726,000,000                                     | 4,726,000,000          | 4,726,000,000          | 4,726,000,000          |
|         | <b>Total A.I.A from State Department for Higher Education and Research</b>                     | <b>23,693,469,361</b>                     | <b>34,807,930,484</b>                     | <b>42,973,456,383</b>                            | <b>43,185,080,612</b>                             | <b>45,155,318,380</b>  | <b>45,155,318,380</b>  | <b>45,155,318,380</b>  |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|--|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
|         | <b>(Receiver of Revenue- State<br/>Department for Basic<br/>Education)</b>       |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sale of Goods<br/>and Services</b>                                    |   |   |  |  |                        |                        |                        |
| 1422099 | Other Receipts from<br>Administrative Fees and<br>Charges                        | 70,000,000                                | 70,000,000                                | 70,000,000                                       | 70,000,000                                       | 70,000,000             | 70,000,000             | 70,000,000             |
| 1423010 | Sale of Goods and Fees for<br>Services   | 1,348,173,985                             | 3,199,322,320                             | 1,350,500,000                                    | 1,350,500,000                                    | 1,955,500,000          | 1,955,500,000          | 1,955,500,000          |
|         | <b>3100000 Receipts from<br/>Sale of Non-Financial Assets</b>                    |   |   |  |  |                        |                        |                        |
| 3112222 | Receipt from Sale of Plant,<br>Machinery and Equipment                           | -   | -   | 100,000  | 100,000  | 100,000                | 100,000                | 100,000                |
|         | <b>3120000 Receipts from<br/>Sale of Inventories, Stocks<br/>and Commodities</b> |   |   |  |  |                        |                        |                        |
| 3122101 | Sale of Capital Goods  | -   | -   | 12,400,000                                       | 12,400,000                                       | 12,400,000             | 12,400,000             | 12,400,000             |
|         | <b>Total A.I.A from State<br/>Department for Basic<br/>Education</b>             | <b>1,418,173,985</b>                      | <b>3,269,322,320</b>                      | <b>1,433,000,000</b>                             | <b>1,433,000,000</b>                             | <b>2,038,000,000</b>   | <b>2,038,000,000</b>   | <b>2,038,000,000</b>   |
|         | <b>(Receiver of Revenue-<br/>National Treasury)</b>                              |   |   |  |  |                        |                        |                        |
| 1156000 | <b>Other Taxes on International<br/>Trade and Transactions</b>                   |   |   |  |  |                        |                        |                        |
| 1156001 | Import Declaration Fees <sup>8</sup>   | 4,411,770,592                             | 5,563,245,352                             | 5,224,529,042                                    | 5,224,529,042                                    | 6,946,446,396          | 6,471,937,596          | 7,222,682,357          |
|         | <b>1420000 Sale of Goods<br/>and Services</b>                                    |   |   |  |  |                        |                        |                        |
| 1422036 | Agency Fees  | 2,847,083,504                             | 3,035,543,994                             | 5,148,300,000                                    | 5,182,250,000                                    | 2,994,300,000          | 2,994,300,000          | 2,994,300,000          |
|         | <b>Total A.I.A from National<br/>Treasury</b>                                    | <b>7,258,854,096</b>                      | <b>8,598,789,346</b>                      | <b>10,372,829,042</b>                            | <b>10,406,779,042</b>                            | <b>9,940,746,396</b>   | <b>9,466,237,596</b>   | <b>10,216,982,357</b>  |
|         | <b>(Receiver of Revenue- State<br/>Department for Economic<br/>Planning)</b>     |   |   |  |  |                        |                        |                        |
|         | <b>1440000 Other Receipts<br/>not Classified Anywhere</b>                        |   |   |  |  |                        |                        |                        |
| 1441201 | Sundry Revenue   | 71,000,000                                | 71,000,000                                | 71,000,000                                       | 71,000,000                                       | 71,000,000             | 71,000,000             | 71,000,000             |
|         | <b>Total A.I.A from State<br/>Department for Economic<br/>Planning</b>           | <b>71,000,000</b>                         | <b>71,000,000</b>                         | <b>71,000,000</b>                                | <b>71,000,000</b>                                | <b>71,000,000</b>      | <b>71,000,000</b>      | <b>71,000,000</b>      |
|         | <b>(Receiver of Revenue-<br/>Ministry of Health)</b>                             |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>                                   |   |   |  |  |                        |                        |                        |
| 1422099 | Other Receipts from<br>Administrative Fees and<br>Charges                        | 5,836,024,567                             | 6,807,384,360                             | 5,529,025,000                                    | 5,529,025,000                                    | -                      | -                      | -                      |
| 1423010 | Sale of Goods and Fees for<br>Services   | 10,511,532                                | 5,094,542                                 | 1,486,000,000                                    | 2,886,000,000                                    | -                      | -                      | -                      |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|--|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
|         | <b>3100000 Receipts from Sale of Non-Financial Assets</b>                                   |   |   |  |  |                        |                        |                        |
| 3112121 | Sale of Motor Vehicles  | -   | -   | 500,000  | 500,000  | -                      | -                      | -                      |
|         | <b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>                    |   |   |  |  |                        |                        |                        |
| 3122199 | Receipts from Sales of Other Inventories, Stocks and Commodities-Other                      | 10,441,241,965                            | 14,346,288,659                            | 12,030,525,000                                   | 12,030,525,000                                   | -                      | -                      | -                      |
|         | <b>Total A.I.A from Ministry of Health</b>  | <b>16,287,778,064</b>                     | <b>21,158,767,561</b>                     | <b>19,046,050,000</b>                            | <b>20,446,050,000</b>                            | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | <b>(Receiver of Revenue- State Department for Medical Services)</b>                         |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sales of Goods and Services</b>  |   |   |  |  |                        |                        |                        |
| 1422099 | Other Receipts from Administrative Fees and Charges   | -   | -   | -  | -  | 48,000,000             | 58,000,000             | 69,000,000             |
| 1423010 | Sale of Goods and Fees for Services   | -   | -   | -  | -  | 19,488,000,000         | 19,828,000,000         | 20,186,000,000         |
|         | <b>Total A.I.A from State Department for Medical Services</b>                               | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>-</b>   | <b>19,536,000,000</b>  | <b>19,886,000,000</b>  | <b>20,255,000,000</b>  |
|         | <b>(Receiver of Revenue- State Department for Public Health and Professional Standards)</b> |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sales of Goods and Services</b>  |   |   |  |  |                        |                        |                        |
| 1422099 | Other Receipts from Administrative Fees and Charges   | -   | -   | 930,475,000                                      | 930,475,000                                      | 756,000,000            | 910,000,000            | 1,018,100,000          |
| 1423010 | Sale of Goods and Fees for Services   | -   | -   | -  | 12,000,000                                       | 4,893,000,000          | 5,166,100,000          | 5,433,000,000          |
|         | <b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>                    |   |   |  |  |                        |                        |                        |
| 3122199 | Receipts from Sales of Other Inventories, Stocks and Commodities-Other                      | -   | -   | 185,875,000                                      | 235,875,000                                      | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Public Health and Professional Standards</b>       | <b>-</b>                                  | <b>-</b>                                  | <b>1,116,350,000</b>                             | <b>1,178,350,000</b>                             | <b>5,649,000,000</b>   | <b>6,076,100,000</b>   | <b>6,451,100,000</b>   |

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

| Code    | Description  | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Estimates 2023/2024   | Estimates 2024/2025   | Estimates 2025/2026   |
|---------|--|--|--|--|--|-----------------------|-----------------------|-----------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh  | Ksh  | Ksh                   | Ksh                   | Ksh                   |
|         | <b>(Receiver of Revenue- State Department for Roads)</b>                         |  |  |  |  |                       |                       |                       |
|         | <b>1140000 Taxes of Goods and Services</b>                                       |  |  |  |  |                       |                       |                       |
| 1142009 | Receipts from Transit/Toll Charges   | 1,185,155,083                          | 1,404,543,509                          | 539,000,000                                | 539,000,000                                | 1,600,000,000         | 1,700,000,000         | 1,800,000,000         |
| 1142010 | Road Maintenance levy  | 72,763,109,762                         | 73,453,739,834                         | 76,280,000,000                             | 76,280,000,000                             | 78,472,211,993        | 81,581,211,993        | 84,851,211,993        |
|         | <b>1420000 Sales of Goods and Services</b>                                       |  |  |  |  |                       |                       |                       |
| 1422016 | Examination Fees   | -                                      | -                                      | 300,000,000                                | 300,000,000                                | 350,000,000           | 350,000,000           | 350,000,000           |
| 1422036 | Licence Fees   | -                                      | -                                      | -  | -  | 6,000,000             | 6,000,000             | 6,000,000             |
| 1422036 | Agency Fees  | -                                      | -                                      | 40,000,000                                 | 67,000,000                                 | 53,000,000            | 53,000,000            | 53,000,000            |
|         | <b>1440000 Other Receipts not Classified Elsewhere</b>                           |  |  |  |  |                       |                       |                       |
| 1441201 | Sundry Revenue   | 829,000,555                            | 1,036,246,467                          | 750,000,000                                | 500,000,000                                | 750,000,000           | 750,000,000           | 750,000,000           |
|         | <b>Total A.I.A from State Department for Roads</b>                               | <b>74,777,265,400</b>                  | <b>75,894,529,810</b>                  | <b>77,909,000,000</b>                      | <b>77,686,000,000</b>                      | <b>81,231,211,993</b> | <b>84,440,211,993</b> | <b>87,810,211,993</b> |
|         | <b>(Receiver of Revenue- State Department for Transport)</b>                     |  |  |  |  |                       |                       |                       |
|         | <b>1420000 Sales of Goods and Services</b>                                       |  |  |  |  |                       |                       |                       |
| 1422036 | Agency Fees  | 485,159,576                            | -                                      | 1,005,450,000                              | 1,005,450,000                              | 2,512,800,000         | 2,608,000,000         | 2,710,000,000         |
| 1423002 | Aviation Fees and Air Navigation Charges   | 5,216,332,557                          | 5,508,942,983                          | 8,114,000,000                              | 8,114,000,000                              | 8,869,000,000         | 9,656,000,000         | 10,489,000,000        |
|         | <b>1440000 Other Receipts not Classified Elsewhere</b>                           |  |  |  |  |                       |                       |                       |
| 1441206 | Direct Payment- Maintenance of Airstrips   | 60,000,000                             | 60,000,000                             | 60,000,000                                 | 60,000,000                                 | 60,000,000            | 60,000,000            | 60,000,000            |
|         | <b>Total A.I.A from State Department for Transport</b>                           | <b>5,761,492,133</b>                   | <b>5,568,942,983</b>                   | <b>9,179,450,000</b>                       | <b>9,179,450,000</b>                       | <b>11,441,800,000</b> | <b>12,324,000,000</b> | <b>13,259,000,000</b> |
|         | <b>(Receiver of Revenue- State Department for Shipping and Maritime Affairs)</b> |  |  |  |  |                       |                       |                       |
|         | <b>1420000 Sale of Goods and Services</b>  |  |  |  |  |                       |                       |                       |
| 1422016 | Examination and Tuition Fees   | -                                      | -                                      | 120,000,000                                | 120,000,000                                | 180,000,000           | 204,770,000           | 215,240,000           |
| 1422036 | Licence Fees   | 1,780,000,000                          | 1,268,203,216                          | 1,483,000,000                              | 1,483,000,000                              | 1,515,000,000         | 1,549,000,000         | 1,737,000,000         |
| 1422099 | Receipts from Administrative Fees and Charges                                    | -                                      | -                                      | 15,000,000                                 | 15,000,000                                 | 15,000,000            | 23,000,000            | 25,000,000            |
| 1420331 | Import Inspection Fees   | -                                      | -                                      | -  | -  | 20,000,000            | 20,000,000            | 20,000,000            |
|         | <b>Total A.I.A from State Department for Shipping and Maritime Affairs</b>       | <b>1,780,000,000</b>                   | <b>1,268,203,216</b>                   | <b>1,618,000,000</b>                       | <b>1,618,000,000</b>                       | <b>1,730,000,000</b>  | <b>1,796,770,000</b>  | <b>1,997,240,000</b>  |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|--|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
|         | <b>(Receiver of Revenue- State<br/>Department for Housing &amp;<br/>Urban Development)</b> |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>   |   |   |  |  |                        |                        |                        |
| 1421003 | Rent on Government<br>Buildings and Housing  | -   | -   | -  | -  | 86,000,000             | 86,000,000             | 86,000,000             |
|         | <b>Total A.I.A from State<br/>Department for Housing &amp;<br/>Urban Development</b>       | -   | -   | -  | -  | <b>86,000,000</b>      | <b>86,000,000</b>      | <b>86,000,000</b>      |
|         | <b>(Receiver of Revenue- State<br/>Department for Public<br/>Works)</b>                    |   |   |  |  |                        |                        |                        |
|         | <b>3140000 Disposal and<br/>Sales of Non-Produced<br/>Assets</b>                           |   |   |  |  |                        |                        |                        |
| 3143322 | Receipts from Sale of Non-<br>Produced Assets  | 4,000,000                                 | 24,381,170                                | 912,000,000                                      | 912,000,000                                      | 950,000,000            | 992,000,000            | 1,036,000,000          |
|         | <b>Total A.I.A from State<br/>Department for Public<br/>Works</b>                          | <b>4,000,000</b>                          | <b>24,381,170</b>                         | <b>912,000,000</b>                               | <b>912,000,000</b>                               | <b>950,000,000</b>     | <b>992,000,000</b>     | <b>1,036,000,000</b>   |
|         | <b>(Receiver of Revenue- State<br/>Department for Irrigation)</b>                          |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sale of Goods<br/>and Services</b>  |   |   |  |  |                        |                        |                        |
| 1423003 | Water Rates  | -   | -   | -  | -  | 100,000,000            | 100,000,000            | 100,000,000            |
|         | <b>1420000 Sale of Goods<br/>and Services</b>  |   |   |  |  |                        |                        |                        |
| 1423012 | Receipt from the Sale of<br>Cultivated Assets (Plants and<br>Crops)                        | -   | -   | 77,000,000                                       | 77,000,000                                       | 308,000,000            | 308,000,000            | 308,000,000            |
|         | <b>Total A.I.A from State<br/>Department for Irrigation</b>                                | -   | -   | <b>77,000,000</b>                                | <b>77,000,000</b>                                | <b>408,000,000</b>     | <b>408,000,000</b>     | <b>408,000,000</b>     |
|         | <b>(Receiver of Revenue-<br/>Ministry of Environment<br/>and Forestry)</b>                 |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>   |   |   |  |  |                        |                        |                        |
| 1421003 | Rent of Government<br>Buildings and Housing  | -   | -   | 1,250,000  | 1,250,000  | -                      | -                      | -                      |
| 1422023 | Licence Fees   | 300,000,000                               | 195,966,000                               | 300,000,000                                      | 600,000,000                                      | -                      | -                      | -                      |
| 1422040 | Educational Visits Fees  | -   | -   | 1,200,000  | 1,200,000  | -                      | -                      | -                      |
| 1422041 | Specialized Weather Products<br>Charges  | -   | -   | 2,200,000  | 2,200,000  | -                      | -                      | -                      |
| 1423011 | Course Fees and Hotel<br>Charges   | 5,478,000                                 | 7,348,805                                 | 10,500,000                                       | 10,500,000                                       | -                      | -                      | -                      |
| 1423012 | Receipt from Sale of<br>Cultivated Assets  | 670,695,184                               | 644,505,352                               | 654,000,000                                      | 654,000,000                                      | -                      | -                      | -                      |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|--|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
|         | <b>3100000 Receipts from Sale of Non-Financial Assets</b>                      |   |   |  |  |                        |                        |                        |
| 3112222 | Receipt from Sale of Plant, Machinery and Equipment                            | -   | 1,133,000                                 | 2,750,000  | 2,750,000  | -                      | -                      | -                      |
| 3112222 | Receipt from Sale of Household Furniture and Institutional Equipment           | -   | -   | 500,000  | 500,000  | -                      | -                      | -                      |
| 3112222 | Receipt from Sale of Office and General Equipment                              | -   | -   | 500,000  | 500,000  | -                      | -                      | -                      |
|         | <b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>       |   |   |  |  |                        |                        |                        |
| 3122103 | Sale of Non-Capital Goods  | -   | 57,082,716                                | 58,500,000                                       | 58,500,000                                       | -                      | -                      | -                      |
|         | <b>Total A.I.A from Ministry of Environment and Forestry</b>                   | <b>976,173,184</b>                        | <b>906,035,873</b>                        | <b>1,031,400,000</b>                             | <b>1,331,400,000</b>                             | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | <b>(Receiver of Revenue- State Department for Water &amp; Sanitation)</b>      |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Sale of Goods and Services</b>                                      |   |   |  |  |                        |                        |                        |
| 1420399 | Administrative Fees and Charges  | -   | -   | 12,500,000                                       | 12,500,000                                       | 12,500,000             | 12,500,000             | 12,500,000             |
| 1423003 | Water Rates  | 1,765,053,500                             | 1,526,031,046                             | 1,863,000,000                                    | 2,094,000,000                                    | 2,043,000,000          | 2,603,000,000          | 2,043,000,000          |
| 1423011 | Course Fees and Hostel Charges   | -   | -   | 205,000,000                                      | 205,000,000                                      | 205,000,000            | 205,000,000            | 205,000,000            |
| 1423012 | Receipt from the Sale of Cultivated Assets (Plants and Crops)                  | 233,000,000                               | 308,000,000                               | 231,000,000                                      | 231,000,000                                      | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Water &amp; Sanitation</b>            | <b>1,998,053,500</b>                      | <b>1,834,031,046</b>                      | <b>2,311,500,000</b>                             | <b>2,542,500,000</b>                             | <b>2,260,500,000</b>   | <b>2,820,500,000</b>   | <b>2,260,500,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Lands and Physical Planning)</b> |   |   |  |  |                        |                        |                        |
|         | <b>1420000 Receipts from Sale of Inventories, Stocks and Commodities</b>       |   |   |  |  |                        |                        |                        |
| 1423016 | Examination and Tuition Fees   | 4,556,000                                 | 21,455,200                                | 9,000,000  | 9,000,000  | 9,000,000              | 9,000,000              | 9,000,000              |
| 1422039 | Sale of Goods and Fees for Services  | -   | -   | -  | -  | 500,000,000            | 500,000,000            | 500,000,000            |
|         | <b>Total A.I.A from State Department for Lands and Physical Planning</b>       | <b>4,556,000</b>                          | <b>21,455,200</b>                         | <b>9,000,000</b>                                 | <b>9,000,000</b>                                 | <b>509,000,000</b>     | <b>509,000,000</b>     | <b>509,000,000</b>     |

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

| Code    | Description   |                      | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|----------------------|---|--|--|------------------------|------------------------|------------------------|
|         |   | Ksh                  | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
|         | <b>(Receiver of Revenue- State<br/>Department for Information<br/>Communication Technology<br/>&amp; Digital Economy)</b> |                      |   |  |  |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>  |                      |   |  |  |                        |                        |                        |
| 1410501 | Rent of Land and Buildings  | -                    | 61,000,000                                | 100,000,000                                      | 140,000,000                                      | 200,000,000            | 200,000,000            | 200,000,000            |
| 1422023 | Licence Fees  | -                    | 198,363,239                               | 10,000,000                                       | 10,000,000                                       | 60,000,000             | 60,000,000             | 60,000,000             |
| 1422036 | Agency Fees   | -                    | -   | 600,000,000                                      | 600,000,000                                      | 1,200,000,000          | 1,200,000,000          | 1,200,000,000          |
|         | <b>Total A.I.A from State<br/>Department for Information<br/>Communication Technology<br/>&amp; Digital Economy</b>       | -                    | <b>259,363,239</b>                        | <b>710,000,000</b>                               | <b>750,000,000</b>                               | <b>1,460,000,000</b>   | <b>1,460,000,000</b>   | <b>1,460,000,000</b>   |
|         | <b>(Receiver of Revenue- State<br/>Department for<br/>Broadcasting and<br/>Telecommunications)</b>                        |                      |   |  |  |                        |                        |                        |
|         | <b>1140000 Taxes on Goods<br/>and Services</b>  |                      |   |  |  |                        |                        |                        |
| 1145004 | Licences Under Stage Plays<br>and Cinemas Act   | -                    | -   | 46,000,000                                       | 46,000,000                                       | -                      | -                      | -                      |
| 1145011 | Licences under the<br>Communication Act   | 38,882,032           | 54,931,495                                | 10,000,000                                       | 10,000,000                                       | 15,000,000             | 15,000,000             | 15,000,000             |
|         | <b>1420000 Sales of Goods<br/>and Services</b>  |                      |   |  |  |                        |                        |                        |
| 1422016 | Examination and Tuition Fees  | 9,980,656            | 18,263,677                                | 22,000,000                                       | 22,000,000                                       | 30,000,000             | 35,000,000             | 35,000,000             |
| 1422039 | Sale of Goods and Fees for<br>Services  | 120,000,000          | 130,000,000                               | 212,000,000                                      | 212,000,000                                      | 222,000,000            | 212,000,000            | 247,000,000            |
|         | <b>1440000 Receipts not<br/>Elsewhere Classified</b>  |                      |   |  |  |                        |                        |                        |
| 1441201 | Sundry Revenue  | 42,000,000           | 47,427,931                                | 61,500,000                                       | 61,500,000                                       | 62,000,000             | 15,000,000             | 16,000,000             |
|         | <b>3140000 Disposal and<br/>Sales of Non-Produced<br/>Assets</b>  |                      |   |  |  |                        |                        |                        |
| 3143322 | Receipts from Sale of Non-<br>Produced Assets   | 1,452,481,952        | 1,577,523,834                             | 2,317,000,000                                    | 2,317,000,000                                    | 2,336,000,000          | 2,507,000,000          | 2,595,000,000          |
|         | <b>Total A.I.A from State<br/>Department for<br/>Broadcasting and<br/>Telecommunications</b>                              | <b>1,663,344,640</b> | <b>1,828,146,937</b>                      | <b>2,668,500,000</b>                             | <b>2,668,500,000</b>                             | <b>2,665,000,000</b>   | <b>2,784,000,000</b>   | <b>2,908,000,000</b>   |
|         | <b>(Receiver of Revenue- State<br/>Department for Sports)</b>   |                      |   |  |  |                        |                        |                        |
|         | <b>1140000 Taxes on Goods<br/>and Services</b>  |                      |   |  |  |                        |                        |                        |
| 1145004 | Licences Under Stage Plays<br>and Cinemas Act   | -                    | -   | -  | 19,540,000                                       | -                      | -                      | -                      |
|         | <b>1410000 Property Income</b>  |                      |   |  |  |                        |                        |                        |
| 1415099 | Other Property Income   | 210,769,097          | 344,767,902                               | 131,000,000                                      | 131,000,000                                      | 208,000,000            | 208,000,000            | 208,000,000            |
|         | <b>1420000 Sales of Goods<br/>and Services</b>  |                      |   |  |  |                        |                        |                        |
| 1422099 | Other Receipts from<br>Administrative Fees and Charges  | 5,000,000            | -   | 54,889,820                                       | 54,889,820                                       | -                      | -                      | -                      |
| 1423008 | Sale of Tender Documents  | 1,148,600            | 3,000                                     | 400,000  | 400,000  | 401,000                | -                      | -                      |
| 1422036 | Agency Fees   | -                    | 158,418,426                               | 10,000,000                                       | 10,000,000                                       | 10,000,000             | 10,000,000             | 10,000,000             |
|         | <b>Total A.I.A from State<br/>Department for Sports</b>   | <b>216,917,697</b>   | <b>503,189,328</b>                        | <b>196,289,820</b>                               | <b>215,829,820</b>                               | <b>218,401,000</b>     | <b>218,000,000</b>     | <b>218,000,000</b>     |



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

| Code    | Description   | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Estimates 2023/2024  | Estimates 2024/2025  | Estimates 2025/2026  |
|---------|---|--|--|--|--|----------------------|----------------------|----------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh  | Ksh  | Ksh                  | Ksh                  | Ksh                  |
|         | <b>(Receiver of Revenue- State Department for Culture and Heritage)</b>       |  |  |  |  |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1422099 | Other Receipts from Administrative Fees and Charges                           | 177,041,317                            | 343,366,231                            | 471,800,000                                | 471,800,000                                | 403,000,000          | 403,000,000          | 403,000,000          |
| 1422039 | Sale of Goods and Fees for Services   | -                                      | 186,000                                | 46,000                                     | 46,000                                     | -                    | -                    | -                    |
| 1422040 | Educational Visits Fee  | 213,995                                | 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                           | 4,000                                  | -                                      | -  | -  | -                    | -                    | -                    |
|         | <b>Total A.I.A from State Department for Culture and Heritage</b>             | <b>177,259,312</b>                     | <b>344,677,131</b>                     | <b>473,846,000</b>                         | <b>473,846,000</b>                         | <b>405,000,000</b>   | <b>405,000,000</b>   | <b>405,000,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Youth Affairs and the Arts)</b> |  |  |  |  |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1422039 | Sale of Goods and Fees for Services   | -                                      | -                                      | -  | -  | 212,159,000          | 210,159,000          | 210,159,000          |
|         | <b>Total A.I.A from State Department for Youth Affairs and the Arts</b>       | <b>-</b>                               | <b>-</b>                               | <b>-</b>                                   | <b>-</b>                                   | <b>212,159,000</b>   | <b>210,159,000</b>   | <b>210,159,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Energy)</b>                     |  |  |  |  |                      |                      |                      |
|         | <b>1140000 Taxes on Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1142011 | 5% Electricity Levy - REP   | 523,000,000                            | 1,121,000,000                          | 1,600,000,000                              | 1,600,000,000                              | 1,600,000,000        | 1,473,000,000        | 1,840,000,000        |
|         | <b>1410000 Property Income</b>  |  |  |  |  |                      |                      |                      |
| 1415007 | Royalties on Geothermal Development   | -                                      | -                                      | 73,420,000                                 | 73,420,000                                 | 71,000,000           | 74,391,292           | 70,983,691           |
|         | <b>1420000 Sales of Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1421001 | Sale of Electricity   | 2,799,819,000                          | 2,810,052,000                          | 2,799,000,000                              | 2,799,000,000                              | 2,999,000,000        | 3,177,000,000        | 3,093,000,000        |
| 1421003 | Rent of Government Buildings and Housing                                      | -                                      | -                                      | -  | -  | 1,697,820            | 1,697,820            | 1,697,820            |
| 1421004 | Sale of Steam   | -                                      | 1,457,000,000                          | 1,480,000,000                              | 1,480,000,000                              | 1,480,000,000        | 1,480,000,000        | 1,496,000,000        |
| 1423006 | KOSF Storage Charges  | 337,000,000                            | 257,000,000                            | 412,000,000                                | 412,000,000                                | -                    | -                    | -                    |
|         | <b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>      |  |  |  |  |                      |                      |                      |
| 3122105 | Sale of Woodfuel Burners Jikos  | 8,604,152                              | 2,146,632                              | 2,580,000                                  | 2,580,000                                  | 1,420,000            | 1,500,000            | 1,600,000            |
|         | <b>Total A.I.A from State Department for Energy</b>                           | <b>3,668,423,152</b>                   | <b>5,647,198,632</b>                   | <b>6,367,000,000</b>                       | <b>6,367,000,000</b>                       | <b>6,153,117,820</b> | <b>6,207,589,112</b> | <b>6,503,281,511</b> |

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

| Code    | Description   | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Estimates 2023/2024  | Estimates 2024/2025  | Estimates 2025/2026  |
|---------|---|--|--|--|--|----------------------|----------------------|----------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh  | Ksh  | Ksh                  | Ksh                  | Ksh                  |
|         | <b>(Receiver of Revenue- State Department for Livestock)</b>                  |  |  |  |  |                      |                      |                      |
|         | <b>1140000 Taxes on Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1140505 | Licence Fee Under Imports, Exports and Essential Supplies Act                 | -                                      | -                                      | 75,700,000                                 | 75,700,000                                 | 100,000,000          | 105,000,000          | 110,000,000          |
|         | <b>1420000 Sales of Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1423010 | Sale of Goods and Fees for Services   | -                                      | 298,071,000                            | 380,600,000                                | 1,309,850,000                              | 5,198,060,000        | 5,700,760,000        | 5,984,760,000        |
| 1420223 | Licence Fees  | 449,949,462                            | 513,151,128                            | 580,000,000                                | 617,146,000                                | 610,000,000          | 638,000,000          | 675,000,000          |
| 1423012 | Sale of Cultivated Assets (Livestock)   | 4,490,975                              | 6,129,704                              | 76,750,000                                 | 69,250,000                                 | 245,090,000          | 250,090,000          | 255,090,000          |
|         | <b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>      |  |  |  |  |                      |                      |                      |
| 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       | 14,181,029                             | 16,762,760                             | 1,700,000                                  | 1,500,000                                  | 2,700,000            | 3,000,000            | 4,000,000            |
|         | <b>Total A.I.A from State Department for Livestock</b>                        | <b>468,621,466</b>                     | <b>834,114,592</b>                     | <b>1,115,900,000</b>                       | <b>2,074,596,000</b>                       | <b>6,157,000,000</b> | <b>6,698,000,000</b> | <b>7,030,000,000</b> |
|         | <b>(Receiver of Revenue- State Department for Blue Economy and Fisheries)</b> |  |  |  |  |                      |                      |                      |
|         | <b>1420000 Sale of Goods and Services</b>                                     |  |  |  |  |                      |                      |                      |
| 1420399 | Receipts from Administrative Fees and Charges                                 | 14,774,249                             | 13,385,656                             | 22,000,000                                 | 22,000,000                                 | 70,000,000           | 70,000,000           | 70,000,000           |
|         | <b>Total A.I.A from State Department for Blue Economy and Fisheries</b>       | <b>14,774,249</b>                      | <b>13,385,656</b>                      | <b>22,000,000</b>                          | <b>22,000,000</b>                          | <b>70,000,000</b>    | <b>70,000,000</b>    | <b>70,000,000</b>    |
|         | <b>(Receiver of Revenue- State Department for Crop Development)</b>           |  |  |  |  |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>                                    |  |  |  |  |                      |                      |                      |
| 1423010 | Sale of Goods and Fees for Services   | -                                      | -                                      | 6,175,130,000                              | 6,362,060,000                              | 7,485,950,000        | 7,814,950,000        | 8,101,950,000        |
| 1423012 | Sale of Cultivated Assets (Livestock)   | -                                      | -                                      | 227,500,000                                | 227,500,000                                | 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           | 55,000,000           | 55,000,000           |
|         | <b>Total A.I.A from State Department for Crop Development</b>                 | <b>-</b>                               | <b>-</b>                               | <b>6,457,630,000</b>                       | <b>6,644,560,000</b>                       | <b>7,595,950,000</b> | <b>7,924,950,000</b> | <b>8,211,950,000</b> |

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

| Code    | Description   | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 | Estimates 2023/2024  | Estimates 2024/2025  | Estimates 2025/2026  |
|---------|---|--|--|--|--------------------------------|----------------------|----------------------|----------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh  | Ksh                            | Ksh                  | Ksh                  | Ksh                  |
|         | <b>(Receiver of Revenue- State Department for Crop Development and Agricultural Research)</b> |  |  |  |                                |                      |                      |                      |
|         | <b>1420000 Sale of Goods and Services</b>   |  |  |  |                                |                      |                      |                      |
| 1423010 | Sale of Goods and Fees for Services   | 1,266,707,000                          | 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)                                 | 11,391,963                             | -                                      | -  | -                              | -                    | -                    | -                    |
|         | <b>Total A.I.A from State Department for Crop Development and Agricultural Research</b>       | <b>1,278,098,963</b>                   | <b>5,040,299,991</b>                   | <b>-</b>                                   | <b>-</b>                       | <b>-</b>             | <b>-</b>             | <b>-</b>             |
|         | <b>(Receiver of Revenue- State Department for Cooperatives)</b>                               |  |  |  |                                |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |                                |                      |                      |                      |
| 1410501 | Rent of Land and Buildings  | -                                      | -                                      | 80,000,000                                 | 80,000,000                     | 80,000,000           | 80,000,000           | 80,000,000           |
| 1422015 | Registration of Societies   | 6,000,000                              | 6,000,000                              | 6,000,000                                  | 6,000,000                      | 6,000,000            | 6,000,000            | 6,000,000            |
| 1422041 | Audit Fees  | 14,556,160                             | 21,350,828                             | 14,000,000                                 | 14,000,000                     | 14,000,000           | 15,000,000           | 17,000,000           |
| 1420346 | Tribunal Fees   | -                                      | -                                      | -  | -                              | -                    | -                    | -                    |
| 1422099 | Other Receipts from Administrative Fees and Charges   | 1,437,478,560                          | 3,199,223,211                          | 1,134,900,000                              | 1,273,792,595                  | 1,052,100,000        | 1,155,560,000        | 1,199,680,000        |
|         | <b>Total A.I.A from State Department for Cooperatives</b>                                     | <b>1,458,034,720</b>                   | <b>3,226,574,039</b>                   | <b>1,234,900,000</b>                       | <b>1,373,792,595</b>           | <b>1,152,100,000</b> | <b>1,256,560,000</b> | <b>1,302,680,000</b> |
|         | <b>(Receiver of Revenue- State Department for Trade)</b>                                      |  |  |  |                                |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |                                |                      |                      |                      |
| 1421003 | Rent of Government Buildings and Housing  | -                                      | -                                      | -  | -                              | 7,000,000            | 7,000,000            | 7,000,000            |
| 1422099 | Receipts from Administrative Fees and Charges   | 38,609,123                             | 46,574,932                             | 134,500,000                                | 633,200,000                    | 382,400,000          | 392,000,000          | 402,000,000          |
|         | <b>Total A.I.A from State Department for Trade</b>  | <b>38,609,123</b>                      | <b>46,574,932</b>                      | <b>134,500,000</b>                         | <b>633,200,000</b>             | <b>389,400,000</b>   | <b>399,000,000</b>   | <b>409,000,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Industry)</b>                                   |  |  |  |                                |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |                                |                      |                      |                      |
| 1420223 | Licence Fees  | 8,750,000                              | 102,731,000                            | 60,000,000                                 | 60,000,000                     | 60,000,000           | 60,000,000           | 60,000,000           |
| 1422099 | Receipts from Administrative Fees and Charges   | -                                      | 741,770,367                            | 241,900,000                                | 292,000,000                    | 312,000,000          | 312,000,000          | 312,000,000          |
| 1423010 | Sale of Goods and Fees for Services   | 26,434,832                             | 34,814,505                             | 41,000,000                                 | 41,000,000                     | 33,000,000           | 33,000,000           | 33,000,000           |
|         | <b>Total A.I.A from State Department for Industry</b>   | <b>35,184,832</b>                      | <b>879,315,872</b>                     | <b>342,900,000</b>                         | <b>393,000,000</b>             | <b>405,000,000</b>   | <b>405,000,000</b>   | <b>405,000,000</b>   |

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

| Code    | Description  | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 <sup>3</sup> | Estimates 2023/2024  | Estimates 2024/2025  | Estimates 2025/2026  |
|---------|--|--|--|--|---|----------------------|----------------------|----------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh  | Ksh   | Ksh                  | Ksh                  | Ksh                  |
|         | <b>(Receiver of Revenue- State Department for Micro, Small and Medium Enterprises Development)</b> |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |   |                      |                      |                      |
| 1422099 | Receipts from Administrative Fees and Charges  |  |  | 199,100,000                                | 210,700,000                                 | 197,600,000          | 197,600,000          | 197,600,000          |
|         | <b>Total A.I.A from State Department for Micro, Small and Medium Enterprises Development</b>       | -                                      | -                                      | <b>199,100,000</b>                         | <b>210,700,000</b>                          | <b>197,600,000</b>   | <b>197,600,000</b>   | <b>197,600,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Investment Promotion)</b>                            |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |   |                      |                      |                      |
| 1422099 | Receipts from Administrative Fees and Charges  | -                                      | -                                      | 482,000,000                                | 502,000,000                                 | 507,000,000          | 507,000,000          | 507,000,000          |
|         | <b>Total A.I.A from State Department for Investment Promotion</b>                                  | -                                      | -                                      | <b>482,000,000</b>                         | <b>502,000,000</b>                          | <b>507,000,000</b>   | <b>507,000,000</b>   | <b>507,000,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Labour and Skills Development)</b>                   |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |   |                      |                      |                      |
| 1422015 | Registration of Societies  | -                                      | -                                      | 50,000,000                                 | 50,000,000                                  | 200,000,000          | 200,000,000          | 200,000,000          |
| 1422010 | Registration of Trade Unions   | 1,000,000                              | 1,001,000                              | 1,800,000                                  | 1,800,000                                   | 1,800,000            | 1,800,000            | 1,800,000            |
| 1423010 | Sale of Goods and Fees for Services  | 6,922,150                              | 6,922,150                              | 6,300,000                                  | 6,300,000                                   | 6,300,000            | 6,300,000            | 6,300,000            |
| 1423016 | Examination and Tuition Fees   | 670,140,000                            | 781,026,000                            | 372,500,000                                | 372,500,000                                 | 1,188,159,000        | 1,188,179,000        | 1,188,179,000        |
| 1422042 | Training Levy  | 387,438,000                            | 822,601,000                            | 215,820,000                                | 215,820,000                                 | 648,700,000          | 648,700,000          | 648,700,000          |
| 1422099 | Receipts from Administrative Fees and Charges  | -                                      | -                                      | 175,000,000                                | 175,000,000                                 | 349,300,000          | 349,300,000          | 349,300,000          |
|         | <b>1440000 Other Receipts Not Classified Elsewhere</b>   |  |  |  |   |                      |                      |                      |
| 1441201 | Sundry Revenue   | 77,805,000                             | 51,821,000                             | 50,000,000                                 | 50,000,000                                  | 140,341,000          | 140,341,000          | 140,341,000          |
| 1441299 | Receipts not elsewhere classified  | -                                      | 40,000,000                             | 40,000,000                                 | 40,000,000                                  | 73,500,000           | 73,500,000           | 73,500,000           |
|         | <b>3100000 Receipts from Sale of Non-Financial Assets</b>  |  |  |  |   |                      |                      |                      |
| 3112121 | Sale of Motor Vehicles   | -                                      | -                                      | 2,000,000                                  | 2,000,000                                   | -                    | -                    | -                    |
|         | <b>Total A.I.A from State Department for Labour and Skills Development</b>                         | <b>1,143,305,150</b>                   | <b>1,703,371,150</b>                   | <b>913,420,000</b>                         | <b>913,420,000</b>                          | <b>2,608,100,000</b> | <b>2,608,120,000</b> | <b>2,608,120,000</b> |

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

| Code    | Description  | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Estimates 2023/2024   | Estimates 2024/2025   | Estimates 2025/2026   |
|---------|--|--|--|--|--|-----------------------|-----------------------|-----------------------|
|         |  | Ksh                                    | Ksh                                    | Ksh  | Ksh  | Ksh                   | Ksh                   | Ksh                   |
|         | <b>(Receiver of Revenue- State Department for Social Protection, Pensions &amp; Senior Citizens Affairs)</b> |  |  |  |  |                       |                       |                       |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |  |                       |                       |                       |
| 1423008 | Sale of Tender Documents   | 100,000                                | 100,000                                | 100,000                                    | 100,000                                    | 100,000               | 100,000               | 100,000               |
| 1423010 | Sale of Goods and Fees for Services  | 89,002,440                             | 160,211,019                            | 59,115,000                                 | 59,115,000                                 | 99,115,000            | 99,115,000            | 99,115,000            |
|         | <b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>                                     |  |  |  |  |                       |                       |                       |
| 3122102 | Sale of Equipment, Plant and Machinery   | 35,000                                 | 35,000                                 | 35,000                                     | 35,000                                     | 35,000                | 35,000                | 35,000                |
| 3122103 | Sale of non-capital assets   | 750,000                                | 750,000                                | 750,000                                    | 750,000                                    | 750,000               | 750,000               | 750,000               |
|         | <b>Total A.I.A from State Department for Social Protection, Pensions &amp; Senior Citizens Affairs</b>       | <b>89,887,440</b>                      | <b>161,096,019</b>                     | <b>60,000,000</b>                          | <b>60,000,000</b>                          | <b>100,000,000</b>    | <b>100,000,000</b>    | <b>100,000,000</b>    |
|         | <b>(Receiver of Revenue- State Department for Mining)</b>  |  |  |  |  |                       |                       |                       |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |  |                       |                       |                       |
| 1422023 | Licence Fees   | 60,000,000                             | 100,000,000                            | 25,000,000                                 | 25,000,000                                 | 100,000,000           | 100,000,000           | 100,000,000           |
|         | <b>Total A.I.A from State Department for Mining</b>  | <b>60,000,000</b>                      | <b>100,000,000</b>                     | <b>25,000,000</b>                          | <b>25,000,000</b>                          | <b>100,000,000</b>    | <b>100,000,000</b>    | <b>100,000,000</b>    |
|         | <b>(Receiver of Revenue- State Department for Petroleum)</b>   |  |  |  |  |                       |                       |                       |
|         | <b>1140000 Taxes on Goods and Services</b>   |  |  |  |  |                       |                       |                       |
| 1142013 | Petroleum Development Levy (PDL)   | 1,600,000,000                          | 22,112,877,759                         | 20,360,000,000                             | 20,360,000,000                             | 24,879,451,755        | 23,310,164,000        | 24,941,875,480        |
| 1142013 | Royalties from Oil   | -                                      | -                                      | -  | 90,000,000                                 | -                     | -                     | -                     |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |  |                       |                       |                       |
| 1423006 | KOSF Storage Charges   | 47,000,000                             | 56,177,777                             | 75,031,250                                 | 75,031,250                                 | -                     | -                     | -                     |
|         | <b>Total A.I.A from State Department for Petroleum</b>   | <b>1,647,000,000</b>                   | <b>22,169,055,537</b>                  | <b>20,435,031,250</b>                      | <b>20,525,031,250</b>                      | <b>24,879,451,755</b> | <b>23,310,164,000</b> | <b>24,941,875,480</b> |
|         | <b>(Receiver of Revenue-State Department for Tourism)</b>  |  |  |  |  |                       |                       |                       |
|         | <b>1140000 Taxes on Goods and Services</b>   |  |  |  |  |                       |                       |                       |
| 1146003 | Other Receipts from Taxes on Goods and Services  | 1,491,881,358                          | -                                      | 3,040,227,000                              | 3,015,227,000                              | 2,032,900,000         | 2,032,900,000         | 2,032,910,000         |
| 1145008 | Air Passenger Service Charge   | 3,059,390,644                          | 8,183,833,397                          | 3,538,800,000                              | 3,838,800,000                              | 4,081,000,000         | 4,080,660,000         | 4,080,660,000         |
|         | <b>1420000 Sales of Goods and Services</b>   |  |  |  |  |                       |                       |                       |
| 1422023 | Licence Fees   | 158,609,117                            | 183,506,841                            | 215,000,000                                | 215,000,000                                | 215,000,000           | 215,000,000           | 215,000,000           |
| 1422099 | Receipts from Administrative Fees and Charges  | -                                      | -                                      | 1,171,348,500                              | 1,171,348,500                              | 1,241,348,500         | 1,241,422,400         | 1,241,570,700         |
| 1410501 | Rent of Land and Buildings   | -                                      | -                                      | 605,019,507                                | 605,019,507                                | 414,641,500           | 414,567,600           | 414,419,300           |
|         | <b>Total A.I.A from State Department for Tourism</b>   | <b>4,709,881,119</b>                   | <b>8,367,340,238</b>                   | <b>8,570,395,007</b>                       | <b>8,845,395,007</b>                       | <b>7,984,890,000</b>  | <b>7,984,550,000</b>  | <b>7,984,560,000</b>  |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|--|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
| 1422099 | (Receiver of Revenue-State<br>Department for Wildlife)<br>1420000 Sales of Goods<br>and Services<br>Receipts from Administrative<br>Fees and Charges                                       | 1,019,202,421                             | 2,529,274,504                             | 4,176,384,824                                    | 5,442,592,000                                    | 4,764,000,000          | 5,082,000,000          | 5,236,000,000          |
|         | <b>Total A.I.A from State<br/>Department for Wildlife</b>  | <b>1,019,202,421</b>                      | <b>2,529,274,504</b>                      | <b>4,176,384,824</b>                             | <b>5,442,592,000</b>                             | <b>4,764,000,000</b>   | <b>5,082,000,000</b>   | <b>5,236,000,000</b>   |
| 1422099 | (Receiver of Revenue- State<br>Department for Gender and<br>Affirmative Action)<br><br>1420000 Sales of Goods<br>and Services<br>Other Receipts from<br>Administrative Fees and<br>Charges | 135,000,000                               | 135,000,000                               | 135,000,000                                      | 135,000,000                                      | 135,000,000            | 135,000,000            | 135,000,000            |
|         | <b>Total A.I.A from State<br/>Department for Gender and<br/>Affirmative Action</b>   | <b>135,000,000</b>                        | <b>135,000,000</b>                        | <b>135,000,000</b>                               | <b>135,000,000</b>                               | <b>135,000,000</b>     | <b>135,000,000</b>     | <b>135,000,000</b>     |
| 1423010 | (Receiver of Revenue- State<br>Department for Public<br>Service)<br><br>1420000 Sales of Goods<br>and Services<br>Sale of Goods and Fees for<br>Services                                   | 723,570,000                               | 513,737,160                               | 1,915,170,000                                    | 1,915,170,000                                    | 1,915,200,000          | 1,915,170,000          | 1,915,170,000          |
| 1420507 | Receipts from Sale of<br>Agricultural Goods  | 928,640,852                               | 1,599,639,313                             | 723,570,000                                      | 723,570,000                                      | 723,570,000            | 723,570,000            | 723,570,000            |
|         | <b>Total A.I.A from State<br/>Department for Public<br/>Service</b>  | <b>1,652,210,852</b>                      | <b>2,113,376,473</b>                      | <b>2,638,740,000</b>                             | <b>2,638,740,000</b>                             | <b>2,638,770,000</b>   | <b>2,638,740,000</b>   | <b>2,638,740,000</b>   |
| 1415001 | (Receiver of Revenue- State<br>Department for Regional<br>and Northern Corridor<br>Development)<br><br>1410000 Property Income<br>Rent of Land and Buildings                               | -   | 41,123,735                                | 117,550,000                                      | 117,550,000                                      | -                      | -                      | -                      |
| 1423012 | 1420000 Sales of Goods<br>and Services<br>Receipt from the Sale of<br>Cultivated Assets (Plants and<br>Crops)  | -   | 73,677,879                                | 17,500,000                                       | 17,500,000                                       | -                      | -                      | -                      |
| 1423013 | Receipts from Sale of<br>Agricultural Goods  | 258,869,799                               | 179,154,138                               | 221,450,000                                      | 221,450,000                                      | -                      | -                      | -                      |
| 1422199 | Receipts from Administrative<br>Fees and Charges   | 13,749,500                                | 16,618,588                                | 15,000,000                                       | 15,000,000                                       | -                      | -                      | -                      |
| 1441203 | 1440000 Other Receipts Not<br>Classified Elsewhere<br>Direct Payment - KENGEN  | -   | 45,000,000                                | 107,000,000                                      | 107,000,000                                      | -                      | -                      | -                      |
|         | <b>Total A.I.A from State<br/>Department for Regional<br/>and Northern Corridor<br/>Development</b>  | <b>272,619,299</b>                        | <b>355,574,340</b>                        | <b>478,500,000</b>                               | <b>478,500,000</b>                               | <b>-</b>               | <b>-</b>               | <b>-</b>               |

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

| Code    | Description   | Actual Receipts 2020/2021 <sup>1</sup> | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 <sup>3</sup> | Estimates 2023/2024  | Estimates 2024/2025  | Estimates 2025/2026  |
|---------|---|--|--|--|---|----------------------|----------------------|----------------------|
|         |   | Ksh                                    | Ksh                                    | Ksh  | Ksh   | Ksh                  | Ksh                  | Ksh                  |
|         | <b>(Receiver of Revenue-The State Law Office)</b>                                   |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |   |                      |                      |                      |
| 1422099 | Other Receipts from Administrative Fees and Charges                                 | 131,166,000                            | -                                      | 180,100,000                                | 180,100,000                                 | 180,100,000          | 180,100,000          | 180,100,000          |
| 1422199 | Receipts from Administrative Fees and Charges                                       | 399,761                                | -                                      | 10,100,000                                 | 10,100,000                                  | 7,100,000            | 7,100,000            | 7,100,000            |
| 1423011 | Course Fees and Hostel Charges  | 282,419,233                            | 59,226,809                             | 377,480,000                                | 377,480,000                                 | 377,480,000          | 377,480,000          | 377,480,000          |
|         | <b>Total A.I.A from the State Law Office</b>  | <b>413,984,994</b>                     | <b>59,226,809</b>                      | <b>567,680,000</b>                         | <b>567,680,000</b>                          | <b>564,680,000</b>   | <b>564,680,000</b>   | <b>564,680,000</b>   |
|         | <b>(Receiver of Revenue-Office of Director for Public Prosecutions)</b>             |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |   |                      |                      |                      |
| 1422099 | Other Receipts from Administrative Fees and Charges                                 | -                                      | -                                      | -  | -   | 2,000,000            | 2,000,000            | 2,000,000            |
|         | <b>Total A.I.A from Office of the Director for Public Prosecutions</b>              | <b>-</b>                               | <b>-</b>                               | <b>-</b>                                   | <b>-</b>                                    | <b>2,000,000</b>     | <b>2,000,000</b>     | <b>2,000,000</b>     |
|         | <b>(Receiver of Revenue- State Department for Environment &amp; Climate Change)</b> |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |   |                      |                      |                      |
| 1422023 | Licence Fees  | -                                      | -                                      | -  | -   | 600,000,000          | 600,000,000          | 600,000,000          |
| 1422040 | Educational Visits Fees   | -                                      | -                                      | -  | -   | 1,200,000            | 1,200,000            | 1,200,000            |
| 1422041 | Specialized Weather Products Charges  | -                                      | -                                      | -  | -   | 2,200,000            | 2,200,000            | 2,200,000            |
| 1423011 | Course Fees and Hotel Charges   | -                                      | -                                      | -  | -   | 11,750,000           | 11,750,000           | 11,750,000           |
|         | <b>3100000 Receipts from Sale of Non-Financial Assets</b>                           |  |  |  |   |                      |                      |                      |
| 3112222 | Receipt from Sale of Plant, Machinery and Equipment                                 | -                                      | -                                      | -  | -   | 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              |
| 3112222 | Receipt from Sale of Office and General Equipment                                   | -                                      | -                                      | -  | -   | 500,000              | 500,000              | 500,000              |
|         | <b>Total A.I.A from State Department for Environment &amp; Climate Change</b>       | <b>-</b>                               | <b>-</b>                               | <b>-</b>                                   | <b>-</b>                                    | <b>618,900,000</b>   | <b>618,900,000</b>   | <b>618,900,000</b>   |
|         | <b>(Receiver of Revenue- State Department for Forestry)</b>                         |  |  |  |   |                      |                      |                      |
|         | <b>1420000 Sales of Goods and Services</b>  |  |  |  |   |                      |                      |                      |
| 1423012 | Receipt from Sale of Cultivated Assets (Plants and                                  | -                                      | -                                      | 218,000,000                                | 218,000,000                                 | 4,470,000,000        | 4,470,000,000        | 4,470,000,000        |
|         | <b>3100000 Receipts from Sale of Non-Financial Assets</b>                           |  |  |  |   |                      |                      |                      |
| 3112222 | Receipt from Sale of Plant, Machinery and Equipment                                 | -                                      | -                                      | -  | -   | 2,000,000            | 2,000,000            | 2,000,000            |
|         | <b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>            |  |  |  |   |                      |                      |                      |
| 3122103 | Sale of Non-Capital Goods   | -                                      | -                                      | 19,500,000                                 | 19,500,000                                  | 78,000,000           | 87,000,000           | 87,000,000           |
|         | <b>Total A.I.A from State Department for Forestry</b>                               | <b>-</b>                               | <b>-</b>                               | <b>237,500,000</b>                         | <b>237,500,000</b>                          | <b>4,550,000,000</b> | <b>4,559,000,000</b> | <b>4,559,000,000</b> |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|--|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh  | Ksh                    | Ksh                    | Ksh                    |
|         | (Receiver of Revenue-National Land Commission)  |   |   |  |  |                        |                        |                        |
| 1411201 | 1410000 Property Income<br>Interest Received  | 427,483,997                               | 298,609,862                               | -  | -  | -                      | -                      | -                      |
|         | <b>Total A.I.A from National Land Commission</b>  | <b>427,483,997</b>                        | <b>298,609,862</b>                        | -  | -  | -                      | -                      | -                      |
|         | (Receiver of Revenue-Independent Electoral and Boundaries Commission)                                     |   |   |  |  |                        |                        |                        |
| 1422043 | 1420000 Sales of Goods and Services<br>Nomination Fees  | 3,556,000                                 | 143,463,000                               | -  | -  | -                      | -                      | -                      |
|         | <b>Total A.I.A from Independent Electoral Bounderies Commission</b>                                       | <b>3,556,000</b>                          | <b>143,463,000</b>                        | -  | -  | -                      | -                      | -                      |
|         | (Receiver of Revenue-Parliamentary Service Commission)  |   |   |  |  |                        |                        |                        |
| 1423008 | 1420000 Sales of Goods and Services<br>Sale of Tender Documents   | 135,000                                   | -   | -  | -  | -                      | -                      | -                      |
|         | <b>Total A.I.A from Parliamentary Service Commission</b>  | <b>135,000</b>                            | -   | -  | -  | -                      | -                      | -                      |
|         | (Receiver of Revenue-National Assembly)   |   |   |  |  |                        |                        |                        |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -   | -   | -  | -  | 5,000,000              | 5,000,000              | 5,000,000              |
|         | <b>Total A.I.A from National Assembly</b>   | -   | -   | -  | -  | <b>5,000,000</b>       | <b>5,000,000</b>       | <b>5,000,000</b>       |
|         | (Receiver of Revenue-Parliamentary Joint Service)   |   |   |  |  |                        |                        |                        |
| 1423010 | 1420000 Sales of Goods and Services<br>Sale of Goods and Fees for Services                                | 10,000,000                                | 27,846,358                                | 20,000,000                                       | 20,000,000                                       | 20,000,000             | 30,000,000             | 30,000,000             |
| 3112222 | 3100000 Receipts from Sale of Non-Financial Assets<br>Receipt from Sale of Plant, Machinery and Equipment | -   | -   | 4,000,000  | 4,000,000  | 4,000,000              | 4,000,000              | 4,000,000              |
|         | <b>Total A.I.A from Parliamentary Joint Service</b>   | <b>10,000,000</b>                         | <b>27,846,358</b>                         | <b>24,000,000</b>                                | <b>24,000,000</b>                                | <b>24,000,000</b>      | <b>34,000,000</b>      | <b>34,000,000</b>      |
|         | (Receiver of Revenue-Senate)  |   |   |  |  |                        |                        |                        |
| 1441201 | 1440000 Other Receipts not Classified Elsewhere<br>Sundry Revenue   | -   | -   | -  | -  | 1,000,000              | 1,000,000              | 1,000,000              |
|         | <b>Total A.I.A from Senate</b>  | -   | -   | -  | -  | <b>1,000,000</b>       | <b>1,000,000</b>       | <b>1,000,000</b>       |



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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
|         | <b>(Receiver of Revenue-<br/>Public Service Commission)</b>                      |   |   |  |   |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>                                   |   |   |  |   |                        |                        |                        |
| 1423016 | Examination and Tuition<br>Fees  | -   | -   | 7,000,000  | 17,000,000  | 14,000,000             | 14,000,000             | 16,000,000             |
| 1423010 | Sale of Goods and Fees for<br>Services   | 1,530,515                                 | 587,912                                   | 1,000,000  | 1,000,000   | 1,000,000              | 1,000,000              | 1,000,000              |
|         | <b>1440000 Other Receipts<br/>not Classified Elsewhere</b>                       |   |   |  |   |                        |                        |                        |
| 1441201 | Sundry Revenue   | 866,578                                   | -   | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from Public<br/>Service Commission</b>                            | <b>2,397,093</b>                          | <b>587,912</b>                            | <b>8,000,000</b>                                 | <b>18,000,000</b>                                 | <b>15,000,000</b>      | <b>15,000,000</b>      | <b>17,000,000</b>      |
|         | <b>(Receiver of Revenue-<br/>Teachers Service<br/>Commission)</b>                |   |   |  |   |                        |                        |                        |
|         | <b>1410000 Property Income</b>   |   |   |  |   |                        |                        |                        |
| 1411201 | Interest   | 9,295,044                                 | 19,671,683                                | -  | -   | -                      | -                      | -                      |
|         | <b>1420000 Sales of Goods<br/>and Services</b>                                   |   |   |  |   |                        |                        |                        |
| 1421003 | Rent of Government<br>Buildings and Housing                                      | 4,998,152                                 | 7,300,875                                 | -  | -   | -                      | -                      | -                      |
| 1423010 | Sale of Goods and Fees for<br>Services   | 631,861,492                               | 698,622,636                               | 657,000,000                                      | 657,000,000                                       | 650,312,000            | 729,062,000            | 729,062,000            |
|         | <b>3120000 Receipts from<br/>Sale of Inventories, Stocks<br/>and Commodities</b> |   |   |  |   |                        |                        |                        |
| 3122102 | Sale of Equipment, Plant and<br>Machinery  | 400,000                                   | 7,036,600                                 | 8,000,000  | 8,000,000   | 7,200,000              | 7,200,000              | 7,200,000              |
|         | <b>Total A.I.A from Teachers<br/>Service Commission</b>                          | <b>646,554,688</b>                        | <b>732,631,794</b>                        | <b>665,000,000</b>                               | <b>665,000,000</b>                                | <b>657,512,000</b>     | <b>736,262,000</b>     | <b>736,262,000</b>     |
|         | <b>(Receiver of Revenue-<br/>National Police Service<br/>Commission)</b>         |   |   |  |   |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>                                   |   |   |  |   |                        |                        |                        |
| 1423010 | Sale of Goods and Fees for<br>Services   | -   | -   | -  | -   | 50,000                 | 50,000                 | 50,000                 |
|         | <b>Total A.I.A from National<br/>Police Service Commission</b>                   | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>-</b>  | <b>50,000</b>          | <b>50,000</b>          | <b>50,000</b>          |
|         | <b>(Receiver of Revenue-<br/>Auditor General)</b>                                |   |   |  |   |                        |                        |                        |
|         | <b>1420000 Sales of Goods<br/>and Services</b>                                   |   |   |  |   |                        |                        |                        |
| 1421003 | Rent of Government<br>Buildings and Housing                                      | -   | -   | 7,080,000  | 7,080,000   | 7,000,000              | 7,000,000              | 7,000,000              |
| 1422041 | Audit Fees   | 187,415,144                               | 352,534,656                               | 250,000,000                                      | 300,000,000                                       | 250,000,000            | 250,000,000            | 250,000,000            |
|         | <b>Total A.I.A from Auditor<br/>General</b>                                      | <b>187,415,144</b>                        | <b>352,534,656</b>                        | <b>257,080,000</b>                               | <b>307,080,000</b>                                | <b>257,000,000</b>     | <b>257,000,000</b>     | <b>257,000,000</b>     |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
|         | (Receiver of Revenue-<br>Ethics and Anticorruption<br>Commission)    |   |   |  |   |                        |                        |                        |
|         | 1440000 Other Receipts<br>not Classified Elsewhere                   |   |   |  |   |                        |                        |                        |
| 1441201 | Sundry Revenue   | 694,475                                   | 7,174,842                                 | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from Ethics and<br/>Anticorruption Commission</b>     | <b>694,475</b>                            | <b>7,174,842</b>                          | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | (Receiver of Revenue-<br>National Intelligence<br>Service)           |   |   |  |   |                        |                        |                        |
|         | 1420000 Sales of Goods<br>and Services                               |   |   |  |   |                        |                        |                        |
| 1422099 | Other Receipts from<br>Administrative Fees and<br>Charges            | 3,507,428                                 | 3,976,900                                 | -  | -   | -                      | -                      | -                      |
| 1430000 | Fines, Penalties and<br>Forfeitures and Other<br>Charges             |   |   |  |   |                        |                        |                        |
| 1430001 | Court Imposed Fines &<br>Forfeitures                                 | 1,211,578                                 | 1,992,757                                 | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from National<br/>Intelligence Service</b>            | <b>4,719,006</b>                          | <b>5,969,657</b>                          | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | (Receiver of Revenue-<br>Witness Protection Agency)                  |   |   |  |   |                        |                        |                        |
|         | 1440000 Other Receipts<br>not Classified Elsewhere                   |   |   |  |   |                        |                        |                        |
| 1441201 | Sundry Revenue   | 3,129,946                                 | 1,762,855                                 | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from Witness<br/>Protection Agency</b>                | <b>3,129,946</b>                          | <b>1,762,855</b>                          | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | (Receiver of Revenue-<br>Commission for Revenue<br>Allocation)       |   |   |  |   |                        |                        |                        |
|         | 1440000 Other Receipts<br>not Classified Elsewhere                   |   |   |  |   |                        |                        |                        |
| 1441201 | Sundry Revenue   | 1,413,786                                 | 45,000                                    | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from<br/>Commission for Revenue<br/>Allocation</b>    | <b>1,413,786</b>                          | <b>45,000</b>                             | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | (Receiver of Revenue-<br>Salaries and Remuneration<br>Commission)    |   |   |  |   |                        |                        |                        |
|         | 1420000 Sales of Goods<br>and Services                               |   |   |  |   |                        |                        |                        |
| 1423008 | Sale of Tender Documents   | 536,995                                   | 5,343,494                                 | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from Salaries<br/>and Remuneration<br/>Commission</b> | <b>536,995</b>                            | <b>5,463,494</b>                          | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
|         | <b>Total Recurrent<br/>Appropriations-in-aid</b>                     | <b>168,717,477,088</b>                    | <b>223,475,490,729</b>                    | <b>243,600,193,316</b>                           | <b>250,273,367,918</b>                            | <b>264,587,978,344</b> | <b>269,651,782,081</b> | <b>278,018,530,721</b> |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1422099 | (Receiver of Revenue -<br>Office of the President)<br>1420000 Sale of Goods<br>and Services<br>Other Receipts from<br>Administrative Fees and<br>Charges  | 4,204,375,034                             | 5,983,455,623                             | 5,348,570,000                                    | 5,348,570,000                                     | -                      | -                      | -                      |
|         | <b>Total A.I.A from Office<br/>of the President</b>   | <b>4,204,375,034</b>                      | <b>5,983,455,623</b>                      | <b>5,348,570,000</b>                             | <b>5,348,570,000</b>                              | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1310202 | (Receiver of Revenue -<br>State Department for<br>Interior and Citizen<br>Services)<br>1310000 Grants from<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments   | -   | 700,000,000                               | -  | -   | -                      | -                      | -                      |
| 1322002 | 1320000 Grants from<br>International<br>Organizations<br>Capital Grants from<br>International<br>Organizations  | 43,851,289                                | -   | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from State<br/>Department for Interior<br/>and Citizen Services</b>  | <b>43,851,289</b>                         | <b>700,000,000</b>                        | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1310200 | (Receiver of Revenue-<br>State Department for<br>for Correctional<br>Services)<br>1310000 Grants from<br>Foreign Governments<br>Grants from Foreign<br>Government- Direct<br>Payments                                       |   |   |  |   |                        |                        |                        |
| 1310202 | Capital Grants from<br>Foreign Governments  | -   | -   | 70,000,000                                       | 70,000,000  | 70,000,000             | 70,000,000             | 70,000,000             |
|         | <b>Total A.I.A from State<br/>Department for for<br/>Correctional Services</b>  | <b>-</b>                                  | <b>-</b>                                  | <b>70,000,000</b>                                | <b>70,000,000</b>                                 | <b>70,000,000</b>      | <b>70,000,000</b>      | <b>70,000,000</b>      |
| 1422030 | (Receiver of Revenue -<br>State Department for<br>Immigration and<br>Citizen Services)<br>1420000 Sale of Goods<br>and Services<br>Other Immigration Fees   | -   | -   | -  | -   | 750,000,000            | 750,000,000            | 750,000,000            |
|         | <b>Total A.I.A from State<br/>Department for<br/>Immigration and<br/>Citizen Services</b>   | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>-</b>  | <b>750,000,000</b>     | <b>750,000,000</b>     | <b>750,000,000</b>     |
| 1322002 | (Receiver of Revenue -<br>State Department for<br>Development of the<br>ASAL and Regional<br>Development)<br>1320000 Grants from<br>International<br>Organizations<br>Capital Grants from<br>International<br>Organizations | -   | -   | -  | -   | 113,000,000            | -                      | -                      |
|         | <b>Total A.I.A from State<br/>Department for of the<br/>ASAL and Regional<br/>Development</b>   | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>-</b>  | <b>113,000,000</b>     | <b>-</b>               | <b>-</b>               |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
|         | <b>(Receiver of Revenue-<br/>Ministry of Defence)</b>  |   |   |  |   |                        |                        |                        |
| 1421003 | 1420000 Sales of<br>Goods and Services<br>Rent of Government<br>Buildings and Housing                          | -   | -   | -  | -   | 534,000,000            | 537,000,000            | 540,000,000            |
|         | <b>Total A.I.A from<br/>Ministry of Defence</b>  | -   | -   | -  | -   | 534,000,000            | 537,000,000            | 540,000,000            |
|         | <b>(Receiver of Revenue-<br/>State Department for<br/>Technical Vocational<br/>Education and Training)</b>     |   |   |  |   |                        |                        |                        |
| 1322002 | 1320000 Grants from<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments                       | 10,000,000                                | 67,510,991                                | 243,422,807                                      | 243,422,807                                       | 240,422,807            | 115,422,807            | -                      |
|         | <b>Total A.I.A from State<br/>Department for<br/>Technical Vocational<br/>Education and Training</b>           | 10,000,000                                | 67,510,991                                | 243,422,807                                      | 243,422,807                                       | 240,422,807            | 115,422,807            | -                      |
|         | <b>(Receiver of Revenue-<br/>State Department of<br/>Higher Education and<br/>Research)</b>                    |   |   |  |   |                        |                        |                        |
| 1312002 | 1310000 Grants From<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments                       | -   | -   | 250,000,000                                      | 250,000,000                                       | 50,000,000             | -                      | -                      |
|         | <b>Total A.I.A from State<br/>Department for Higher<br/>Education and Research</b>                             | -   | -   | 250,000,000                                      | 250,000,000                                       | 50,000,000             | -                      | -                      |
|         | <b>(Receiver of Revenue-<br/>State Department for<br/>Basic Education)</b>                                     |   |   |  |   |                        |                        |                        |
| 1312002 | 1310000 Grants From<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments                       | -   | -   | 126,700,000                                      | 126,700,000                                       | 200,000,000            | -                      | -                      |
| 1322002 | 1320000 Grants from<br>International<br>Organizations<br>Capital Grants from<br>International<br>Organizations | -   | 217,361,194                               | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from State<br/>Department for Basic<br/>Education</b>   | -   | 217,361,194                               | 126,700,000                                      | 126,700,000                                       | 200,000,000            | -                      | -                      |
|         | <b>(Receiver of Revenue-<br/>The National Treasury)</b>  |   |   |  |   |                        |                        |                        |
| 1156002 | 1150000 Taxes on Inter-<br>Trade & Transactions<br>Railway Development<br>Levy (RDL)                           | 28,503,651,119                            | 35,945,446,806                            | 36,830,000,000                                   | 36,830,000,000                                    | -                      | -                      | -                      |
| 1312002 | 1310000 Grants From<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments                       | 9,240,750                                 | 15,827,126                                | 10,740,000                                       | 10,740,000  | -                      | -                      | -                      |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations-Through Exchequer                                       | 11,524,916,911                            | 8,948,417,748                             | 7,305,945,390                                    | 7,025,724,343                                     | 13,967,076,186         | 9,542,704,088          | 7,087,679,560          |
|         | <b>Total A.I.A from the National Treasury</b>   | <b>40,037,808,780</b>                     | <b>44,909,691,680</b>                     | <b>44,146,685,390</b>                            | <b>43,866,464,343</b>                             | <b>13,967,076,186</b>  | <b>9,542,704,088</b>   | <b>7,087,679,560</b>   |
| 1312002 | <b>(Receiver of Revenue-State Department for Economic Planning )</b><br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments | -   | -   | -  | -   | 300,000,000            | 300,000,000            | 300,000,000            |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations   | 26,924,204                                | 62,978,499                                | 10,985,641                                       | 10,985,641  | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Economic Planning</b>  | <b>26,924,204</b>                         | <b>62,978,499</b>                         | <b>10,985,641</b>                                | <b>10,985,641</b>                                 | <b>300,000,000</b>     | <b>300,000,000</b>     | <b>300,000,000</b>     |
| 1312002 | <b>(Receiver of Revenue-Ministry of Health)</b><br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments                      | -   | 1,000,000,000                             | 300,000,000                                      | 620,000,000                                       | -                      | -                      | -                      |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations   | 448,734,141                               | -   | 3,156,879,500                                    | 3,156,879,500                                     | -                      | -                      | -                      |
|         | <b>Total A.I.A from Ministry of Health</b>  | <b>448,734,141</b>                        | <b>1,000,000,000</b>                      | <b>3,456,879,500</b>                             | <b>3,776,879,500</b>                              | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1312002 | <b>(Receiver of Revenue-State Department for Medical Services )</b><br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments  | -   | -   | -  | -   | 300,000,000            | 333,000,000            | 333,000,000            |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations   | -   | -   | -  | -   | 3,360,000,000          | 13,741,000,000         | 27,887,000,000         |
|         | <b>Total A.I.A from State Department for Medical Services</b>   | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>-</b>  | <b>3,660,000,000</b>   | <b>14,074,000,000</b>  | <b>28,220,000,000</b>  |
| 1312099 | <b>(Receiver of Revenue-State Department for Roads)</b><br><b>1310000 Grants from Foreign Governments</b><br>Grants from Foreign Govts.- Direct Payments          | 155,354,082                               | 51,633,816                                | -  | -   | -                      | -                      | -                      |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         | <b>1320000 Grants from International Organizations</b>                          |   |   |  |   |                        |                        |                        |
| 1322002 | Capital Grants from International Organizations                                 | 387,965,050                               | 212,956,872                               | 1,720,000,000                                    | 1,430,000,000                                     | 4,045,000,000          | 3,591,000,000          | 3,343,000,000          |
|         | <b>1140000 Taxes of Goods and Services</b>                                      |   |   |  |   |                        |                        |                        |
| 1142010 | Road Maintenance Levy-Annuity Fund  | 14,552,621,952                            | 12,942,000,000                            | 15,690,000,000                                   | 15,690,000,000                                    | 16,599,000,000         | 16,885,000,000         | 16,895,000,000         |
| 1142013 | Petroleum Development Levy (PDL)  | 18,141,000,000                            | -   | 8,000,000,000                                    | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Roads</b>                              | <b>33,236,941,084</b>                     | <b>13,206,590,688</b>                     | <b>25,410,000,000</b>                            | <b>17,120,000,000</b>                             | <b>20,644,000,000</b>  | <b>20,476,000,000</b>  | <b>20,238,000,000</b>  |
|         | <b>(Receiver of Revenue-State Department for Transport)</b>                     |   |   |  |   |                        |                        |                        |
|         | <b>1150000 Taxes on Inter. Trade &amp; Transactions</b>                         |   |   |  |   |                        |                        |                        |
| 1156002 | Railway Development Levy (RDL)  | -   | -   | -  | -   | 37,396,000,000         | 43,504,444,202         | 48,550,959,729         |
|         | <b>1320000 Grants from International Organizations</b>                          |   |   |  |   |                        |                        |                        |
| 1322002 | Capital Grants from International Organizations                                 | -   | -   | -  | -   | 165,000,000            | 19,000,000             | -                      |
|         | <b>Total A.I.A from State Department for Transport</b>                          | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>-</b>  | <b>37,561,000,000</b>  | <b>43,523,444,202</b>  | <b>48,550,959,729</b>  |
|         | <b>(Receiver of Revenue-State Department for Shipping and Maritime)</b>         |   |   |  |   |                        |                        |                        |
|         | <b>1420000 Sales of Goods and Services</b>                                      |   |   |  |   |                        |                        |                        |
| 1422099 | Receipts from Administrative Fees and Charges                                   | -   | 550,000,000                               | 689,000,000                                      | 689,000,000                                       | 480,000,000            | 488,000,000            | 489,000,000            |
|         | <b>Total A.I.A from State Department for Shipping Maritime</b>                  | <b>-</b>                                  | <b>550,000,000</b>                        | <b>689,000,000</b>                               | <b>689,000,000</b>                                | <b>480,000,000</b>     | <b>488,000,000</b>     | <b>489,000,000</b>     |
|         | <b>(Receiver of Revenue-State Department for Housing and Urban Development)</b> |   |   |  |   |                        |                        |                        |
|         | <b>1110000 Taxes on Income, Profits and Capital Gains</b>                       |   |   |  |   |                        |                        |                        |
| 1111007 | Housing Levy  | -   | -   | -  | -   | -                      | -                      | -                      |
|         | <b>1310000 Grants from Foreign Governments</b>                                  |   |   |  |   |                        |                        |                        |
| 1312002 | Capital Grants from Foreign Governments   | -   | -   | 129,000,000                                      | -   | -                      | -                      | -                      |
|         | <b>1420000 Sales of Goods and Services</b>                                      |   |   |  |   |                        |                        |                        |
| 1421003 | Rent on Government Buildings and Housing  | 873,395,571                               | 1,018,000,000                             | 1,055,000,000                                    | 1,055,000,000                                     | 969,000,000            | 987,000,000            | 988,000,000            |
|         | <b>Total A.I.A from State Department for Housing and Urban Development</b>      | <b>873,395,571</b>                        | <b>1,018,000,000</b>                      | <b>1,184,000,000</b>                             | <b>1,055,000,000</b>                              | <b>969,000,000</b>     | <b>987,000,000</b>     | <b>988,000,000</b>     |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 3143322 | (Receiver of Revenue-<br>State Department for<br>Public Works)<br>3140000 Receipts from<br>the Sale of Non-<br>Produced Assets<br>Receipts from Sale of<br>Non- Produced Assets                  | -   | -   | 250,000,000                                      | -   | 100,000,000            | 102,000,000            | 102,000,000            |
|         | <b>Total A.I.A from State<br/>Department for Public<br/>Works</b>  | -   | -   | 250,000,000                                      | -   | 100,000,000            | 102,000,000            | 102,000,000            |
| 1312002 | (Receiver of Revenue-<br>State Department for<br>Irrigation)<br>1310000 Grants from<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments   | -   | -   | -  | -   | 45,000,000             | 45,000,000             | 45,000,000             |
|         | <b>Total A.I.A from State<br/>Department for<br/>Irrigation</b>  | -   | -   | -  | -   | 45,000,000             | 45,000,000             | 45,000,000             |
| 1312002 | (Receiver of Revenue-<br>Ministry of<br>Environment and<br>Forestry)<br>1310000 Grants from<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments                                 | -   | -   | 34,000,000                                       | 34,000,000  | -                      | -                      | -                      |
| 1322002 | 1320000 Grants from<br>International<br>Organizations<br>Capital Grants from<br>International<br>Organizations   | -   | 17,950,400                                | 6,000,000  | 6,000,000   | -                      | -                      | -                      |
|         | <b>Total A.I.A from<br/>Ministry of<br/>Environment and<br/>Forestry</b>   | -   | 17,950,400                                | 40,000,000                                       | 40,000,000  | -                      | -                      | -                      |
| 1312002 | (Receiver of Revenue-<br>State Department for<br>Water and Sanitation)<br>1310000 Grants from<br>Foreign Governments<br>Capital Grants from<br>Foreign Governments                               | 114,148,035                               | 97,120,989                                | 1,113,000,000                                    | 1,237,000,000                                     | 1,270,000,000          | 390,000,000            | 300,000,000            |
| 1322002 | 1320000 Grants from<br>International<br>Organizations<br>Capital Grants from<br>International<br>Organizations   | 249,685,479                               | 201,833,178                               | 21,000,000                                       | 59,000,000  | -                      | -                      | -                      |
|         | <b>Total A.I.A from State<br/>Department for Water<br/>and Sanitation</b>  | 363,833,515                               | 298,954,167                               | 1,134,000,000                                    | 1,296,000,000                                     | 1,270,000,000          | 390,000,000            | 300,000,000            |
| 1420318 | (Receiver of Revenue-<br>State Department for<br>Lands and Physical<br>Planning)<br>1420000 Sale of Goods<br>and Services<br>Receipts from the Sale of<br>Inventories, Stocks and<br>Commodities | -   | -   | -  | -   | 500,000,000            | 500,000,000            | 500,000,000            |
|         | <b>Total A.I.A from State<br/>Department for Lands<br/>and Physical Planning</b>   | -   | -   | -  | -   | 500,000,000            | 500,000,000            | 500,000,000            |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1420318 | (Receiver of Revenue-State Department for Information Communication Technology and Digital Economy)<br>1420000 Sale of Goods and Services<br>Licence Fees                  | -   | -   | 330,000,000                                      | 630,000,000                                       | 330,000,000            | 336,000,000            | 336,000,000            |
|         | <b>Total A.I.A from State Department for Information Communication Technology and Digital Economy</b>  | -   | -   | <b>330,000,000</b>                               | <b>630,000,000</b>                                | <b>330,000,000</b>     | <b>336,000,000</b>     | <b>336,000,000</b>     |
| 1144001 | (Receiver of Revenue-State Department for Sports)<br>1140000 Taxes on Goods and Services<br>Betting (winnings, gaming, lotteries and betting taxes)                        | 2,999,764,116                             | 14,376,175,554                            | 15,750,000,000                                   | 12,000,000,000                                    | 16,000,000,000         | 16,800,000,000         | 17,000,000,000         |
|         | <b>Total A.I.A from State Department for Sports</b>  | <b>2,999,764,116</b>                      | <b>14,376,175,554</b>                     | <b>15,750,000,000</b>                            | <b>12,000,000,000</b>                             | <b>16,000,000,000</b>  | <b>16,800,000,000</b>  | <b>17,000,000,000</b>  |
| 1330400 | (Receiver of Revenue-State Department for Culture and Heritage)<br>1330400 Grants Received by Other General Government Units<br>Funds Received from Tourism Promotion Fund | -   | -   | -  | 300,000,000                                       | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Culture and Heritage</b>  | -   | -   | -  | <b>300,000,000</b>                                | -                      | -                      | -                      |
| 1142012 | (Receiver of Revenue-State Department for Energy)<br>1140000 Taxes on Goods and Services<br>5% Electricity Levy-REP  | 6,379,330,000                             | 5,850,404,000                             | 2,300,000,000                                    | 3,386,000,000                                     | 5,669,000,000          | 3,717,000,000          | 3,223,000,000          |
| 1142013 | Petroleum Development Levy (PDL)   | 2,207,000,000                             | 2,333,000,000                             | 2,833,000,000                                    | 2,833,000,000                                     | 1,496,000,000          | 1,165,000,000          | 1,304,000,000          |
| 1312002 | 1300000 Grants<br>Capital Grants from Foreign Governments  | 133,863,026                               | -   | 1,028,855,000                                    | 1,028,855,000                                     | 2,010,000,000          | 1,000,000,000          | 837,000,000            |
| 1322002 | Capital Grants from International Organizations  | -   | 200,396,494                               | 145,000,000                                      | 145,000,000                                       | 145,000,000            | -                      | -                      |
| 1410106 | 1410000 Property Income<br>Interest Receipts   | -   | -   | -  | -   | 100,000,000            | 80,000,000             | -                      |
| 1415007 | Royalties on Geothermal Development  | -   | -   | 320,000,000                                      | 320,000,000                                       | 270,000,000            | 275,000,000            | 255,000,000            |
| 1421004 | 1420000 Sales of Goods and Services<br>Sale of Steam   | -   | 1,630,168,767                             | 2,100,000,000                                    | 2,100,000,000                                     | 2,100,000,000          | 4,544,000,000          | 5,004,000,000          |
| 3122105 | 3120000 Receipts from Sale of Inventories, Stocks and Commodities<br>Sale of Woodfuel Burners Jikos  | -   | -   | -  | -   | 28,000,000             | 30,000,000             | 30,000,000             |
|         | <b>Total A.I.A from State Department for Energy</b>  | <b>8,720,193,026</b>                      | <b>10,013,969,261</b>                     | <b>8,726,855,000</b>                             | <b>9,812,855,000</b>                              | <b>11,818,000,000</b>  | <b>10,811,000,000</b>  | <b>10,653,000,000</b>  |



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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1322002 | (Receiver of Revenue-State Department for Crop Development and Agricultural Research)<br><b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations              | 313,268,361                               | 500,898,364                               | -  | -   | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Crop Development and Agricultural Research</b>   | <b>313,268,361</b>                        | <b>500,898,364</b>                        | <b>-</b>   | <b>-</b>  | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1312002 | (Receiver of Revenue-State Department for Crop Development)<br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments  | -   | -   | 112,500,000                                      | 112,500,000                                       | 93,000,000             | 48,000,000             | 31,150,000             |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations   | -   | -   | 730,327,500                                      | 1,130,327,000                                     | 695,000,000            | 630,000,000            | 630,000,000            |
| 1420318 | <b>1420000 Sale of Goods and Services</b><br>Receipts from the Sale of Inventories, Stocks and Commodities  | -   | -   | -  | -   | 135,000,000            | 295,000,000            | 315,000,000            |
|         | <b>Total A.I.A from State Department for Crop Development</b>   | <b>-</b>                                  | <b>-</b>                                  | <b>842,827,500</b>                               | <b>1,242,827,000</b>                              | <b>923,000,000</b>     | <b>973,000,000</b>     | <b>976,150,000</b>     |
| 1322001 | (Receiver of Revenue-State Department for Social Protection, Pensions and Senior Citizens Affairs)<br><b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations | -   | 431,600,000                               | 493,400,000                                      | 493,400,000                                       | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Social Protection, Pensions and Senior Citizens Affairs</b>  | <b>-</b>                                  | <b>431,600,000</b>                        | <b>493,400,000</b>                               | <b>493,400,000</b>                                | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1142013 | (Receiver of Revenue-State Department for Petroleum)<br><b>1140000 Taxes on Goods and Services</b><br>Petroleum Development Levy (PDL)  | 3,931,926,923                             | 2,403,538,102                             | 2,206,128,572                                    | 2,206,128,572                                     | 2,798,868,616          | 2,845,055,445          | 2,845,249,544          |

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

| Code    | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|--|---|---|--|---|------------------------|------------------------|------------------------|
|         |  | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations  | 66,486,846                                | -   | -  | -   | -                      | -                      | -                      |
| 1415005 | <b>1410000 Property Income</b><br>Royalties on Oil Exploration   | -   | -   | 30,000,000                                       | 30,000,000  | 30,000,000             | 30,000,000             | 30,000,000             |
| 1415006 | Royalties on Oil Exploration Training Fees   | -   | -   | 238,871,428                                      | 238,871,428                                       | 271,131,384            | 277,944,555            | 279,750,456            |
|         | <b>Total A.I.A from State Department for Petroleum</b>   | <b>3,998,413,769</b>                      | <b>2,403,538,102</b>                      | <b>2,475,000,000</b>                             | <b>2,475,000,000</b>                              | <b>3,100,000,000</b>   | <b>3,153,000,000</b>   | <b>3,155,000,000</b>   |
| 114500  | <b>(Receiver of Revenue-State Department for Tourism)</b><br><b>Receipts from Permission to use Goods or to Perform Services or Activities</b>                               |   |   |  |   |                        |                        |                        |
| 1145008 | Air Passenger Service Charge   | -   | -   | -  | 25,000,000  | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for</b>   | <b>-</b>                                  | <b>-</b>                                  | <b>-</b>   | <b>25,000,000</b>                                 | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| 1312002 | <b>(Receiver of Revenue-State Department for Wildlife)</b><br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments                      | -   | -   | 36,190,000                                       | 161,750,000                                       | 135,000,000            | 663,000,000            | 701,000,000            |
| 1322002 | <b>1320000 Grants from International Organizations</b><br>Capital Grants from International Organizations  | -   | -   | 20,000,000                                       | 20,000,000  | 100,000,000            | 20,000,000             | -                      |
|         | <b>Total A.I.A from State Department for Wildlife</b>  | <b>-</b>                                  | <b>-</b>                                  | <b>56,190,000</b>                                | <b>181,750,000</b>                                | <b>235,000,000</b>     | <b>683,000,000</b>     | <b>701,000,000</b>     |
| 1322002 | <b>(Receiver of Revenue-State Department for Gender and Affirmative Action)</b><br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments | -   | -   | 320,000,000                                      | 320,000,000                                       | 200,000,000            | -                      | -                      |
|         | <b>Total A.I.A from State Department for Gender and Affirmative Action</b>   | <b>-</b>                                  | <b>-</b>                                  | <b>320,000,000</b>                               | <b>320,000,000</b>                                | <b>200,000,000</b>     | <b>-</b>               | <b>-</b>               |
| 1322002 | <b>(Receiver of Revenue-State Department for Public Service)</b><br><b>1310000 Grants from Foreign Governments</b><br>Capital Grants from Foreign Governments                | -   | -   | 100,100,000                                      | 100,100,000                                       | 100,100,000            | 100,100,000            | 100,100,000            |
|         | <b>Total A.I.A from State Department for Public Service</b>  | <b>-</b>                                  | <b>-</b>                                  | <b>100,100,000</b>                               | <b>100,100,000</b>                                | <b>100,100,000</b>     | <b>100,100,000</b>     | <b>100,100,000</b>     |

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

| Code    | Description   | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|---------|---|---|---|--|---|------------------------|------------------------|------------------------|
|         |   | Ksh                                       | Ksh                                       | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1322002 | (Receiver of Revenue-State Department for Youth Affairs and the Arts)<br>1310000 Grants from Foreign Governments<br>Capital Grants from Foreign Governments                                 | -   | 118,702,692                               | 180,000,000                                      | 180,000,000                                       | 133,000,000            | 258,400,000            | -                      |
|         | <b>Total A.I.A from State Department for Youth Affairs</b>  | -   | <b>118,702,692</b>                        | <b>180,000,000</b>                               | <b>180,000,000</b>                                | <b>133,000,000</b>     | <b>258,400,000</b>     | -                      |
| 1322002 | (Receiver of Revenue-State Department for Regional and Northern Corridor Development)<br>1320000 Grants from International Organizations<br>Capital Grants from International Organizations | 10,598,024                                | 21,702,564                                | 50,000,000                                       | 50,000,000  | -                      | -                      | -                      |
|         | <b>Total A.I.A from State Department for Regional and Northern Corridor Development</b>   | <b>10,598,024</b>                         | <b>21,702,564</b>                         | <b>50,000,000</b>                                | <b>50,000,000</b>                                 | -                      | -                      | -                      |
| 1322002 | (Receiver of Revenue-State Department for Environment & Climate Change)<br>1320000 Grants from International Organizations<br>Capital Grants from International Organizations               | -   | -   | -  | -   | 140,000,000            | -                      | -                      |
|         | <b>Total A.I.A from State Department for Environment &amp; Climate Change</b>   | -   | -   | -  | -   | <b>140,000,000</b>     | -                      | -                      |
| 1420299 | (Receiver of Revenue-Teachers Service Commission)<br>1420000 Sales of Goods and Services<br>Receipts from Administrative Fees and Charges   | -   | -   | 30,000,000                                       | 30,000,000  | 43,000,000             | 43,000,000             | 43,000,000             |
|         | <b>Total A.I.A from Teachers Service Commission</b>   | -   | -   | <b>30,000,000</b>                                | <b>30,000,000</b>                                 | <b>43,000,000</b>      | <b>43,000,000</b>      | <b>43,000,000</b>      |
| 1320102 | (Receiver of Revenue-Auditor General)<br>1320000 Grants from International Organizations<br>Capital Grants from International Organizations   | -   | -   | 9,100,000  | 9,100,000   | -                      | -                      | -                      |
|         | <b>Total A.I.A from Auditor General</b>   | -   | -   | <b>9,100,000</b>                                 | <b>9,100,000</b>                                  | -                      | -                      | -                      |
|         | <b>Total Development Appropriations-in-aid</b>  | <b>95,288,100,914</b>                     | <b>95,899,079,779</b>                     | <b>111,723,715,838</b>                           | <b>101,743,054,291</b>                            | <b>114,475,598,993</b> | <b>125,058,071,097</b> | <b>141,144,889,289</b> |

**TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES**

| Code    | Description   | Actual Receipts<br>2020/2021 | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised<br>Estimates I<br>2022/2023 <sup>3</sup> | Revised<br>Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024   | Estimates<br>2024/2025 | Estimates<br>2025/2026   |
|---------|---|------------------------------|---|--|---|--------------------------|------------------------|--------------------------|
|         |   | Ksh                          | Ksh                                       | Ksh  | Ksh   | Ksh                      | Ksh                    | Ksh                      |
|         | <b>3200000 Acquisition of Financial Assets</b>  |                              |   |  |   |                          |                        |                          |
|         | <b>3214000 Domestic Loans Repayments</b>  |                              |   |  |   |                          |                        |                          |
|         | <b>(Receiver of Revenue - Director General, Public Investment &amp; Portfolio Management)</b>                   |                              |   |  |   |                          |                        |                          |
| 3214200 | Loans to Non-Financial Public Enterprises   | 6,169,730,528                | 4,942,642,606                             | 4,160,941,901                                    | 4,121,641,183                                     | 4,170,131,080            | 4,267,110,872          | 4,693,821,959            |
| 3214300 | Loans to Financial Institutions   | 89,058,099                   | 153,926,974                               | 89,058,099                                       | 128,358,817                                       | 129,868,920              | 132,889,128            | 146,178,041              |
|         | <b>Total Repayments from Domestic Lending and On-lending</b>  | <b>6,258,788,627</b>         | <b>5,096,569,580</b>                      | <b>4,250,000,000</b>                             | <b>4,250,000,000</b>                              | <b>4,300,000,000</b>     | <b>4,400,000,000</b>   | <b>4,840,000,000</b>     |
|         | <b>3212000 Domestic Currency and Deposits</b>   |                              |   |  |   |                          |                        |                          |
| 3212501 | Government Deposits <sup>7</sup>  | (77,550,887,492)             | 138,485,375,146                           | -  | -   | -                        | -                      | -                        |
|         | <b>Net Acquisition of Financial Assets</b>  | <b>(71,292,098,865)</b>      | <b>143,581,944,726</b>                    | <b>4,250,000,000</b>                             | <b>4,250,000,000</b>                              | <b>4,300,000,000</b>     | <b>4,400,000,000</b>   | <b>4,840,000,000</b>     |
|         | <b>3310000 Incurrence of Financial Liabilities-Domestic</b>   |                              |   |  |   |                          |                        |                          |
|         | <b>3313000 Domestic Debt Securities</b>   |                              |   |  |   |                          |                        |                          |
|         | <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>                                     |                              |   |  |   |                          |                        |                          |
| 3313200 | Securities other than Shares  | 556,289,163,742              | 589,545,333,330                           | 425,113,665,665                                  | 475,005,768,317                                   | 674,384,797,228          | 627,442,298,698        | 623,152,866,596          |
| 3314203 | Government Overdraft & Others   | 13,649,359,579               | 2,673,032,914                             | -  | -   | (15,000,000,000)         | (15,000,000,000)       | (15,000,000,000)         |
| 3318000 | Other accounts payable  | 129,389,419,341              | (129,389,419,341)                         | -  | -   | -                        | -                      | -                        |
|         | <b>3320000 Incurrence of Financial Liabilities-External</b>   |                              |   |  |   |                          |                        |                          |
|         | <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>                                     |                              |   |  |   |                          |                        |                          |
|         | <b>3324100 Foreign Borrowing drawn through Exchequer</b>  |                              |   |  |   |                          |                        |                          |
| 3324101 | Borrowing from Foreign Governments  | 5,421,673,551                | 2,835,144,698                             | 7,052,479,458                                    | 6,167,711,627                                     | 9,080,995,726            | 8,495,666,941          | 9,345,233,635            |
| 3324102 | Borrowing from International Organizations  | 46,929,267,733               | 55,766,011,471                            | 67,262,420,009                                   | 77,034,747,698                                    | 113,421,680,025          | 106,110,920,696        | 116,722,012,765          |
| 3324103 | Borrowing from Foreign Financial Corporations and Other International Financial Institutions (Commercial loans) | 107,621,472,750              | -   | 109,976,002,198                                  | 104,819,058,314                                   | 270,000,000,000          | -                      | -                        |
| 3321204 | Use of IMF SDR Allocation   | -                            | 40,820,330,040                            | 47,284,744,000                                   | 47,284,744,000                                    | -                        | -                      | -                        |
| 3324104 | Program Loans   | 168,643,649,485              | 135,019,260,001                           | 275,310,459,697                                  | 260,773,378,150                                   | 65,429,238,160           | 3,500,000,000          | -                        |
|         | <b>3324200 Foreign Borrowing - Direct Payments</b>  |                              |   |  |   |                          |                        |                          |
| 3324201 | Borrowing from Foreign Governments  | 67,066,166,712               | 44,354,398,404                            | 59,323,564,881                                   | 62,289,689,401                                    | 89,964,922,851           | 158,675,881,308        | 174,543,469,438          |
| 3324202 | Borrowing from Foreign Governments (Export Credit)  | 6,670,186,189                | -   | -  | -   | -                        | -                      | -                        |
| 3324203 | Borrowing from International Organizations  | 49,234,897,832               | 48,264,311,645                            | 53,304,243,637                                   | 40,966,152,998                                    | 59,167,365,087           | 104,356,603,689        | 114,792,264,058          |
|         | <b>Total Incurrence of Financial Liabilities (External)</b>   | <b>451,587,314,252</b>       | <b>327,059,456,259</b>                    | <b>619,513,913,880</b>                           | <b>599,335,482,188</b>                            | <b>607,064,201,849</b>   | <b>381,139,072,634</b> | <b>415,402,979,897</b>   |
|         | <b>Total Borrowing and Repayments</b>   | <b>1,079,623,158,051</b>     | <b>933,470,347,888</b>                    | <b>1,048,877,579,545</b>                         | <b>1,078,591,250,505</b>                          | <b>1,270,748,999,077</b> | <b>997,981,371,331</b> | <b>1,028,395,846,493</b> |

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

| Vote | Description   | Actual Receipts 2020/2021 | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 <sup>3</sup> | Estimates 2023/2024 | Estimates 2024/2025 | Estimates 2025/2026 |
|------|---|---------------------------|--|--|---|---------------------|---------------------|---------------------|
|      |   | Ksh                       | Ksh                                    | Ksh  | Ksh   | Ksh                 | Ksh                 | Ksh                 |
| 1011 | Executive Office of the President   | 10,021,016,243            | 10,480,649,160                         | 14,433,560,990                             | 14,433,560,990                              | 7,100,000           | 7,100,000           | 7,100,000           |
| 1012 | Office of the Deputy President  | -                         | -                                      | 1,650,000                                  | 1,650,000                                   | 3,300,000           | 3,300,000           | 3,300,000           |
| 1021 | State Department for Interior and Citizen Services                          | 1,810,257,380             | 1,822,289,499                          | 1,574,752,500                              | 1,574,752,500                               | -                   | -                   | -                   |
| 1023 | State Department for Correctional Services                                  | -                         | 200,000,000                            | 3,500,000                                  | 3,500,000                                   | 5,000,000           | 5,000,000           | 5,000,000           |
| 1024 | State Department for Immigration and Citizen Services                       | -                         | -                                      | -  | -   | 1,307,500,000       | 1,307,500,000       | 1,307,500,000       |
| 1026 | State Department for Internal Security and National Administration          | -                         | -                                      | 30,467,500                                 | 30,467,500                                  | 92,920,000          | 92,920,000          | 92,920,000          |
| 1032 | State Department for Devolution   | 5,000,000.00              | 46,053,509.00                          | -  | 74,715,974.00                               | -                   | -                   | -                   |
| 1036 | State Department for ASALs and Regional Development                         | -                         | -                                      | -  | -   | 478,500,000         | 478,500,000         | 478,500,000         |
| 1041 | Ministry of Defence   | -                         | -                                      | -  | -   | 534,000,000         | 537,000,000         | 540,000,000         |
| 1053 | State Department for Foreign Affairs  | 213,458,505               | 300,149,146                            | 420,500,000                                | 420,500,000                                 | 150,000,000         | 150,000,000         | 150,000,000         |
| 1064 | State Department for Technical, Vocational Education and Training           | 5,390,908,713             | 5,294,171,181                          | 4,828,000,000                              | 5,795,218,628                               | 4,794,000,000       | 4,794,000,000       | 4,794,000,000       |
| 1065 | State Department for Higher Education and Research                          | 23,693,469,361            | 34,807,930,484                         | 42,973,456,383                             | 43,185,080,612                              | 45,155,318,380      | 45,155,318,380      | 45,155,318,380      |
| 1066 | State Department for Basic Education  | 1,418,173,985             | 3,269,322,320                          | 1,433,000,000                              | 1,433,000,000                               | 2,038,000,000       | 2,038,000,000       | 2,038,000,000       |
| 1071 | The National Treasury   | 35,762,505,215            | 44,544,236,152                         | 47,202,829,042                             | 47,236,779,042                              | 9,940,746,396       | 9,466,237,596       | 10,216,982,357      |
| 1072 | State Department for Economic Planning                                      | 71,000,000                | 71,000,000                             | 71,000,000                                 | 71,000,000                                  | 71,000,000          | 71,000,000          | 71,000,000          |
| 1081 | Ministry of Health  | 16,287,778,064            | 21,158,767,561                         | 19,046,050,000                             | 20,446,050,000                              | -                   | -                   | -                   |
| 1082 | State Department for Medical Services                                       | -                         | -                                      | -  | -   | 19,536,000,000      | 19,886,000,000      | 20,255,000,000      |
| 1083 | State Department for Public Health and Professional Standards               | -                         | -                                      | 1,116,350,000                              | 1,178,350,000                               | 5,649,000,000       | 6,076,100,000       | 6,451,100,000       |
| 1091 | State Department for Roads  | 107,470,887,352           | 88,836,529,810                         | 101,599,000,000                            | 93,376,000,000                              | 97,830,211,993      | 101,325,211,993     | 104,705,211,993     |
| 1092 | State Department for Transport  | 5,761,492,133             | 5,568,942,983                          | 9,179,450,000                              | 9,179,450,000                               | 48,837,800,000      | 55,828,444,202      | 61,809,959,729      |
| 1093 | State Department for Shipping and Maritime Affairs                          | 1,780,000,000             | 1,818,203,216                          | 2,307,000,000                              | 2,307,000,000                               | 2,210,000,000       | 2,284,770,000       | 2,486,240,000       |
| 1094 | State Department for Housing and Urban Development                          | 873,395,571               | 1,018,000,000                          | 1,055,000,000                              | 1,055,000,000                               | 1,055,000,000       | 1,073,000,000       | 1,074,000,000       |
| 1095 | State Department for Public Works   | 4,000,000                 | 24,381,170                             | 1,162,000,000                              | 912,000,000                                 | 1,050,000,000       | 1,094,000,000       | 1,138,000,000       |
| 1104 | State Department for Irrigation   | -                         | -                                      | 77,000,000                                 | 77,000,000                                  | 408,000,000         | 408,000,000         | 408,000,000         |
| 1107 | Ministry of Water and Sanitation  | -                         | -                                      | -  | -   | -                   | -                   | -                   |
| 1108 | Ministry of Environment and Forestry  | 976,173,184               | 906,035,873                            | 1,031,400,000                              | 1,331,400,000                               | -                   | -                   | -                   |
| 1109 | State Department for Water & Sanitation                                     | 1,998,053,500             | 1,834,031,046                          | 2,311,500,000                              | 2,542,500,000                               | 2,260,500,000       | 2,820,500,000       | 2,260,500,000       |
| 1112 | State Department for Lands and Physical Planning                            | 4,556,000                 | 21,455,200                             | 9,000,000                                  | 9,000,000                                   | 1,009,000,000       | 1,009,000,000       | 1,009,000,000       |
| 1122 | State Department for Information Communication Technology & Digital Economy | -                         | 259,363,239                            | 1,040,000,000                              | 1,380,000,000                               | 1,790,000,000       | 1,796,000,000       | 1,796,000,000       |
| 1123 | State Department for Broadcasting and Telecommunications                    | 1,663,344,640             | 1,828,146,937                          | 2,668,500,000                              | 2,668,500,000                               | 2,665,000,000       | 2,784,000,000       | 2,908,000,000       |
| 1132 | State Department for Sports   | 3,216,681,813             | 14,879,364,882                         | 15,946,289,820                             | 12,215,829,820                              | 16,218,401,000      | 17,018,000,000      | 17,218,000,000      |
| 1134 | State Department for Culture and Heritage                                   | 177,259,312               | 344,677,131                            | 473,846,000                                | 773,846,000                                 | 405,000,000         | 405,000,000         | 405,000,000         |
| 1135 | State Department for Youth Affairs and the Arts                             | -                         | -                                      | -  | -   | 212,159,000         | 210,159,000         | 210,159,000         |
| 1152 | State Department for Energy   | 12,254,753,152            | 15,460,771,399                         | 13,920,000,000                             | 15,006,000,000                              | 15,816,117,820      | 16,018,589,112      | 16,319,281,511      |
| 1162 | State Department for Livestock Development.                                 | 468,621,466               | 834,114,592                            | 1,115,900,000                              | 2,074,596,000                               | 6,157,000,000       | 6,698,000,000       | 7,030,000,000       |

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

| Vote | Description  | Actual Receipts 2020/2021 | Actual Receipts 2021/2022 <sup>2</sup> | Revised Estimates I 2022/2023 <sup>3</sup> | Revised Estimates II 2022/2023 <sup>3</sup> | Estimates 2023/2024    | Estimates 2024/2025    | Estimates 2025/2026    |
|------|--|---------------------------|--|--|---|------------------------|------------------------|------------------------|
|      |  | Ksh                       | Ksh                                    | Ksh  | Ksh   | Ksh                    | Ksh                    | Ksh                    |
| 1166 | State Department for the Blue Economy and Fisheries                  | 14,774,249                | 13,385,656                             | 22,000,000                                 | 22,000,000                                  | 70,000,000             | 70,000,000             | 70,000,000             |
| 1169 | State Department for Crop Development                                | -                         | -                                      | 6,457,630,000                              | 6,644,560,000                               | 7,730,950,000          | 8,219,950,000          | 8,526,950,000          |
| 1169 | State Department for Crop Development and Agricultural Research      | 1,278,098,963             | 5,040,299,991                          | -  | -   | -                      | -                      | -                      |
| 1173 | State Department for Cooperatives                                    | 1,458,034,720             | 3,226,574,039                          | 1,234,900,000                              | 1,373,792,595                               | 1,152,100,000          | 1,256,560,000          | 1,302,680,000          |
| 1174 | State Department for Trade   | 38,609,123                | 46,574,932                             | 134,500,000                                | 633,200,000                                 | 389,400,000            | 399,000,000            | 409,000,000            |
| 1175 | State Department for Industry  | 35,184,832                | 879,315,872                            | 342,900,000                                | 393,000,000                                 | 405,000,000            | 405,000,000            | 405,000,000            |
| 1176 | State Department for Micro, Small and Medium Enterprises Development | -                         | -                                      | 199,100,000                                | 210,700,000                                 | 197,600,000            | 197,600,000            | 197,600,000            |
| 1177 | State Department for Investment Promotion                            | -                         | -                                      | 482,000,000                                | 502,000,000                                 | 507,000,000            | 507,000,000            | 507,000,000            |
| 1184 | State Department for Labour and Skills Development                   | 1,143,305,150             | 1,703,371,150                          | 913,420,000                                | 913,420,000                                 | 2,608,100,000          | 2,608,120,000          | 2,608,120,000          |
| 1185 | State Department for Social Protection & Senior Citizens             | 89,887,440                | 161,096,019                            | 60,000,000                                 | 60,000,000                                  | 100,000,000            | 100,000,000            | 100,000,000            |
| 1192 | State Department for Mining  | 60,000,000                | 100,000,000                            | 25,000,000                                 | 25,000,000                                  | 100,000,000            | 100,000,000            | 100,000,000            |
| 1194 | State Department for Petroleum                                       | 5,578,926,923             | 24,572,593,638                         | 22,910,031,250                             | 23,000,031,250                              | 27,979,451,755         | 26,463,164,000         | 28,096,875,480         |
| 1202 | State Department for Tourism   | 4,709,881,119             | 8,367,340,238                          | 8,570,395,007                              | 8,870,395,007                               | 7,984,890,000          | 7,984,550,000          | 7,984,560,000          |
| 1203 | State Department for Wildlife  | 1,019,202,421             | 2,529,274,504                          | 4,176,384,824                              | 5,442,592,000                               | 4,764,000,000          | 5,082,000,000          | 5,236,000,000          |
| 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            | 135,000,000            |
| 1213 | State Department for Public Service                                  | 1,652,210,852             | 2,113,376,473                          | 2,638,740,000                              | 2,638,740,000                               | 2,638,770,000          | 2,638,740,000          | 2,638,740,000          |
| 1222 | State Department for Regional and Northern Corridor Development      | 272,619,299               | 355,574,340                            | 478,500,000                                | 478,500,000                                 | -                      | -                      | -                      |
| 1252 | State Law Office   | 413,984,994               | 59,226,809                             | 567,680,000                                | 567,680,000                                 | 564,680,000            | 564,680,000            | 564,680,000            |
| 1271 | Ethics and Anticorruption Commission                                 | 694,475                   | 7,174,842                              | -  | -   | -                      | -                      | -                      |
| 1281 | National Intelligence Service  | 4,719,006                 | 5,969,657                              | -  | -   | -                      | -                      | -                      |
| 1291 | Office of the Director of Public Prosecutions                        | -                         | -                                      | -  | -   | 2,000,000              | 2,000,000              | 2,000,000              |
| 1321 | Witness Protection Agency)   | 3,129,946                 | 1,762,855                              | -  | -   | -                      | -                      | -                      |
| 1331 | State Department for Environment & Climate Change                    | -                         | -                                      | -  | -   | 618,900,000            | 618,900,000            | 618,900,000            |
| 1332 | State Department for Forestry  | -                         | -                                      | 237,500,000                                | 237,500,000                                 | 4,550,000,000          | 4,559,000,000          | 4,559,000,000          |
| 2021 | National Land Commission   | 427,483,997               | 298,609,862                            | -  | -   | -                      | -                      | -                      |
| 2031 | Independent Electoral and Boundaries Commission                      | 3,556,000                 | 143,463,000                            | -  | -   | -                      | -                      | -                      |
| 2041 | Parliamentary Service Commission                                     | 135,000                   | -                                      | -  | -   | -                      | -                      | -                      |
| 2042 | National Assembly  | -                         | -                                      | -  | -   | 5,000,000              | 5,000,000              | 5,000,000              |
| 2043 | Parliamentary Joint Services   | 10,000,000                | 27,846,358                             | 24,000,000                                 | 24,000,000                                  | 24,000,000             | 34,000,000             | 34,000,000             |
| 2044 | Senate   | -                         | -                                      | -  | -   | 1,000,000              | 1,000,000              | 1,000,000              |
| 2061 | Commission for Revenue Allocation                                    | 1,413,786                 | 45,000                                 | -  | -   | -                      | -                      | -                      |
| 2071 | Public Service Commission  | 2,397,093                 | 587,912                                | 8,000,000                                  | 18,000,000                                  | 15,000,000             | 15,000,000             | 17,000,000             |
| 2081 | Salaries and Remuneration Commission                                 | 536,995                   | 5,463,494                              | -  | -   | -                      | -                      | -                      |
| 2091 | Teachers Service Commission  | 646,554,688               | 732,631,794                            | 695,000,000                                | 695,000,000                                 | 700,512,000            | 779,262,000            | 779,262,000            |
| 2101 | National Police Service Commission                                   | -                         | -                                      | -  | -   | 50,000                 | 50,000                 | 50,000                 |
| 2111 | Auditor General  | 187,415,144               | 352,534,656                            | 257,080,000                                | 307,080,000                                 | 257,000,000            | 257,000,000            | 257,000,000            |
|      | <b>Total Revenue Collected as Appropriation in Aid</b>               | <b>250,510,541,803</b>    | <b>306,507,679,581</b>                 | <b>337,600,763,316</b>                     | <b>333,984,937,918</b>                      | <b>351,186,978,344</b> | <b>363,843,226,283</b> | <b>377,498,490,451</b> |

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

| Vote | Description  | Actual Receipts<br>2020/2021 <sup>1</sup> | Actual Receipts<br>2021/2022 <sup>2</sup> | Revised Estimates I<br>2022/2023 <sup>3</sup> | Revised Estimates II<br>2022/2023 <sup>3</sup> | Estimates<br>2023/2024 | Estimates<br>2024/2025 | Estimates<br>2025/2026 |
|------|--|---|---|---|--|------------------------|------------------------|------------------------|
|      |  | Ksh                                       | Ksh                                       | Ksh   | Ksh  | Ksh                    | Ksh                    | Ksh                    |
| 1023 | State Department for Correctional Services                         | -   | -   | 70,000,000                                    | 70,000,000                                     | 70,000,000             | 70,000,000             | 70,000,000             |
| 1026 | State Department for Interior and Citizen Services                 | 43,851,289                                | 700,000,000                               | -   | -  | -                      | -                      | -                      |
| 1036 | State Department for ASALs and Regional Development                | -   | -   | -   | -  | 113,000,000            | -                      | -                      |
| 1064 | State Department for Technical, Vocational Education and Training  | 10,000,000                                | 67,510,991                                | 243,422,807                                   | 243,422,807                                    | 240,422,807            | 115,422,807            | -                      |
| 1065 | State Department for Higher Education and Research                 | -   | -   | 250,000,000                                   | 250,000,000                                    | 50,000,000             | -                      | -                      |
| 1066 | State Department for Basic Education                               | -   | 217,361,194                               | 126,700,000                                   | 126,700,000                                    | 200,000,000            | -                      | -                      |
| 1071 | The National Treasury  | 11,534,157,661                            | 8,964,244,874                             | 7,316,685,390                                 | 7,036,464,343                                  | 13,967,076,186         | 9,542,704,088          | 7,087,679,560          |
| 1072 | State Department for Economic Planning                             | 26,924,204                                | 62,978,499                                | 10,985,641                                    | 10,985,641                                     | 300,000,000            | 300,000,000            | 300,000,000            |
| 1081 | Ministry of Health   | 448,734,141                               | 1,000,000,000                             | 3,456,879,500                                 | 3,776,879,500                                  | -                      | -                      | -                      |
| 1082 | State Department for Medical Services                              | -   | -   | -   | -  | 3,660,000,000          | 14,074,000,000         | 28,220,000,000         |
| 1091 | State Department for Roads   | 543,319,132                               | 264,590,688                               | 1,720,000,000                                 | 1,430,000,000                                  | 4,045,000,000          | 3,591,000,000          | 3,343,000,000          |
| 1092 | State Department for Transport                                     | -   | -   | -   | -  | 165,000,000            | 19,000,000             | -                      |
| 1094 | State Department for Housing and Urban Development                 | -   | -   | 129,000,000                                   | -  | -                      | -                      | -                      |
| 1104 | State Department for Irrigation                                    | -   | -   | -   | -  | 45,000,000             | 45,000,000             | 45,000,000             |
| 1108 | Ministry of Environment and Forestry                               | -   | 17,950,400                                | 40,000,000                                    | 40,000,000                                     | -                      | -                      | -                      |
| 1109 | State Department for Water & Sanitation                            | 363,833,515                               | 298,954,167                               | 1,134,000,000                                 | 1,296,000,000                                  | 1,270,000,000          | 390,000,000            | 300,000,000            |
| 1134 | State Department for Culture and Heritage                          | -   | -   | -   | -  | -                      | -                      | -                      |
| 1152 | State Department for Energy  | 133,863,026                               | 200,396,494                               | 1,173,855,000                                 | 1,173,855,000                                  | 2,155,000,000          | 1,000,000,000          | 837,000,000            |
| 1169 | State Department for Crop Development and Agricultural Research    | 313,268,361                               | 500,898,364                               | -   | -  | -                      | -                      | -                      |
| 1169 | State Department for Crop Development                              | -   | -   | 842,827,500                                   | 1,242,827,000                                  | 788,000,000            | 678,000,000            | 661,150,000            |
| 1185 | State Department for Social Protection, Pensions & Senior Citizens | -   | 431,600,000                               | 493,400,000                                   | 493,400,000                                    | -                      | -                      | -                      |
| 1193 | State Department for Petroleum                                     | 66,486,846                                | -   | -   | -  | -                      | -                      | -                      |
| 1203 | State Department for Wildlife                                      | -   | -   | 56,190,000                                    | 181,750,000                                    | 235,000,000            | 683,000,000            | 701,000,000            |
| 1212 | State Department for Gender  | -   | -   | 320,000,000                                   | 320,000,000                                    | 200,000,000            | -                      | -                      |
| 1214 | State Department for Public Service                                | -   | -   | 100,100,000                                   | 100,100,000                                    | 100,100,000            | 100,100,000            | 100,100,000            |
| 1214 | State Department for Youth Affairs                                 | -   | 118,702,692                               | 180,000,000                                   | 180,000,000                                    | 133,000,000            | 258,400,000            | -                      |
| 1222 | State Department for Regional and Northern Corridor Development    | 10,598,024                                | 21,702,564                                | 50,000,000                                    | 50,000,000                                     | -                      | -                      | -                      |
| 1331 | State Department for Environment & Climate Change                  | -   | -   | -   | -  | 140,000,000            | -                      | -                      |
| 2111 | Auditor General  | -   | -   | 9,100,000                                     | 9,100,000                                      | -                      | -                      | -                      |
|      | <b>Total Grants Collected as Appropriation in Aid</b>              | <b>13,495,036,199</b>                     | <b>12,866,890,927</b>                     | <b>17,723,145,838</b>                         | <b>18,031,484,291</b>                          | <b>27,876,598,993</b>  | <b>30,866,626,895</b>  | <b>41,664,929,560</b>  |

**Note:** <sup>1</sup>The actual receipts for 2020/21 reflect returns from the receivers of revenue which are audited  
<sup>2</sup>The actual receipts for 2021/22 reflect returns from the receivers of revenue which are pre-audited  
<sup>3</sup>Revised figures reflect projected outcome based on trend information  
<sup>4</sup>Net mean excluding Refunds  
<sup>5</sup>Includes Petroleum Development Levy (PDL)  
<sup>6</sup>Income Tax from Corporations is net of the capital gains tax which is separately reported.  
<sup>7</sup>positive and negative reflect drawdown and accumulation of deposits respectively.  
<sup>8</sup>IDF, RDL, PDL and RML reflects projected AIA revenue collection rather than the expected expenditure by the respective MDAs.

.....Estimates of Revenue, Grants and Loans.....