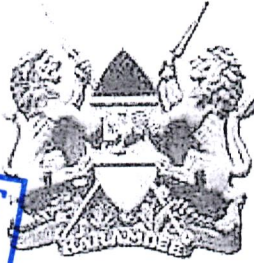



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2019/2020

# ESTIMATES OF REVENUE GRANTS AND LOANS

of the

**Government of Kenya**

for the year ending 30th June, 2020

April, 2019

**Estimates of Revenue, Grants and  
Loans**

of the

Government of Kenya



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ESTIMATES OF REVENUE AND GRANTS - OVERALL SUMMARY 1								
Head	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Projections		
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>TOTAL REVENUE AND GRANTS</b>	1,465,149,491,260	1,551,455,553,420	1,997,667,816,144	1,843,098,091,422	2,154,772,355,706	2,294,087,371,480	2,608,062,957,554
	<b>TOTAL REVENUE</b>	1,439,506,928,898	1,522,419,341,388	1,949,180,829,141	1,809,708,452,574	2,115,887,807,784	2,241,540,453,104	2,553,668,693,259
110	<b>Taxes</b>	1,320,908,689,767	1,384,350,466,623	1,758,319,897,410	1,585,371,056,043	1,894,332,942,208	2,030,712,226,639	2,336,022,423,811
111	Taxes on income, profits, and capital gains	625,050,375,529	640,546,172,005	836,570,483,820	742,230,174,839	884,368,760,077	961,236,615,849	1,111,999,644,934
112	Taxes on payroll and workforce	-	-	-	-	-	-	-
113	Taxes on property	3,146,671,769	3,785,669,987	3,305,255,628	3,236,109,591	2,349,142,836	2,356,021,481	2,371,183,725
114	Taxes on goods and services	571,215,522,297	610,407,088,675	755,642,742,171	695,386,561,110	827,278,757,956	882,946,074,953	1,015,439,738,531
115	Taxes on international trade and transactions	112,890,047,205	117,512,789,844	150,319,143,387	135,012,995,079	168,437,114,560	172,021,098,768	192,564,693,917
116	Other taxes	8,606,072,965	12,128,746,112	12,482,272,404	9,505,215,424	11,899,166,780	12,152,415,588	13,647,162,705
120	<b>Social contributions</b>	746,859,333	510,964,676	894,349,041	1,004,353,973	1,127,889,511	315,316,654	354,100,602
121	Social security	746,859,333	510,964,676	894,349,041	1,004,353,973	1,127,889,511	315,316,654	354,100,602
122	Other social contributions	-	-	-	-	-	-	-
130	<b>Grants</b>	35,442,562,362	39,326,512,032	61,766,987,003	52,369,638,848	57,364,547,922	69,153,546,783	72,874,264,295
131	From foreign governments	2,152,480,786	2,654,099,779	8,777,596,974	3,998,055,077	7,359,192,375	17,011,030,406	17,458,031,914
132	From international organizations	23,490,081,576	26,382,412,253	39,709,390,029	29,391,583,771	31,525,355,547	35,538,887,970	36,936,232,381
133	From other general government units	9,800,000,000	10,290,000,000	13,280,000,000	18,980,000,000	18,480,000,000	16,606,628,407	18,480,000,000
140	<b>Other revenue</b>	86,338,588,453	92,824,731,378	125,955,918,155	147,163,516,359	139,772,800,971	132,011,439,136	136,558,250,455
141	Property income	33,551,514,232	28,370,401,469	50,413,199,155	41,379,372,766	40,127,862,028	34,304,712,088	31,452,572,946
142	Sales of goods and services	29,711,124,673	34,133,213,721	39,561,165,303	46,760,022,658	62,410,713,478	57,715,166,355	61,051,653,535
143	Fines, penalties, and forfeitures	1,098,110,789	1,175,660,066	3,566,000,000	1,464,801,098	1,644,971,633	1,944,200,302	2,183,336,939
144	Voluntary transfers other than grants	1,483,827,591	1,695,954,258	2,506,928,396	2,506,928,396	5,523,000,000	5,523,000,000	5,523,000,000
145	Miscellaneous and unidentified revenue	20,463,711,168	27,449,481,863	29,908,625,301	55,052,391,442	30,066,253,832	32,524,360,391	36,347,687,035
	<b>Other Receipts from Sale of Assets</b>							
351	Receipts from Sale of Non-Financial Assets	4,062,283,084	2,968,039,665	3,680,223,858	1,358,774,600	2,240,406,000	1,278,412,180	1,278,418,545
352	Receipts from Sale of Inventories, Stocks and Commodities	17,610,472,025	31,027,341,943	46,040,440,676	54,822,751,599	57,625,769,094	58,163,430,088	58,366,499,846
354	Receipts from Sale of Non-Produced Assets	40,036,236	447,797,103	1,010,000,000	1,008,000,000	2,308,000,000	2,453,000,000	2,609,000,000

REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II								
Head	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Projections		
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
100	<b>TOTAL REVENUE AND GRANTS</b>	1,322,515,525,594	1,351,716,971,029	1,790,649,170,215	1,594,631,549,626	1,596,651,313,358	2,038,328,814,737	2,325,442,200,159
	<b>TOTAL REVENUE (EXCHEQUER)</b>	1,306,504,849,316	1,365,063,486,750	1,769,228,715,659	1,588,131,549,626	1,577,176,497,191	2,019,095,280,363	2,305,921,989,067
110	<b>Taxes</b>	1,255,736,257,531	1,314,452,948,938	1,693,397,726,215	1,520,389,927,516	1,511,133,088,198	1,957,891,148,323	2,244,664,182,769
1110	<b>Taxes on income, profits, and capital gains</b>	625,050,375,529	640,546,172,005	836,570,483,820	742,230,174,839	684,368,760,077	961,236,615,849	1,111,999,644,934
1111	Payable by individuals	337,661,386,700	363,305,107,272	447,635,500,822	403,343,696,908	468,456,803,304	518,379,040,693	587,669,989,494
1112	Payable by corporations and other enterprises (Net <sup>2</sup> )	287,388,988,829	277,241,064,733	388,935,182,998	338,886,477,931	415,871,956,773	442,857,575,155	524,329,655,440
1120	<b>Taxes on payroll and workforce</b>	-	-	-	-	-	-	-
1130	<b>Taxes on property</b>	244,809,769	198,600,987	305,255,628	236,109,591	249,142,836	256,021,481	271,183,723
1131	Recurrent taxes on immovable property	78,720,154	27,674,917	129,000,000	61,765,000	69,362,095	78,189,998	87,807,368
1132	Recurrent taxes on net wealth	-	-	-	-	-	-	-
1133	Estate, inheritance, and gift taxes	-	-	-	-	-	-	-
1134	Taxes on financial and capital transactions	166,069,615	170,926,070	176,255,628	174,344,591	179,780,741	177,831,483	183,376,356
1135	Other nonrecurrent taxes on property	-	-	-	-	-	-	-
1136	Other recurrent taxes on property	-	-	-	-	-	-	-
1140	<b>Taxes on goods and services</b>	508,944,952,360	544,066,639,991	693,720,570,976	633,405,432,583	746,178,903,946	812,224,996,637	926,181,497,490
11410	General taxes on goods and services	341,452,634,074	373,768,708,898	471,664,521,431	428,837,188,223	505,835,082,671	552,628,336,147	636,832,922,281
11411	Value-added taxes (Net <sup>2</sup> )	338,033,815,805	357,128,744,720	461,214,521,433	425,487,668,308	495,950,101,708	548,348,172,351	633,148,075,338
11412	Sales taxes	-	-	-	-	-	-	-
11413	Turnover & other general taxes on G & S	-	-	-	-	-	-	-
11414	Taxes on Financial and Capital Transactions	2,418,718,266	16,639,964,267	7,450,000,000	4,139,519,913	4,648,650,863	3,281,163,796	3,684,746,943
11420	Excises (Net <sup>2</sup> )	165,474,078,121	167,755,134,371	218,560,312,492	200,369,593,843	242,235,450,081	255,216,485,761	284,319,837,910
11430	Profits of fiscal monopolies	-	-	-	-	-	-	-
11440	Taxes on specific services	-	-	-	-	-	-	-
11450	Taxes on use of goods, permission to use goods	2,018,240,165	2,544,796,634	3,095,737,053	3,198,650,720	3,304,363,294	4,379,174,729	5,029,637,299
11451	Motor vehicles taxes	1,383,668,092	1,574,253,345	2,105,975,487	2,135,206,317	2,266,520,048	3,269,916,535	3,812,222,225
11452	Other	634,572,073	970,543,289	989,761,567	1,063,444,403	1,037,843,246	1,109,258,194	1,217,415,073
11460	Other taxes on goods and services	-	-	-	-	-	-	-
1150	<b>Taxes on international trade and transactions</b>	112,890,047,205	117,512,789,844	150,319,143,387	135,012,895,079	168,437,114,560	172,021,098,765	192,564,693,917
1151	Customs and other import duties (Net <sup>2</sup> )	89,843,338,259	93,683,384,803	119,832,143,387	108,504,065,557	135,421,832,741	141,857,823,692	158,650,651,406
1152	Taxes on exports	-	-	-	-	-	-	-
1153	Profits of export or import monopolies	-	-	-	-	-	-	-
1154	Exchange profits	-	-	-	-	-	-	-
1155	Exchange taxes	-	-	-	-	-	-	-
1156	Other taxes on international trade and transactions	22,946,708,946	23,827,404,941	30,967,000,000	26,508,929,522	33,015,481,819	30,183,475,076	33,896,042,510
1160	<b>Other taxes (Stamp duty)</b>	8,606,072,968	12,128,746,112	12,482,272,404	9,505,215,424	11,899,166,780	12,152,415,588	13,647,162,705
1161	Stamp Duty	8,606,072,968	12,128,746,112	12,482,272,404	9,505,215,424	11,899,166,780	12,152,415,588	13,647,162,705



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

Head	Details	Actual Receipts	Actual Receipts	Printed Receipts	Revised Estimates	Projections		
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2020/2021
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1200	Social contributions	746,859,333	510,964,676	894,349,041	1,004,353,973	1,127,889,511	315,316,654	354,100,602
1210	Social security contributions	746,859,333	510,964,676	894,349,041	1,004,353,973	1,127,889,511	315,316,654	354,100,602
1211	Employee contributions	746,859,333	510,964,676	894,349,041	1,004,353,973	1,127,889,511	315,316,654	354,100,602
1212	Employer contributions	-	-	-	-	-	-	-
1213	Self-employed or nonemployed contributions	-	-	-	-	-	-	-
1214	Unallocable contributions	-	-	-	-	-	-	-
1220	Other social contributions	-	-	-	-	-	-	-
1221	Employee contributions	-	-	-	-	-	-	-
1222	Employer contributions	-	-	-	-	-	-	-
1223	Imputed contributions	-	-	-	-	-	-	-
1300	Grants	16,010,676,278	16,653,484,279	21,420,454,556	6,500,000,000	19,474,816,167	19,233,534,373	19,520,211,092
1310	From foreign governments	1,638,866,188	2,300,265,485	3,403,830,974	-	2,171,222,425	2,360,030,156	2,478,031,664
1311	Current	-	-	-	-	-	-	-
1312	Capital	1,638,866,188	2,300,265,485	3,403,830,974	-	2,171,222,425	2,360,030,156	2,478,031,664
1320	From international organizations	14,371,810,090	14,353,218,794	18,016,623,582	6,500,000,000	17,303,593,742	16,873,504,217	17,042,179,428
1321	Current	7,335,658,427	4,727,513,916	8,500,000,000	6,500,000,000	5,000,000,000	3,500,000,000	3,000,000,000
1322	Capital	7,036,151,663	9,625,704,878	9,516,623,582	-	12,303,593,742	13,373,504,217	14,042,179,428
1330	From other general government units	-	-	-	-	-	-	-
1331	Current	-	-	-	-	-	-	-
1332	Capital	-	-	-	-	-	-	-
1400	Other revenue	49,560,068,429	50,094,036,570	74,436,988,949	66,737,268,137	64,915,519,482	60,888,815,386	60,903,705,696
1410	Property income	32,980,305,751	27,526,941,098	49,752,697,055	40,728,903,193	38,731,149,928	32,826,759,988	30,077,901,592
1411	Interest	2,596,494,971	2,113,518,788	2,277,965,333	2,277,965,333	2,133,380,120	2,511,456,780	2,637,029,619
1412	Dividends	23,485,454,215	16,011,474,345	38,492,532,000	23,731,369,670	26,270,769,976	21,646,253,017	19,327,165,668
1413	Withdrawals from income of quasi-corporations	5,393,432,652	7,926,970,900	5,825,000,000	12,985,000,000	8,256,923,325	6,715,417,672	5,942,388,556
1414	Property income attrib. to insurance policyholders	-	-	-	-	-	-	-
1415	Rent	1,504,923,913	1,474,677,065	3,157,199,722	1,734,568,190	2,070,076,508	1,953,632,519	2,171,317,749
1420	Sales of goods and services	14,595,351,434	15,526,648,903	16,916,758,428	19,401,009,138	19,520,644,089	20,753,756,200	22,755,348,288
1421	Sales of market establishments	249,561,263	156,530,113	421,792,461	-	-	-	-
1422	Administrative fees	14,345,790,171	15,370,118,790	16,494,965,967	19,401,009,138	19,520,644,089	20,753,756,200	22,755,348,288
1424	Imputed sales of goods and services	-	-	-	-	-	-	-
1430	Fines, penalties, and forfeitures	1,083,409,439	1,123,835,935	3,566,000,000	1,464,801,098	1,644,971,633	1,944,200,302	2,183,336,939
1440	Voluntary transfers other than grants	-	-	-	-	-	-	-
1441	Current	-	-	-	-	-	-	-
1442	Capital	-	-	-	-	-	-	-
1450	Miscellaneous and unidentified revenue	901,001,805	5,916,610,633	4,201,533,466	5,142,554,709	5,018,753,832	5,364,098,896	5,887,118,877
3500	Other Receipts not Classified as Revenue	-	-	-	-	-	-	-
3510	Receipts from Sale of Non-Financial Assets	15,118,239	5,536,565	16,667,558	-	-	-	-
3520	Receipts from Sale of Inventories, Stocks and Commodities	446,545,484	-	482,983,595	-	-	-	-

REVENUE AND GRANTS COLLECTED AS APPROPRIATION IN AID - SUMMARY III								
Head	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised	Projections		
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	Estimates	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>TOTAL REVENUE AND GRANTS</b>	142,633,965,666	169,738,882,391	207,018,645,929	248,466,541,796	258,121,042,348	255,758,556,743	282,620,757,395
	<b>TOTAL REVENUE</b>	133,002,079,582	157,355,854,638	179,952,113,482	221,576,902,948	238,711,310,593	222,445,172,740	247,746,704,192
<b>Recurrent Appropriation in Aid</b>								
1100	<b>Taxes</b>	60,050,932,964	64,077,162,615	55,818,671,195	55,772,046,000	61,207,854,010	64,004,078,316	82,536,241,042
1130	Taxes on Property	-	-	-	-	900,000,000	900,000,000	900,000,000
1140	Taxes on Goods and Services (include RML)	60,050,932,964	64,077,162,615	55,818,671,195	55,772,046,000	60,307,854,010	63,104,078,316	81,636,241,042
1300	<b>Grants</b>	-	-	-	-	-	-	-
1330	From other general government units	-	-	-	-	-	-	-
1400	<b>Other revenue</b>	39,089,714,123	56,239,043,566	76,410,350,452	88,472,825,803	110,350,456,583	104,838,704,523	106,567,675,738
1410	Property Income	601,508,481	686,930,258	210,502,100	306,052,100	396,712,100	422,952,100	432,952,100
1420	Sales from Goods and Services	15,115,773,239	18,606,564,818	22,510,406,875	27,225,013,520	42,096,069,389	36,837,410,155	38,197,305,247
1430	Fines, penalties, and forfeitures	14,701,350	51,844,131	-	-	-	-	-
1450	Other Receipts Not Classified Elsewhere	622,775,840	760,107,955	988,500,000	1,282,305,588	328,500,000	328,500,000	328,500,000
3510	Receipts from Sale of Non-Financial Assets	4,047,164,845	2,962,503,100	3,626,556,000	1,321,774,600	2,240,406,000	1,278,412,180	1,278,418,545
3520	Inventories, Stocks and Commodities	17,163,926,541	31,027,341,943	45,557,457,081	54,822,751,599	57,457,769,094	57,995,430,058	58,198,499,846
3540	Receipts from Sale of Non-Produced Assets	40,036,236	447,797,103	1,010,000,000	1,008,000,000	2,368,000,000	2,453,000,000	2,609,000,000
4510	Reimbursements and Refunds	1,483,827,591	1,695,954,258	2,506,928,396	2,506,928,396	5,523,000,000	5,523,000,000	5,523,000,000
	<b>Total Recurrent Appropriation in Aid</b>	99,140,647,087	120,316,206,181	132,229,021,647	144,244,871,803	171,558,310,593	168,842,782,839	189,103,916,780
<b>Development Appropriation in Aid</b>								
1100	<b>Taxes</b>	5,121,498,972	5,820,355,069	9,103,500,000	9,209,082,527	21,992,000,000	8,817,000,000	8,822,000,000
1110	Taxes on income, profits, and capital gains	-	-	-	-	-	-	-
1130	Taxes on Property	2,901,862,000	3,557,069,000	3,000,000,000	3,000,000,000	2,100,000,000	2,100,000,000	2,100,000,000
1140	Taxes on Goods and Services <sup>2</sup>	2,219,636,972	2,263,286,069	6,103,500,000	6,209,082,527	19,892,000,000	6,717,000,000	6,722,000,000
1300	<b>Grants</b>	19,431,886,084	22,673,027,753	40,346,532,447	45,869,638,848	37,889,731,755	49,920,012,410	53,354,053,203
1310	From foreign governments	513,614,598	353,834,294	5,373,766,000	3,998,055,077	5,187,969,950	14,651,000,250	14,980,000,250
1311	Current	-	-	-	-	-	-	-
1312	Capital	513,614,598	353,834,294	5,373,766,000	3,998,055,077	5,187,969,950	14,651,000,250	14,980,000,250
1320	From international organizations	9,118,271,486	12,029,193,458	21,692,766,447	22,891,583,771	14,221,761,805	18,662,383,753	19,894,052,953
1321	Current	-	-	-	-	-	-	-
1322	Capital	9,118,271,486	12,029,193,458	21,692,766,447	22,891,583,771	14,221,761,805	18,662,383,753	19,894,052,953
1330	From other general government units (RML)	9,800,000,000	10,290,000,000	13,280,000,000	18,980,000,000	18,480,000,000	16,606,628,407	18,480,000,000
1400	<b>Other revenue</b>	18,939,933,523	20,929,293,388	25,339,591,835	49,142,948,618	26,681,000,000	28,178,761,494	31,340,787,412
1410	Property Income	-	156,530,113	450,000,000	344,417,473	1,000,000,000	1,055,000,000	941,719,254
1420	Sales from Goods and Services	-	-	134,000,000	134,000,000	794,000,000	124,000,000	99,000,000
1450	Other Receipts Not Classified Elsewhere (RDL) receipts from Sale of Non-	18,939,933,523	20,772,763,275	24,718,591,835	48,627,531,145	24,719,000,000	26,831,761,494	30,132,068,158
3510	Financial Assets	-	-	37,000,000	37,000,000	-	-	-
3520	Receipts from Sale of Inventories, Stocks and Receipts from Sale of Non-	-	-	-	-	-	-	-
3540	Produced Assets	-	-	-	-	168,000,000	168,000,000	168,000,000
	<b>Total Development Appropriation in Aid</b>	43,493,318,579	49,422,676,210	74,789,624,282	104,221,669,993	86,562,731,755	86,915,773,904	93,516,840,615

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED

Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>1110000 Taxes on Income, Profits and</b>							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
1110100	<b>Income Tax from Individuals (P.A.Y.E)</b>							
1110102	Income Tax from Individuals (P.A.Y.E)	337,661,386,700	363,305,107,272	447,635,300,822	403,343,696,908	468,496,803,304	518,379,040,693	587,669,989,494
1110200	<b>Income Tax from Corporations (Other</b>							
1110201	Income Tax from Corporations (Other	288,897,866,507	278,133,600,922	389,235,182,998	339,186,477,931	416,171,956,773	443,157,575,155	524,629,655,440
1110203	Refunds	(1,508,877,678)	(892,536,189)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)
1110300	<b>Other taxes on income, profits and Capital Gains</b>							
	<b>Total Taxes on Income, Profits and Capital Gains</b>	<b>625,050,375,529</b>	<b>640,546,172,005</b>	<b>836,570,483,820</b>	<b>742,230,174,839</b>	<b>884,368,760,077</b>	<b>961,236,615,849</b>	<b>1,111,999,644,934</b>
	<b>1120000 Taxes on Payroll and Workforce</b>							
	<b>1130000 Taxes on Property</b>							
	(Receiver of Revenue - Principal Secretary to the Ministry of Land and Physical Planning)							
1130100	<b>Immovable Property (Stand Premia on Town Plots)</b>							
1130101	Immovable Property (Stand Premia on Town Plots)	78,720,154	27,674,917	129,000,000	61,765,000	69,362,095	78,189,998	87,807,368
1130200	<b>(Receiver of Revenue - Principal Secretary to the National Treasury) Financial &amp; Capital Transactions</b>							
1130202	Second Hand Motor Vehicle Purchase Tax	166,089,615	170,926,070	176,255,628	174,344,591	179,780,741	177,831,483	183,376,356
	<b>Total Taxes on Property</b>	<b>244,809,769</b>	<b>198,600,987</b>	<b>305,255,628</b>	<b>236,109,591</b>	<b>249,142,836</b>	<b>256,021,481</b>	<b>271,183,723</b>



REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>1140000 Taxes on Goods and Services</b>							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
1140100	<b>VAT on Domestic Goods and Services</b>							
1140101	Receipt from VAT on Domestic Goods and	214,575,677,306	222,717,950,050	271,715,727,293	255,523,947,508	289,580,205,190	322,618,514,667	371,814,655,110
1140102	Refund of VAT on Domestic Goods and Services	(20,355,354,981)	(16,475,012,100)	(14,400,000,000)	(14,400,000,000)	(14,400,000,000)	(14,400,000,000)	(14,400,000,000)
1140200	<b>VAT on Imported Goods and Services</b>							
1140201	Receipts from VAT on Imported Goods and Services	144,813,593,483	150,885,806,770	206,898,794,138	184,373,720,801	220,800,196,519	241,129,657,684	275,733,420,228
1140202	VAT Remissions	-	-	-	-	-	-	-
	<b>Total VAT (Net<sup>4</sup>)</b>	<b>339,033,915,809</b>	<b>357,128,744,720</b>	<b>464,214,521,431</b>	<b>425,497,668,309</b>	<b>495,980,401,708</b>	<b>549,348,172,351</b>	<b>633,148,075,338</b>
1140300	Excise Taxes	165,999,259,951	168,376,124,541	221,460,312,492	203,069,593,640	242,965,458,081	255,936,485,761	285,039,037,910
1140307	Excise Refunds	(525,181,830)	(622,990,170)	(2,500,000,000)	(2,500,000,000)	(720,000,000)	(720,000,000)	(720,000,000)
	<b>Financial &amp; Capital Transactions</b>							
1140907	Capital Gains Tax	2,418,718,266	16,639,964,267	7,450,000,000	4,139,519,913	4,648,680,863	3,281,163,796	3,684,746,943
	<b>Total Taxes on Goods and</b>	<b>506,926,712,195</b>	<b>541,521,843,357</b>	<b>690,624,833,922</b>	<b>630,206,781,863</b>	<b>742,874,540,652</b>	<b>807,845,821,908</b>	<b>921,151,860,191</b>
	<b>1150000 Taxes on Inter-Trade &amp; Transactions</b>							
	(Receiver of Revenue - Principal Secretary to the Receipts from Customs and Other Import Duties)							
1150100	<b>Customs Duties</b>							
1150101	Customs Duties	90,368,055,435	93,922,602,545	119,556,143,387	108,708,065,557	135,661,632,741	142,077,623,692	158,908,651,406
1150109	Customs Duties Refunds	(424,717,177)	(237,217,642)	(204,000,000)	(204,000,000)	(240,000,000)	(240,000,000)	(240,000,000)
1150200	Export Levies	-	-	-	-	-	-	-
1150300	Exemptions on customs and other Import duties	-	-	-	-	-	-	-
1150400	<b>Other Taxes on International Trade and Transactions</b>							
1150401	Import Declaration and Inspection Fees	22,946,708,946	23,827,404,941	30,967,000,000	26,508,929,521	33,015,481,819	30,183,475,076	33,896,042,510
	<b>Total Taxes on International Trade &amp; Transactions (Net<sup>4</sup>)</b>	<b>112,890,047,205</b>	<b>117,512,789,844</b>	<b>150,319,143,387</b>	<b>135,012,995,079</b>	<b>168,437,114,560</b>	<b>172,021,098,768</b>	<b>192,564,693,917</b>



REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019 <sup>3</sup>	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1160000 Other Taxes (not elsewhere classified)							
1160100	Other Taxes Not Elsewhere Classified (Receiver of Revenue - Principal Secretary to the National Treasury)							
1160101	Stamp duty	8,679,557,589	12,127,958,275	12,471,746,891	9,499,434,791	11,892,797,115	12,145,427,439	13,639,525,149
1160102	Stamp Duty Refunds	(83,977,010)	(10,431,814)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
	(Receiver of Revenue - Principal Secretary of Ministry of Land and Physical Planning)							
1160101	Stamp duty	10,492,389	11,219,651	16,525,513	11,780,634	12,369,665	12,988,148	13,637,556
	<b>Total Other Taxes not elsewhere classified (Net<sup>4</sup>)</b>	<b>8,606,072,968</b>	<b>12,128,746,112</b>	<b>12,482,272,404</b>	<b>9,505,215,424</b>	<b>11,899,166,780</b>	<b>12,152,415,588</b>	<b>13,647,162,705</b>
114500	Receipts from Permission to use Goods or to Perform Services and Activities							
	(Receiver of Revenue Principal Secretary to the National Treasury)							
1140506	Licences under Traffic Act	1,383,668,092	1,574,253,345	2,105,975,487	2,135,206,317	2,266,520,048	3,269,916,535	3,812,222,225
	(Receiver of Revenue - Principal Secretary to State Department of Correctional Services)							
1140599	Licences ( Betting Control)	112,710,958	280,475,800	201,389,005	260,499,816	254,228,594	271,722,297	298,216,251
	(Receiver of Revenue - Principal Secretary to the Ministry of Mining)							
1145201	Cement Levy	503,400,309	597,066,815	761,820,357	729,097,504	711,545,350	760,507,440	834,659,798
1145202	Mineral Export Fee	2,684,621	5,852,050	8,858,960	5,655,840	5,519,682	5,899,496	6,474,720
1145203	Prospecting Fee	15,776,185	40,736,950	17,693,244	37,441,905	36,540,536	39,054,924	42,862,927
1145204	Carbacid Levy	-	46,411,674	0	30,749,338	30,009,084	32,074,037	35,201,377
	<b>Total</b>	<b>2,018,240,165</b>	<b>2,544,796,634</b>	<b>3,095,737,053</b>	<b>3,198,650,720</b>	<b>3,304,363,294</b>	<b>4,379,174,729</b>	<b>5,029,637,299</b>
	1210000 Social Security Contributions							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
1210301	Contribution from Government Employees to Social and Welfare Schemes within Government (WCPS)	390,144,131	202,945,590	404,875,159	472,046,367	530,108,070	148,198,827	166,427,283

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

Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue - Principal Secretary to the National Treasury- Pensions Department)</b>							
1210301	Contribution from Government Employees to Social and Welfare Schemes within Government (31% Contributions)	356,715,202	193,408,326	489,473,882	414,258,523	476,190,886	41,879,555	58,677,899
1210301	Contribution from Government Employees to Social and Welfare Schemes within Government (2% WCPS)	-	71,886,557	-	74,043,154	76,264,448	78,552,382	80,908,953
1210303	Contribution from Government Employees to Social and Welfare Schemes within Government (Abatement)	-	34,769,053	-	35,812,125	36,886,488	37,993,083	39,132,875
1210303	Contribution from Government Employees to	-	7,955,150	-	8,193,805	8,439,619	8,692,807	8,953,591
	<b>Total Social Security Contributions</b>	<b>746,859,333</b>	<b>510,964,676</b>	<b>894,349,041</b>	<b>1,004,353,973</b>	<b>1,127,889,511</b>	<b>315,316,654</b>	<b>354,100,602</b>
	<b>1410000 Property Income (Receiver of Revenue - Director General, Public Investment &amp; Portfolio Management )</b>							
1410100	<b>Interest Received</b>							
1410101	Interest	2,596,494,971	2,113,818,788	2,277,965,333	2,277,965,333	2,133,380,120	2,511,456,780	2,637,029,619
1410200	<b>Profits and Dividends</b>							
1410201	Dividends from Central Bank of Kenya (CBK)	-	-	14,242,000,000	5,800,000,000	1,500,000,000	1,500,000,000	1,500,000,000
1410202	Supplus funds from Regulatory Authority	5,393,432,652	7,926,970,900	5,825,000,000	12,985,000,000	8,256,923,325	6,715,417,672	5,942,388,556
1410203	Other Profits and Dividends	23,485,454,215	16,011,474,345	24,250,532,000	17,931,369,670	24,770,769,976	20,146,253,017	17,827,165,668
1410300	<b>Withdrawals from Income of quasi-corporations</b>							
	<b>(Receiver of Revenue - The Principal Secretary to the National Treasury)</b>							
1410401	Rent of Land	919,345,537	735,081,448	2,473,641,499	862,479,968	1,209,658,538	1,040,406,882	1,168,376,928
	<b>(Receiver of Revenue - The Principal Secretary to the Ministry of Land and Physical Planning)</b>							
1410401	Rent of Land	23,557,530	18,314,962	48,566,041	21,856,624	30,654,685	26,365,577	29,608,543

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

Head	Details	Actual Receipts	Actual Receipts	Printed	Revised	Estimates	Estimates	Estimates
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	Estimates	Estimates	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1415000	<b>Receipt from Royalties</b>							
	(Receiver of Revenue - The Principal Secretary to the Ministry of Mining)							
1415001	Mining Royalties	107,179,358	94,953,566	150,347,975	133,920,048	130,696,083	139,689,400	153,309,647
1415002	Magadi Soda Royalty	50,620,761	135,377,550	57,734,616	123,230,309	120,263,687	128,539,141	141,072,195
1415003	Base Titanium Royalty	404,220,727	490,949,539	426,909,591	593,081,240	578,803,516	618,631,518	678,950,436
	<b>Total Property Income</b>	<b>32,980,305,751</b>	<b>27,526,941,098</b>	<b>49,752,697,055</b>	<b>40,728,903,193</b>	<b>38,731,149,928</b>	<b>32,826,759,988</b>	<b>30,077,901,592</b>
1420000	<b>Sales of Goods and Services</b>							
1420100	<b>Sales of Market Establishments</b>							
	(Receiver of Revenue - The Principal Secretary to the State Department of Housing and Urban Development)							
1420102	Rent of Government Buildings and Housing	249,561,263	156,530,113	421,792,461	-	-	-	-
1420200	<b>Other Revenue</b>							
	(Receiver of Revenue - The Principal Secretary to the National Treasury)							
1420201	Fees under Traffic Act	1,205,407,623	1,325,756,589	1,303,768,885	1,378,786,853	1,433,938,327	1,491,295,860	1,550,947,694
1420202	Motor Driver's Licences	-	-	-	-	-	-	-
1420216	Examination and Tuition	-	-	24,867	-	-	-	-
	(Receiver of Revenue - Principal Secretary of Ministry of Land and Physical Planning)							
1420203	Other Land Revenue	685,791,538	702,125,115	832,520,615	723,543,753	1,014,795,602	872,808,561	980,164,014
1420204	Land Adjudication and Case	34,810	39,570	229,839	18,147	25,452	21,891	24,583
1420207	Auctioneers Registration Fees	-	-	-	-	-	-	-
1420217	Conveyance Fees	6,185,820	7,482,735	14,097,556	7,125,642	9,993,964	8,595,640	9,652,904
1420219	Land Valuation Fees	5,141,156	1,772,680	8,658,686	3,604,296	5,055,153	4,347,851	4,882,637
1420220	Land Registration Fees	21,803,521	17,887,762	89,234,202	20,691,718	29,020,863	24,960,354	28,030,478
1420239	Sale of Freehold Interest in	-	531	793	277	388	334	375
	(Receiver of Revenue - State Law Office and Department of Justice)							
1420208	Official Receiver's Fees	356,028	832,825	266,399	412,379	402,452	430,145	472,086
1420209	Registration of Companies	289,347,051	11,282,600	330,779,067	410,854,986	400,964,142	428,554,853	470,340,576
1420210	Registration of Trade Unions	-	-	-	-	-	-	-
1420211	Registration of Coat of Arms	15,000	0	134,230	9,938	9,699	10,366	11,377
1420212	Registration of Business	87,002,400	18,630,441	93,968,332	69,985,408	68,300,593	73,000,419	80,118,237
1420213	Registration of Marriages	110,105,383	47,947,790	117,351,651	104,715,690	102,194,784	109,226,901	119,876,938
1420214	Registration of Hire	2,082,234	459,490	4,142,881	1,683,980	1,643,440	1,756,527	1,927,795
1420215	Registration of Societies	8,881,908	5,544,866	8,955,493	9,558,236	9,328,133	9,970,011	10,942,125
1420218	Registration of Newspapers	195,050	93,800	201,827	191,373	186,766	199,618	219,081
1420231	Estate Duty Fees	-	-	-	-	-	-	-
1420232	Public Trustee Fees	64,378,131	50,883,918	72,594,306	76,365,091	74,526,693	79,654,943	87,421,602
1420233	Business Names Search Fees	22,700,731	167,568,320	30,245,983	126,059,822	123,025,082	131,490,551	144,311,379
1420234	Surcharge fees	-	-	-	-	-	-	-



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

Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue - The Principal Secretary to the State Department of Interior)							
1420223	Licence Fees	71,714,407	344,000	80,545,696	47,741,185	46,591,873	49,797,903	54,653,387
1420235	Certificate of Good Conduct	373,272,300	674,327,058	574,133,409	694,070,781	677,361,854	723,971,746	794,561,736
1420236	Hire of Security Services	653,701,257	854,267,574	657,845,266	999,081,169	975,029,773	1,042,122,468	1,143,733,359
	(Receiver of Revenue - The Principal Secretary to the State Department of Deaths)							
1420224	Registration of Births and Deaths	134,076,281	322,094,210	163,845,221	302,169,088	294,894,727	315,186,705	345,918,603
1420225	Immigration Visas and Other Consular Fees	3,203,663,997	3,302,454,036	3,770,434,832	4,310,523,069	4,206,757,232	4,496,228,065	4,934,627,348
1420227	Passport Fees	1,047,089,021	1,115,906,360	1,099,735,213	1,433,059,197	1,398,560,004	1,494,796,203	1,640,544,501
1420228	Work Permit Fees	4,038,858,777	1,650,000	4,665,119,219	2,676,976,712	2,612,531,687	2,792,302,394	3,064,562,464
1420229	Identity Card Fees	44,153,100	120,766,773	31,958,870	109,265,116	106,634,688	113,972,319	125,055,052
1420230	Other Immigration Fees	1,177,110,665	5,514,205,683	1,171,918,075	4,433,228,344	4,326,503,654	4,624,214,348	5,075,092,779
1420226	East African Community Tourist Visa Fees	63,128,715	42,838,663	80,193,846	70,207,050	68,516,899	73,231,610	80,371,970
	(Receiver of Revenue - The Principal Secretary to the State Department of Fisheries and Blue Economy)							
1420223	Fishing Rights (Licences)	181,461,217	106,746,683	308,262,159	190,947,695	186,350,556	199,173,830	218,594,034
	(Receiver of Revenue - The Judiciary (Registrar of High Court)							
1420299	Sale of Goods and Fees for Services	847,031,435	951,904,031	982,208,361	1,198,473,625	1,345,885,881	1,590,709,338	1,786,366,586
	<b>Total Administrative Fees and Charges</b>	<b>14,344,689,555</b>	<b>15,368,724,102</b>	<b>16,493,375,777</b>	<b>19,399,355,913</b>	<b>19,519,030,663</b>	<b>20,752,031,753</b>	<b>22,753,455,701</b>
1420400	Incidental Sales by Non- Market Establishments							
1420500	Incidental Sales by Non- Market Establishments							
1420600	Receipts from Sale of Incidental Goods (Receiver of Revenue - The Principal Secretary to the State Department of Interior)							
1420601	Sale of Tender Documents	490,116	1,394,688	877,220	1,248,748	1,218,686	1,302,545	1,429,548
	(Receiver of Revenue - The Principal Secretary to the National Treasury)							
1420601	Sale of Tender Documents	76,000	-	123,684	50,353	49,140	52,522	57,643
	(Receiver of Revenue - The Principal Secretary to the State Department of Public Works)							
1420601	Sale of Tender Documents	534,500	-	589,286	354,125	345,600	369,381	405,397
	<b>Total Receipts from Incident sales of goods and services</b>	<b>1,100,616</b>	<b>1,394,688</b>	<b>1,590,190</b>	<b>1,653,225</b>	<b>1,613,426</b>	<b>1,724,447</b>	<b>1,892,587</b>
	<b>Total Sales of Goods and Services(excluding sales of market establishments)</b>	<b>14,345,790,171</b>	<b>15,370,118,790</b>	<b>16,494,965,967</b>	<b>19,401,009,138</b>	<b>19,520,644,089</b>	<b>20,753,756,200</b>	<b>22,755,348,288</b>

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED (CONT'D)								
Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>1430000 Fines, Penalties and Forfeitures</b>							
	(Receiver of Revenue - The Judiciary (Registrar of High Court))							
1430100	Fines, Penalties and Forfeitures and Other Charges							
1430101	Court Imposed Fines & Forfeitures	1,083,409,439	1,123,835,935	3,566,000,000	1,464,801,098	1,644,971,633	1,944,200,302	2,183,336,939
	<b>Total Fines Penalties and Forfeitures</b>	<b>1,083,409,439</b>	<b>1,123,835,935</b>	<b>3,566,000,000</b>	<b>1,464,801,098</b>	<b>1,644,971,633</b>	<b>1,944,200,302</b>	<b>2,183,336,939</b>
	<b>1450000 Other Receipts Not Classified Elsewhere</b>							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
1450100	Other receipts paid to Exchequer (Miscellaneous)							
1450101	Sundry Revenue	901,001,805	227,048,677	4,201,533,466	747,372,432	729,380,331	779,569,662	855,580,660
1450101	Miscellaneous Revenue (Receiver of Revenue - Principal Secretary to the State Department for Interior)	-	5,685,432,659	-	4,392,446,476	4,286,703,560	4,581,675,573	5,028,406,312
1450100	Other receipts paid to Exchequer (Miscellaneous Revenue)							
1450101	Sundry Revenue	-	4,129,297	0	2,735,802	2,669,941	2,853,662	3,131,905
	<b>Total Other Receipts Not Classified Elsewhere</b>	<b>901,001,805</b>	<b>5,916,610,633</b>	<b>4,201,533,466</b>	<b>5,142,554,709</b>	<b>5,018,753,832</b>	<b>5,364,098,896</b>	<b>5,887,118,877</b>
	<b>3500000 Receipts from Sale of Non Financial</b>							
	Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer							
	(Receiver of Revenue - The Principal Secretary to the National Treasury)							
3510500	Sale of Motor Vehicles							
3510501	Sale of Motor Vehicles	13,540,439	841,615	14,928,334	-	-	-	-
	(Receiver of Revenue - The Principal Secretary to the State Department of Interior)							
3510501	Sale of Motor Vehicles	1,577,800	4,694,980	1,739,525	-	-	-	-



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

Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
3520000	Receipts from the Sales of Inventories, Stocks, and Commodities							
3520200	Receipts from the Sale of Inventories, Stocks and Commodities- Paid to Exchequer							
3520201	Sale of Capital Goods							
3520202	Sale of Equipment, Plant and Machinery (Receiver of Revenue - The Principal Secretary to the State Department of Agriculture)							
3520203	Sale of Non-Capital Goods (Fertilizer) (Receiver of Revenue - The Principal Secretary to the State Department of Agriculture)	439,300,200	-	475,147,096	-	-	-	-
3520204	Sale of Inventories	7,245,284	-	7,836,499	-	-	-	-
3520205	Sale of Woodfuel Burners (JIKOS)							
	<b>Total Receipts From Sale of Non Financial Assets</b>	<b>461,663,723</b>	<b>5,536,565</b>	<b>499,651,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>1310000 Grants from Foreign Governments</b> (Receiver of Revenue - Principal Secretary to the National Treasury)							
1310103	Grants from Foreign Governments - Cash Through Exchequer-DANIDA	762,678,020	1,802,207,088	1,225,379,151	-	781,640,073	849,610,856	892,091,399
	<b>Total Grants from Foreign Governments</b>	<b>1,638,866,188</b>	<b>2,300,265,485</b>	<b>3,403,830,974</b>	<b>-</b>	<b>2,171,222,425</b>	<b>2,360,030,156</b>	<b>2,478,031,664</b>
	<b>1320000 Grants from International Organizations</b> (Receiver of Revenue - Principal Secretary to the National Treasury)							
1320102	Grants from International Organizations - Cash Through Exchequer	7,036,151,653	9,625,704,878	9,516,623,582	-	12,303,593,742	13,373,504,217	14,042,179,428
1320103	(Receiver of Revenue - Ministry of Defence) AMISOM grants	7,335,658,437	4,727,513,916	8,500,000,000	6,500,000,000	5,000,000,000	3,500,000,000	3,000,000,000
	<b>Total Grants from International Organizations</b>	<b>14,371,810,090</b>	<b>14,353,218,794</b>	<b>18,016,623,582</b>	<b>6,500,000,000</b>	<b>17,303,593,742</b>	<b>16,873,504,217</b>	<b>17,042,179,428</b>
	<b>Total Grants</b>	<b>16,010,676,278</b>	<b>16,653,484,279</b>	<b>21,420,454,556</b>	<b>6,500,000,000</b>	<b>19,474,816,167</b>	<b>19,233,534,373</b>	<b>19,520,211,092</b>



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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue - The Presidency)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1420601	Sale of Tender Documents	1,796,320	1,842,800	3,032,074	3,032,074	3,032,074	3,032,074	3,032,074
1420577	Surcharge Fees	8,746,500	8,081,850	5,000,000	5,578,000	5,000,000	5,000,000	5,000,000
	<b>3510000 Receipts from Sale of Non-Financial Assets</b>							
3510501	Sale of Motor Vehicles	1,285,360	2,476,515	2,100,000	14,210,600	2,100,000	2,100,000	2,100,000
3510501	Receipt from Sale of Plant, Machinery and Equipment	-	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520304	Sale of Goods and Fees for Services	-	-	-	-	-	-	-
	<b>Total A.I.A from Presidency</b>	<b>11,828,180</b>	<b>12,401,165</b>	<b>10,132,074</b>	<b>22,820,674</b>	<b>10,132,074</b>	<b>10,132,074</b>	<b>10,132,074</b>
	<b>(Receiver of Revenue- State Department for Interior)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	-	-	-	35,000,000	35,000,000	35,000,000	35,000,000
1420510	Examination and Tuition Fees	-	-	43,737,000	43,737,000	43,737,000	43,737,000	43,737,000
1420341	Agency Fees	-	-	-	-	1,639,000,000	1,639,000,000	1,639,000,000
	<b>1140000 Taxes of Goods and Services</b>							
1140501	Liquor Licences	-	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520304	Sale of Goods and Fees for Services	-	-	6,169,847	6,169,847	6,169,847	6,169,847	6,169,847
	<b>Total A.I.A from State Department for Interior</b>	<b>-</b>	<b>-</b>	<b>49,906,847</b>	<b>84,906,847</b>	<b>1,723,906,847</b>	<b>1,723,906,847</b>	<b>1,723,906,847</b>
	<b>(Receiver of Revenue- State Department for Correctional Services)</b>							
	<b>1450000 Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	-	-	-	-	3,500,000	-	-
	<b>Total A.I.A from State Department for Correctional Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue- State Department for Devolution)</b>							
	<b>1410000 Property Income</b>							
1410501	Rent on Land and Building	-	-	30,000,000	-	-	-	-
	<b>1420000 Sale of Goods and Services</b>							
1420507	Receipt from Sale of Agricultural Goods	-	-	116,500,000	-	-	-	-
	<b>1450000 Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	3,031,318	-	107,000,000	-	-	-	-
1450205	Direct Payment-KENGEN	-	-	-	-	-	-	-
	<b>3510000 Receipts from Sale of Non-Financial Assets</b>							
3510902	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	-	1,500,000	-	-	-	-
	<b>Total A.I.A from State Department for Devolution</b>	<b>3,031,318</b>	<b>-</b>	<b>255,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Planning and Statistics)</b>							
	<b>1410000 Property Income</b>							
1410591	Rent on Land and Building	-	-	-	-	-	-	-
	<b>1450000 Other Receipts not Classified Anywhere</b>							
1450191	Steady Revenue	1,489,359	47,000	-	-	-	-	-
1450203	Direct Payment-KENGEN	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department of Planning and Statistics</b>	<b>1,489,359</b>	<b>47,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue- Ministry of Foreign Affairs)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1140101	Receipts from VAT on Domestic Goods and Services	39,799	-	15,070,000	15,262,000	15,070,000	15,070,000	15,070,000
1140102	Refunds of VAT on Domestic Goods and Services	-	-	27,234,000	27,734,000	27,234,000	27,234,000	27,234,000
1140199	Receipts from VAT on Domestic Goods and Services-Other	-	-	50,000	50,000	50,000	50,000	50,000
	<b>1410000 Property Income</b>							
1410191	Interest Received	1,607,563	-	-	-	-	-	-
1410402	Rent on Land	-	-	10,577,100	10,577,100	10,577,100	10,577,100	10,577,100
1410402	Rent on Government Buildings and Housing	109,816,303	103,312,111	136,375,000	144,875,000	144,375,000	144,375,000	144,375,000
1410591	Rent on Land and Building	24,137,986	4,521,820	31,800,000	31,800,000	28,800,000	28,800,000	28,800,000
	<b>1420000 Sale of Goods and Services</b>							
1420102	Other Revenue by Market Establishment	-	-	-	1,150,000	-	-	-
1420299	Other Receipts from Administrative Fees and Charges	-	-	-	-	24,000	24,000	24,000
1420322	Immigration Visas and Other Consular Fees	276,429,396	-	229,985,901	237,435,901	233,025,451	229,985,901	229,985,901
1420323	Passport Fees	118,680	-	63,682,900	67,482,900	63,682,900	63,682,900	63,682,900
1420325	Identity Card Fees	-	-	-	960,450	-	-	-
1420326	Other Immigration Fees	117,406	421,127,405	37,800,000	39,850,000	37,800,000	37,800,000	37,800,000
	<b>1450000 Other Receipts Not Classified Elsewhere</b>							
1450219	Refunds of VAT	500,000	-	500,000	4,065,568	500,000	500,000	500,000
	<b>3510000 Receipts from Sale of Non- Financial Assets</b>							
3510599	Receipts from sale of Vehicles	1,234,200	-	-	3,468,000	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520304	Sale of Goods and Fees for Services	10,000	-	-	-	-	-	-
	<b>Total A.I.A from Ministry of Foreign Affairs</b>	<b>414,011,327</b>	<b>528,961,336</b>	<b>553,574,901</b>	<b>584,590,939</b>	<b>561,138,451</b>	<b>558,098,901</b>	<b>558,098,901</b>

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

Item No	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Estimates	Estimates	Estimates
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department of Basic Education)							
	<b>1420000 Sale of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	70,000,000	70,000,000	-	-	-	-	-
	<b>1450000 Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	270,242,546	-	-	-	-	-	-
	<b>3510000 Receipts from Sale of Non Financial Assets</b>							
3510001	Receipt from Sale of Plant, Machinery and Equipment	-	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520001	Sale of Capital Goods	-	-	-	-	-	-	-
3520003	Sale of Goods and Fees for Services	1,961,982,836	1,450,019,650	-	-	-	-	-
	<b>Total A.I.A from State Department of Basic Education</b>	<b>1,702,215,386</b>	<b>1,426,019,650</b>					
	(Receiver of Revenue- State Department for Vocational and Technical Training)							
	<b>1420000 Sale of Goods and Services</b>							
1420216	Examination and Tuition Fees	-	-	10,000,000	23,000,000	2,900,071,609	2,930,503,895	2,960,667,195
1420018	License Fees	-	-	-	-	35,000,000	10,000,000	15,000,000
	<b>Total A.I.A from State Department of Vocational and Technical Training</b>			<b>10,000,000</b>	<b>23,000,000</b>	<b>2,935,071,609</b>	<b>2,970,503,895</b>	<b>3,005,667,195</b>
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520204	Sale of Goods and Fees for Services	-	-	-	45,000,000	45,234,938,863	45,234,938,863	45,234,938,863
3520001	Sale of Goods and Fees for Services	15,171,348,832	28,874,907,301	-	45,000,000	45,234,938,863	45,234,938,863	45,234,938,863
	<b>4510000 Repayment from Domestic Lending and on lending</b>							
4510001	Loans from the Higher Education Loans Board	1,163,827,591	1,695,951,258	-	2,506,928,396	5,823,000,000	5,823,000,000	5,823,000,000
	<b>Total A.I.A from State Department of University Education</b>	<b>16,655,146,423</b>	<b>30,570,861,559</b>		<b>47,507,824,518</b>	<b>50,757,938,863</b>	<b>50,757,938,863</b>	<b>50,757,938,863</b>
	(Receiver of Revenue- State Department of Early Learning and Basic Education)							
	<b>1420000 Sale of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	-	-	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000
	<b>3510000 Receipts from Sale of Non Financial Assets</b>							
3510001	Receipt from Sale of Plant, Machinery and Equipment	-	-	100,000	100,000	100,000	100,000	100,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520001	Sale of Capital Goods	-	-	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
3520003	Sale of Goods and Fees for Services	-	-	1,350,500,000	1,350,500,000	1,350,500,000	1,350,500,000	1,350,500,000
	<b>Total A.I.A from State Department of Early Learning and Basic Education</b>			<b>1,432,600,000</b>	<b>1,432,600,000</b>	<b>1,432,600,000</b>	<b>1,432,600,000</b>	<b>1,432,600,000</b>
	(Receiver of Revenue- State Department of Research and University Education)							
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520204	Sale of Goods and Fees for Services	-	-	8,546,741,327	-	-	-	-
3520001	Sale of Goods and Fees for Services	-	-	39,852,430,227	-	-	-	-
	<b>4510000 Repayment from Domestic Lending and on lending</b>							
4510001	Loans from the Higher Education Loans Board	-	-	2,506,928,396	-	-	-	-
	<b>Total A.I.A from State Department of Research and University Education</b>			<b>38,606,100,000</b>				

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1420042	(Receiver of Revenue- State Department for Post Training and Skills Development) 1420000 Sale of Goods and Services Training Levy	-	-	419,120,000	-	-	-	-
	<b>Total A.I.A from State Department of Post Training and Skills Development</b>	-	-	419,120,000	-	-	-	-
1450101	(Receiver of Revenue- State Department for Planning) 1450000 Other Receipts not Classified Anywhere Sundry Revenue	-	-	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000
	<b>Total A.I.A from State Department of Planning</b>	-	-	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000
1450101	(Receiver of Revenue- Ministry of Health) 1450000 Other Receipts not Classified Elsewhere Sundry Revenue	-	-	-	-	-	-	-
3510501	3510000 Receipts from Sale of Non Financial Assets Sale of Motor Vehicles	-	1,833,632	206,000	206,000	206,000	212,180	218,545
3520299	Receipts from Sales of Other Inventories, Stocks and Commodities-Other	8,575,096	11,122,638	7,299,800,630	7,299,800,630	8,290,800,630	8,727,521,585	8,823,402,046
3520303	Sale of Goods and Fees for Services	-	-	-	-	-	-	-
	<b>Total A.I.A from Ministry of Health</b>	10,062,171,944	11,698,646,716	11,465,006,630	11,465,006,630	14,971,428,285	14,743,050,550	14,903,301,265
1440005	(Receiver of Revenue- State Department of Infrastructure) 1440000 Taxes of Goods and Services Receipts from Transit/Toll Charges	737,105,165	765,778,080	550,000,000	550,000,000	560,000,000	570,000,000	580,000,000
1440702	Road Maintenance Levy	59,313,788,969	63,311,381,535	55,166,000,000	55,166,000,000	59,062,500,000	61,809,724,316	63,385,887,012
1420341	1420000 Sales of Goods and Services Agency Fees	44,209,627	48,724,983	26,000,000	40,000,000	-	-	-
1450101	1450000 Other Receipts not Classified Elsewhere Sundry Revenue	-	-	750,000,000	1,000,000,000	-	-	-
3510703	3510700 Receipts from the Sale of Plant Machinery and Equipment Paid to Excheq Receipts from the Sale of Office and General Equipment	-	-	-	200,000	-	-	-
	<b>Total A.I.A from State Department of Infrastructure</b>	60,095,102,792	64,125,887,598	56,492,000,000	56,756,200,000	69,622,500,000	62,460,724,316	60,965,887,012
1430002	(Receiver of Revenue- State Department of Transport) 1430000 Grants from Other Level Governments Funds Received by Ministry of Roads and Public Works from Road Maintenance	-	-	-	-	-	-	-
1420341	1420000 Sales of Goods and Services Licence Fees	-	-	-	229,000,000	-	-	-
1420341	Agency Fees	-	-	-	1,950,000,000	-	-	-
1420503	Aviation Fees and Air Navigation Charges	2,054,480	1,519,116,308	7,200,000,000	7,730,000,000	8,114,000,000	8,628,000,000	9,011,000,000
1450212	1450000 Other Receipts not Classified Elsewhere Direct Payments- Maintenance of Airstrips	60,000,000	-	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
3510801	3510000 Receipts from Sale of Non- Receipts from Sale of Plant, Machinery and Equipment	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department of Transport</b>	62,054,480	1,519,116,308	9,210,000,000	9,969,000,000	8,677,000,000	9,201,000,000	9,596,000,000



CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Shipping and Maritime) 1420000 Sale of Goods and Services							
1420241	Agency Fees	-	-	1,400,000,000	1,656,560,000	1,230,000,000	1,962,000,000	1,985,000,000
	<b>Total A.I.A from State Department for Shipping and Maritime</b>	-	-	1,400,000,000	1,656,560,000	1,230,000,000	1,962,000,000	1,985,000,000
	(Receiver of Revenue- State Department for Public Works) 3540000 Disposal and Sales of Non- Produced Assets							
3540489	Receipts from Sale of Non-Produced Assets	-	-	-	4,000,000	4,000,000	4,000,000	4,000,000
	<b>Total A.I.A from State Department for Public Works</b>	-	-	-	4,000,000	4,000,000	4,000,000	4,000,000
	(Receiver of Revenue- State Department for Housing, Urban Development and Public Works) 1410000 Property Income							
1410501	Rent on Land and Building	-	-	-	-	-	-	-
	3540000 Disposal and Sales of Non- Produced Assets							
3540489	Receipts from Sale of Non-Produced Assets	-	-	4,000,000	-	-	-	-
	<b>Total A.I.A from State Department for Housing, Urban Development and Public Works</b>	-	-	4,000,000	-	-	-	-
1420299	Other Receipts from Administrative Fees and Charges	-	4,056,000	-	-	-	-	-
3510601	Sale of Motor Vehicle	-	-	-	-	-	-	-
3510501	Receipts from the Sale of Plant, Machinery and Equipment	-	-	-	-	-	-	-
3510503	Receipts from the Sale of Office and General Equipment	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department of Water Services</b>	1,962,500	5,067,000	-	-	-	-	-
	(Receiver of Revenue- State Department for Irrigation) 1420000 Sale of Goods and Services							
3511002	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	244,838,105	400,000,000	400,000,000	305,000,000	400,000,000	400,000,000
	<b>Total A.I.A from State Department of Irrigation</b>	-	244,838,105	400,000,000	400,000,000	305,000,000	400,000,000	400,000,000

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Agricultural Research)							
	<b>1420000 Sale of Goods and Services</b>							
3511022	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	-	-	-	1,018,000,000	-	-
	<b>Total A.I.A from State Department of Agricultural Research</b>	-	-	-	-	1,018,000,000	-	-
	(Receiver of Revenue- State Department of Environment)							
	<b>1410000 Property Income</b>							
1410402	Rent of Government Buildings and Housing	1,250,000	1,250,000	-	-	-	-	-
1410501	Rent on Land and Buildings	-	-	-	-	-	-	-
	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	144,810,430	-	-	-	-	-	-
1420313	Licence Fees	3,000,000	92,674,809	-	-	-	-	-
1420329	Educational Visits Fees	-	-	-	-	-	-	-
1420330	Specialized Weather Products Charges	-	-	-	-	-	-	-
1420504	Course Fees and Hotel Charges	10,500,000	10,500,000	-	-	-	-	-
1420507	Receipts from Sale of Agricultural Goods	-	-	-	-	-	-	-
	<b>3510000 Receipts from Sale of Non- Financial Assets</b>							
3510801	Receipt from Sale of Plant, Machinery and Equipment	1,750,000	1,750,000	-	-	-	-	-
3510502	Receipt from Sale of Household Furniture and Instructional Equipment	-	-	-	-	-	-	-
3510803	Receipt from Sale of Office and General Equipment	-	-	-	-	-	-	-
3510902	Receipt from Sale of Cultivated Assets-to ENCHEQUER	-	-	-	-	-	-	-
3511002	Receipt from Sale of Cultivated Assets	-	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520303	Sale of Non-Capital Goods	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department of Environment</b>	161,310,430	106,174,809	-	-	-	-	-
	(Receiver of Revenue- State Department of Natural Resources)							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	2,653,347,000	3,050,666,000	-	-	-	-	-
	<b>1450000 Other Receipts not</b>							
1459101	Sundry Revenue	500,000	-	-	-	-	-	-
	<b>3510000 Receipts from Sale of Non- Financial Assets</b>							
3511002	Receipt from Sale of Cultivated Assets	4,021,549,302	2,702,904,804	-	-	-	-	-
	<b>3520000 Receipts from Sale of Sale of Non-Capital Goods</b>							
3520303	Sale of Non-Capital Goods	-	69,018,013	-	-	-	-	-
	<b>Total A.I.A from State Department of Natural Resources</b>	6,675,396,302	5,822,528,817	-	-	-	-	-
	(Receiver of Revenue-Ministry of Water and Sanitation)							
	<b>1420000 Sale of Goods and Services</b>							
1420532	Water Rates	-	-	571,000,000	1,672,000,000	1,849,000,000	511,000,000	511,000,000
1420504	Course Fees and Hostel Charges	-	-	-	205,000,000	60,000,000	60,000,000	60,000,000
	<b>Total A.I.A from Ministry of Water and Sanitation</b>	-	-	571,000,000	1,877,000,000	1,909,000,000	571,000,000	571,000,000

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- Ministry of Environment and Forestry)							
	<b>1410000 Property Income</b>							
141002	Rent of Government Buildings and Housing	-	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
	<b>1420000 Sales of Goods and Services</b>							
142099	Other Receipts from Administrative Fees and Charges	-	-	-	-	-	-	-
142038	Licence Fees	-	-	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000
142029	Educational Visits Fees	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
142030	Specialized Weather Products Charges	-	-	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
142034	Course Fees and Hotel Charges	-	-	10,500,000	10,500,000	10,500,000	10,500,000	10,500,000
	<b>3510000 Receipts from Sale of Non Financial Assets</b>							
351080	Receipt from Sale of Plant, Machinery and Equipment	-	-	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
351082	Receipt from Sale of Household Furniture and Institutional Equipment	-	-	500,000	500,000	500,000	500,000	500,000
351083	Receipt from Sale of Office and General Equipment	-	-	500,000	500,000	500,000	500,000	500,000
351102	Receipt from Sale of Cultivated Assets	-	-	3,198,000,000	872,000,000	872,000,000	832,000,000	832,000,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
352035	Sale of Non-Capital Goods	-	-	8,000,000	38,000,000	38,000,000	38,000,000	38,000,000
352033	Sale of Goods and Fees for Services	-	-	-	2,000,000	-	-	-
	<b>Total A.I.A from Ministry of Environment and Forestry</b>			<b>3,314,900,000</b>	<b>1,020,900,000</b>	<b>1,018,900,000</b>	<b>978,900,000</b>	<b>978,900,000</b>
	(Receiver of Revenue- Ministry of Land and Physical Planning)							
	<b>1410000 Property Income</b>							
141001	Rent on Land	-	-	-	-	-	-	-
141020	Receipt from Sale of Building	-	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
352033	Sale of Goods and Fees for Services	13,937,624	9,414,750	9,000,000	9,900,000	9,000,000	9,000,000	9,000,000
	<b>3540000 Disposal and Sales of Non Produced Assets</b>							
354099	Receipts from Sale of Non-Produced Assets	-	-	-	-	-	-	-
	<b>Total A.I.A from Ministry of Land and Physical Planning</b>	<b>13,937,624</b>	<b>9,414,750</b>	<b>9,000,000</b>	<b>9,900,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>
	(Receiver of Revenue- State Department of Information, Communications and Technology)							
141003	Licences Under Stage Plays and Cinemas Act	-	-	-	-	16,000,000	16,000,000	16,000,000
	<b>1420000 Sales of Goods and Services</b>							
142016	Examination and Tuition Fees	-	-	-	-	2,000,000	2,000,000	2,000,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
352099	Receipts from Sales of Other Inventories, Stocks and Commodities	-	-	-	-	-	-	-
352034	Sale of Goods and Fees for Services	-	-	-	-	-	-	-
	<b>3540000 Disposal and Sales of Non Produced Assets</b>							
354099	Receipts from Sale of Non-Produced Assets	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department of Information, Communications and Technology</b>					<b>48,000,000</b>	<b>48,000,000</b>	<b>48,000,000</b>



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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department of Broadcasting and Telecommunication)</b>							
1140511	Licences under the Communication Act	-	-	4,000,000	4,000,000	4,000,000	7,000,000	8,000,000
	<b>1420000 Sales of Goods and Services</b>							
1420216	Examination and Tuition Fees	11,983,500	12,000,000	12,000,000	12,000,000	14,000,000	20,000,000	25,000,000
	<b>1450000 Receipts not Elsewhere Classified</b>							
1450101	Sundry Revenue	19,142,500	-	-	40,350,000	-	-	-
	<b>3540000 Disposal and Sales of Non- Produced Assets</b>							
3540499	Receipts from Sale of Non-Produced Assets	40,036,236	447,797,103	1,004,000,000	1,004,000,000	2,304,000,000	2,449,000,000	2,605,000,000
	<b>Total A.I.A from State Department of Broadcasting and Telecommunication</b>	<b>151,162,236</b>	<b>579,797,103</b>	<b>1,100,000,000</b>	<b>1,230,300,000</b>	<b>2,492,000,000</b>	<b>2,646,000,000</b>	<b>2,808,000,000</b>
	<b>(Receiver of Revenue- State Department for Sports)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1110301	Withholding Tax	-	-	-	-	-	-	-
1140401	Betting Tax	-	-	-	-	-	-	-
	<b>1410000 Property Income</b>							
1410599	Other Property Income collected as AIA	-	-	-	-	94,160,000	120,400,000	130,400,000
	<b>1420000 Sales of Goods and Services</b>							
1420329	Educational Visits Fee	-	40,135,354	-	-	-	-	-
1420601	Sale of Tender Documents	206,500	286,000	400,000	400,000	400,000	400,000	400,000
	<b>1450000 Receipts not Elsewhere Classified</b>							
1450101	Sundry Revenue	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Sports</b>	<b>206,500</b>	<b>40,421,354</b>	<b>400,000</b>	<b>400,000</b>	<b>94,560,000</b>	<b>120,800,000</b>	<b>130,800,000</b>
	<b>(Receiver of Revenue- State Department of Arts and Culture)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1140511	Licences under the Communication Act	-	-	-	-	-	-	-
	<b>1420000 Sales of Goods and Services</b>							
1420329	Educational Visits Fee	1,483,742	1,945,910	-	-	-	-	-
	<b>Total A.I.A from State Department of Arts and Culture</b>	<b>1,483,742</b>	<b>1,945,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue- State 1140000 Taxes on Goods and Services</b>							
1140511	Licences under the Communication Act	-	-	9,000,000	9,000,000	-	-	-
	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	-	-	-	-	439,000,000	425,000,000	460,000,000
1420329	Educational Visits Fee	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	<b>Total A.I.A from State Department of Heritage</b>	<b>-</b>	<b>-</b>	<b>11,000,000</b>	<b>11,000,000</b>	<b>441,000,000</b>	<b>427,000,000</b>	<b>462,000,000</b>

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

Head No	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department of Energy)							
	<b>1130000 Taxes on Property</b>							
1130007	Sale of Steam	-	-	-	-	900,000,000	900,000,000	900,000,000
	<b>1140000 Taxes on Goods and Services</b>							
1140001	5% Electricity Levy - KEP	-	-	-	-	593,000,000	518,000,000	571,000,000
	<b>1420000 Sales of Goods and Services</b>							
1420101	Sale of Electricity	-	-	-	-	2,104,000,000	2,030,000,000	2,185,000,000
1420350	Receipts from Administrative Fees and KOSF Storage Charges	690,531,163	108,265,307	203,420,000	203,420,000	203,420,000	208,220,000	212,720,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520705	Sale of Woodfuel Burners Bikes	175,773	2,052,188	3,580,000	3,580,000	3,580,000	3,580,000	3,580,000
1450101	<b>1450000 Receipts not Elsewhere</b> Sundry Revenue	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department of Energy</b>	<b>590,759,939</b>	<b>410,317,695</b>	<b>207,000,000</b>	<b>877,000,000</b>	<b>3,806,000,000</b>	<b>3,689,800,000</b>	<b>4,175,300,000</b>
	(Receiver of Revenue- State Department of Petroleum)							
1420501	<b>1420000 Sales of Goods and Services</b> KOSF Storage Charges	47,364,694	47,364,694	-	-	-	-	-
	<b>Total A.I.A from State Department of Petroleum</b>	<b>47,364,694</b>	<b>47,364,694</b>					
	(Receiver of Revenue- Ministry of Energy)							
1420501	<b>1420000 Sales of Goods and Services</b> KOSF Storage Charges	-	-	-	-	-	-	-
3520705	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b> Sale of Woodfuel Burners Bikes	-	-	-	-	-	-	-
	<b>Total A.I.A from Ministry of Energy</b>							
	(Receiver of Revenue- State Department of Agriculture)							
1420907	<b>1420000 Sales of Goods and Services</b> Sale of Agricultural Goods	-	-	-	-	-	-	-
1420901	Sale of Tender Documents	-	-	-	-	-	-	-
3510901	<b>3510000 Receipts from Sale of Non Financial Assets</b> Receipts from Sale of Machinery of Plant, Machinery and Equipment	1,553,000	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520301	Sale of Goods and Fees for Services	3,176,258	1,560,080	-	-	-	-	-
	<b>Total A.I.A from State Department of Agriculture</b>	<b>4,729,258</b>	<b>1,560,080</b>					
	(Receiver of Revenue- State Department for Crop Development)							
3510901	<b>3510000 Receipts from Sale of Non Financial Assets</b> Receipts from Sale of Machinery of Plant, Machinery and Equipment	-	-	3,000,000	3,000,000	-	-	-
3520301	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b> Sale of Goods and Fees for Services	-	-	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000
	<b>Total A.I.A from State Department for Crop Development</b>			<b>7,000,000</b>	<b>7,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
	(Receiver of Revenue- State Department for Livestock)							
3510999	<b>3510000 Receipts from Sale of Non Financial Assets</b> Receipt from Sale of Plant and Machinery	-	-	150,000	150,000	-	-	-
3510901	Sale of Cultivated Assets (Livestock)- Paid to Eschequier	-	-	14,650,000	14,650,000	-	-	-
3511001	Sale of Cultivated Assets (Livestock)	-	-	2,100,000	2,100,000	18,250,000	18,250,000	18,250,000
	<b>3520000 Receipts from Sale of</b>							
3520301	Sale of Capital Goods	10,227,214	9,355,233	3,500,000	3,500,000	2,450,000	2,450,000	2,450,000
3520301	Sale of Goods and Fees for Services	-	-	600,000	600,000	300,000	300,000	300,000
	<b>Total A.I.A from State Department for Livestock</b>	<b>10,227,214</b>	<b>9,355,233</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>

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

Head No.	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Estimates	Estimates	Estimates
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>2</sup>	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department of Investment and Industry)							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees	-	-	-	-	-	-	-
	<b>1450000 Other Receipts not Classified Elsewhere</b>							
1450104	Sundry Revenue	-	-	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520004	Sale of Goods and Fees for Services	11,883,252	14,599,160	-	-	-	-	-
	<b>Total A.I.A from State Department of Investment and Industry</b>	<b>11,883,252</b>	<b>14,599,160</b>					
	(Receiver of Revenue- State Department of Cooperatives)							
	<b>1420000 Sales of Goods and Services</b>							
1420009	Registration of Societies	6,500,000	2,500,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
1420014	Audit Fees	-	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
1420349	Tribunal Fees	-	-	-	-	-	-	-
1420399	Other Receipts from Administrative Fees and Charges	21,706,416	-	199,000,000	222,800,000	349,200,000	660,000,000	474,000,000
	<b>Total A.I.A from State Department of Cooperatives</b>	<b>28,206,416</b>	<b>6,500,000</b>	<b>209,000,000</b>	<b>232,800,000</b>	<b>349,000,000</b>	<b>670,000,000</b>	<b>388,000,000</b>
	(Receiver of Revenue- State Department for Trade)							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Receipts from Administrative Fees and Charges	2,320,265	-	-	22,860,000	26,700,000	28,600,000	35,400,000
	<b>3510000 Receipts from Sale of Non-Financial Assets</b>							
3510004	Sale of Motor Vehicle	-	7,766,045	-	-	-	-	-
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520004	Sale of Goods and Fees for Services	-	-	-	-	-	-	-
3520304	Sale of Capital Goods	-	-	-	-	-	-	-
3520305	Sale of non-Capital Goods	6,866,700	-	-	-	-	-	-
3520305	Sale of non-Capital Goods	-	-	-	2,000,000	-	-	-
	<b>Total A.I.A from State Department for Trade</b>	<b>9,186,965</b>	<b>7,766,045</b>		<b>24,860,000</b>	<b>26,700,000</b>	<b>28,600,000</b>	<b>35,400,000</b>
	(Receiver of Revenue- State Department for Industry)							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Receipts from Administrative Fees and Charges	-	-	180,000,000	181,600,000	720,151,000	801,869,000	832,738,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520299	Receipts from Sales of Other Inventories, Stocks and Commodities- Other	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
3520304	Sale of Goods and Fees for Services	-	-	17,500,000	10,000,000	20,000,000	20,000,000	30,000,000
	<b>Total A.I.A from State Department for Industry</b>			<b>198,500,000</b>	<b>192,600,000</b>	<b>741,151,000</b>	<b>822,869,000</b>	<b>863,738,000</b>
	(Receiver of Revenue- State Department for Small and Medium Enterprises)							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Receipts from Administrative Fees and Charges	-	-	17,460,000	-	-	-	-
	<b>3540000 Disposal and Sales of Non-Produced Assets</b>							
3540299	Receipts from Sale of Non-Produced Assets	-	-	2,000,000	-	-	-	-
	<b>Total A.I.A from State Department for Small and Medium Enterprises</b>			<b>19,460,000</b>				

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Labour</b>							
	<b>1420000 Sales of Goods and Services</b>							
1420215	Registration of Societies	3,555,000	929,430	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000
1420304	Registration of Trade Unions	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1420504	Examination and Tuition Fees	-	-	-	-	336,500,000	340,250,200	344,417,503
1420342	Training Levy	-	-	-	419,120,000	119,810,000	120,000,000	120,000,000
1420399	Receipts from Administrative Fees and Charges	-	-	-	-	175,000,000	175,000,000	175,000,000
	<b>1450000 Other Receipts Not Classified Elsewhere</b>							
1450101	Sundry Revenue	-	-	-	-	50,000,000	50,000,000	50,000,000
1450199	Receipts not classified elsewhere classified	-	-	-	-	40,000,000	40,000,000	40,000,000
	<b>3510000 Receipts from Sale of Non- Financial Assets</b>							
3510501	Sale of Motor Vehicle	1,734,000	-	-	-	2,000,000	2,000,000	2,000,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520301	Sale of Goods and Fees for Services	6,266,000	6,101,000	7,100,000	7,100,000	7,100,000	7,100,000	7,100,000
	<b>Total A.I.A from State Department for Labour</b>	<b>11,555,000</b>	<b>7,030,430</b>	<b>18,100,000</b>	<b>437,220,000</b>	<b>751,410,000</b>	<b>755,350,200</b>	<b>759,517,503</b>
	<b>(Receiver of Revenue- State Department for Social Protection</b>							
	<b>1420000 Sales of Goods and Services</b>							
1420309	Registration of Societies	18,383,206	-	-	-	-	-	-
1420399	Receipts from Administrative Fees and Charges	10,366,240	-	-	-	-	-	-
1420601	Sale of Tender Documents	-	-	100,000	100,000	100,000	100,000	100,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520301	Sale of non-capital assets	-	-	750,000	750,000	750,000	750,000	750,000
3520302	Sale of Equipment, Plant and Machinery	-	-	35,000	35,000	35,000	35,000	35,000
3520304	Sale of Goods and Fees for Services	1,825,450	51,046,148	40,780,000	40,780,300	41,115,000	40,780,000	40,780,000
	<b>Total A.I.A from State Department for Social Protection</b>	<b>30,594,989</b>	<b>51,046,148</b>	<b>41,665,000</b>	<b>41,665,000</b>	<b>42,000,000</b>	<b>41,665,000</b>	<b>41,665,000</b>



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

Head No	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue - Ministry of Mining) 1450000 Other Receipts not Classified Elsewhere							
1450101	Sundry Revenue	929,195	-	-	-	-	-	-
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
1520304	Sale of Goods and Fees for Service	-	1,493,573	-	-	-	-	-
	<b>Total A.I.A from Ministry of Mining</b>	<b>8,734,279</b>	<b>11,282,381</b>					
	(Receiver of Revenue - State Department for Mining) 1420000 Sales of Goods and Services							
1420318	License Fees	-	-	12,000,000	100,000,000	20,000,000	20,000,000	20,000,000
1450101	Sundry Revenue	-	-	-	-	-	-	-
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
1520304	Sale of Goods and Fees for Service	-	-	2,000,000	-	-	-	-
	<b>Total A.I.A from State Department for Mining</b>	<b>-</b>	<b>-</b>	<b>14,000,000</b>	<b>100,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>
	(Receiver of Revenue - State Department for Petroleum)							
1440605	Royalties on oil exploration training fees	-	-	47,317,195	-	-	-	-
1420306	1420000 Sales of Goods and Services KOSF Storage Charges	-	-	-	47,317,195	17,000,000	49,000,000	52,000,000
	<b>Total A.I.A from State Department for Petroleum</b>	<b>-</b>	<b>-</b>	<b>47,317,195</b>	<b>47,317,195</b>	<b>17,000,000</b>	<b>49,000,000</b>	<b>52,000,000</b>
	(Receiver of Revenue - Ministry of Tourism)							
1420318	1420000 Sales of Goods and Services License Fees	715,132,313	902,161,222	-	-	-	-	-
1420399	Receipts from Administrative Fees and Charges	-	193,318	-	-	-	-	-
1520204	3520000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Goods and Fees for Services	21,000	-	-	-	-	-	-
	<b>Total A.I.A from Ministry of Tourism</b>	<b>715,156,313</b>	<b>902,357,570</b>					
	(Receiver of Revenue - State Department of Tourism)							
1420318	1420000 Sales of Goods and Services License Fees	-	-	-	1,000,000,000	-	-	-
1420318	License Fees	-	-	-	183,000,000	215,000,000	235,000,000	260,000,000
1420399	Receipts from Administrative Fees and Charges	-	-	-	781,000,000	1,101,000,000	758,000,000	791,000,000
	<b>Total A.I.A from State Department of Tourism</b>	<b>-</b>	<b>-</b>		<b>1,964,000,000</b>	<b>4,616,000,000</b>	<b>993,000,000</b>	<b>1,051,000,000</b>
	(Receiver of Revenue - State Department for Wildlife)							
1420299	1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges	-	-	-	3,847,867,000	4,199,168,700	4,399,168,700	4,600,000,000
	<b>Total A.I.A from State Department for Wildlife</b>	<b>-</b>	<b>-</b>		<b>3,847,867,000</b>	<b>4,199,168,700</b>	<b>4,399,168,700</b>	<b>4,600,000,000</b>
	(Receiver of Revenue - Ministry of Tourism and Wildlife)							
1420299	1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges	-	-	3,317,867,000	-	-	-	-
1420318	License Fees	-	-	150,000,000	-	-	-	-
1420399	Receipts from Administrative Fees and Charges-Other	-	-	980,000,000	-	-	-	-
	<b>Total A.I.A from Ministry of Tourism and Wildlife</b>	<b>-</b>	<b>-</b>	<b>4,177,867,000</b>				

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department of Public Service and Youth Affairs)							
	<b>1420000 Sales of Goods and Services</b>							
1420601	Sale of Tender Documents	1,357,867	11,465,422					
1420607	Receipts from Sale of Agricultural Goods			85,600,000				
	<b>3510000 Receipts from Sale of Non Financial Assets</b>							
3510702	Receipts from the Sale of Household Furniture and Institutional Equipment							
3510801	Receipts from the Sale of Office and General Equipment							
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520301	Sale of Capital Goods			4,040,000				
3520303	Sale of Non-Capital Goods							
3520304	Sale of Goods and Fees for Services			94,410,000				
	<b>Total A.I.A from State Department of Public Service and Youth Affairs</b>	1,357,867	11,465,422	181,050,000				
	(Receiver of Revenue- State Department for Gender)							
	<b>1420000 Sales of Goods and Services</b>							
1420209	Other Receipts from Administrative Fees and Charges					135,000,000	140,000,000	145,000,000
	<b>Total A.I.A from State Department for Gender</b>					135,000,000	140,000,000	145,000,000
	(Receiver of Revenue- State Department for Public Service)							
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520304	Sale of Goods and Fees for Services				90,850,000	1,738,509,754	1,839,784,793	1,946,974,090
	<b>Total A.I.A from State Department for Public Service</b>				90,850,000	1,738,509,754	1,839,784,793	1,946,974,090
	(Receiver of Revenue- State Department for Youth)							
	<b>1420000 Sales of Goods and Services</b>							
1420607	Receipts from Sale of Agricultural Goods				85,600,000	1,223,572,660	90,370,000	90,370,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520301	Sale of Capital Goods				4,040,000			
3520304	Sale of Goods and Fees for Services				540,000			
	<b>Total A.I.A from State Department for Youth</b>				90,180,000	1,223,572,000	90,370,000	90,370,000
	(Receiver of Revenue- State Department for Regional and Northern Corridor Development)							
	<b>1410000 Property Income</b>							
1410501	Rent of Land and Buildings				117,550,000	117,550,000	117,550,000	117,550,000
	<b>1420000 Sales of Goods and Services</b>							
1420507	Receipts from Sale of Agricultural Goods				291,711,000	189,150,000	204,450,000	214,150,000
	<b>1450000 Other Receipts Not Classified Elsewhere</b>							
1450203	Direct Payment - KENGEN				197,000,000	107,000,000	107,000,000	107,000,000
	<b>3510900 Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Esche</b>							
3510902	Receipt from the Sale of Cultivated Assets (Plants and Crops)				7,000,000	16,000,000	20,000,000	20,000,000
	<b>Total A.I.A from State Department for Regional and Northern Corridor Development</b>				433,291,000	430,000,000	449,000,000	459,000,000

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- Office of Attorney General and Department of Justice)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	-	-	-	-	-	-	-
1420300	Receipts from Administrative Fees and Charges	-	-	-	-	-	-	-
1420503	Course Fees and Hostel Charges	-	-	-	-	-	-	-
	<b>Total A.L.A from Office of the Attorney General and Department of Justice</b>	-	-	-	-	-	-	-
	<b>(Receiver of Revenue-State Law Office and Department of Justice)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	-	-	120,102,000	160,102,000	170,100,000	130,100,000	130,100,000
1420300	Receipts from Administrative Fees and Charges	-	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
1420503	Course Fees and Hostel Charges	-	-	272,100,000	272,100,000	272,100,000	273,600,000	274,800,000
	<b>Total A.L.A from State Law Office and Department of Justice</b>	-	-	395,202,000	435,202,000	445,200,000	406,700,000	417,900,000
	<b>(Receiver of Revenue-National Land Commission)</b>							
1410100	1410000 Property Income Interest Received	-	163,117,317	-	-	-	-	-
1450101	1450000 Other Receipts not Classified Elsewhere Sundry Revenue	-	31,649,974	-	-	-	-	-
	<b>Total A.L.A from National Land Commission</b>	-	197,767,311	-	-	-	-	-
	<b>(Receiver of Revenue-Independent Electoral and Boundaries Commission)</b>							
1410100	1410000 Property Income Interest Received	2,313,000	68,000	-	-	-	-	-
1420000	<b>1420000 Sales of Goods and Services</b>							
1420106	Nomination Fees	79,830,200	10,538,000	5,000,000	5,000,000	-	-	-
1420501	Sale of Tender Documents	18,620,000	-	-	-	-	-	-
1430100	<b>1430100 Fines, Penalties and Forfeitures and Other Charges</b>							
1430101	Court Imposed Fines & Forfeitures	2,500,000	-	-	-	-	-	-
1450101	<b>1450101 Other Receipts not Classified Elsewhere</b> Sundry Revenue	30,218,800	-	-	-	-	-	-
3510001	<b>3510000 Receipts from Sale of Non Financial Assets</b> Sale of Motor Vehicle	396,000	-	-	-	-	-	-
	<b>Total A.L.A from Independent Electoral Boundaries Commission</b>	153,889,000	10,606,000	5,000,000	5,000,000	-	-	-
	<b>(Receiver of Revenue-Parliamentary Service Commission)</b>							
1420000	<b>1420000 Sales of Goods and Services</b>							
1420299	Other Receipts from Administrative Fees and Charges	38,635,655	1,017,575	-	1,000,000	-	-	-
1420003	Sale of Tender Documents	138,793	104,000	-	-	-	-	-
3520000	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520304	Sale of Goods and Fees for Services	-	-	-	10,000,000	-	-	-
	<b>Total A.L.A from Parliamentary Service Commission</b>	38,814,448	5,021,575	-	44,000,000	-	-	-
	<b>(Receiver of Revenue-National Assembly)</b>							
1450101	<b>1450101 Other Receipts not Classified Elsewhere</b> Sundry Revenue	-	299,791,318	-	-	-	-	-
	<b>Total A.L.A from National Assembly</b>	-	299,791,318	-	-	-	-	-



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

Head No	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>1</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- Public Service Commission)</b>							
	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	535,281	535,281	-	-	-	-	-
	<b>3520000 - Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520001	Sale of Goods and Fees for Services	748,098	311,750	520,000	520,000	520,000	520,000	520,000
	<b>Total A.I.A from Public Service Commission</b>	<b>1,283,379</b>	<b>846,981</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>
	<b>(Receiver of Revenue- Teacher Service Commission)</b>							
	<b>1410000 - Property Income</b>							
1410101	Interest	8,688,957	8,336,670	-	-	-	-	-
1410102	Rent of Government Buildings and Housing	2,816,216	6,518,338	-	-	-	-	-
	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	750,000	-	-	-	-	-	-
	<b>3510000 - Receipts from Sale of Non-Financial Assets</b>							
3510001	Sale of Motor Vehicle	110,000	93,999	-	-	-	-	-
	<b>3520000 - Receipts from Sale of Inventories, Stocks and Commodities</b>							
3520002	Sale of Equipment, Plant and Machinery	-	-	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
3520004	Sale of Goods and Fees for Services	179,234,386	509,340,157	509,000,000	638,000,000	509,000,000	509,000,000	509,000,000
	<b>Total A.I.A from Teacher Service Commission</b>	<b>491,929,789</b>	<b>516,689,474</b>	<b>517,000,000</b>	<b>646,000,000</b>	<b>517,000,000</b>	<b>517,000,000</b>	<b>517,000,000</b>
	<b>(Receiver of Revenue- Auditor General)</b>							
	<b>1410000 - Property Income</b>							
1410102	Dividends	-	-	-	-	-	-	-
	<b>1420000 - Sales of Goods and Services</b>							
1420101	Audit Fees	203,784,340	186,360,165	150,000,000	190,000,000	150,000,000	150,000,000	150,000,000
	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	-	-	-	-	-	-	-
	<b>Total A.I.A from Auditor General</b>	<b>203,784,340</b>	<b>186,360,165</b>	<b>150,000,000</b>	<b>190,000,000</b>	<b>150,000,000</b>	<b>150,000,000</b>	<b>150,000,000</b>
	<b>(Receiver of Revenue- State Department for Special Programmes)</b>							
	<b>1420000 - Sale of Goods and Services</b>							
1420001	Sale of Tender Documents	142,000	101,000	-	-	-	-	-
	<b>Total A.I.A from State Department of Special Programmes</b>	<b>142,000</b>	<b>101,000</b>					
	<b>(Receiver of Revenue- Ministry of Defence)</b>							
	<b>1410000 - Property Income</b>							
1410101	Interest Received	-	-	-	-	-	-	-
1410101	Rent on Land	125,991,623	393,028,026	-	-	-	-	-
1410109	Other Property Income	6,682,015	6,217,936	-	-	-	-	-
	<b>1420000 - Sale of Goods and Services</b>							
1420200	Other Receipts from Administrative Fees and Charges	2,159,300	1,604,000	-	-	-	-	-
1420601	Sale of Tender Documents	31,770,589	46,456,135	-	-	-	-	-
	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
1450101	Count Imposed Fines & Forfeitures	11,329,312	19,560,765	-	-	-	-	-
1450101	Sundry Revenue	211,799,217	416,401,581	-	-	-	-	-
	<b>Total A.I.A from Ministry of Defence</b>	<b>689,045,077</b>	<b>913,298,453</b>					
	<b>(Receiver of Revenue- National Treasury)</b>							
	<b>1420000 - Sale of Goods and Services</b>							
1420101	Agency Fees	-	-	-	-	2,949,300,000	2,949,300,000	2,949,300,000
	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
1450101	Sundry Revenue	18,425,096	5,951,981	-	-	-	-	-
	<b>Total A.I.A from National Treasury</b>	<b>18,425,096</b>	<b>5,951,981</b>			<b>2,949,300,000</b>	<b>2,949,300,000</b>	<b>2,949,300,000</b>

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue - Ethics and Anticorruption Commission)</b>							
140900	Interest Received	18,323,988	-	-	-	-	-	-
145000	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
145010	Sundry Revenue	3,238,118	2,429,497	-	-	-	-	-
	<b>Total A.I.A from Ethics and Anticorruption Commission</b>	<b>21,562,106</b>	<b>2,429,497</b>					
	<b>(Receiver of Revenue - National Intelligence Service)</b>							
142000	<b>1420000 - Sales of Goods and Services</b>							
142020	Other Receipts from Administrative Fees and Charges	908,890	1,727,535	-	10,000,000	-	-	-
143000	<b>1430000 - Fines, Penalties and Forfeitures and Other Charges</b>							
143010	Court Imposed Fines & Forfeitures	872,038	2,283,366	-	-	-	-	-
145000	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
145010	Sundry Revenue	-	-	-	-	-	-	-
351000	<b>3510000 - Receipts from Sale of Non Financial Assets</b>							
351050	Sale of Motor Vehicle	17,071,783	-	-	-	-	-	-
351050	Receipt from Sale of Plant, Machinery and Equipment	181,200	-	-	-	-	-	-
	<b>Total A.I.A from National Intelligence Service</b>	<b>19,033,911</b>	<b>4,020,901</b>		<b>10,000,000</b>			
	<b>(Receiver of Revenue - Office of Director for Public Prosecutions)</b>							
142000	<b>1420000 - Sales of Goods and Services</b>							
142060	Sale of Tender Documents	3,000	-	-	-	-	-	-
145000	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
145010	Sundry Revenue	863,026	-	-	-	-	-	-
	<b>Total A.I.A from Office of the Director for Public Prosecutions</b>	<b>863,026</b>						
	<b>(Receiver of Revenue - Witness Protection Agency)</b>							
145000	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
145010	Sundry Revenue	990,267	284,161	-	-	-	-	-
	<b>Total A.I.A from Witness Protection Agency</b>	<b>990,267</b>	<b>284,161</b>					
	<b>(Receiver of Revenue - Kenya National Commission on Human Rights)</b>							
145000	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
145010	Sundry Revenue	-	-	-	-	-	-	-
	<b>Total A.I.A from Kenya National Commission on Human Rights</b>							
	<b>(Receiver of Revenue - Commission for Revenue Allocation)</b>							
141000	<b>1410000 - Property Income</b>							
141010	Interest	536,779	-	-	-	-	-	-
142000	<b>1420000 - Sales of Goods and Services</b>							
142060	Sale of Tender Documents	1,555	-	-	-	-	-	-
145000	<b>1450000 - Other Receipts not Classified Elsewhere</b>							
145010	Sundry Revenue	68,375	7,212	-	-	-	-	-
	<b>Total A.I.A from Commission for Revenue Allocation</b>	<b>609,709</b>	<b>7,212</b>					
	<b>(Receiver of Revenue - Salaries and Remuneration Commission)</b>							
142000	<b>1420000 - Sales of Goods and Services</b>							
142060	Sale of Tender Documents	266,455	306,144	-	-	-	-	-
	<b>Total A.I.A from Salaries and Remuneration Commission</b>	<b>266,455</b>	<b>306,144</b>					

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

Head No.	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- National Police Service Commission)							
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
3520504	Sale of Goods and Fees for Services	7,676,236	-	-	90,000	-	-	-
	<b>Total A.I.A from The National Police Service Commission</b>	7,676,236	-	-	90,000	-	-	-
	(Receiver of Revenue- The Commission on Administrative Justice)							
1420601	Sale of Tender Documents							
	1450000 Other Receipts not Classified Elsewhere							
1450209	Refund from Insurance Providers	70,500	-	-	-	-	-	-
	<b>Total A.I.A from the Commission on Administrative Justice</b>	70,500	-	-	-	-	-	-
	(Receiver of Revenue- Independent Policing Oversight Authority)							
	1420000 Sales of Goods and Services							
1420601	Sale of Tender Documents							
	1450000 Other Receipts not Classified Elsewhere							
1450209	Sundry revenue	-	10,000	-	-	-	-	-
	<b>Total A.I.A from Independent Policing Oversight Authority</b>	-	10,000	-	-	-	-	-
	(Receiver of Revenue- The Judiciary)							
	1420000 Sales of Goods and Services							
1420299	Other Receipts from Administrative Fees and Charges	-	-	34,000,000	-	-	-	-
	<b>Total A.I.A from the Judiciary/Registrar of High Court</b>	-	-	34,000,000	-	-	-	-
	<b>Total Recurrent Appropriations-in-aid</b>	99,140,647,087	120,316,206,181	132,229,021,647	144,244,871,803	171,558,310,593	168,942,782,839	189,103,916,780

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

Item	Details	Actual Receipts 2016:2017 <sup>1</sup>	Actual Receipts 2017:2018 <sup>2</sup>	Printed Estimates 2018:2019	Revised Estimates 2018:2019 <sup>3</sup>	Estimates 2019:2020	Estimates 2020:2021	Estimates 2021:2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
	(Receiver of Revenue -The Presidency)							
	<b>1320000 Grants from International Organizations</b>							
1320100	Grants from International Organizations							
1320101	current Grants from International Organizations	-	0	0	0	97,096,000	0	0
	<b>Total A.I.A from The Presidency</b>	-	-	-	-	97,096,000	-	-
	(Receiver of Revenue - State Department for Interior)							
	<b>1320000 Grants from International Organizations</b>							
1320200	Grants from International Organizations							
1320202	Capital Grants from International Organizations	-	-	364,002,000	350,321,640	-	0	0
	<b>Total A.I.A from State Department for Interior</b>	-	-	364,002,000	350,321,640	-	-	-
	(Receiver of Revenue- State Department for Devolution)							
	<b>1310000 Grants From Foreign Governments</b>							
1310202	Capital Grants from Foreign	-	-	-	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations	-	38,654,640	1,223,000,000	850,888,601	-	-	-
	<b>Total A.I.A from State Department for Devolution</b>	-	38,654,640	1,223,000,000	850,888,601	-	-	-
	(Receiver of Revenue - State Department for Special Programmes)							
	<b>1320000 Grants from International Organizations</b>							
1320200	Grants from International Organizations							
1320102	Capital Grants from International Organizations-Through Exchequer	-	-	-	-	-	-	-
1320202	Capital Grants from International Organizations	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Special Programmes</b>	-	-	-	-	-	-	-



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

Item	Details	Actual Receipts 2016-2017 <sup>1</sup>	Actual Receipts 2017-2018 <sup>2</sup>	Printed Estimates 2018-2019	Revised Estimates 2018-2019 <sup>3</sup>	Estimates 2019-2020	Estimates 2020-2021	Estimates 2021-2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
	<b>(Receiver of Revenue - State Department for Development of the ASAL)</b>							
	<b>1320000 Grants from International Organizations</b>							
1320209	Grants from International Organizations			2,538,000,000	1,598,000,000	98,000,000	98,000,000	98,000,000
1320202	Capital Grants from International Organizations							
	<b>Total A.I.A from State Department for Development of the ASAL</b>			<b>2,538,000,000</b>	<b>1,598,000,000</b>	<b>98,000,000</b>	<b>98,000,000</b>	<b>98,000,000</b>
	<b>(Receiver of Revenue- State Department of Basic Education)</b>							
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations	253,808,056	425,034,019					
	<b>Total A.I.A from State Department of Basic Education</b>	<b>253,808,056</b>	<b>425,034,019</b>					
	<b>(Receiver of Revenue- State Department of University Education)</b>							
	<b>1310000 Grants From Foreign Governments</b>							
1310202	Capital Grants from Foreign Governments				11,512,800			
	<b>1320000 Grants from International Organizations</b>							
1320201	Capital Grants from International Organizations-Through Exchequer					2,000,000		
1320202	Capital Grants from International Organizations							
	<b>Total A.I.A from State Department for University Education</b>				<b>11,512,800</b>	<b>2,000,000</b>		
	<b>(Receiver of Revenue- State Department of Early Learning and Basic Education)</b>							
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations			525,000,000	414,920,000	17,211,640	17,211,640	17,211,640
	<b>Total A.I.A from State Department of Early Learning and Basic Education</b>			<b>525,000,000</b>	<b>414,920,000</b>	<b>17,211,640</b>	<b>17,211,640</b>	<b>17,211,640</b>
	<b>(Receiver of Revenue- The National Treasury)</b>							
	<b>1310000 Grants From Foreign Governments</b>							
1310202	Capital Grants from Foreign Governments	2,565,000	2,762,100			10,000,000	10,000,000	10,000,000
	<b>1320000 Grants from International Organizations</b>							
1320102	Capital Grants from International Organizations-Through Exchequer			6,055,673,356	1,270,294,125	7,555,896,850	7,555,899,850	1,669,038,854
1320202	Capital Grants from International Organizations	5,445,068,532	9,195,351,346	5,624,183,411	3,978,612,962	192,572,408	78,519,250	78,519,250
1320299	Capital Grants from International Organizations					145,123,869	110,230,000	110,230,000
	<b>Total A.I.A from the National Treasury</b>	<b>5,447,633,532</b>	<b>9,198,113,446</b>	<b>11,659,856,767</b>	<b>5,248,907,087</b>	<b>7,903,593,127</b>	<b>7,754,649,100</b>	<b>1,867,788,134</b>

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

Item	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
	<b>(Receiver of Revenue- State Department for Planning )</b>							
	<b>1320000 Grants from International Organizations</b>							
1320192	Capital Grants from International	-	-	-	-	7,127,400	-	-
1320202	Capital Grants from International	-	-	118,100,000	18,860,000	24,288,000	21,100,000	21,100,000
	<b>Total A.I.A from State Department for Planning</b>	-	-	118,100,000	18,860,000	31,415,400	21,100,000	21,100,000
	<b>(Receiver of Revenue- Ministry of Health)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign	-	307,053,519	2,650,750,000	2,173,615,000	2,637,400,500	12,600,000,000	12,600,000,000
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations	-	-	374,300,000	861,000,000	14,300,000	-	-
	<b>Total A.I.A from Ministry of Health</b>	-	307,053,519	3,025,050,000	3,034,615,000	2,651,700,500	12,600,000,000	12,600,000,000
	<b>(Receiver of Revenue- State Department of Infrastructure)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310299	Grants from Foreign Govts.- Direct Payments Treated as AIA	511,049,598	-	-	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1320102	Capital Grants from International Organizations	-	-	-	9,849,401,963	1,035,100,000	50,000,000	100,000,000
1320202	Capital Grants from International Organizations	2,312,870,491	1,165,672,874	2,410,000,000	2,075,100,000	2,591,189,333	8,247,989,372	15,406,519,538
1320299	Capital Grants from International Organizations	-	-	-	-	-	-	-
	<b>1330000 Grants from Other Levels of Governments</b>							
1330401	Fund Management Fees Received by Ministry of Finance	-	-	950,000,000	100,000,000	-	-	-
1330402	Funds received from Ministry of Roads and Public Works for Road	9,800,000,000	10,290,000,000	12,330,000,000	18,880,000,000	18,480,000,000	16,606,628,407	18,480,000,000
	<b>Total A.I.A from State Department of Infrastructure</b>	12,623,920,089	11,455,672,874	15,690,000,000	30,904,504,963	22,106,289,333	24,904,617,779	33,986,519,538
	<b>(Receiver of Revenue- State Department for Transport)</b>							
	<b>1450000 Other Receipts not Classified Elsewhere</b>							
1450199	Other Receipts not Classified Elsewhere (RDL)	18,939,933,523	20,772,763,275	24,718,591,835	48,627,531,145	24,719,000,000	26,831,761,494	30,132,068,158
1450199	Other Receipts not Classified Elsewhere	-	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Transport</b>	18,939,933,523	20,772,763,275	24,718,591,835	48,627,531,145	24,719,000,000	26,831,761,494	30,132,068,158

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

Item	Details	Actual Receipts 2016-2017 <sup>1</sup>	Actual Receipts 2017-2018 <sup>2</sup>	Printed Estimates 2018-2019	Revised Estimates 2018-2019 <sup>3</sup>	Estimates 2019-2020	Estimates 2020-2021	Estimates 2021-2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
1420299	(Receiver of Revenue-State Department for Shipping and  1420300 Receipts from Administrative Fees and Charges - Receipts from Administrative Fees and Charges					670,000,000	30,000,000	15,000,000
	<b>Total A.I.A from State Department for Shipping Maritime</b>					<b>670,000,000</b>	<b>30,000,000</b>	<b>15,000,000</b>
1310202	(Receiver of Revenue-State Department for Housing and Urban Development) 1310000 Grants from Foreign Governments Capital Grants from Foreign				7,020,000			
1410402	1410000 Property Income Rent on Government Buildings and Housing		156,530,113		344,417,473	1,000,000,000	1,055,000,000	941,719,254
3510201	3510200 Receipt from the Sale of Buildings AIA Receipts from the Sale of Buildings- Residential				37,000,000			
	<b>Total A.I.A from State Department for Housing and Urban Development</b>		<b>156,530,113</b>		<b>388,437,473</b>	<b>1,000,000,000</b>	<b>1,055,000,000</b>	<b>941,719,254</b>
3540499	(Receiver of Revenue- State Department for Public Works)  3540400 Receipts from the Sale of Non- Produced Assets Receipts from Sale of Non- Produced Assets					168,000,000	168,000,000	168,000,000
	<b>Total A.I.A from State Department for Public Works</b>					<b>168,000,000</b>	<b>168,000,000</b>	<b>168,000,000</b>
1410402	(Receiver of Revenue- State Department for Housing, Urban Development and Public Works) 1410000 Property Income Rent on Government Buildings and Housing			450,000,000				
3510201	3510200 Receipt from the Sale of Buildings AIA Receipts from the Sale of Buildings- Residential			37,000,000				
	<b>Total A.I.A from State Department for Housing, Urban Development and Public Works</b>			<b>487,000,000</b>				
1310202	(Receiver of Revenue- State Department for Water Services) 1310000 Grants from Foreign Governments Capital Grants from Foreign		44,018,676					
1320202	1320000 Grants from International Organizations Capital Grants from International Organizations	198,633,300	250,072,214					
	<b>Total A.I.A from State Department for Water Services</b>	<b>198,633,300</b>	<b>294,090,889</b>					

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

Item	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Estimates	Estimates	Estimates
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2021/2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
	(Receiver of Revenue- State Department for Irrigation)							
	1310000 Grants from Foreign Governments							
1310202	Capital Grants from Foreign					200,000,000		
	1320000 Grants from International Organizations							
1320202	Capital Grants from International Organizations	54,516,825	32,027,592	27,000,000				
	<b>Total A.I.A from State Department for Irrigation</b>	54,516,825	32,027,592	27,000,000		200,000,000		
	(Receiver of Revenue- State Department for Agricultural							
	1310000 Grants from Foreign Governments							
1310202	Capital Grants from Foreign					45,000,000		
	<b>Total A.I.A from State Department for Agricultural Research</b>					45,000,000		
	(Receiver of Revenue- State Department for Social Protection)							
	1320000 Grants from Foreign Governments							
1320202	Capital Grants from Foreign					439,569,200		
	<b>Total A.I.A from State Department for Social Protection</b>					439,569,200		
	(Receiver of Revenue- State Department for Environment)							
	1310000 Grants from Foreign Governments							
1310102	Capital Grants from Foreign Governments-Through Executive							
1310202	Capital Grants from Foreign							
	1320000 Grants from International Organizations							
1320202	Capital Grants from International Organizations		1,075,103					
	<b>Total A.I.A from State Department for Environment</b>		1,075,103					
	(Receiver of Revenue- State Department for Natural Resources)							
	1310000 Grants from Foreign Governments							
1310202	Capital Grants from Foreign							
	1320000 Grants from International Organizations							
1320202	Capital Grants from International Organizations							
	<b>Total A.I.A from State Department for Natural Resources</b>							



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

Item	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
	<b>(Receiver of Revenue- Ministry of Water and Sanitation)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310102	Capital Grants from Foreign Governments-Through Exchequer				111,342,560	110,000,000	150,000,000	150,000,000
1310202	Capital Grants from Foreign			1,658,000,000	1,168,953,009	728,000,000	1,330,000,000	1,722,000,009
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations				22,140,000	109,537,900	70,000,000	80,000,000
	<b>Total A.I.A from Ministry of Water and Sanitation</b>			<b>1,658,000,000</b>	<b>1,302,935,860</b>	<b>947,537,900</b>	<b>1,550,000,000</b>	<b>1,952,000,000</b>
	<b>(Receiver of Revenue- Ministry of Environment and Forestry)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310102	Capital Grants from Foreign Governments-Through Exchequer				4,510,000			
1310202	Capital Grants from Foreign			388,000,000	79,540,000	435,000,000	388,000,000	388,000,000
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations-Exchequer				97,856,300			
1320202	Capital Grants from International Organizations			1,539,000,000	213,200,000	1,579,000,000	1,539,000,000	1,539,000,000
	<b>Total A.I.A from Ministry of Environment and Forestry</b>			<b>1,927,000,000</b>	<b>395,106,800</b>	<b>1,814,000,000</b>	<b>1,927,000,000</b>	<b>1,927,000,000</b>
	<b>(Receiver of Revenue- State Department for Sports)</b>							
	<b>1140000 Taxes on Goods and</b>							
1110301	Withholding Tax					13,200,000,000		
1140401	Betting Tax							
	<b>Total A.I.A from State Department for Sports</b>					<b>13,200,000,000</b>		
	<b>(Receiver of Revenue-State Department of Arts and Culture)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign							
	<b>Total A.I.A from State Department of Arts and Culture</b>							
	<b>(Receiver of Revenue- State Department of Labour)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign					200,000,000		
	<b>Total A.I.A from State Department for Labour</b>					<b>200,000,000</b>		

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

Item	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
	<b>(Receiver of Revenue- State Department for Energy) 1130000 Taxes on Property</b>							
1130507	Sale of Steam	2,901,862,000	3,557,069,000	3,000,000,000	3,000,000,000	2,100,000,000	2,100,000,000	2,100,000,000
	<b>1140000 Taxes on Goods and Royalties on Geothermal Development</b>							
1140607	Royalties on Geothermal Development	-	-	581,000,000	581,000,000	722,000,000	571,000,000	832,000,000
1140701	5% Electricity Levy-REP	-	-	2,300,000,000	2,300,000,000	2,300,000,000	2,300,000,000	2,300,000,000
1140703	Petroleum Development Levy (PDL)	2,219,636,972	905,314,428	1,127,000,000	1,232,582,527	1,826,000,000	1,702,000,000	1,746,000,000
	<b>1300000 Grants</b>							
1310202	Capital Grants from Foreign Organizations	-	-	-	-	-	-	-
1320202	Capital Grants from International Organizations	16,013,739	231,407,884	168,000,000	942,680,000	-	-	-
	<b>1420000 Sales of Goods and KOSF Storage Charges</b>							
1420501	KOSF Storage Charges	-	-	134,000,000	134,000,000	124,000,000	94,000,000	84,000,000
	<b>Total A.I.A from State Department for Energy</b>	<b>5,137,512,711</b>	<b>4,693,791,312</b>	<b>7,310,000,000</b>	<b>8,190,262,527</b>	<b>7,072,000,000</b>	<b>7,067,000,000</b>	<b>7,062,000,000</b>
	<b>(Receiver of Revenue- State Department for Petroleum) 1140000 Taxes on Goods and Royalties on Oil Exploration</b>							
1140605	Royalties on Oil Exploration	-	-	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
1140606	Royalties on Oil Exploration Fees	-	-	192,000,000	192,000,000	192,000,000	192,000,000	192,000,000
1140703	Petroleum Development Levy (PDL)	-	1,357,971,642	1,873,500,000	1,873,500,000	1,622,000,000	1,622,000,000	1,622,000,000
	<b>1310000 Grants from Foreign Governments</b>							
1320202	Capital Grants from International Organizations	-	-	50,000,000	50,000,000	164,232,000	50,000,000	50,000,000
	<b>Total A.I.A from State Department for Petroleum</b>	-	<b>1,357,971,642</b>	<b>2,145,500,000</b>	<b>2,145,500,000</b>	<b>2,008,232,000</b>	<b>1,894,000,000</b>	<b>1,894,000,000</b>
	<b>(Receiver of Revenue- State Department for Agriculture) 1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign Governments	-	-	-	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations	797,284,253	362,801,707	-	-	-	-	-
	<b>Total A.I.A from State Department for Agriculture</b>	<b>797,284,253</b>	<b>362,801,707</b>	-	-	-	-	-
	<b>(Receiver of Revenue- State Department for Livestock) 1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign Governments	-	-	-	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1320202	Capital Grants from International Organizations	40,076,290	327,096,080	-	-	100,000,000	100,000,000	-
	<b>Total A.I.A from State Department of Livestock</b>	<b>40,076,290</b>	<b>327,096,080</b>	-	-	<b>100,000,000</b>	<b>100,000,000</b>	-

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

Item	Details	Actual Receipts 2016-2017 <sup>1</sup>	Actual Receipts 2017-2018 <sup>2</sup>	Printed Estimates 2018-2019	Revised Estimates 2018-2019 <sup>3</sup>	Estimates 2019-2020	Estimates 2020-2021	Estimates 2021-2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
1310202	(Receiver of Revenue- State Department for Crop Development) 1310000 Grants from Foreign Governments Capital Grants from Foreign			432,000,000	69,700,000	110,000,250	110,000,250	110,000,250
1320202	1320000 Grants from International Organizations Capital Grants from International Organizations			631,507,680	298,304,680	620,933,641	720,933,641	720,933,641
	<b>Total A.I.A from State Department for Crop Development</b>			1,063,507,680	368,004,680	730,933,891	830,933,891	830,933,891
1310202	(Receiver of Revenue- State Department for Fisheries and Blue 1310000 Grants from Foreign Governments Capital Grants from Foreign							
1320202	1320000 Grants from International Organizations Capital Grants from International Organizations					25,000,000		
	<b>Total A.I.A from State Department for Fisheries and Blue Economy</b>					25,000,000		
1310202	(Receiver of Revenue- State Department for Wildlife 1310000 Grants from Foreign Governments Capital Grants from Foreign				157,123,297			
1310202	Governments-Exchequer Capital Grants from Foreign				200,913,120	269,000,000	63,000,000	
	<b>Total A.I.A from State Department for Wildlife</b>				358,036,417	269,000,000	63,000,000	
1310202	(Receiver of Revenue- Ministry of Tourism and Wildlife 1310000 Grants from Foreign Governments Capital Grants from Foreign			245,016,000				
	<b>Total A.I.A from Ministry of Tourism and Wildlife</b>			245,016,000				
1320202	(Receiver of Revenue- State Department for Gender) 1320000 Grants from International Organizations Capital Grants from International Organizations					39,652,764		
	<b>Total A.I.A from State Department for Gender</b>					39,652,764		

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID

Item	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
1310299	(Receiver of Revenue- State Department for East African 1310000 Grants from Foreign Grants from Foreign Govts.- Direct	-	-	-	13,325,000	-	-	-
	Total A.I.A from State Department for East African Community	-	-	-	13,325,000	-	-	-
1320102	(Receiver of Revenue- Ministry of 1320000 Grants from International Capital Grants from International	-	-	65,000,000	-	-	-	-
	Total A.I.A from Ministry of East Africa and Northern Corridor	-	-	65,000,000	-	-	-	-
1320202	(Receiver of Revenue- Ministry of Mining) 1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	-	-	-	-	-
	Total A.I.A from Ministry of Mining	-	-	-	-	-	-	-
1310202	(Receiver of Revenue- State Law 1310000 Grants from Foreign Capital Grants from Foreign	-	-	-	-	4,000,000	-	-
1320202	1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	-	-	-	-	-
	Total A.I.A from State Law Office	-	-	-	-	4,000,000	-	-
1320102	(Receiver of Revenue- Office of the 1320000 Grants from International Capital Grants from International	-	-	-	-	3,500,000	3,500,000	3,500,000
	Total A.I.A from Office of the Director of Public Prosecutions	-	-	-	-	3,500,000	3,500,000	3,500,000
	Total Development Appropriations-in- aid	43,493,318,579	49,422,676,210	74,789,624,282	104,221,669,993	86,562,731,755	86,915,773,904	93,516,840,615





## ESTIMATES OF LOANS

Head	Details	Actual Receipts 2016/2017 <sup>1</sup>	Actual Receipts 2017/2018 <sup>2</sup>	Printed Estimates 2018/2019	Revised Estimates 2018/2019 <sup>3</sup>	Estimates 2019/2020	Estimates 2020/2021	Estimates 2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>4510000 Repayments from Domestic Lending and On-lending</b>							
	(Receiver of Revenue - Director General, Public Investment & Portfolio Management)							
4510200	Loans to Non-Financial Public Enterprises	2,013,860,029	2,424,863,672	3,336,417,039	3,336,417,039	3,674,727,385	3,674,727,385	3,784,969,206
4510300	Loans to Financial Institutions	355,387,064	427,917,119	588,779,477	588,779,477	648,481,303	648,481,303	667,935,742
4510400	Loans to Individuals and Households	-	-	-	-	-	-	-
4510500	Other Lending and On-lending	-	-	-	-	-	-	-
4540108	Reimbursement within Central Government	-	-	-	-	-	-	-
	<b>Total Repayments from Domestic Lending and On-lending</b>	<b>2,369,247,093</b>	<b>2,852,780,790</b>	<b>3,925,196,516</b>	<b>3,925,196,516</b>	<b>4,323,208,688</b>	<b>4,323,208,688</b>	<b>4,452,904,948</b>
	<b>5110000 Domestic Borrowing</b>							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
5110200	Net Domestic Borrowing	309,204,519,439	273,709,537,267	268,666,045,036	307,949,607,514	289,190,128,413	283,252,867,147	326,244,315,868
	<b>5120000 Currency &amp; Deposits, Accounts Payable, Clearing Transfers and Other liabilities</b>							
	(Receiver of Revenue - Principal Secretary to the National Treasury)							
5120100	Foreign Borrowing drawn through Exchequer							
5120101	Borrowing from Foreign Governments	2,014,476,015	3,206,865,567	7,744,671,465	7,744,671,465	10,823,533,983	11,256,475,342	12,944,946,643
5120102	Borrowing from International Organizations	29,350,410,811	20,755,454,757	47,550,229,898	47,550,229,898	49,307,210,366	51,279,498,781	58,971,423,598
5120103	Borrowing from Foreign Financial Corporations and Other International Financial Institutions (Commercial loans)	186,302,594,108	298,084,945,825	287,951,797,174	400,000,000,000	200,000,000,000	200,000,000,000	150,000,000,000
5120104	Program Loan (Social Safety Net Budget Support)	6,767,492,005	8,523,881,153	2,500,000,000	7,143,000,000	2,000,000,000	2,000,000,000	3,500,000,000
5120200	Foreign Borrowing - Direct Payments							
5120201	Borrowing from Foreign Governments	86,321,855,509	92,778,330,096	130,511,029,708	112,555,725,224	135,678,943,207	141,339,935,307	153,227,526,249
5120202	Borrowing from Foreign Governments (Export Credit)	-	5,911,506,872	10,974,349,680	11,733,744,107	13,079,000,000	67,526,000	-
5120203	Borrowing from International Organizations	111,367,474,432	63,818,000,000	50,036,624,665	79,959,652,234	38,190,000,000	68,250,000,000	85,000,000,000
	<b>Total Currency &amp; Deposits, Accounts Payable, Clearing Transfers and Other liabilities</b>	<b>422,124,302,880</b>	<b>493,078,084,271</b>	<b>537,268,612,590</b>	<b>666,687,022,928</b>	<b>449,078,687,556</b>	<b>474,193,435,429</b>	<b>463,643,896,491</b>
	<b>Total Borrowing and Repayments</b>	<b>733,698,069,411</b>	<b>769,640,402,328</b>	<b>809,859,854,142</b>	<b>978,561,826,958</b>	<b>742,592,024,657</b>	<b>761,799,511,264</b>	<b>794,341,117,307</b>
Note:	<sup>1</sup> The actual receipts for 2016/17 reflect returns from the receivers of revenue which are audited <sup>2</sup> The actual receipts for 2017/18 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)							

ANNEX E: REVENUE COLLECTED AS APPROPRIATIONS IN AID BY VOTE

Head No.	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Estimates	Estimates	Estimates
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2021/2022
		Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.
1011	The Presidency	11,828,150	12,401,165	10,132,074	22,820,674	10,132,074	10,132,074	10,132,074
1021	State Department for Interior	0	0	19,906,817	81,906,817	1,723,906,817	1,723,906,817	1,723,906,817
1032	State Department for Devolution	3,031,315	101,000	0	0	0	0	0
1033	State Department for Special Programmes	142,000	101,000	0	0	0	0	0
1034	State Department for Planning and Statistics	1,489,359	47,000	0	0	0	0	0
1041	Ministry of Defence	689,045,077	912,298,453	553,574,901	581,590,939	561,138,151	558,098,901	555,098,901
1052	Ministry of Foreign Affairs	311,011,327	528,961,336	0	0	0	0	0
1063	State Department for Basic Education	1,702,215,356	1,426,019,650	0	23,050,000	2,935,071,609	2,970,403,494	3,005,667,195
1064	State Department for Vocational and Technical Training	0	0	10,000,000	0	0	0	0
1065	State Department for University Education	16,651,146,423	30,570,861,559	1,432,600,000	1,432,600,000	1,432,600,000	1,432,600,000	1,432,600,000
1066	State Department for Early Learning and Basic Education	0	0	35,606,100,000	0	0	0	0
1067	State Department of Research and University Education	0	0	419,120,000	0	0	0	0
1068	State Department for Post Training and Skills Development	0	0	0	0	2,949,300,000	2,949,300,000	2,949,300,000
1071	National Treasury	18,420,098	5,951,981	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000
1072	State Department for Planning	0	0	0	0	0	0	0
1081	Ministry of Health	10,902,171,441	11,698,646,716	11,465,006,630	11,465,006,630	11,971,426,285	11,743,050,550	14,903,201,265
1091	State Department of Infrastructure	69,895,192,792	74,415,887,595	69,772,000,000	75,736,200,000	78,102,500,000	79,067,352,721	99,448,887,042
1092	State Department for Transport	19,001,955,003	22,291,879,583	33,926,591,535	58,596,531,145	33,396,000,000	36,032,761,491	39,728,065,155
1093	State Department for Shipping and Maritime	0	0	1,400,000,000	1,656,560,000	1,900,000,000	1,982,000,000	2,000,000,000
1094	State Department for Housing and Urban Development	0	156,530,111	0	381,417,473	1,000,000,000	1,055,000,000	911,719,251
1095	State Department for Public Works	0	0	491,060,000	0	172,000,000	172,000,000	172,000,000
1096	State Department for Housing, Urban Development and Public Works	0	0	0	0	0	0	0
1103	State Department for Water Services	1,962,400	5,067,000	0	0	0	0	0
1105	State Department for Environment	104,110,450	109,174,509	0	0	0	0	0
1106	State Department for Natural Resources	6,675,396,302	5,522,518,517	571,000,000	1,877,000,000	1,009,000,000	571,000,000	571,000,000
1107	Ministry of Water and Sanitation	0	0	3,314,900,000	1,020,990,000	1,018,900,000	975,900,000	975,900,000
1108	Ministry of Environment and Forestry	0	0	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
1112	Ministry of Lands and Physical Planning	13,937,624	9,414,750	9,000,000	9,000,000	48,600,000	18,000,000	18,000,000
1122	State Department for Information, Communications and Technology & Innovation	0	0	0	0	0	0	0
1123	State Department of Broadcasting and Telecommunication	151,162,230	579,797,103	1,100,000,000	1,230,300,000	2,492,000,000	2,646,000,000	2,808,000,000
1132	State Department of Sports	206,500	40,421,354	400,000	400,000	13,291,560,000	120,800,000	130,800,000
1133	State Department of Arts and Culture	1,483,742	1,945,910	0	0	0	0	0
1134	State Department of Heritage	0	0	11,900,000	11,000,000	11,000,000	11,000,000	11,000,000
1152	State Department of Energy	5,712,255,971	4,872,701,123	7,349,000,000	8,124,582,527	10,878,000,000	10,756,800,000	11,237,300,000
1153	State Department of Petroleum	47,364,694	1,405,336,336	2,095,500,000	2,095,500,000	1,844,000,000	1,844,000,000	1,844,000,000
1154	Ministry of Energy	0	0	0	0	0	0	0
1161	State Department for Agriculture	4,729,255	1,560,050	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000
1162	State Department for Livestock	10,127,214	9,344,233	7,000,000	7,000,000	4,000,000	4,000,000	4,000,000
1165	State Department for Crop Development	0	0	400,000,000	400,000,000	308,000,000	400,000,000	400,000,000
1167	State Department for Irrigation	0	0	244,835,104	400,000,000	400,000,000	400,000,000	400,000,000
1172	State Department of Investment and Industry	11,352,212	14,599,160	209,700,000	232,500,000	349,000,000	370,000,000	383,000,000
1173	State Department of Cooperatives	28,206,416	6,500,000	0	21,560,000	26,700,000	28,600,000	31,000,000
1174	State Department for Trade	9,156,965	7,766,045	498,500,000	512,600,000	751,454,000	832,669,000	863,738,000
1175	State Department for Industry	0	0	19,460,000	19,460,000	0	0	0
1176	State Department for Small and Medium Enterprises	11,555,000	7,030,430	18,100,000	477,220,000	751,410,000	755,350,200	759,517,503
1184	State Department for Labour	30,594,989	51,046,145	41,665,000	41,665,000	12,000,000	11,665,000	11,665,000
1185	State Department for Social Protection	5,734,279	11,252,351	0	0	0	0	0
1191	Ministry of Mining	0	0	14,000,000	106,000,000	20,000,000	20,000,000	20,000,000
1192	State Department of Mining	0	0	47,317,195	47,317,195	47,000,000	49,000,000	52,000,000
1193	State Department of Petroleum	0	0	0	0	0	0	0
1201	Ministry of Tourism	745,156,311	902,357,570	0	1,964,000,000	4,616,000,000	993,000,000	1,051,000,000
1202	State Department for Tourism	0	0	0	3,847,867,000	4,199,268,700	4,399,168,700	4,609,669,000
1203	State Department for Wildlife	0	0	4,477,567,000	0	0	0	0
1204	Ministry of Tourism and Wildlife	0	0	183,050,000	0	0	0	0
1211	State Department of Public Service and Youth Affairs	1,347,367	11,465,422	0	0	135,000,000	140,000,000	145,000,000
1212	State Department for Gender	0	0	0	90,810,000	1,735,509,753	1,839,784,793	1,946,974,099
1213	State Department for Public Service	0	0	0	90,150,000	1,223,572,000	90,370,000	90,370,000
1214	State Department for Youth	0	0	0	431,291,000	210,000,000	249,000,000	459,000,000
1222	State Department for Regional and Northern Corridor Development	0	0	0	0	0	0	0
1251	Office of Attorney General and Department of Justice	0	0	395,502,000	435,502,000	445,500,000	406,700,000	417,900,000
1252	State Law Office and Department of Justice	0	0	34,050,000	0	0	0	0
1261	The Judiciary	21,562,106	2,429,497	0	0	0	0	0
1271	Edicts and Anticorruption Commission	19,073,911	4,020,901	0	10,000,000	0	0	0
1281	National Intelligence Service	867,026	0	0	0	0	0	0
1291	Office of the Director of Public Prosecution	990,267	284,161	0	0	0	0	0
1321	Witness Protection Agency	0	197,767,311	0	0	0	0	0
2021	National Land Commission	133,889,900	19,606,000	5,000,000	5,000,000	0	0	0
2031	Independent Electoral and Boundaries Commission	38,814,448	5,021,575	0	44,000,000	0	0	0
2041	Parliamentary Service Commission	0	299,791,315	0	0	0	0	0
2042	National Assembly	699,709	7,212	0	0	0	0	0
2061	Commission on Revenue Allocation	1,283,899	846,951	520,000	520,000	520,000	520,000	520,000
2071	Public Service Commission	266,455	306,144	0	0	0	0	0
2081	Salaries and Remuneration Commission	491,929,759	516,659,174	517,000,000	646,000,000	517,000,000	517,000,000	517,000,000
2091	Teacher Service Commission	7,676,146	0	0	90,000	0	0	0
2101	National Police Service Commission	203,781,346	186,360,165	150,000,000	193,000,000	150,000,000	150,000,000	150,000,000
2111	Auditor General	70,500	0	0	0	0	0	0
2131	The Commission on Administrative Justice	0	10,900	0	0	0	0	0
2141	Independent Policing Oversight Authority	0	0	0	0	0	0	0

ANNEX II: GRANTS COLLECTED AS APPROPRIATIONS IN AID BY VOTE

Head No	Details	Actual Receipts	Actual Receipts	Printed Estimates	Revised Estimates	Estimates	Estimates	Estimates
		2016/2017 <sup>1</sup>	2017/2018 <sup>2</sup>	2018/2019	2018/2019 <sup>3</sup>	2019/2020	2020/2021	2021/2022
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1011	The Presidency	-	-	-	-	97,096,000	-	-
1021	State Department for Interior	-	-	364,062,000	350,321,640	-	-	-
1032	State Department for Devolution	-	38,652,640	1,223,960,000	850,388,601	-	-	-
1035	State Department for Development of the ASAL	-	-	2,538,000,000	1,598,000,000	98,000,000	98,000,000	98,000,000
1063	State Department for Basic Education	253,808,056	425,034,019	-	-	-	-	-
1065	State Department of University Education	-	-	-	11,512,800	2,000,000	-	-
1066	State Department for Early Learning and Basic Education	-	-	525,000,000	414,920,000	17,211,640	17,211,640	17,211,640
1071	National Treasury	5,447,633,532	9,198,113,446	11,659,556,767	5,248,907,087	7,903,593,127	7,754,649,100	1,867,788,134
1072	State Department for Planning	-	-	118,100,000	18,860,000	31,315,400	21,100,000	21,100,000
1081	Ministry of Health	-	307,053,519	3,025,050,000	3,034,615,000	2,651,700,500	12,600,000,000	12,600,000,000
1091	State Department of Infrastructure	2,523,920,059	1,165,672,874	2,410,000,000	11,924,504,963	3,626,289,333	8,297,989,372	15,506,519,538
1094	State Department for Housing and Urban Development	-	-	-	7,020,000	-	-	-
1103	State Department for Water Services	198,633,300	294,090,889	-	-	-	-	-
1104	State Department for Irrigation	54,516,825	32,027,592	27,000,000	-	-	-	-
1105	State Department for Environment	-	1,075,103	-	-	-	-	-
1106	State Department for Mineral Resources	-	-	-	-	-	-	-
1107	Ministry of Water and Sanitation	-	-	1,655,000,000	1,302,935,660	947,537,900	1,550,000,000	1,952,000,000
1108	Ministry of Environment and Forestry	-	-	1,927,000,000	395,106,800	1,814,000,000	1,927,000,000	1,927,000,000
1133	State Department of Arts and Culture	-	-	-	-	-	-	-
1152	State Department of Energy	16,013,739	231,407,884	168,000,000	942,680,000	-	-	-
1161	State Department for Agriculture	797,284,253	362,801,707	-	-	-	-	-
1162	State Department for Livestock	40,076,290	327,096,050	-	-	100,000,000	100,000,000	-
1163	State Department for Fisheries and Blue Economy	-	-	-	-	25,000,000	-	-
1165	State Department for Crop Development	-	-	1,063,507,650	368,004,650	750,933,891	830,933,891	830,933,891
1166	State Department for Fisheries, Aquaculture and Blue Economy	-	-	-	-	25,000,000	-	-
1168	State Department for Agricultural Research	-	-	-	-	45,000,000	-	-
1172	State Department of Investment and Industry	-	-	-	-	-	-	-
1184	State Department for Labour	-	-	-	-	200,000,000	-	-
1185	State Department for Social Protection	-	-	-	-	439,569,200	-	-
1191	Ministry of Mining	-	-	-	-	-	-	-
1193	State Department of Petroleum	-	-	50,000,000	50,000,000	164,232,000	50,000,000	50,000,000
1203	State Department for Wildlife	-	-	-	358,036,417	260,000,000	63,000,000	-
1204	Ministry of Tourism and Wildlife	-	-	245,016,000	-	-	-	-
1211	State Department for Gender	-	-	-	-	39,652,764	-	-
1221	State Department of East African Community	-	-	-	13,325,000	-	-	-
1221	Ministry of East Africa and Northern Corridor Development	-	-	65,000,000	-	-	-	-
1252	State Law Office and Department of Justice	-	-	-	-	4,000,000	-	-
1291	Office of the Director of Public Prosecutions	-	-	-	-	3,500,000	3,500,000	3,500,000
2031	Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-

END



**SECRET**

*The County Allocation of Revenue Bill, 2020*

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**REPUBLIC OF KENYA**  
**THE NATIONAL TREASURY AND PLANNING**

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**County Allocation of Revenue Bill, 2020**

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**A legislative proposal for submission to Parliament**

**SECRET**

**THE COUNTY ALLOCATION OF REVENUE BILL, 2020**

**ARRANGEMENT OF CLAUSES**

*Section*

- 1—Short title.
- 2—Interpretation.
- 3— Object and purpose of the Act.
- 4— Equitable allocation of county governments' share of revenue.
- 5— Conditional allocations to County Governments.
- 6— Report on actual transfers.
- 7— Books of accounts to reflect national government transfers.
- 8— Financial misconduct.
- 9— Cabinet Secretary to make Regulations.
- 10— Clarification of revenue sharing formula to apply

**FIRST SCHEDULE**

Allocation of Each County Governments' Equitable Share of Revenue Raised Nationally, Financial Year 2020/21.

**SECOND SCHEDULE**

Conditional allocations to County Governments from National Government Revenue in Financial Year 2020/21.

**THIRD SCHEDULE**

Conditional allocations to County Governments from Loans and Grants from Development Partners in Financial Year 2020/21.



*The County Allocation of Revenue Bill, 2020*

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financial year 2020/21 shall be as set out in Column D of the First Schedule.

No. 18 of 2012.

(2) Each county government's allocation under subsection (1) shall be transferred to the respective County Revenue Fund, in accordance with a payment schedule approved by the Senate and published in the gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act, 2012.

Conditional allocations to county governments.

5. (1) Conditional allocations from national government revenue to each county government for the financial year 2020/21 shall be as set out in Column H of the Second Schedule, comprising —

- (a) conditional allocations for level 5 hospitals as set out in Column B of the Second Schedule;
- (b) conditional allocations for construction of county headquarters as set out in Column C of the Second Schedule;
- (c) conditional allocations to compensate county health facilities for forgone user fees revenue as set out in Column D of the Second Schedule;
- (d) conditional allocations for leasing of medical equipment as set out in Column E of the Second Schedule;
- (e) conditional allocations from the Road Maintenance Fuel Levy Fund for the repair and maintenance of county roads as set out in Column F of the Second Schedule; and
- (f) conditional allocations for development of youth polytechnics as set out in Column G of the Second Schedule.

(2) Conditional allocations financed by proceeds of loans or grants from development partners to each county government for the financial year 2020/21 shall be as set out in Column M of the Third Schedule, comprising of—

- (a) conditional allocations financed by a grant from the World Bank to finance Transforming Healthcare Systems for Universal Care Project (THSUCP) as set out in Column B of the Third Schedule;
- (b) conditional allocations financed by a World Bank credit to finance Agricultural and Rural



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- Inclusive Growth Project (NARIGP) as set out in Column C of the Third Schedule;
- (c) conditional allocation financed by a World Bank loan to finance the Kenya Climate Smart Agriculture Project (KCSAP) as set out in Column D of the Third Schedule
  - (d) conditional allocations financed by a grant from the World Bank for Kenya Devolution Support Programme (KDSP)- level 1 known as KDSP Capacity Building (“level 1”) Grant as set out in Column E of the Third Schedule;
  - (e) conditional allocations amounting to Kshs Six billion, Three Hundred and Sixty Six Million (Kshs 6.366 billion) financed by a loan from the World Bank for Kenya Urban Support Project (KUSP) - Urban Development Grant (UDG) known as KUSP Performance for Results “Window 3” grant as set out in Column F of the Third Schedule which shall be allocated among county government on the basis of a criteria to be determined as follows;
    - (i) The Accounting Officer responsible for the grant, shall carry out or cause to be carried, in accordance with the Intergovernmental agreement between the National Government and each eligible county government, an assessment to determine the eligible county government’s performance score by meeting the Disbursement Linked Indicators for purposes of determining the performance (Window 3) grant allocation for the financial year 2020/21;
    - (ii) The allocation to the eligible county governments shall be on the basis of the criteria comprising of the performance score determined in paragraph (i) and;
    - (iii) The Cabinet Secretary shall publish in the Kenya Gazette the allocations determined in terms of paragraph (ii) above.
  - (f) conditional allocations from a grant by DANIDA to finance Universal Healthcare in Devolved System Program as set out in Column G of the Third Schedule;

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- (g) Conditional allocations from an EU grant to finance Instruments for Devolution Advice and Support (IDEAS) program as set out in Column H of the Third Schedule;
- (h) Conditional allocations from a World Bank credit to finance Water & Sanitation Development Project (WSDP) as set out in Column I of the Third Schedule;
- (i) Conditional allocations financed by a loan from Government of Sweden to finance Agriculture Sector Development Support Programme II (ASDSP II) as set out in Column J of the Third Schedule;
- (j) Conditional allocations financed by a grant from EU to finance Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER) as set out in Column K of the Third Schedule; and
- (k) Conditional allocations financed by both loan and grant from the German Development Bank (KfW) to finance Drought Resilience Programme in Northern Kenya (DRPNK) as set out in Column L of the Third Schedule.

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(3) (a) Each county government's allocation under subsection (1) (a), (b), (c), (e) and (f) shall be transferred to the respective County Revenue Fund, in accordance with a payment schedule published in the Gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act, 2012;

(b) the allocations transferred under paragraph (a) shall only be accessed by each county government after meeting conditions set by the Cabinet Secretary responsible for that function at the beginning of the financial year; and

(c) the transfers made pursuant to paragraph (a) shall be included in the budget estimates of the county government and submitted to the county assembly for approval.

(4) The county governments' allocations under subsection (1) (d) shall be included in the budget estimates of the national government and shall be

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submitted to Parliament for approval provided that the national government and county governments will have an intergovernmental agreement in line with Article 187 of the Constitution.

(5) (a) A county governments' allocation under sub-section (2) (a) , (b), (c), (d), ( e), (f), (g), (h), (i), (j) and (k) above shall be transferred to the respective County Revenue Fund, in accordance with a payment schedule published in the Gazette by the Cabinet Secretary in accordance with section 17 of the Public Finance Management Act, 2012, if the Cabinet Secretary and the responsible development partner, have agreed in writing that the funds shall be transferred to the county governments.

(b) The transfers made pursuant to paragraph (a) shall be included in the budget estimates of the county government and submitted to the county assembly for approval.

Report on actual transfers.

6. The National Treasury and Planning shall publish a monthly report on actual transfers of all allocations to county governments.

Books of accounts to reflect national government transfers.

7. (1) Each county treasury shall reflect all transfers by the national government to the county governments in its books of accounts.

(2) The estimates of revenue of each county shall separately reflect the total equitable revenue share under section 4 of this Act and any other conditional allocations from the national government transferred to the County Revenue Fund.

No. 18 of 2012

(3) A county treasury shall as part of its consolidated quarterly and annual reports required under the Public Finance Management Act, 2012 report on actual transfers received by the county government from the national government, up to the end of that quarter or year in the format prescribed by the Public Sector Accounting Standards Board or in the absence of a format prescribed by the Board, in the format prescribed by the National Treasury.



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Financial  
Misconduct.

8. Despite the provisions of any other law, any serious or persistent non-compliance with provisions of this Act constitutes an offence under the Public Finance Management Act, 2012.

Cabinet Secretary to  
make Regulations.

9. The Cabinet Secretary may, with the approval of Parliament make Regulations on—

- (a) any matter in respect of which Regulations require to be made under this Act; and
- (b) any subsidiary or incidental administrative or procedural matter necessary for the proper implementation or administration of this Act.

Clarification of  
revenue sharing  
formula to apply

10. For the avoidance of doubt the allocation of the equitable share of revenue to the county governments under Section 4 of this Act shall be in accordance with the second determination of the basis of the division of revenue among counties approved by Parliament pursuant to Article 217 (7) of the Constitution.



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**SECOND SCHEDULE (s. 5(1))**

**Conditional allocations to County Governments from National Government Revenue in Financial year 2020/21 (Figures are in Kenya Shillings)**

S/N	County	FY 2020/21								
		FY 2019/20	Column A	Column B	Supplement for construction of county headquarters	Column D	Column E	Column F	Column G	Column H
1	Baringo	325,886,990	-	-	-	13,191,000	132,021,277	152,818,903	20,494,894	318,526,073
2	Bomet	363,576,140	-	-	-	16,713,356	132,021,277	164,138,822	48,499,894	361,373,348
3	Bungoma	497,074,571	-	-	-	32,837,307	132,021,277	266,961,417	67,849,894	499,669,894
4	Busia	383,252,179	-	-	-	16,934,085	132,021,277	182,062,027	57,199,894	388,217,282
5	Elgeyo/Marakwet	286,153,813	-	-	-	8,788,919	132,021,277	115,085,841	27,904,894	283,800,930
6	Embu	621,463,343	301,040,462	-	-	10,724,225	132,021,277	135,839,025	34,249,894	613,874,883
7	Garissa	726,729,514	344,739,884	-	-	12,964,636	132,021,277	209,418,497	17,899,894	717,044,187
8	Homa Bay	398,419,701	-	-	-	22,185,346	132,021,277	200,928,558	40,399,894	395,535,074
9	Isiolo	394,854,851	-	100,000,000	-	3,472,461	132,021,277	124,519,106	5,344,894	365,357,737
10	Kajiado	347,456,099	-	-	-	16,955,365	132,021,277	190,551,966	28,504,894	368,033,501
11	Kakamega	933,826,966	427,283,237	-	-	37,789,290	132,021,277	315,071,072	102,349,894	1,014,514,769
12	Kericho	349,220,748	-	-	-	18,048,789	132,021,277	162,252,169	22,444,894	334,767,128
13	Kiambu	1,045,877,410	538,716,763	-	-	34,671,542	132,021,277	293,374,561	61,984,894	1,060,769,036
14	Kilifi	535,740,936	-	-	-	25,969,864	132,021,277	316,014,398	79,999,894	554,005,433
15	Kirinyaga	298,227,971	-	-	-	11,282,570	132,021,277	127,349,086	26,899,894	297,552,826
16	Kisii	838,456,363	417,572,254	-	-	26,138,997	132,021,277	233,001,561	70,549,894	879,284,082
17	Kisumu	759,756,337	369,017,341	-	-	21,299,489	132,021,277	203,758,538	45,349,894	771,446,538
18	Kitui	471,748,346	-	-	-	22,499,906	132,021,277	264,131,438	92,149,894	510,802,514
19	Kwale	406,504,819	-	-	-	15,209,593	132,021,277	228,285,028	56,299,894	431,815,791
20	Laikipia	292,933,208	-	-	-	9,968,208	132,021,277	143,385,638	18,319,894	303,695,016

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**FIRST SCHEDULE (s. 4(1))**

**Allocation of Each County Governments' Equitable Share of Revenue  
Raised Nationally in the Financial year 2020/21**

No	County	2019/2020		2020/2021	
		Allocation ratio	Equitable Share	Allocation ratio	Equitable Share
		Column A	Column B	Column C	Column D
1	Baringo	1.61	5,095,650,000	1.62	5,127,300,000
2	Bomet	1.74	5,507,100,000	1.74	5,507,100,000
3	Bungoma	2.81	8,893,650,000	2.83	8,956,950,000
4	Busia	1.9	6,013,500,000	1.93	6,108,450,000
5	Elgeyo Marakwet	1.22	3,861,300,000	1.22	3,861,300,000
6	Embu	1.36	4,304,400,000	1.44	4,557,600,000
7	Garissa	2.22	7,026,300,000	2.22	7,026,300,000
8	Homa bay	2.13	6,741,450,000	2.13	6,741,450,000
9	Isiolo	1.34	4,241,100,000	1.32	4,177,800,000
10	Kajiado	2.03	6,424,950,000	2.02	6,393,300,000
11	Kakamega	3.29	10,412,850,000	3.34	10,571,100,000
12	Kericho	1.7	5,380,500,000	1.72	5,443,800,000
13	Kiambu	2.98	9,431,700,000	3.11	9,843,150,000
14	Kilifi	3.3	10,444,500,000	3.35	10,602,750,000
15	Kirinyaga	1.34	4,241,100,000	1.35	4,272,750,000
16	Kisii	2.46	7,785,900,000	2.47	7,817,550,000
17	Kisumu	2.16	6,836,400,000	2.16	6,836,400,000
18	Kitui	2.79	8,830,350,000	2.8	8,862,000,000
19	Kwale	2.46	7,785,900,000	2.42	7,659,300,000
20	Laikipia	1.32	4,177,800,000	1.52	4,810,800,000
21	Lamu	0.82	2,595,300,000	0.87	2,753,550,000
22	Machakos	2.45	7,754,250,000	2.54	8,039,100,000



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23	Makueni	2.34	7,406,100,000	2.3	7,279,500,000
24	Mandera	3.23	10,222,950,000	3.23	10,222,950,000
25	Marsabit	2.14	6,773,100,000	2.17	6,868,050,000
26	Meru	2.54	8,039,100,000	2.56	8,102,400,000
27	Migori	2.14	6,773,100,000	2.17	6,868,050,000
28	Mombasa	2.23	7,057,950,000	2.35	7,437,750,000
29	Murang'a	1.99	6,298,350,000	2.04	6,456,600,000
30	Nairobi	5.03	15,919,950,000	5.04	15,951,600,000
31	Nakuru	3.31	10,476,150,000	3.08	9,748,200,000
32	Nandi	1.69	5,348,850,000	1.7	5,380,500,000
33	Narok	2.54	8,039,100,000	2.25	7,121,250,000
34	Nyamira	1.52	4,810,800,000	1.55	4,905,750,000
35	Nyandarua	1.54	4,874,100,000	1.55	4,905,750,000
36	Nyeri	1.71	5,412,150,000	1.61	5,095,650,000
37	Samburu	1.46	4,620,900,000	1.26	3,987,900,000
38	Siaya	1.83	5,791,950,000	1.85	5,855,250,000
39	Taita Taveta	1.34	4,241,100,000	1.39	4,399,350,000
40	Tana River	1.85	5,855,250,000	1.77	5,602,050,000
41	Tharaka Nithi	1.24	3,924,600,000	1.22	3,861,300,000
42	Trans Nzoia	1.82	5,760,300,000	1.83	5,791,950,000
43	Turkana	3.33	10,539,450,000	3.34	10,571,100,000
44	Uasin Gishu	2	6,330,000,000	1.91	6,045,150,000
45	Vihiga	1.47	4,652,550,000	1.43	4,525,950,000
46	Wajir	2.7	8,545,500,000	2.7	8,545,500,000
47	West Pokot	1.58	5,000,700,000	1.58	5,000,700,000
	<b>Total</b>	<b>100</b>	<b>316,500,000,000</b>	<b>100</b>	<b>316,500,000,000</b>



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SECOND SCHEDULE (s. 5(1))

Conditional allocations to County Governments from National Government Revenue in Financial year 2020/21 (Figures are in Kenya Shillings)

S/N	County	FY 2020/21									
		Total Conditional Grants from the National Government Revenue Column A	Column B	Supplement for construction of county headquarters Column C	Column D	Column E	Column F	Column G	Column H		
1	Baringo	325,886,990	-	-	13,191,000	132,021,277	152,818,903	20,494,894	318,526,073		
2	Bomet	363,576,140	-	-	16,713,356	132,021,277	164,138,822	48,499,894	361,373,348		
3	Bungoma	497,074,571	-	-	32,837,307	132,021,277	266,961,417	67,849,894	499,669,894		
4	Busia	383,252,179	-	-	16,934,085	132,021,277	182,062,027	57,199,894	388,217,282		
5	Elgeyo/Marakwet	286,153,813	-	-	8,788,919	132,021,277	115,085,841	27,904,894	283,800,930		
6	Embu	621,463,343	301,040,462	-	10,724,225	132,021,277	135,839,025	34,249,894	613,874,883		
7	Garissa	726,729,514	344,739,884	-	12,964,636	132,021,277	209,418,497	17,899,894	717,044,187		
8	Homa Bay	398,419,701	-	-	22,185,346	132,021,277	200,928,558	40,399,894	395,535,074		
9	Istio	394,854,851	-	100,000,000	3,472,461	132,021,277	124,519,106	5,344,894	365,357,737		
10	Kajiado	347,456,099	-	-	16,955,365	132,021,277	190,551,966	28,504,894	368,033,501		
11	Kakamega	933,826,966	427,283,237	-	37,789,290	132,021,277	315,071,072	102,349,894	1,014,514,769		
12	Kericho	349,220,748	-	-	18,048,789	132,021,277	162,252,169	22,444,894	334,767,128		
13	Kiambu	1,045,877,410	538,716,763	-	34,671,542	132,021,277	293,374,561	61,984,894	1,060,769,036		
14	Kilifi	535,740,936	-	-	25,969,864	132,021,277	316,014,398	79,999,894	554,005,433		
15	Kirinyaga	298,227,971	-	-	11,282,570	132,021,277	127,349,086	26,899,894	297,552,826		
16	Kisii	838,456,363	417,572,254	-	26,138,997	132,021,277	233,001,661	70,549,894	879,284,082		
17	Kisumu	759,756,337	369,017,341	-	21,299,489	132,021,277	203,758,538	45,349,894	771,446,538		
18	Kitui	471,748,346	-	-	22,499,906	132,021,277	264,131,438	92,149,894	510,802,514		
19	Kwale	406,504,819	-	-	15,209,593	132,021,277	228,285,028	56,299,894	431,815,791		
20	Laikipia	292,933,208	-	-	9,968,208	132,021,277	143,385,638	18,319,894	303,695,016		

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21	Lamu	388,666,287	-	50,000,000	2,451,034	132,021,277	82,069,411	50,299,894	316,841,615
22	Machakos	855,515,142	383,583,815	-	24,129,039	132,021,277	239,604,947	62,749,894	842,088,971
23	Makueni	419,420,376	-	-	19,435,760	132,021,277	216,965,109	68,299,894	436,722,040
24	Mandera	477,406,462	-	-	25,474,920	132,021,277	304,694,480	15,049,894	477,240,570
25	Marsabit	368,501,297	-	-	6,643,714	132,021,277	204,701,864	10,699,894	354,066,748
26	Meru	836,751,165	373,872,832	-	31,648,428	132,021,277	241,491,600	58,249,894	837,284,031
27	Migori	392,845,495	-	-	21,655,884	132,021,277	204,701,864	36,439,894	394,818,918
28	Mombasa	821,711,679	388,439,306	-	23,385,934	132,021,277	221,681,742	18,484,894	784,013,153
29	Muranga	414,924,838	-	-	20,138,691	132,021,277	192,438,619	97,999,894	442,598,480
30	Nairobi	693,891,449	-	-	79,423,251	132,021,277	475,436,588	16,009,894	702,891,009
31	Nakuru	861,915,384	373,872,832	-	38,723,265	132,021,277	290,544,581	66,289,894	901,451,849
32	Nandi	332,911,134	-	-	18,086,363	132,021,277	160,365,516	27,919,894	338,393,049
33	Narok	366,351,425	-	-	20,595,297	132,021,277	212,248,477	16,084,894	380,949,944
34	Nyamira	365,351,960	-	-	13,175,221	132,021,277	146,215,617	60,409,894	351,822,008
35	Nyandarua	453,290,886	-	50,000,000	12,735,922	132,021,277	146,215,617	30,949,894	371,922,709
36	Nyeri	752,037,306	407,861,272	-	13,701,379	132,021,277	151,875,577	48,949,894	754,409,397
37	Samburu	289,182,663	-	-	5,235,578	132,021,277	118,859,147	10,549,894	266,665,895
38	Siaya	363,250,841	-	-	18,194,808	132,021,277	174,515,414	48,199,894	372,931,392
39	Taita Taveta	302,852,764	-	-	5,296,305	132,021,277	131,122,392	57,634,894	326,074,867
40	Tana River	444,976,172	-	50,000,000	5,682,537	132,021,277	166,968,802	14,674,894	369,347,509
41	Tharaka Nithi	403,469,781	-	50,000,000	8,218,119	132,021,277	115,085,841	60,799,894	366,125,130
42	Trans Nzoia	353,144,408	-	-	21,304,915	132,021,277	172,628,761	43,909,894	369,864,846
43	Turkana	492,062,051	-	-	25,634,941	132,021,277	315,071,072	12,709,894	485,437,183
44	Uasin Gishu	357,999,358	-	-	20,813,065	132,021,277	180,175,373	40,129,894	373,139,609
45	Vihiga	323,032,159	-	-	12,657,201	132,021,277	134,895,698	69,979,894	349,554,070
46	Wajir	418,577,475	-	-	15,784,997	132,021,277	254,698,172	14,074,894	416,579,339
47	West Pokot	317,642,241	-	-	12,128,484	132,021,277	149,045,597	17,749,894	310,945,251
	<b>GRAND TOTAL</b>	<b>23,144,842,500</b>	<b>4,326,000,000</b>	<b>300,000,000</b>	<b>900,000,000</b>	<b>6,205,000,000</b>	<b>9,433,265,625</b>	<b>2,000,000,000</b>	<b>23,164,265,625</b>

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**THIRD SCHEDULE (s. 5(2))**  
**Conditional allocations to County Governments from Loans and Grants from Development Partners in Financial year 2019/20 (Figures are in Kenya Shillings)**

County	2020/21 FY												
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M
	Total Loans and Grants	Transforming Health Systems for Universal Care Project (WB)	IDA (World Bank) credit (National Agricultural and Rural Inclusive Growth Project (NARIGP))	IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) "Level 1 grant"	IDA (World Bank) credit: Kenya Urban Support Project (KUSP) - Urban Development Grant (UDG)	DANIDA Grant (Universal Healthcare in Devolved System Program)	EU Grant (Instruments for Devolution Advice and Support IDEAS)	IDA (World Bank) credit: Water & Sanitation Development Project (WSDP)	Sweden- Agricultural Sector Development Support Programme (ASDSP) II	EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WATER)	German Development Bank (KfW)- Drought Resilience Programme in Northern Kenya (DRPK)	Total Loans and Grants
Baringo	325,325,892	98,424,470	-	247,240,980	45,000,000	-	14,490,000	15,026,168	-	13,557,645	-	-	434,339,263
Bomet	457,270,099	117,514,681	-	279,356,310	45,000,000	-	15,660,000	-	-	13,444,366	-	-	470,975,357
Bungoma	958,352,734	38,480,000	201,210,550	-	45,000,000	-	25,290,000	-	-	14,376,061	52,565,915	-	376,922,526
Busia	454,041,031	31,200,000	-	320,226,100	45,000,000	-	17,100,000	-	-	14,004,970	30,127,734	-	457,658,804
Elgeyo/Marakwet	389,907,368	33,340,400	-	280,000,045	45,000,000	-	10,980,000	-	-	12,921,815	69,163,856	-	451,406,116
Embu	581,992,895	112,736,973	202,094,150	-	45,000,000	-	12,240,000	-	-	12,112,312	-	-	384,183,435
Garissa	918,389,383	33,760,000	-	320,528,195	45,000,000	-	19,980,000	-	500,000,000	15,513,345	-	-	934,781,540
Homa Bay	599,801,103	33,040,000	198,467,950	-	45,000,000	-	19,170,000	-	-	13,738,669	-	-	309,416,619
Istio	403,048,854	26,720,000	-	479,143,620	45,000,000	-	12,060,000	-	-	14,193,675	-	-	577,117,295

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Kajiado	626,033,282	203,253,802	-	279,821,200	45,000,000	18,270,000	-	-	13,357,272	-	-	559,702,274
Kakamega	737,368,864	50,214,024	-	302,964,820	45,000,000	29,610,000	-	-	15,041,144	42,632,067	-	485,462,055
Kericho	599,580,638	95,189,398	-	277,000,000	45,000,000	15,300,000	-	-	12,776,994	-	-	445,266,392
Kiambu	2,381,409,369	49,790,789	222,340,320	-	45,000,000	26,820,000	-	-	13,436,146	-	-	357,387,255
Kilifi	1,500,516,666	265,111,481	198,440,766	-	45,000,000	29,700,000	-	700,000,000	14,982,463	-	-	1,253,234,710
Kirinyaga	521,896,956	26,720,000	199,748,243	-	45,000,000	12,060,000	-	-	11,509,004	-	-	295,037,247
Kisii	684,744,542	68,638,638	198,615,016	-	45,000,000	22,140,000	16,140,145	-	14,185,102	-	-	364,718,901
Kisumu	1,119,577,868	57,625,645	-	240,035,100	45,000,000	19,440,000	15,626,168	-	13,186,151	34,868,974	-	425,782,038
Kitui	797,515,756	38,320,000	199,218,200	-	45,000,000	25,110,000	-	-	15,428,645	-	-	323,076,845
Kwale	982,716,075	35,200,000	199,640,546	-	45,000,000	22,140,000	15,624,891	400,000,000	14,732,422	-	-	732,337,859
Laitipia	305,078,964	90,610,649	-	236,105,200	45,000,000	11,880,000	15,626,168	-	12,916,815	-	-	412,138,832
Lamu	306,166,757	131,761,634	-	257,872,086	45,000,000	7,380,000	-	-	11,343,998	-	-	453,357,718
Machakos	1,379,849,081	45,165,352	-	279,999,640	45,000,000	22,050,000	-	-	13,746,442	-	-	405,961,434
Makueni	704,754,514	98,890,804	198,499,820	-	45,000,000	21,060,000	11,000,000	-	14,534,090	-	-	388,984,714
Mandera	593,513,860	300,000,000	-	290,090,936	45,000,000	29,070,000	-	-	17,048,048	-	-	681,208,984
Marsabit	527,605,108	99,759,979	-	319,933,840	45,000,000	19,260,000	16,140,048	-	16,810,792	100,000,000	-	616,904,659
Meru	532,143,439	36,400,000	202,802,950	-	45,000,000	22,860,000	-	-	13,550,139	-	-	320,613,089
Migori	1,065,515,013	40,295,580	198,500,002	-	45,000,000	19,260,000	15,626,168	-	13,703,648	-	-	332,385,398
Mombasa	1,658,859,269	114,569,473	-	-	45,000,000	20,070,000	-	1,100,000,000	12,749,975	-	-	1,292,389,448
Murang'a	520,780,762	149,093,840	198,485,140	-	45,000,000	17,910,000	-	-	12,746,035	-	-	423,235,015
Nairobi City	194,699,600	60,494,430	-	-	45,000,000	45,270,000	-	-	15,955,893	-	-	166,720,323
Nakuru	1,591,604,871	40,080,000	198,441,600	-	45,000,000	29,790,000	-	-	14,171,667	-	-	327,483,267
Nandi	718,841,621	102,150,272	197,907,900	-	45,000,000	15,210,000	-	-	12,838,123	60,669,094	-	433,775,389
Narok	538,812,751	104,265,416	218,575,646	-	45,000,000	22,860,000	-	-	13,695,490	-	-	404,396,552
Nyamira	569,692,854	278,847,760	198,509,110	-	45,000,000	13,680,000	-	-	13,125,036	-	-	549,161,906

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Nyandarua	377,541,424	163,357,834	-	239,157,250	45,000,000	13,860,000	11,000,000	-	12,491,573			484,866,657
Nyeri	541,842,102	28,800,000	-	312,177,550	45,000,000	15,390,000	-	-	11,958,572			413,326,122
Samburu	538,172,418	31,320,789	216,145,500	-	45,000,000	13,140,000	15,626,168	-	14,496,213			335,728,670
Siaya	395,748,123	50,199,253	-	319,185,080	45,000,000	16,470,000	-	-	12,874,560	38,530,664		482,259,557
Taita Taveta	734,315,201	40,679,150	-	317,598,320	45,000,000	12,060,000	15,624,929	350,000,000	13,206,924			794,169,323
Tana River	392,033,835	138,012,263	-	320,630,200	45,000,000	16,650,000	14,727,370	-	15,405,911			550,425,744
Tharaka Nithi	307,617,021	101,448,239	-	320,000,850	45,000,000	11,160,000	-	-	12,178,726			489,787,815
Trans Nzoia	838,143,691	44,386,749	199,332,120	-	45,000,000	16,380,000	-	-	13,012,542	45,162,927		363,274,338
Turkana	825,467,592	300,000,000	216,213,200	-	45,000,000	29,970,000	-	-	18,731,177		200,000,000	809,914,377
Uasin Gishu	1,081,492,860	114,973,599	-	239,984,700	45,000,000	18,000,000	11,000,000	-	12,720,859	62,574,758		504,253,916
Vihiga	804,853,103	93,531,471	198,457,709	-	45,000,000	13,230,000	-	-	12,316,175	25,751,575		388,286,930
Wajir	715,958,149	98,763,532	-	320,674,340	45,000,000	24,300,000	15,626,168	350,000,000	17,532,329			871,896,369
West Pokot	399,283,864	32,237,369	-	320,000,420	45,000,000	14,220,000	11,000,000	-	14,224,205	65,952,437		502,634,431
<b>Total</b>	<b>39,089,877,210</b>	<b>4,345,375,741</b>	<b>4,261,646,438</b>	<b>7,119,726,782</b>	<b>2,115,000,000</b>	<b>6,366,000,000</b>	<b>216,014,391</b>	<b>3,400,000,000</b>	<b>652,584,158</b>	<b>528,000,000</b>	<b>300,000,000</b>	<b>30,204,347,510</b>

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**MEMORANDUM OF OBJECTS AND REASONS**

The principal object of this Bill is to make provision for the allocation of revenue raised nationally among the county governments for the financial year 2020/21.

**Section 1** of the Bill provides for the short title while **Section 2** defines the various terms used in the Bill.

**Section 3** of the Bill contains the objects and the purpose of the Bill which is to provide for the allocation of revenue raised nationally and conditional allocations among county governments for the financial year 2019/20 as well as the transfer of the county allocations from the Consolidated Fund to the respective County Revenue Fund.

**Section 4** of the Bill deals with the allocation of equitable share of revenue raised nationally to each county government.

**Section 5** of the Bill provides for conditional allocations to be made to county governments.

**Section 6** of the Bill provides for the publishing of monthly report by the national government, on actual transfers of all allocations to county governments.

**Section 7** of the Bill provides for a county treasury to reflect the total allocations from the national government separately in the County Finance Bill and reflect all transfers in the books of accounts.

**Section 8** of the Bill deals with what constitutes a financial misconduct.

**Section 9** of the Bill mandates the Cabinet Secretary to make regulations for proper implementation of the Act.

**Section 10** of the Bill provides for use of the second determination of the basis of the allocation of revenue among counties as approved by Parliament pursuant to Article 217 (7) of the Constitution

Dated on the 5<sup>th</sup> February, 2020.

  
Hon (Amb) Ukur Yattani, EGH  
Cabinet Secretary for the National Treasury and Planning

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*The County Allocation of Revenue Bill, 2020*

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**APPENDIX**

**EXPLANATORY MEMORANDUM TO THE COUNTY ALLOCATON OF REVENUE BILL, 2020**

**Background**

1. This memorandum is prepared in fulfilment of the requirements of Article 218(2) of the Constitution and section 191 of the Public Finance Management Act, 2012, which require that the County Allocation of Revenue Bill tabled in Parliament be accompanied by a memorandum that:

- (a) explains the revenue allocation as proposed by the Bill;
- (b) evaluates the Bill against the criteria set out in Article 203(1) of the Constitution;
- (c) provides a summary of significant deviations from the recommendations of the Commission on Revenue Allocation (CRA) together with the explanation for such deviations;
- (d) explains the extent, if any, of deviation from the recommendations of the Intergovernmental Budget and Economic Council (IBEC); and
- (e) explains any assumptions and formulae used in arriving at the respective shares under the County Allocation of Revenue Bill, 2018.

**Explanation of Revenue Allocation as Proposed by the Bill**

2. The County Allocation of Revenue Bill, 2020 proposes allocate to County Governments Ksh.369.8 billion in the financial year 2020/21. This allocation includes an equitable share of Ksh. 316.5 billion and additional conditional allocations from the share of national government revenue amounting to Ksh. 13.7 billion.

3. The county governments' equitable share of revenue was allocated among the county governments on the second basis of the revenue allocation criteria approved by Parliament in accordance with Article 217 of the Constitution.

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***Additional Conditional Allocations to County Governments***

4. The Bill proposes to allocate county governments additional conditional allocations amounting to Ksh. 13.7 billion from the national government share of revenue raised nationally in line with Article 202(2) of the Constitution and Ksh. 30.2 billion as conditional allocations financed from loans and grants from development partners as well additional conditional allocation amounting to Ksh. 9.4 billion from the Roads Maintenance Levy Fund. Pursuant to this Article, the National Government proposes to allocate the following additional conditional allocations to support specific national policy objectives to be implemented by County Governments:

- **Additional Conditional Allocation to facilitate the leasing of medical equipment of Ksh 6.205 billion.** This grant which is in its sixth year of implementation, is proposed to increase from Ksh. 6.200 billion in FY 2019/20 to Ksh. 6.205 billion in FY 2020/21 and is intended to facilitate the payment of lease amounts in respect of modern specialised medical equipment in at least two health facilities in each County Government over the medium term. This will facilitate easy access to specialised health care services and significantly reduce the distance that Kenyans travel in search of such services today.
- **Additional Conditional allocation for level-5 hospitals of Ksh. 4.3 billion.** Level-5 hospitals continue to play a critical role in providing specialised health care services to Kenyans. These hospitals provide specialised health care services to citizens residing within and outside their host County, usually for complicated cases referred from lower level health facilities. In order to compensate them for the costs incurred in rendering services to neighbouring Counties, the national government proposes to allocate Ksh. 4.3 billion in financial year 2020/21 to 11 counties with level 5 hospitals.
- **Additional Conditional allocation of Ksh. 900 million to compensate county health facilities for user fees foregone.** It is the intention of government to sustain the Government policy of not charging user fees in public health facilities. In this regard, and in furtherance of this policy, the National Government has proposed an allocation of Ksh. 900 million in the financial year 2020/21 to compensate county governments for revenue forgone by not charging user fees in the county health facilities. This additional conditional allocation, which is in its sixth year of implementation, will further complement government efforts of not only achieving the Universal Health Coverage, but also sustaining its gains.

*The County Allocation of Revenue Bill, 2020*

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- **Additional Conditional Allocation for Rehabilitation of Youth Polytechnics of Ksh. 2 billion:** this additional conditional allocation which is in its fourth year of implementation and implemented through the State Department of Vocational and Technical Training, is meant to support county governments in equipping Technical and Vocational Centres and capitation of student fees. The additional conditional allocation aims at enhancing access to quality and relevant vocational skills training.
- **Additional Conditional allocation to supplement county allocation for the construction of county headquarters of Ksh. 300 Million in five counties:** This conditional allocation is intended to further supplement financing for construction of headquarters by five County Governments that did not inherit adequate offices. The five counties are Isiolo; Lamu; Nyandarua; Tana River and Tharaka Nithi. This marks the fourth year of its implementation whereby the National Government contributes 70 percent of the budget while County Governments contributes 30 percent of the total cost of the projects. This allocation has declined from Ksh. 485 million allocated in FY 2019/20 to a proposed allocation of Ksh. 300 million in FY 2020/21.
- **Additional Conditional Allocation from the Road Maintenance Fuel Levy Fund of Ksh. 9.4 billion.** This conditional allocation which is in its sixth year of allocation is proposed to be Ksh. 9.4 billion in FY 2020/21. This allocation is meant to further enhance County Governments' capacity to repair and maintain county roads and is equivalent to 15 percent of the Road Maintenance Fuel Levy Fund. The allocation has increased significantly from Ksh. 8.98 billion allocated to RMLF in FY 2019/20 to the proposed allocation of Ksh. 9.4 billion in FY 2020/21. This is attributed to higher projected revenues from fuel levy in FY 2020/21 compared to projections in FY 2019/20 which when the 15 % is applied, increases allocation to counties.
- **Transforming Health Systems for Universal Care Project conditional allocation of Ksh. 4.3 billion (World Bank credit):** - This conditional allocation through the Ministry of Health is meant to improve delivery, utilization and quality of primary health care services with focus on reproductive, maternal, new-born, child and adolescent health (RMNCAH) at the county level. This additional conditional allocation is proposed to increase from Ksh. 2.99 billion in FY 2019/20 to Ksh. 4.3 billion in the financial year 2020/21. This is attributed to the structure of project implementation and financing as contained in the Project Appraisal Document. This conditional allocation will complement the National Government efforts on attainment of the Universal Health Coverage policy initiative.



- **DANIDA-Universal Healthcare for Devolved System Program of ksh. 900 million:**  
The project development objective (PDO) of this programme is “to improve utilization and quality of primary health care services with a focus on reproductive, maternal, new-born, child, and adolescent health services. “The Project will achieve this objective by: (a) improving access to and demand for quality Primary Health Care (PHC) services; (b) strengthening institutional capacity in selected key areas to improve utilization and quality of PHC services; and (c) supporting cross-county and intergovernmental collaboration in the recently devolved Kenyan health system.

The conditional allocation to this programme is proposed to decline slightly from an allocation of Ksh. 986 million in FY 2019/20 to an allocation of Ksh. 900 million in FY 2020/21. This is attributed to provisions of the financing agreement which envisages gradual decrease of the amounts allocated to the project in each financial year, for sustainability. The program is expected to close in December, 2020.

- **National Agricultural and Rural Inclusive Growth Project; NARIGP of Ksh. 4.26 billion (World Bank credit):** - this additional conditional allocation is proposed to be allocated Ksh. 4.26 in the financial year 2020/21. This additional conditional allocation is meant to further compliment efforts by National Government to attain food security in the country by facilitating counties to increase agricultural productivity and profitability of targeted rural communities in selected counties, and to provide immediate and effective response in case of crisis or emergency. This additional conditional allocation is proposed to decrease from Ksh. 7.2 billion in FY 2019/20 to Ksh. 4.3 billion in the financial year 2020/21 because the project is at advanced stages of implementation as contained in the Project Appraisal Document (PAD) and the implementation work plans.
- **Kenya Urban Support Program (KUSP) – Urban Development Grant (UDG) additional conditional allocation of Ksh.6.36 billion:-**The purpose of the Grant is to provide support to urban boards and administrators within the participating County Governments for financing infrastructure investments in urban areas. This is a performance based grant where the participating county governments are funded based on the score in the Annual Performance Assessment (APA) \_ for achievement of urban planning, infrastructure, and service delivery targets. This additional conditional allocation has declined from Ksh. 11 billion in FY 2019/20 to Ksh. 6.36 billion in the financial year 2020/21. The decrease is attributed to the advanced completion of the programme and its planned activities as outlined in the Project Appraisal Document (PAD) and the project implementation work plans.



- **Kenya Devolution Support Program (KDSP) County Capacity Building (“level 1”) Grant of Ksh. 2.1 billion.** This is a conditional grant, which is in its second year of implementation, financed by a World Bank credit to support county government’s capacity building under the Kenya Devolution Support Program (KDSP) amounting to Ksh. 2.1 billion. This grant is intended to support capacity building initiatives in the counties in the following areas:
  - Strengthening public financial management (PFM) systems;
  - Strengthening County Human resource management;
  - Improving county planning and Monitoring & Evaluation systems;
  - Civic Education and Public Participation; and,
  - Strengthening Intergovernmental relations.Although the programme was supposed to come to an end upon disbursement of the Ksh. 1.4 billion allocated to it in FY 2019/20; the National Treasury was not able to disburse Ksh. 2.3 billion allocated the programme in FY 2018/19 due to adjustment in the amount to be paid to county governments against one of the Disbursement Linked Indicators (DLI) under the Kenya Devolution Support Program (KDSP). As such and following clarification by the World Bank on the correct allocation, the Exchequer could not disburse the Ksh. 2.3 billion to the Counties as allocated in the CARA, 2018 pending KDSP’s restructuring including increasing the allocation to the aforementioned DLI. In this regard, and upon confirmation on restructuring of the DLI, the National Treasury has proposed to allocate Ksh. 2.1 billion to KDSP Level 1 in FY 2020/21 as part of arrears of Ksh. 2.3 billion allocated but not disbursed in FY 2018/19.
- **EU-Instruments for Devolution Advice and Support (IDEAS) grant of Ksh. 216 million:** This grant which is proposed to be allocated Ksh. 216 million in the financial year 2020/21 is in its fourth year of implementation. The grant is meant to support national and county government’s capacities for the management of the devolution process and the responsible transfer and use of resources for the achievement of local economic development at the county level. This additional conditional allocation has declined from an allocation of Ksh. 492 million in FY 2019/20 to the proposed allocation of Ksh. 216 million in the financial year 2020/21. This is attributed to advanced completion rate of the programme and its planned activities as outlined in the Project Appraisal Document (PAD) and the project implementation work plans.
- **IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP) of ksh. 7.1 billion:** The project development objective (PDO) of this project is “to increase agricultural productivity and build resilience to climate change risks in the targeted smallholder farming and pastoral communities in Kenya, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response.



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KCSAP, which is in its third year of implementation, focuses on increasing agricultural productivity and enhancing resilience to impacts of climate change; reductions in Greenhouse Gas (GHG) emissions will be a co-benefit.

The allocations to this programme has increased significantly from an allocation of 3.6 billion in the financial year 2019/20 to the proposed allocation of Ksh. 7.1 billion in financial year 2020/21. This increase can be attributed to increase in the number of mobilized beneficiary groups from which projects to be funded have been identified and approved by the National Steering committee. This programme which targets both the Vulnerable & Marginalized and Common Interest groups; is bound to build equity and equality among the marginalised persons in the society such as the disabled , women and youths through the empowerment projects.

- **IDA – Water and Sanitation Development Project (WSDP) World Bank Credit of ksh. 3.4 billion:** The Project Development Objective (PDO) of this program, financed by this additional conditional allocation, is to improve water supply and sanitation services in six select counties located in the coastal and north eastern regions of Kenya. This is achieved by investing in water supply and sanitation infrastructure in urban centers in these counties. The project will also improve services by strengthening institutional capacity in areas, such as, reducing Non-Revenue Water (NRW), improving billing and revenue collection systems, and developing medium-term business plans. In addition, the WSDP will establish a results-based financing mechanism at the national level to provide incentives to the Water Services Providers (WSPs) to accelerate access to water supply and sanitation services and improve operational and financial performance.
- **Agricultural Sector Development Support Programme (ASDSP) II- Ksh. 652 million-** ASDSP II, which is in its third year of implementation, is part of the implementation strategy of the Agricultural Policy (AP) for the national and county governments. In line with the AP, the overall goal of ASDSP II is to contribute to “transformation of crop, livestock and fishery production into commercially oriented enterprises that ensure sustainable food and nutrition security”. The Programme Purpose is “to Develop Sustainable Priority Value Chains (PVCs) for improved income, food and nutrition security”, which will contribute to achievement of the “BIG FOUR” agenda of the Government on food security. This additional conditional allocation has significantly declined from an allocation of Ksh. 7.2 billion in FY 2019/20 to the proposed allocation of Ksh. 652 million in the financial year 2020/21.



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This is attributed to the advanced completion rate of the programme which is within the approved programme timelines and as specified in the implementation work plans.

- **EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER) - Ksh. 528 million:** -The purpose of this additional allocation, which is in its second year of implementation, is to facilitate the implementation of the national climate change action plan and the master plan for the conservation of water catchment areas of Cherangany Hills and Mount Elgon.

The program is being implemented in Cherangany Hills and Mount Elgon ecosystems and includes Lake Victoria and Turkana basins. It is also addressing a number of cross-cutting issues like climate change, gender equality, good governance and human rights and is meant to benefit eleven Counties i.e., Bungoma, Busia, Elgeyo Marakwet, Kakamega, Kisumu, Nandi, Siaya, Trans Nzoia, Uasin Gishu, Vihiga and West Pokot.

This additional conditional allocation has slightly declined from an allocation of Ksh. 880 million in FY 2019/20 to the proposed allocation of Ksh. 528 million in the financial year 2020/21. This is attributed to a delay in start of the project implementation by one year; a delay which was occasioned by the need for assessment of the readiness of beneficiary counties as well as a pending programme restructuring by the EU and the Kenya Government.

- **Drought Resilience Programme in Northern Kenya (DRPNK) - Ksh. 300 million-** This is a project financed by proceeds of a loan and grant from the German Development Bank in Turkana and Marsabit counties. The programme objective is *"to ensure that Drought resilience and climate change adaptive capacities of the pastoral and agro-pastoral production systems and livelihoods in selected areas of Turkana and Marsabit County are strengthened on a sustainable basis by expanding and rehabilitating relevant infrastructure."* The expected projects outputs are to ensure: - access to water is improved for humans and livestock; fodder basis is improved; access to market infrastructure is improved; and rural transportation is improved in the two counties.

This programme is in its second year of implementation and the additional conditional allocation towards its financing has slightly declined from an allocation of Ksh. 350 million in FY 2019/20 to the proposed allocation of Ksh. 300 million in FY 2020/21.

**Evaluation of the Bill against Article 203(1) of the Constitution**

5. **Fiscal Capacity and Efficiency of County Governments:** Fiscal capacity for county governments refers to the potential revenues that can be generated from the tax bases assigned to



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the counties when a standard average level of effort is applied. The second generation formula developed by the Commission on Revenue Allocation for sharing equitable share of Revenue has provided for 2 % weight to fiscal responsibility parameter. This measure takes into account variations in fiscal capacity and efficiency in OSR collection across counties in the sharing of revenue raised nationally.

6. **Developmental needs of the county governments and their ability to perform the functions assigned to them:** Although it is proposed that County Governments' equitable revenue share for FY 2020/21 be retained at Ksh 316.5 billion--- due to the factors such as persistent revenue shortfalls, increased CFS financing, existing funding gap and the proposed contracting of the National Government expenditures---, the National Treasury notes that an opportunity exists for the Counties to finance any planned growth in their expenditures from own-source revenue (OSR).

7. According to the Controller of Budget (CoB), the Counties raised Ksh 40.3 billion in FY 2018/19 from OSR, equivalent to 75% of targeted collections, and a 24% improvement from recorded collections in FY 2017/18. Thus, assuming that Counties maintain this growth trajectory in OSR collections in FY 2019/20 and FY 2020/21, there should be sufficient additional resources to finance all functions assigned and transferred to them as contemplated under Article 203(1) (f) of the Constitution as well as improve service delivery.

8. **Economic Disparities within and among counties and the need to remedy them:** Allocation of the sharable revenue (i.e. equitable share of Ksh. 316.5 billion) among counties is based on the second generation formula approved by Parliament in June, 2016 pursuant to provisions of Article 217 and Section 16 of the Sixth Schedule of the Constitution. The formula takes into account disparities among counties and aims at equitable distribution of resources across counties. The formula takes into account population (45%), land area (8%), poverty (18%), a basic equal share (26%), fiscal responsibility (2%) and Development factor (1 %). Further, it should be noted that Ksh. 6.532 billion has also been set aside for the Equalization Fund in 2020/21 which translates to 0.55 per cent of the last audited revenue accounts of governments, as approved by the National Assembly. This Fund is used to finance development programmes that aim at reducing regional disparities among counties

9. **Stability and Predictability of County Revenue Allocations:** The county governments' equitable share of revenue raised nationally has been protected from budget cuts that may be necessitated by shortfall in revenue raised nationally. According to clause 5 of the DoRB 2020,

any shortfall in revenue raised nationally is to be borne by the National Government, to the extent of the threshold to be determined in regulations by the Cabinet Secretary.

**Evaluation of Deviations from the recommendations of the Commission on Revenue Allocation**

10. The County Allocation of Revenue Bill, 2020 proposes to retain the allocation to county governments at Ksh. 316.5 billion in financial year 2020/21 from the shareable revenue raised nationally as it were the case in financial 2019/21. The CRA, on the other hand, recommends County Governments' equitable share of revenue of Ksh. 321.74 billion as an unconditional allocation to be shared among county governments on the basis of its proposed third basis formula of revenue sharing. However, this basis has not been approved by Parliament pursuant to Article 217 of the Constitution.

11. The difference in the Commission on Revenue Allocation (CRA) recommendation and the DoRB 2020 proposal emanates from the proposal by the National Treasury that County Governments' equitable revenue share for FY 2020/21 be retained at Ksh 316.5 billion based on the factors listed in paragraph 6 and explained in paragraphs 7 to 12. Key among these factors are persistent revenue shortfalls, increased CFS financing, existing funding gap in financial year 2019/20 and the proposed contraction of the National Government expenditures in financial year 2020/21. On the other hand, CRA has proposed an adjustment to the county equitable share of revenue for financial year 2019/20 of Ksh. 316.5 billion using the actual three-year average development expenditure for each level of government. The 5.7 per cent adjustment is based on the country's three-year (2016-2018) average economic growth. The adjustment by CRA translates to additional allocation of Kshs. 5.24 billion to the counties thus translating to a proposed allocation of equitable share to county governments of Ksh. 321.74 billion in financial year 2020/21.

Table 2 analyses the differences between the CRA recommendations and the National Treasury proposal on the division of revenue between the national and county governments in 2020/21.



*The County Allocation of Revenue Bill, 2020***Table 2: Comparison of Recommendations of the Commission on Revenue Allocation and the National Treasury on the equitable share of revenue proposed for FY 2020/21 (Figures in Ksh. Millions)**

Expenditure Item	CRA	National Treasury	Variance
	A	B	C = (A-B)
1. Equitable Revenue Share in FY 2019/20 (Base)	316,500	316,500	0
2. Adjustment for revenue growth in FY 2020/21	5,240	-	5,240
<b>TOTAL EQUITABLE SHARE OF REVENUE = (1+2)</b>	<b>321,740</b>	<b>316,500</b>	<b>5,240</b>

Source: National Treasury and Planning

12. **Differences occasioned by additional conditional allocations financed from National government share of revenue amounting to Ksh. 13.7 billion;** - Whereas CRA has not made any additional proposals to fund Counties, the National Treasury has proposed Ksh. 13.7 billion to be financed from the National Government share of revenue.

13. **New conditional transfers for financing of five (5) cities:** - CRA has proposed an allocation of Ksh. 5 billion starting FY 2019/20 to finance five cities in Urban Areas and Cities Act, 2011, namely: Nairobi, Mombasa, Kisumu, Nakuru and Eldoret. These cities are centres of growth and provide unique and critical services to the residents.

The National Treasury and Planning recognizes and appreciates the unique services offered by these cities such as sewerage system, water reticulation, solid waste disposal and storm water drainage and management provided by these cities.

In order to support these cities and other urban areas, the National Treasury and Planning has in the FY 2020/21 provided Ksh. 6.36 billion for Kenya Urban Support Program (KUSP) as an Urban Development Grant (UDG) financed from proceeds of a grant by the World Bank to complement efforts of county governments in carrying out this function. The purpose of this grant is to establish and strengthen urban institutions to deliver improved infrastructure and services in participating counties in Kenya. It should be noted that these services are part of the devolved functions and county governments should be encouraged to plan and budget for them. In light of the constrained fiscal framework, the National Treasury may not be able to provide additional resources beyond what has been provided.

*The County Allocation of Revenue Bill, 2020*

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14. Finally, the National Treasury has proposed an allocation amounting to Ksh. 30.2 billion as additional conditional allocations from proceeds of loans and grants by various development partners to finance respective programs and projects in the financial year 2020/21.

**Conclusion**

15. The proposals contained in the Bill take into account the fiscal framework set out in the BPS for 2020/21 and are intended to ensure fiscal sustainability specifically against the backdrop of escalating pressure on the fiscal framework accessioned by increase in Consolidated Fund Services (CFS).

16. It should, however, be noted that the proposed equitable share allocated to county governments in the Division of Revenue Bill, 2020, at 26.5 per cent of the most recent audited revenue, as approved by the National Assembly, is way above the minimum threshold required under Article 203(2) of the Constitution.



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**ANNEXES: FRAMEWORKS FOR MANAGING ADDITIONAL CONDITIONAL ALLOCATIONS.**

**I. Additional Conditional Allocations from the National Revenues**

**1. Additional Conditional Allocation to supplement financing for Level 5 hospitals**

<b>Allocation to Supplement Financing for Level 5 Hospitals</b>	
Ministry/State Department Responsible	Vote: Ministry of Health
Accounting officer of National Government Responsible	Principal Secretary, Ministry of Health
Responsibilities of the National Government accounting officer	(a)Set conditions for transfers and monitor compliance. (b) Initiate requests for disbursements to County Revenue Funds. (c) Submit quarterly financial and technical reports in agreed formats to the National Treasury, Controller of Budget and Commission on Revenue Allocation.
Conditions	(a)Funds are earmarked for the Level 5 hospital in the receiving County. (b) Hospitals should meet and maintain the norms and standards for Level 5 hospital as set by the Ministry of Health. (c) The level 5 hospital should meet the minimum standards set by Medical Practitioners' and Dentist Board (MPDB) as an internship center for medical doctors. (d) Hospital should routinely report on Hospital Administrative Statistics in the Health Information System (DHIS) (e) Hospitals should provide additional information <b>on referrals from other counties, and specialized medical services provided</b> in standard format. (f) Financial reports including funds flow to the Level 5 facilities (g) Cost Implication of offering of referral services
Accounting officer of the County Government responsible	Accounting officer responsible for health in the County government
Responsibilities of the County Government accounting officer	(a)Ensure funds are included in the budget estimates of the department responsible for health for the FY 2020/21. (b) Ensure hospital prepares an <b>integrated</b> annual work plan that incorporates all income including conditional grants with clear deliverables (c) Supervise operations of the hospital. (d) Ensure quality hospital administrative statistics data in DHIS (e) Prepare financial expenditure reports to County Treasury with copies to The National Treasury and Planning and Ministry of Health
Allocation: 2020/21	<b>KES 4,326,000,000</b>
Purpose of the grant	To sustain service delivery in designated Level 5 hospitals, targeting medical and surgical subspecialties, inter-county referral services and medical training.

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Allocation criteria	Bed occupancy rate in 2018 and Referrals from outside the county		
<b>Allocation by County</b>			
<b>County</b>	<b>Hospital/s</b>	<b>Occupancy 2015</b>	<b>Allocation</b>
Embu	Embu	62	301,040,462.43
Garissa	Garissa	71	344,739,884.39
Kakamega	Kakamega	88	427,283,236.99
Kiambu	Kiambu/Thika	85	538,716,763.00
Kisii	Kisii	86	417,572,254.34
Kisumu	Kisumu	76	369,017,341.04
Machakos	Machakos	79	383,583,815.03
Meru	Meru	77	373,872,832.37
Mombasa	Mombasa	80	388,439,306.36
Nakuru	Nakuru	77	373,872,832.37
Nyeri	Nyeri	84	407,861,271.68
<b>Grand Total</b>		<b>865</b>	<b>4,326,000,000</b>

Source: Ministry of Health

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**2. Additional Conditional allocation to support construction of County headquarters by five (5) counties**

<b>Support construction of County headquarters by five (5) counties</b>	
Ministry/State Department Responsible	Ministry of Land, Housing and Urban Development; State Department of Public Works <i>vote D1111</i>
Accounting officer of National Government Responsible	Principal Secretary, State Department of Public Works
Responsibilities of the National Government accounting officer	Management of implementation of the projects i.e. manage the funds and all technical applications by consultants and contractors towards the construction of the county headquarters.
Conditions	a) Each County Government to include in its budget estimates for FY 2019/20 a contribution/counterpart funding as stipulated in the co-financing agreement and that these estimates to be considered for approval by respective County Assemblies; b) Each County Government to ensure that proceeds from the conditional allocation (including both the contribution from the National Government and from the county) is apportioned between construction costs for County Executive headquarters and County Assembly headquarters in the ratio of 61% and 39%, respectively. The above split is based on the approved costs per m <sup>2</sup> for constructing 7,000 m <sup>2</sup> of County Executive offices and 4,500 m <sup>2</sup> of County Assembly offices.
Accounting officer of the County Government responsible	Accounting officer responsible for matters relating to public works in the county government
Responsibilities of the County Government accounting officer	Facilitate on local logistics and provide regular progress brief on the projects.
Allocation: 2020/21	<b>KES 300,000,000</b>
Purpose of the grant	Purpose of the grant is to support construction of offices by five (5) County Governments which, in 2013/14, did not inherit adequate facilities that could accommodate the new administration.
Allocation criteria	Above aggregate allocation shared equally by the five (5) County Governments
<b>Allocation by County</b>	
Isiolo	100,000,000
Lamu	50,000,000
Nyandarua	50,000,000
Tana River	50,000,000
Tharaka Nithi	50,000,000
<b>GRAND TOTAL</b>	<b>300,000,000</b>

Source: State Department of Public Works

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**3. Additional Conditional Allocation to support abolishment of user fees in health centers and dispensaries**

<b>Allocation to support abolishment of user fees in health centers and dispensaries</b>		
Ministry/State Responsible	Department	Health (Vote 108)
Accounting officer of National Government Responsible		Principal Secretary, Ministry of Health
Responsibilities of the National Government accounting officer		(a) Set conditions for transfers and monitor compliance. (b) Initiate requests for disbursement of funds to County Revenue Funds. (c) Submit quarterly financial and technical reports in agreed formats to the National Treasury, Controller of Budget and Commission on Revenue Allocation.
Conditions		(a) Funds are earmarked for health centers and dispensaries. (b) Health facilities must have a functional Health Management Committee (c) Health facilities must be gazetted under Cap 253 and have MFL codes (d) Health facilities have approved integrated work plans that incorporate all sources of funds, including conditional grants (f) Health facilities report timely in DHIS and financial transactions are captured in IFMIS
Accounting officer of the County Government responsible		Accounting officer responsible for health in the County government
Responsibilities of the County Government accounting officer		(a) Ensure health centers and dispensaries prepare <b>integrated</b> annual work plans that incorporates all sources of income (b) Prepare quarterly financial statement of disbursements to recipient health centers and dispensaries and submit to The National Treasury and Planning and MOH (c) Ensure counties capture revenue received from the National Government as a grant in their budget
Allocation: 2020/21		<b>KES 900,000,000.00</b>
Purpose of the grant		To compensate public dispensaries and health centers for lost revenue on abolishment of user fees.
Allocation criteria		(a) Sharing among Counties is based on population data from KNBS (2016 projections), and (b) Distribution to recipient health centers and dispensaries in a county is based on outpatient attendance (OPD) workload for 2016/17 as reported routinely in DHIS.
<b>Allocation by County</b>		
<b>County</b>	<b>Population 2016</b>	<b>Allocation</b>
Baringo	690540	13,191,000
Bomet	874933	16,713,356
Bungoma	1719011	32,837,307

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Busia	886488	16,934,085
Elgeyo-Marakwet	460094	8,788,919
Embu	561406	10,724,225
Garissa	678690	12,964,636
Homa Bay	1161388	22,185,346
Isiolo	181781	3,472,461
Kajiado	887602	16,955,365
Kakamega	1978244	37,789,290
Kericho	944842	18,048,789
Kiambu	1815032	34,671,542
Kilifi	1359505	25,969,864
Kirinyaga	590635	11,282,570
Kisii	1368359	26,138,997
Kisumu	1115014	21,299,489
Kitui	1177855	22,499,906
Kwale	796212	15,209,593
Laikipia	521829	9,968,208
Lamu	128310	2,451,034
Machakos	1263139	24,129,039
Makueni	1017449	19,435,760
Mandera	1333595	25,474,920
Marsabit	347794	6,643,714
Meru	1656774	31,648,428
Migori	1133671	21,655,884
Mombasa	1224238	23,385,934
Muranga	1054247	20,138,691
Nairobi	4157754	79,423,251
Nakuru	2027137	38,723,265

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Nandi	946809	18,086,363
Narok	1078150	20,595,297
Nyamira	689714	13,175,221
Nyandarua	666717	12,735,922
Nyeri	717258	13,701,379
Samburu	274079	5,235,578
Siaya	952486	18,194,808
Taita Taveta	277258	5,296,305
Tana River	297477	5,682,537
Tharaka Nithi	430213	8,218,119
Trans Nzoia	1115298	21,304,915
Turkana	1341972	25,634,941
Uasin Gishu	1089550	20,813,065
Vihiga	662596	12,657,201
Wajir	826334	15,784,997
West Pokot	634918	12,128,484
<b>Total</b>	<b>47,114,397</b>	<b>900,000,000.00</b>

Source: Ministry of Health

#### **4. Managed Equipment Service (MES) for public hospitals at County level and National Referral Hospitals**

Note: - MES contracts have been signed centrally

-Servicing of contracts to be done centrally over contract period of seven years

-In-kind support to the County is equivalent of the MES services to be received (estimated Total KShs 6.0 B per year over seven years).

<b>2.Managed Equipment Service for public hospitals at County level and National Referral Hospitals</b>		
Ministry/State Responsible	Department	Health (Vote 108)
Accounting officer of National Government Responsible	Principal Secretary, Ministry of Health	
Responsibilities of the National Government accounting officer	(a) Ensure budget is available under MOH (b) Ensure compliance with contractual obligations binding all parties	

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	(c) Ensure payments to equipment suppliers as per contract
Conditions	As per contract agreement
Accounting officer of the County Government responsible	Accounting officer responsible for health in the County government
Responsibilities of the County Government accounting officer	As per contract agreement
Allocation: 2020/21	<b>KES 6,205,000,000</b>
Purpose of the grant	To support provision of specialized medical services in public hospitals in an effort to improve access to specialized medical services for all Kenyans, especially those living in rural areas.
Allocation criteria	Allocation to MOH is based on annual MES Contract commitments
<b>Allocation by County government – This is a centralized service contract.</b>	

Source: Ministry of Health



**5. Additional Conditional Allocation from the Road Maintenance Fuel Levy Fund**

<b>Conditional Allocation from the Road Maintenance Fuel Levy Fund</b>	
Ministry/State Department Responsible	Transport and Infrastructure
Accounting Officer of the National Government Responsible	Principal Secretary, State Department of Infrastructure
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>• Initiate request for disbursement of funds</li> <li>• Submit quarterly and annual financial and non-financial performance reports to the National Treasury.</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• This funding must be included in the budget estimates of the county government</li> <li>• Work plans must be prepared and shared with the State Department of Infrastructure with copies to the National Treasury</li> <li>• The allocation must be used for the maintenance of county roads</li> <li>• County government must provide a report/proof that funds were used to maintain county roads.</li> </ul>
Accounting Officer of the County Government Responsible	<ul style="list-style-type: none"> <li>• Accounting Officer responsible for the Infrastructure/roads in the county government.</li> </ul>
Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>• Ensure funds are included in the budget estimates of the relevant department for the FY 2019/20 for maintenance of county roads.</li> <li>• Submit quarterly and annual financial and non-financial performance reports to the County Treasury with copies to the State Department of Infrastructure</li> <li>• Monitor and evaluate performance of the allocation and report to the County Treasury.</li> </ul>
Allocation: 2020/21	Ksh. 9,433,265,625
Objectives	To maintain county roads
Allocation Criteria	Revenue sharing formula approved by Parliament under Article 217 of the Constitution.

<b>Allocation by County Government</b>			
No.	County	Allocation Ratio (Approved Equitable Share Formula) (%)	Conditional grant for maintenance of roads
		Column A	Column B
1	Baringo	1.62	152,818,903
2	Bomet	1.74	164,138,822
3	Bungoma	2.83	266,961,417
4	Busia	1.93	182,062,027
5	Elgeyo/Marakwet	1.22	115,085,841

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6	Embu	1.44	135,839,025
7	Garissa	2.22	209,418,497
8	Homa Bay	2.13	200,928,558
9	Isiolo	1.32	124,519,106
10	Kajiado	2.02	190,551,966
11	Kakamega	3.34	315,071,072
12	Kericho	1.72	162,252,169
13	Kiambu	3.11	293,374,561
14	Kilifi	3.35	316,014,398
15	Kirinyaga	1.35	127,349,086
16	Kisii	2.47	233,001,661
17	Kisumu	2.16	203,758,538
18	Kitui	2.8	264,131,438
19	Kwale	2.42	228,285,028
20	Laikipia	1.52	143,385,638
21	Lamu	0.87	82,069,411
22	Machakos	2.54	239,604,947
23	Makueni	2.3	216,965,109
24	Mandera	3.23	304,694,480
25	Marsabit	2.17	204,701,864
26	Meru	2.56	241,491,600
27	Migori	2.17	204,701,864
28	Mombasa	2.35	221,681,742
29	Murang'a	2.04	192,438,619
30	Nairobi	5.04	475,436,588
31	Nakuru	3.08	290,544,581
32	Nandi	1.7	160,365,516
33	Narok	2.25	212,248,477
34	Nyamira	1.55	146,215,617
35	Nyandarua	1.55	146,215,617
36	Nyeri	1.61	151,875,577
37	Samburu	1.26	118,859,147
38	Siaya	1.85	174,515,414
39	Taita	1.39	131,122,392
40	Tana River	1.77	166,968,802
41	Tharaka Nithi	1.22	115,085,841
42	Trans Nzoia	1.83	172,628,761
43	Turkana	3.34	315,071,072
44	Uasin Gishu	1.91	180,175,373
45	Vihiga	1.43	134,895,698
46	Wajir	2.7	254,698,172
47	West Pokot	1.58	149,045,597
	<b>GRAND TOTAL</b>	<b>100</b>	<b>9,433,265,625</b>

Source: State Department of Infrastructure

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**6. Additional Conditional Allocation for Rehabilitation of Youth Polytechnics**

<b>Allocation to support Rehabilitation of Village Polytechnics in the Counties</b>	
Vote / Ministry/State Department Responsible	1064108200 -Ministry of Education/State Department of Vocational and Technical Training
Accounting officer of National Government Responsible	Principal Secretary state department of Vocational and Technical Training (VTT)
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>i) Ensure that the grant is included in the budget estimates for the state department of Vocational and Technical Training (VTT) and included in the Division of Revenue and County Allocation of Revenue Bills</li> <li>ii) Initiate requests to National Treasury for disbursements of grant to respective County Revenue Fund Accounts</li> <li>iii) Set Conditions for transfer of grant and enforce compliance by counties</li> <li>iv) Develop and disseminate implementation guidelines of the grant to counties</li> <li>v) Coordinate and report on Monitoring and Evaluation of the impact of grant to <sup>1</sup>VTCs</li> <li>vi) Submit quarterly and annual financial and technical reports in agreed formats to the National Treasury, Controller of Budget and Commission on Revenue Allocation.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>i) The grant funds must be reflected in the respective county budget estimates for the relevant fiscal year and included in the Division of Revenue Bill and County Allocation of Revenue Bill</li> <li>ii) The conditional grant funds for rehabilitation of Youth Polytechnics must be transferred to a Special Purpose Account operated exclusively for management of the grant immediately, but not later than fifteen (15) days after receipt of the funds at the respective County Revenue Fund Account</li> <li>iii) Each county must submit quarterly/annual financial and technical reports in agreed formats to the respective county treasury with a copy to the state department of Vocational and Technical Training</li> <li>iv) The grant shall not be utilized for any other purpose other than in a Youth Polytechnic/VTC<sup>1</sup> as per the regulations and guidelines provided from time to time by the state department of VTT</li> <li>v) The grant shall only be disbursed to public VTCs; <ul style="list-style-type: none"> <li>a) That are duly registered by/or those that have initiated the registration process with TVETA but are yet to be registered formally</li> <li>b) That have a functional Board of Management</li> </ul> </li> </ul>



	c) Operate an account in a commercial bank that will be operated exclusively for the grant. The account shall have four (4) signatories of which the County Director of <sup>3</sup> VET and VTC Manager will be mandatory Signatories				
Accounting officer of the County Government responsible	Accounting Officer in charge of Vocational Education and Training in the County Government				
Responsibilities of the County Government accounting officer	i) Timely disbursement of the grant funds to all eligible VTCs ii) Ensure grant funds are included in the budget estimates of the relevant department in charge of Vocational Education & Training for the particular Fiscal Year iii) Ensure that the conditional grant allocation for rehabilitation of Youth Polytechnics funds are transferred from the County Revenue Fund Account to a Special Purpose Account operated exclusively for management of the grant iv) Ensure that all development projects funded by the grant are captured in the integrated county annual work plan that incorporates all income including conditional grants with clear deliverables v) Submit quarterly and annual financial and non-financial performance reports to the County Treasury with copies to the State Department of Vocational and Technical Training vi) Monitor and evaluate performance of the conditional allocation and report to the County Treasury to ensure accountability in the utilization of the fund				
Allocation: 2020/2021	<b>KES 2,000,000,000</b>				
Purpose of the grant	To improve Access, Quality, Equity and Relevance in Vocational Education and Training and for Rehabilitation and Renovation of Infrastructure at Vocational Training Centres - VTCs				
Allocation criteria	Total Trainee Enrolment in VTCs and Equal Share				
<b>Allocation by County</b>					
S/No	County	Trainee <sup>3</sup> enrolment	Capitation at KES 15,000 per trainee	Equal share per County	Total allocation 2019/2020
1	Baringo	1273	19,095,000	1,399,894	20,494,894
2	Bomet	3140	47,100,000	1,399,894	48,499,894
3	Bungoma	4430	66,450,000	1,399,894	67,849,894
4	Busia	3720	55,800,000	1,399,894	57,199,894
5	Elgeyo Marakwet	1767	26,505,000	1,399,894	27,904,894
6	Embu	2190	32,850,000	1,399,894	34,249,894
7	Garissa	1100	16,500,000	1,399,894	17,899,894
8	Homa Bay	2600	39,000,000	1,399,894	40,399,894
9	Isiolo	263	3,945,000	1,399,894	5,344,894
10	Kajiado	1807	27,105,000	1,399,894	28,504,894
11	Kakamega	6730	100,950,000	1,399,894	102,349,894



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12	Kericho	1403	21,045,000	1,399,894	22,444,894
13	Kiambu	4039	60,585,000	1,399,894	61,984,894
14	Kilifi	5240	78,600,000	1,399,894	79,999,894
15	Kirinyaga	1700	25,500,000	1,399,894	26,899,894
16	Kisii	4610	69,150,000	1,399,894	70,549,894
17	Kisumu	2930	43,950,000	1,399,894	45,349,894
18	Kitui	6050	90,750,000	1,399,894	92,149,894
19	Kwale	3660	54,900,000	1,399,894	56,299,894
20	Laikipia	1128	16,920,000	1,399,894	18,319,894
21	Lamu	3260	48,900,000	1,399,894	50,299,894
22	Machakos	4090	61,350,000	1,399,894	62,749,894
23	Makueni	4460	66,900,000	1,399,894	68,299,894
24	Mandera	910	13,650,000	1,399,894	15,049,894
25	Marsabit	620	9,300,000	1,399,894	10,699,894
26	Meru	3790	56,850,000	1,399,894	58,249,894
27	Migori	2336	35,040,000	1,399,894	36,439,894
28	Mombasa	1139	17,085,000	1,399,894	18,484,894
29	Murang'a	6440	96,600,000	1,399,894	97,999,894
30	Nairobi	974	14,610,000	1,399,894	16,009,894
31	Nakuru	4326	64,890,000	1,399,894	66,289,894
32	Nandi	1768	26,520,000	1,399,894	27,919,894
33	Narok	979	14,685,000	1,399,894	16,084,894
34	Nyamira	3934	59,010,000	1,399,894	60,409,894
35	Nyandarua	1970	29,550,000	1,399,894	30,949,894
36	Nyeri	3170	47,550,000	1,399,894	48,949,894
37	Samburu	610	9,150,000	1,399,894	10,549,894
38	Siaya	3120	46,800,000	1,399,894	48,199,894
39	Taita Taveta	3749	56,235,000	1,399,894	57,634,894
40	Tana River	885	13,275,000	1,399,894	14,674,894
41	Tharaka Nithi	3960	59,400,000	1,399,894	60,799,894
42	Trans Nzoia	2834	42,510,000	1,399,894	43,909,894
43	Turkana	754	11,310,000	1,399,894	12,709,894
44	Uasin Gishu	2582	38,730,000	1,399,894	40,129,894
45	Vihiga	4572	68,580,000	1,399,894	69,979,894
46	Wajir	845	12,675,000	1,399,894	14,074,894
47	West Pokot	1090	16,350,000	1,399,894	17,749,894
	<b>TOTAL</b>	128,947	1,934,205,000	65,795,000	2,000,000,000

*Notes:*

<sup>1</sup>VTC – Vocational Training Centre

<sup>2</sup>VET – Vocational Education and Training

<sup>3</sup>Total trainee enrolment per county provided by County Directors of VET

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**II. Additional Conditional Allocations financed from proceeds of Loans and grants from Development Partners**

<b>1. IDA (World Bank) credit (Transforming Health Systems for Universal Care Project)</b>	
Ministry/State Department Responsible	Ministry of Health
Accounting officer of National Government Responsible	PS, Ministry of Health
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>• Ensure funds are included in the budget estimates of the ministry for the FY 2020/21.</li> <li>• Initiate requests for disbursements to County Revenue Funds.</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury and Planning.</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury.</li> </ul>
Conditions	<p><b>At National Level:</b></p> <ul style="list-style-type: none"> <li>• Establishment of a Project Steering Committee and a Project Management Team (PMT) comprising at a minimum a National Project Manager, Coordinators for each components, Assistant coordinators, M&amp;E officer, Project Accountant, Internal auditor, Project Procurement Officer, Environment and Social Safeguards compliance officer</li> </ul> <p><b>At the county level:</b></p> <ul style="list-style-type: none"> <li>• Signing of an Intergovernmental Participatory Agreement (IGPA) and Addendum to the IGPA between the National Government and County Governments.</li> <li>• Designation of project implementation team members in the counties;</li> <li>• Inclusion of project funds in the county budgets</li> <li>• Opening of a Special Purpose Account (SPA) at Central Bank of Kenya with joint signatories being the Chief Officer Finance and Chief Officer Health.</li> <li>• Submission of approved work plans indicating health interventions to be funded by the project</li> <li>• Share county budget allocation for health (excluding conditional grants for health);</li> <li>• Counties whose budgetary allocation to health is below 30% are required to increase the proportion allocation every subsequent year less conditional grants; and</li> <li>• Counties whose allocation is above 30% should sustain the allocation at or above 30% less conditional grants.</li> <li>• Quarterly submission of Statements of Expenditure.</li> <li>• Timely submission of quarterly technical and financial reports.</li> </ul>
Accounting officer of County Government Responsible	Chief Officer, Department of Health



Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>• General administration and coordination of the respective conditional grant</li> <li>• Ensure funds are included in the budget estimates of the county for the FY 2020/21;</li> <li>• Initiate requests for transfer of funds from the County Revenue Funds to the Special Purpose Account within the stipulated time period;</li> <li>• Submit quarterly and annual financial and performance reports to the County Treasury and Planning and the Ministry of Health</li> <li>• Monitor and evaluate performance of the allocation and report to the County Treasury and Planning and the Ministry of Health;</li> <li>• Ensure compliance with the PFM act in utilization of resources and adherence to audit recommendations.</li> </ul>												
Allocation: 2020/21	<b>KES 4,345,375,740.61</b>												
Purpose of the grant	To improve delivery, utilization and quality of primary health care services with focus on Reproductive, Maternal, Newborn, Child and Adolescent Health (RMNCAH) at the county level.												
Allocation criteria	<p>Based on financing agreement between the IDA and the Government of Kenya and Mid Term Review Recommendations, where;</p> <ul style="list-style-type: none"> <li>• The Allocation of 20 percent of each years' annual allocation shall be based on the Country Revenue Allocation (CRA), and the remaining 80 percent based on the performance formula and the CRA and subject to meeting the eligibility criteria.</li> <li>• Allocations shall be adjusted based on a county's performance in transferring funds in the previous year. A county's allocation for year (x+1) shall be adjusted based on the average adjustment of the tranches in the year (x)</li> </ul> <table border="1" data-bbox="539 1256 1291 1485"> <thead> <tr> <th>Transfer Days:</th> <th>Adjustment per tranche</th> </tr> </thead> <tbody> <tr> <td>0-25</td> <td>0%</td> </tr> <tr> <td>16-25</td> <td>15%</td> </tr> <tr> <td>26-35</td> <td>50%</td> </tr> <tr> <td>36-45</td> <td>75%</td> </tr> <tr> <td>46+</td> <td>100%</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>• The PFM condition shall not apply to the funds swept to the CRF at the end of the FY, however the return of the funds to the SPA will be closely monitored by the Project Management Team.</li> <li>• Allocation includes funds reimbursements for expenses incurred and undisbursed funds for previous financial years.</li> </ul>	Transfer Days:	Adjustment per tranche	0-25	0%	16-25	15%	26-35	50%	36-45	75%	46+	100%
Transfer Days:	Adjustment per tranche												
0-25	0%												
16-25	15%												
26-35	50%												
36-45	75%												
46+	100%												
<b>Allocation by County</b>													
<b>County</b>	<b>Total</b>												
1.Baringo	98,424,470.33												
2.Bomet	117,514,680.58												
3.Bungoma	38,480,000.00												
4.Busia	31,200,000.00												
5.Elgeyo/Marakwet	33,340,400.00												
6.Embu	112,736,972.71												
7.Garissa	33,760,000.00												
8.Homa Bay	33,040,000.00												

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9.Isiolo	26,720,000.00
10.Kajiado	203,253,801.95
11.Kakamega	50,214,024.00
12.Kericho	95,189,397.76
13.Kiambu	49,790,788.73
14.Kilifi	265,111,480.98
15.Kirinyanga	26,720,000.00
16.Kisii	68,638,638.00
17.Kisumu	57,625,644.95
18.Kitui	38,320,000.00
19.Kwale	35,200,000.00
20.Laikipia	90,610,649.34
21.Lamu	131,761,634.40
22.Machakos	45,165,352.00
23.Makueni	98,890,803.64
24.Mandera	300,000,000.00
25.Marsabit	99,759,979.00
26.Meru	36,400,000.00
27.Migori	40,295,579.93
28.Mombasa	114,569,473.31
29.Muranga	149,093,840.16
30.Nairobi	60,494,430.00
31.Nakuru	40,080,000.00
32.Nandi	102,150,272.12
33.Narok	104,265,416.44
34.Nyamira	278,847,760.40
35.Nyandarua	163,357,834.35
36.Nyeri	28,800,000.00
37.Samburu	31,320,789.00
38.Siaya	50,199,253.00
39.Taita Taveta	40,679,150.00
40.Tana River	138,012,263.08
41.TharakaNithi	101,448,239.33
42.Trans Nzoia	44,386,749.00
43.Turkana	300,000,000.00
44.UasinGishu	114,973,599.47
45.Vihiga	93,531,471.42
46.Wajir	98,763,532.25
47. West Pokot	32,237,369.00
<b>Total</b>	<b>4,345,375,740.61</b>

Source: Ministry of Health

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<b>2. IDA (World Bank) Credit (National Agricultural and Rural Inclusive Growth Project; NARIGP)</b>	
Ministry/State Department Responsible	Ministry of Agriculture, Livestock and Fisheries
Accounting Officer Responsible for the National Government	Principal Secretary, State Department for Crops Development Agricultural Research
Responsibilities of the National Government Accounting officer	To ensure that the project is implemented within the agreed time lines as per the financing agreement and that funds are spent as per the approved budgets and work plans to achieve the intended project outcomes for the benefit of the Country
Accounting officer of County Government Responsible	<ul style="list-style-type: none"> <li>• Chief Officer responsible for Agriculture</li> </ul>
Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>• Prepare Project AWP&amp;B and share with the National Government Coordination Unit;</li> <li>• Ensure that the Project AWP&amp;B, upon approval by County Project Steering Committee is submitted to the County Treasury and captured accordingly;</li> <li>• The County Accounting Officer, upon approval of the budget by respective county department shall submit disbursement requests to the National Treasury through the Ministry of Agriculture Livestock and Fisheries who will trigger the disbursements</li> <li>• Ensure disbursement of Kshs. 6.5 million in the FY 20120/21 to the Project Account through Project CBK Account; and</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury through County Treasury</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>- To ensure that the project is implemented within the agreed timelines as per the financing agreement and that funds are spent as per the approved budgets, work plans to achieve the intended project outcomes for the benefit of the Country</li> <li>- Both levels of government will ensure that respective spending units have made provisions for co-financing in the AWP&amp;Bs;</li> <li>- The National Government will ensure that the funds disbursed by World Bank are subsequently disbursed to spending units (both national and counties) in reasonable time not to delay implementation of Project activities</li> <li>- Ensure project budgets are included in the annual budget estimates of the ministry</li> <li>- Submit quarterly and annual financial and performance reports to the National Treasury and World Bank through the County Treasury</li> <li>- Both levels will adhere to the requirements of Memorandums of Understanding (MoUs) signed between the Cabinet Secretary, Ministry of Agriculture and Livestock and Governors of the participating Counties on prudent management of the Project funds</li> </ul>



	- Monitor and evaluate performance of the allocation and report to the National Treasury - Ensure that annual audits are undertaken as per the Financing agreement
Allocation 2020/21	<b>Kes 4,261,646,438</b>
Purpose of the grant	To increase agricultural productivity and profitability of targeted rural communities in selected Counties, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response
Allocation criteria	Based on Financing Agreement between the IDA and the Government of Kenya and annual work plans and budgets.
<b>Allocation by County*</b>	
<b>County</b>	<b>IDA Contribution</b>
Samburu	216,145,500
Turkana	216,213,200
Makueni	198,499,820
Meru	202,802,950
Kitui	199,218,200
Embu	202,094,150
Kilifi	198,440,766
Kwale	199,640,546
Narok	218,575,646
Kirinyaga	199,748,243
Kiambu	222,340,320
Nakuru	198,441,600
Bungoma	201,210,550
Trans Nzoia	199,332,120
Nandi	197,907,900
Murang'a	198,485,140
Kisii	198,615,016
Vihiga	198,457,709
Nyamira	198,509,110
Migori	198,500,002
Homa Bay	198,467,950
<b>TOTAL</b>	<b>4,261,646,438</b>

\*Each County Governemnt is supposed to make a contribution of Ksh. 6.5 million

Source: Ministry of Agriculture, Livestock, Fisheries and Irrigation

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<b>3. IDA (World Bank) Credit (Kenya Climate Smart Agriculture Project - KCSAP) IDA Credit Number 59450KE</b>	
Ministry/State Department Responsible	Ministry of Agriculture, Livestock and Fisheries
Accounting Officer Responsible for the National Government	Principal Secretary, State Department for Crops Development & Agriculture Research
Responsibilities of the National Government Accounting officer	To ensure that the project is implemented within the agreed time lines as per the financing agreement and that funds are spent as per the approved budgets and work plans to achieve the intended project outcomes for the benefit of the Country
Accounting officer of County Government Responsible	<ul style="list-style-type: none"><li>• Chief Officer responsible for Agriculture</li></ul>
Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"><li>• Prepare Project AWP&amp;B and share with the National Government Coordination Unit;</li><li>• Ensure that the Project AWP&amp;B, upon approval by County Project Steering Committee is submitted to the County Treasury and captured accordingly;</li><li>• The County Accounting Officer, upon approval of the budget by respective county department shall submit disbursement requests to the National Treasury through the Ministry of Agriculture Livestock, Fisheries and Irrigation who will trigger the disbursements</li><li>• Ensure disbursement of Kshs.5.0 million in the FY 2020/21 to the Project Account through Project CBK Account; and</li><li>• Submit quarterly and annual financial and performance reports to the National Treasury through County Treasury</li></ul>
Conditions	<ul style="list-style-type: none"><li>- To ensure that the project is implemented within the agreed timelines as per the financing agreement and that funds are spent as per the approved budgets, work plans to achieve the intended project outcomes for the benefit of the Country</li><li>- Both levels of government will ensure that respective spending units have made provisions for co-financing in the AWP&amp;Bs;</li><li>- The National Government will ensure that the funds disbursed by World Bank are subsequently disbursed to spending units (both national and counties) in reasonable time not to delay implementation of Project activities</li><li>- Ensure project budgets are included in the annual budget estimates of the ministry</li><li>- Submit quarterly and annual financial and performance reports to the National Treasury and World Bank through the County Treasury</li><li>- Both levels will adhere to the requirements of Memorandums of Understanding (MoUs) signed between the Cabinet Secretary, Ministry</li></ul>

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	of Agriculture, Livestock, Fisheries and Irrigation and Governors of the participating Counties on prudent management of the Project funds - Monitor and evaluate performance of the allocation and report to the National Treasury - Ensure that annual audits are undertaken as per the Financing agreement
Allocation 2020/21	<b>Kes 7,119,726,782.00</b>
Purpose of the grant	To increase agricultural productivity and build resilience to climate change risks in the targeted smallholder farming and pastoral communities in Kenya, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response.”
Allocation criteria	Based on Financing Agreement between the IDA and the Government of Kenya and annual work plans and budgets.

<b>County</b>	<b>Allocation by County*</b>
Baringo	247,240,980.00
Bomet	279,356,310.00
Busia	320,226,100.00
E.Marakwet	280,000,045.00
Kajiado	279,821,200.00
Kakamega	302,964,820.00
Kericho	277,000,000.00
Kisumu	240,035,100.00
Laikipia	236,105,200.00
Machakos	279,999,640.00
Nyandarua	239,157,250.00
Nyeri	312,177,550.00
Siaya	319,185,080.00
Taita-Taveta	317,598,320.00
Tharaka-Nithi	320,000,850.00
Uasin-Gishu	239,984,700.00
West-Pokot	320,000,420.00
Garissa	320,528,195.00
Isiolo	479,143,620.00
Lamu	257,872,086.00
Mandera	290,090,936.00
Marsabit	319,933,840.00
Tana-River	320,630,200.00
Wajir	320,674,340.00
<b>Total</b>	<b>7,119,726,782.00</b>

\*Each County Government is supposed to make a contribution of Ksh.5 million

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<b>4. IDA (World Bank) credit: Kenya Devolution Support Project (KDSP) – level 1</b>	
Ministry/State Department Responsible	Ministry of Devolution and ASAL
Accounting officer of National Government Responsible	PS, State Department for Devolution
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>• Ensure funds are included in the budget estimates of the ministry for the FY 2020/21</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury and Planning and separate copies to each county governments</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• Preparation and adoption of Program Operations Manual</li> <li>• Establishment of KDSP secretariat, Technical Committee and Joint Steering Committee.</li> </ul>
Allocation: 2020/21	<b>KES. 2,115,000,000</b>
Purpose of the grant	To strengthen capacity of core national and county institutions to improve delivery of devolved services at the county level.
Allocation criteria	Based on financing agreement between the IDA and the Government of Kenya and approved work plans.
<b>Allocation by County</b>	
<b>County</b>	<b>Total</b>
1.Baringo	45,000,000
2.Bomet	45,000,000
3.Bungoma	45,000,000
4.Busia	45,000,000
5.Elegeyo Marakwet	45,000,000
6.Embu	45,000,000
7.Garissa	45,000,000
8.Homa Bay	45,000,000
9.Isiolo	45,000,000
10.Kajiado	45,000,000
11.Kakamega	45,000,000
12.Kericho	45,000,000
13.Kiambu	45,000,000
14.Kilifi	45,000,000
15.Kirinyaga	45,000,000
16.Kisii	45,000,000
17.Kisumu	45,000,000
18.Kitui	45,000,000
19.Kwale	45,000,000
20.Laikipia	45,000,000
21.Lamu	45,000,000
22.Machakos	45,000,000
23.Makueni	45,000,000
24.Mandera	45,000,000

25.Marsabit	45,000,000
26.Meru	45,000,000
27.Migori	45,000,000
28.Mombasa	45,000,000
29.Muranga	45,000,000
30.Nairobi	45,000,000
31.Nakuru	45,000,000
32.Nandi	45,000,000
33.Narok	45,000,000
34.Nyamira	45,000,000
35.Nyandarua	45,000,000
36.Nyeri	45,000,000
37.Samburu	45,000,000
38.Siaya	45,000,000
39.Taita Taveta	45,000,000
40.Tana River	45,000,000
41.Tharaka Nithi	45,000,000
42.Trans Nzoia	45,000,000
43.Turkana	45,000,000
44.Uasin Gishu	45,000,000
45.Vihiga	45,000,000
46.Wajir	45,000,000
47.West Pokot	45,000,000
<b>TOTAL</b>	<b>2,115,000,000</b>

Source: State Department for Devolution

<b>5. IDA (World Bank) credit: Kenya Urban Support Project (KUSP)- Urban Development Grant (UDG).</b>	
Ministry/State Department Responsible	Ministry of Transport, Infrastructure, Housing & Urban Development. Vote 1094
Accounting officer of National Government Responsible	Principal Secretary - State Department of Housing and Urban Development.
Responsibilities of the National Government Accounting officer	<ul style="list-style-type: none"> <li>• Ensure funds are included in the budget estimates of the ministry for the FY 2020/21</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury and World Bank</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• Municipal status is established</li> <li>• Municipal Board is established</li> <li>• Municipal Administration is in place</li> <li>• Municipal Budget Vote is included in the County budget</li> <li>• County Government reports on municipal budget vote to Controller of budget</li> <li>• County Government has committed itself to participation in KUSP</li> </ul>



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	<ul style="list-style-type: none"><li>• The Annual Urban area investment plan is available</li><li>• Use of previous UDG is in accordance with eligible investment menu.</li><li>• Municipal absorptive capacity</li><li>• Municipal procurement &amp; contract management are within prescribed budget thresholds and contracting procedures.</li></ul>
Counties must meet the following Performance Standards	<ul style="list-style-type: none"><li>• Municipal manager's Job Description publicly available.</li><li>• Quarterly board meetings held.</li><li>• Citizen fora (public consultations between urban board and residents, including plan and budget consultations) have been held at least once a year.</li><li>• Urban board has made key documents publicly available</li><li>• Urban board publishes its annual calendar of citizens' fora</li><li>• Urban board has adopted urban area budget based on the budget ceiling.</li><li>• Urban Integrated Development Plan submitted by the municipal administrator, and reviewed and approved by the municipal board</li><li>• Urban spatial plan completed and approved</li><li>• Board adopts a Solid Waste Management policy and operations</li><li>• Previous year's UDG projects completed.</li></ul>
Accounting officer of the County Government responsible	Accounting officer responsible for Housing and Urban Development in the County government
Responsibilities of the County Government Accounting Officer	<ul style="list-style-type: none"><li>• Supporting and guiding Municipal Boards/Administrations in preparing budgets and forwarding them for approval by the County Assembly</li><li>• Establishing urban institutions for effective urban management;</li><li>• Monitor and evaluate performance of the allocation and report to the County Treasury.</li><li>• capacity building and technical backstopping of Municipal Boards/Administrations;</li><li>• Managing the flow of Program funds at this level, and consolidating the fiscal reporting from Municipal Boards for onward submission to the National Treasury; and State Department of Housing and Urban Development</li><li>• Generally exercising oversight on the performance of the Municipal Boards.</li></ul>
Allocation: 2020/21	<b>KES: 6,366,000,000.00</b>
Purpose of the grant	Provide support to urban boards and administrators within the respective participating County Govts for financing infrastructure investments in urban areas.
Allocation criteria	Based on financing agreement between the IDA and the Government of Kenya and the Annual Performance Assessment.

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<b>6. DANIDA Grant (Universal Healthcare in Devolved System Program)</b>	
Ministry/State Department Responsible	Ministry of Health
Accounting officer of National Government Responsible	Principal Secretary, Ministry of Health
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>• Ensure that funds under this Agreement are properly accounted for and that the Grant is reflected in the Ministry plans.</li> <li>• Ensure funds are included in the budget estimates of the ministry for the FY 2020/21.</li> <li>• Initiate requests for transfer of funds from the Danish Government to the National Treasury</li> <li>• Initiate requests for disbursements to County Revenue Funds.</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury and Planning.</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury.</li> <li>•</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• In order to be eligible for support after year one at least 20 percent of the county budget (excluding conditional grants) must be allocated to health.</li> <li>• The grant shall be used exclusively to supplement operations and maintenance (O&amp;M) costs as defined in the GoK Chart of Accounts</li> <li>• Funds will be sent to gazetted public Level 2 and Level 3 health facilities in the 47 Counties</li> <li>• Counties shall distribute the grants according to clear criteria shared to the Project Management Team</li> <li>• The Counties shall ensure timely disbursements to the health facilities through IFMIS through the respective County Special Purpose Account for Health.</li> <li>• The Counties shall for purposes of sustainability gradually assume an increased responsibility for the O&amp;M costs.</li> <li>• Counties not complying with the above conditions and statutory planning, budgeting and reporting as well as having qualified Annual Audit Reports from the Office of Auditor General will not be eligible for further support.</li> </ul>

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Accounting officer of Government Responsible	Chief Officer, Department of Health
Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>• General administration and coordination of the conditional grant</li> <li>• Ensure funds are included in the budget estimates of the county for the FY 2020/21;</li> <li>• Initiate requests for transfer of funds from the County Revenue Funds to the special purpose accounts and to the health facility through IFMIS within the stipulated time period;</li> <li>• Submit quarterly and annual financial and performance reports to the County Treasury and Planning and the Ministry of Health</li> <li>• Monitor and evaluate performance of the allocation and report to the County Treasury and Planning and the Ministry of Health;</li> <li>• Ensure compliance with the PFM act in utilization of resources and adherence to audit recommendations.</li> </ul>
Allocation: 2020/21	<b>KES 900,000,000</b>
Purpose of the grant	To improve access to quality of primary health care and RMNCAH services at the county level
Allocation criteria	Based on financing agreement between the DANIDA and the Government of Kenya: The grant will be allocated as a conditional grant to each County based on the CRA ratio
<b>Allocation by County</b>	
<b>County</b>	<b>Total</b>
Baringo	14,490,000
Bomet	15,660,000
Bungoma	25,290,000
Busia	17,100,000
Elgeyo/Marakwet	10,980,000
Embu	12,240,000
Garissa	19,980,000
Homa Bay	19,170,000
Isiolo	12,060,000
Kajiado	18,270,000
Kakamega	29,610,000
Kericho	15,300,000
Kiambu	26,820,000
Kilifi	29,700,000
Kirinyanga	12,060,000
Kisii	22,140,000
Kisumu	19,440,000
Kitui	25,110,000
Kwale	22,140,000
Laikipia	11,880,000
Lamu	7,380,000
Machakos	22,050,000
Makueni	21,060,000

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*The County Allocation of Revenue Bill, 2020*

Mandera	29,070,000
Marsabit	19,260,000
Meru	22,860,000
Migori	19,260,000
Mombasa	20,070,000
Murang'a	17,910,000
Nairobi	45,270,000
Nakuru	29,790,000
Nandi	15,210,000
Narok	22,860,000
Nyamira	13,680,000
Nyandarua	13,860,000
Nyeri	15,390,000
Samburu	13,140,000
Siaya	16,470,000
Taita Taveta	12,060,000
Tana River	16,650,000
TharakaNithi	11,160,000
Trans Nzoia	16,380,000
Turkana	29,970,000
Uasin Gishu	18,000,000
Vihiga	13,230,000
Wajir	24,300,000
West Pokot	14,220,000
<b>Total</b>	<b>900,000,000.00</b>

Source: Ministry of Health



*The County Allocation of Revenue Bill, 2020*

<b>7. EU Grant (Instruments for Devolution Advice and Support IDEAS)</b>	
Ministry/State Department Responsible	Ministry of Devolution and ASALs/ State Department for Devolution
Accounting officer of National Government Responsible	Principal Secretary, State Department for Devolution
Responsibilities of the National Government Accounting Officer	<ul style="list-style-type: none"> <li>• Ensure that the allocations for the EU grant are included in policy documents ( DORA and CARA ) and the Budget Estimates for the State Department of Devolution for the FY 2019/20</li> <li>• On confirmation of compliance to the provision of the grant contract by the counties, initiate request for disbursement of funds to the counties to the National Treasury</li> <li>• Chairperson for the Project Steering Committee which is the apex body for the IDEAS Programme.</li> <li>• Provide regularly policy and technical support to the county Governments in all matters of project implementation.</li> <li>• Receive quarterly and annual financial and technical implementation reports from the counties and share with the National Treasury and the European Union respectively.</li> </ul>
Accounting Officer of beneficiary County Government	Chief Officer responsible for; <ul style="list-style-type: none"> <li>• Agriculture, Livestock and Fisheries or</li> <li>• Trade and Industrialization.</li> </ul>
Responsibilities of the County Government Accounting Officer	<ul style="list-style-type: none"> <li>• Ensure that the project budget amount including own contribution to the grants is included in the County Government's budget, approved by the County Assembly and included in the County Appropriation Act passed by the County Assembly.</li> <li>• Consolidate the financial and non-financial performance reports for the grant and submit to County Treasuries and the State Department for Devolution.</li> <li>• Ensure the smooth implementation of the LED projects, through the formation and operationalization of two project implementing units namely, the County Technical Team (CTT) and the County Project Coordination Committee (CPCC).</li> <li>• Make monthly or quarterly supervision and monitoring visits to the project sites;</li> <li>• Issuance of technical guidelines and advice pertaining to implementation of the project.</li> </ul>

## The County Allocation of Revenue Bill, 2020

Conditions	The State Department signed grant contracts with 15 Counties, for 17 LED Projects. The counties shall adhere to the General Conditions applicable to European Union-financed grants for external actions and the National Government guidelines for the Management of Conditional Grants framework (Treasury Circular No 8/2017). The conditions for the 2 <sup>nd</sup> pre-financing are ; <ul style="list-style-type: none"> <li>a) Counties shall submit to State Department of Devolution an interim implementation narrative and financial reports on quarterly and annual basis for onward transmission to the National Treasury.</li> <li>b) Expenditure verification report of the first years expenditures in the county.</li> <li>c) Counties to ensure that the grants allocated to them are reflected in their respective budget and approved by their county assembly.</li> <li>d) The counties shall implement the Action with the requisite care, efficiency, transparency and diligence, in line with the principle of sound financial management and with the best practices in the field.</li> <li>e) The County must ensure that Public Participation is undertaken throughout the life of the project</li> </ul>
Allocation to the Counties: 2020/21	<b>KES 216,014,391</b>
Purpose of the grant	To support National and County governments capacities for the management of the devolution process and the responsible transfer and use of resources for the achievement of local economic development at the county level.
Allocation criteria	<ul style="list-style-type: none"> <li>• Based on financing agreement between the EU and the Government of Kenya and approved work plans annexed to the County Grant Contracts. Each of the 15 Counties has been allocated Kshs.110m for implementation of the agreed LED projects and will be paid in 2 pre-financing instalments and the balance on successful completion of the agreed projects.</li> </ul>
<b>Allocation by County</b>	
<b>County</b>	<b>Total (Kshs.)</b>
Baringo	15,626,168
Kisii	16,140,145
Kisumu	15,626,168
Kwale	15,624,891
Laikipia	15,626,168
Makueni	11,000,000
Marsabit	16,140,048
Migori	15,626,168
Nyandarua	11,000,000
Samburu	15,626,168

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*The County Allocation of Revenue Bill, 2020*

Taita-Taveta	15,624,929
Tana River	14,727,370
Uasin Gishu	11,000,000
Wajir	15,626,168
West Pokot	11,000,000
<b>Total</b>	<b>216,014,391</b>

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<b>8. IDA (World Bank) Credit 6029 &amp; 6030 KE: Water and Sanitation Development Project (WSDP)</b>	
Ministry/ State Department Responsible	Ministry of Water & Sanitation and Irrigation
Accounting Officer of National Government Responsible	PS, Ministry of Water & Sanitation and Irrigation
Responsibilities of the National Government Accounting Officer	<ul style="list-style-type: none"> <li>• Ensure funds are included in the budget estimates of the Ministry for FY 2020/2021</li> <li>• Initiate request for disbursement of funds to Participating Counties</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury and Separate copies to each county Governments.</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury.</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• This funding must be included in the budget estimates of the County Government.</li> <li>• Participating Counties shall carry out, and verify its activities under the WSDP with due diligence and efficiency and in accordance with the Financing Agreement, PIM, the Environmental and Social Management Framework, the Resettlement Policy Framework, and the World Bank's "Guidelines on Preventing and Combatting Fraud and Corruption</li> <li>• Prepare an Annual Work Plan and Budget which must be approved by the National Project Steering Committee.</li> </ul>
Accounting Officer of County Government Responsible	<ul style="list-style-type: none"> <li>• Accounting officer responsible for Water and Sanitation in the County Government</li> </ul>
Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>• Ensure funds are included in the budget estimates of the department</li> </ul>

## The County Allocation of Revenue Bill, 2020

	<p>responsible for Water and Sanitation for the FY 2020/21.</p> <ul style="list-style-type: none"> <li>• Submit quarterly and annual financial and non-financial performance reports to the County Treasury with copies to the Ministry of Water and Sanitation</li> <li>• Monitor and evaluate performance of the allocation and report to the County Treasury.</li> </ul>
Allocation: 2020/21	<b>Kshs. 3,400,000,000</b>
Purpose of the Grant/Loan	For implementation of Water and Sanitation activities
Allocation Criteria	Based on the Signed Financing agreement between IDA and the Government of Kenya and approved procurement and work plans.
Allocation by County	
1. Wajir	Kshs. 350,000,000
2. Garissa	Kshs. 500,000,000
3. Mombasa	Kshs. 1,100,000,000
4. Taita Taveta	Kshs. 350,000,000
5. Kwale	Kshs. 400,000,000
6. Kilifi	Kshs. 700,000,000
<b>TOTAL</b>	<b>Kshs.3,400,000,000</b>

Source: Ministry of Water &amp; Sanitation

<b>9. Sweden – Agricultural Sector Development Support Programme (ASDSP) II</b>	
Ministry/State Department Responsible	Ministry of Agriculture Livestock and Fisheries
Accounting officer of National Government Responsible	Principal Secretary, State Department for Crops Development and Research
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>• Ensure programme allocations are as per as Annual Work Plan &amp; Budget (AWP&amp;B) are included in the budget estimates of the Ministry for the FY 2020/021</li> <li>• Receive quarterly and annual financial and non-financial reports from the counties and consolidate</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury and separate copies to each county governments</li> </ul>



	<ul style="list-style-type: none"> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury</li> </ul>
Accounting officer of County Government Responsible	<ul style="list-style-type: none"> <li>• Chief Officer responsible for Agriculture</li> </ul>
Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>• Prepare Programme AWP&amp;B based on the previous year's activity and budget performance and share with the National Government Secretariat;</li> <li>• Ensure that the programme AWP&amp;B , upon approval by County Steering Committee is submitted to the County Treasury and captured accordingly;</li> <li>• The County accounting officer , upon approval of the budget by respective county department shall submit twice a year, disbursement request to the National Treasury through county Treasury;</li> <li>• Ensure disbursement of Ksh. 5.5 million in two halves/ year programme account through programme CBK Account; and</li> <li>• Submit quarterly and annual financial and performance reports to the National Treasury through County Treasury</li> <li>•</li> </ul>
Conditions	<ul style="list-style-type: none"> <li>• Both levels of government will ensure that respective spending units have made provisions for co-financing in the AWP&amp;Bs;</li> <li>• Donor funding will be triggered by counter-part funds from both levels of GoK (national and counties). The trigger will be when the GoK counter funds are in programme operational account ;</li> <li>• GoK will ensure that the funds disbursed by Sweden are subsequently disbursed to spending units ( both national and counties) in reasonable time not delay implementation of programme activities;</li> <li>• Both levels will adhere to the requirements of Memorandums of Understanding (MoUs ) signed between the Cabinet Secretary, Ministry of Agriculture Livestock, Fisheries and Irrigation and Governors of each county on prudent management of the programme funds;</li> <li>• Funding will be triggered by counterpart funds from both levels of GoK (national and counties); and</li> <li>• Submission of financial and non-financial reports with respect to prior funding is a prerequisite for the next period funding to all spending units. Accounting officer, State department for crops will additionally submit consolidated report for all the 48 spending units.</li> <li>•</li> </ul>
Allocation: 2020/021	<b>KES 652,584,158</b>



## The County Allocation of Revenue Bill, 2020

Purpose of the grant	To develop sustainable priority value chains so as to contribute to the sector goal of transforming crop, livestock and fisheries production into commercially oriented enterprises that ensure sustainable food and nutrition security.		
Allocation criteria	Based on financing agreement between the Government of Sweden and the Government of Kenya and approved work plans.		
<b>Allocation by County</b>			
<b>County</b>	<b>Total Allocations</b>		
	a	b	c=a+b
<b>Counties</b>	<b>SIDA/EU Contribution</b>	<b>National (NG)(MoALF) contribution</b>	<b>Total</b>
Baringo	11,057,645	2,500,000	13,557,645
Bomet	10,944,366	2,500,000	13,444,366
Bungoma	11,876,061	2,500,000	14,376,061
Busia	11,504,970	2,500,000	14,004,970
Elgeyo-Marakwet	10,421,815	2,500,000	12,921,815
Embu	9,612,312	2,500,000	12,112,312
Garissa	13,013,345	2,500,000	15,513,345
Homa bay	11,238,669	2,500,000	13,738,669
Isiolo	11,693,675	2,500,000	14,193,675
Kajiado	10,857,272	2,500,000	13,357,272
Kakamega	12,541,144	2,500,000	15,041,144
Kericho	10,276,994	2,500,000	12,776,994
Kiambu	10,936,146	2,500,000	13,436,146
Kilifi	12,482,463	2,500,000	14,982,463
Kirinyaga	9,009,004	2,500,000	11,509,004
Kisii	11,685,102	2,500,000	14,185,102
Kisumu	10,686,151	2,500,000	13,186,151
Kitui	12,928,645	2,500,000	15,428,645
Kwale	12,232,422	2,500,000	14,732,422
Laikipia	10,416,815	2,500,000	12,916,815
Lamu	8,843,998	2,500,000	11,343,998
Machakos	11,246,442	2,500,000	13,746,442
Makueni	12,034,090	2,500,000	14,534,090
Mandera	14,548,048	2,500,000	17,048,048
Marsabit	14,310,792	2,500,000	16,810,792
Meru	11,050,139	2,500,000	13,550,139

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Migori	11,203,648	2,500,000	13,703,648
Mombasa	10,249,975	2,500,000	12,749,975
Muranga	10,246,035	2,500,000	12,746,035
Nairobi	13,455,893	2,500,000	15,955,893
Nakuru	11,671,667	2,500,000	14,171,667
Nandi	10,338,123	2,500,000	12,838,123
Narok	11,195,490	2,500,000	13,695,490
Nyamira	10,625,036	2,500,000	13,125,036
Nyandarua	9,991,573	2,500,000	12,491,573
Nyeri	9,458,572	2,500,000	11,958,572
Samburu	11,996,213	2,500,000	14,496,213
Siaya	10,374,560	2,500,000	12,874,560
TaitaTaveta	10,706,924	2,500,000	13,206,924
Tana River	12,905,911	2,500,000	15,405,911
Tharaka-Nithi	9,678,726	2,500,000	12,178,726
Trans Nzoia	10,512,542	2,500,000	13,012,542
Turkana	16,231,177	2,500,000	18,731,177
Uasin Gishu	10,220,859	2,500,000	12,720,859
Vihiga	9,816,175	2,500,000	12,316,175
Wajir	15,032,329	2,500,000	17,532,329
West Pokot	11,724,205	2,500,000	14,224,205
<b>TOTAL</b>	<b>535,084,158</b>	<b>117,500,000</b>	<b>652,584,158</b>

Source: State Department for Crops Development

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*The County Allocation of Revenue Bill, 2020*

<b>10. European Union – Water Tower Protection and Climate Mitigation and Adaptation (WaTER) Programme</b>	
Ministry of Environment and Forestry/State Department of Environment and Forestry	Ministry of Environment and Forestry Vote (1108)
Accounting officer of National Government Responsible	PS Ministry of Environment & Forestry
Responsibilities of the National Government accounting officer	<ul style="list-style-type: none"> <li>a) Management of the Grant Contracts</li> <li>b) Installation and implementation of a public expenditure tracking system for the grant contracts</li> <li>c) Monitoring and evaluation of the programme implementation</li> <li>d) Provide quarterly and annual financial reports to the National Treasury</li> </ul> Provide annual financial reports to the European Union
Conditions	<ul style="list-style-type: none"> <li>a) Programmes to be funded must be included in the CIDPs of the respective Counties developed through a participatory process</li> <li>b) Grants must be included in the County Allocation of Revenue Act (CARA) according to the forecast disbursement schedule</li> <li>c) Grants must be included in the annual National and County budgets</li> <li>d) Activities must be relevant to the <b>specific objectives of the programme</b></li> <li>e) Integrate national values and principles of good governance in the implementation of the programme</li> <li>f) The grants must include measures to ensure the visibility of the EU funding for the grant</li> <li>g) Grants must include participatory M&amp;E</li> <li>h) Implementation of the Grants must adhere to the Special and General Conditions of the Grant Contracts. In particular, a special project account must be opened for all project financing from the grants with no co-mingling of funds allowed</li> <li>i) The provisions of the Public Finance Management Act (No. 18 of 2012) and Regulations (Kenya Gazette Supplement No. 32, Legal Notice No. 34) must be adhered to</li> <li>j) A County Programme Steering Committee must be put in place to oversee the implementation of the programme at County Level. The composition of the committee and its mandate will be defined and communicated by the Contracting Authority</li> <li>k) County Governments must provide not less than 10% of the total grant for purposes of supporting the activities under the donor funded component of the programme</li> </ul>
Accounting officer of the County Government	The Accounting officer In charge of Environment and Natural Resources



## The County Allocation of Revenue Bill, 2020

Responsibilities of the County Government accounting officer	<ul style="list-style-type: none"> <li>a) Ensure compliance with the management framework governing the grant</li> <li>b) Ensure all transfers are included separately in the County Government's Appropriation Bill</li> <li>c) Operation of separate Programme Bank Accounts</li> <li>d) Monitoring and Evaluation of Programme activities both technical and financial</li> <li>e) Financial and Technical reporting (quarterly) to the Ministry of Environment and Forestry</li> <li>f) Financial reporting (as per contract terms and the PFM Act and Regulations) to the Ministry of Environment and Forestry</li> </ul>
Allocation: 2020/22	KES 528,000,000
Purpose of the grant	Implementation of Programme activities in line with the specific objectives outlined above
Allocation criteria	The Euro 16 million is allocated to the County Governments, according to criteria drawn up and approved by the WaTER Programme Steering Committee, and based on a basic Grant of Euro 1.12 million per County spread over 3 fiscal years (Euro 12.32 million) with the balance of Euro 3.68 million earmarked for more degraded areas in Counties in the water catchments. Each county received an initial allocation of KES 80 million. The rest will be disbursed in subsequent financial years according to the balance after application of the allocation criteria and deducting the initial disbursement of 2019/20.
<b>County Allocation by County</b>	
West Pokot (24)	65,952,437
Trans Nzoia (26)	45,162,927
Uasin Gishu (27)	62,574,758
Elgeyo Marakwet (28)	69,163,856
Nandi (29)	60,669,094
Kakamega (37)	42,632,067
Vihiga (38)	25,751,575
Bungoma (39)	52,565,915
Busia (40)	30,127,734
Siaya (41)	38,530,664
Kisumu (42)	34,868,974
<b>Total</b>	<b>528,000,000</b>

Source: State Department for Environment

<b>11. German Development Bank (KfW)- Drought Resilience Programme in Northern Kenya (DRPNK)</b>	
Ministry/State Department Responsible	Ministry of Water & Sanitation and Irrigation
Accounting Officer of National Government Responsible	Principal Secretary, Ministry of Water & Sanitation and Irrigation
Responsibilities of the National Government Accounting Officer	<ul style="list-style-type: none"> <li>• Fiduciary responsibility for the project funds;</li> <li>• Ensure programme allocations are as per Annual Investment Plans &amp; are included in the budget estimates of the Ministry for the FY 2020/21;</li> <li>• Endorses and transmits Withdrawal Applications and payment request to the National Treasury;</li> <li>• Review of quarterly progress reports and transmission to KfW;</li> <li>• Review of Annual Investment Plans (AIPs) against Programme eligibility criteria and transmission to JPSC;</li> <li>• Procurement of Implementation Support Consultant (ISC);</li> <li>• Capacity building of county staff;</li> <li>• Monitor and evaluate performance of the allocation and report to the National Treasury</li> </ul>
Accounting Officer of County Government Responsible	<ul style="list-style-type: none"> <li>• Chief Officer responsible for Agriculture or Water</li> <li>❖ Turkana County: Chief Officer for Agriculture and Land Reclamation</li> <li>❖ Marsabit County: Chief Officer for Agriculture</li> </ul>
Responsibilities of the County Government Accounting Officer	<ul style="list-style-type: none"> <li>• Overall coordination and quality assurance, primary responsibility for effective and efficient implementation;</li> <li>• Bears fiduciary responsibility for the funds transferred to the county as conditional grants</li> <li>• Preparation of Annual Investment Plans upon approval by Joint Programme Steering Committee (JPSC) is submitted to the County Treasury and captured in county budget.</li> <li>• Signs withdrawal applications and payment requests and transmits them to the County Treasury;</li> <li>• Financial and technical reporting and transmission of quarterly progress reports to National Programme Coordinating Unit (NPCU);</li> <li>• Defines ad hoc committees for tender evaluation;</li> <li>• Participate in Tender Committee at Ministry of Water &amp; Sanitation and Irrigation for ISC procurement.</li> </ul>



Conditions	<ul style="list-style-type: none"> <li>• KfW will initiate disbursements upon recruitment of an Implementation Support Consultant (ISC) who will support the CPCUs and NPCU in all their functions;</li> <li>• Opening of 2 EURO designated Bank Accounts at CBK for the Loan and Grant funds by the National Treasury and Kshs account by the respective County Governments for the disposition funds;</li> <li>• Loan effectiveness is conditional upon issuance of Legal Opinion by the Attorney General;</li> <li>• Both levels of Government ensure that the partner contributions/co-financing has been budgeted accordingly and is provided in time during the implementation of the Programme;</li> <li>• Signing of Separate Agreement between the Cabinet Secretary, Ministry of Water &amp; Sanitation and Irrigation and Governors of each county spelling out implementation modalities and adherence to the requirements therein on prudent use and management of the program funds;</li> <li>• Community commitment to provide its partner contribution in kind;</li> <li>• Evidence of the use of funds is to be presented to KfW at the latest four months after the preceding replenishment or at the last period evidenced if no replenishment has been effected;</li> <li>• Annual audit report by external auditor be submitted 3 months after the end of the FY;</li> <li>• Implementation must be within the predetermined clusters.</li> </ul>
Allocation: 2020/21	<b>KES 300,000,000</b>
Purpose of the grant	To ensure that drought resilience and climate change adaptive capacities of the pastoral and agro-pastoral production systems and livelihoods in selected areas of Turkana and Marsabit County are strengthened on a sustainable basis by constructing and rehabilitating relevant infrastructure.
Allocation criteria	Based on financing agreement between the Federal Republic of Germany and the Government of Kenya; and approved Annual Investment Plans (AIPs) prepared by the county governments.
<b>Allocation by County</b>	
<b>County</b>	<b>Total (Ksh.)</b>
Marsabit (Loan)	100,000,000
Turkana (Grant)	200,000,000
<b>TOTAL</b>	<b>300,000,000</b>

Source: State Department for Irrigation







THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 30 APR 2019

DAY:

TUE

REPUBLIC OF KENYA

BY:

L.O.M

CLERK-AT  
THE-TABLE:

Moses Lemana

**2019/2020**

# ESTIMATES OF REVENUE TO AND EXPENDITURE FROM THE EQUALIZATION FUND

of the

**Government of Kenya**

for the year ending 30th June, 2020

**April, 2019**

**2019/20**  
**ESTIMATES OF REVENUE TO AND EXPENDITURE FROM THE**  
**EQUALIZATION FUND**

**FOR THE YEAR ENDING**

**30<sup>TH</sup> JUNE, 2020**

**APRIL, 2019**



## 2. ESTIMATES OF REVENUE AND EXPENDITURE OF THE EQUALIZATION FUND FOR THE FINANCIAL YEAR 2019/20

The estimates of revenue and expenditure of the Equalization Fund for the financial year 2019/20 are hereby submitted to the National Assembly for approval in line with Articles 204 (4) and 221 (2) of the Constitution. Details are given in the table below:

Total amount available for the Equalization Fund for FY 2019/20			5,760,000,000.00
<i>Less Administration Expenses (4.72% of Kshs.5,760,000,000)</i>			271,872,000.00
<b>Amount Available for sharing among counties</b>			<b>5,488,128,000.00</b>
<i>S/No</i>	<b>County</b>	<b>Allocation Factor</b>	<b>County Share</b>
1	Baringo	5.94	325,894,591
2	Bomet	0.19	10,524,414
3	Bungoma	0.59	32,193,927
4	Busia	0.18	9,847,445
5	Elgeyo Marakwet	0.65	35,662,194
6	Garissa	6.30	345,546,935
7	Homa Bay	1.31	72,077,676
8	Isiolo	1.66	91,004,183
9	Kajiado	4.14	227,165,565
10	Kericho	0.61	33,344,957
11	Kilifi	5.39	295,700,497
12	Kisumu	0.24	13,327,355
13	Kitui	3.97	217,697,214
14	Kwale	2.92	160,249,811
15	Laikipia	1.19	65,342,368
16	Lamu	0.57	31,554,773
17	Machakos	0.13	7,077,897
18	Mandera	7.52	412,635,196
19	Marsabit	4.69	257,222,979
20	Meru	0.30	16,390,581
21	Migori	1.77	97,361,270
22	Murang'a	0.06	3,110,640
23	Nakuru	0.06	3,524,547
24	Nandi	1.17	63,940,651
25	Narok	7.70	422,640,110

# **ESTIMATES OF REVENUE AND EXPENDITURE FOR THE EQUALIZATION FUND FOR THE FINANCIAL YEAR 2019/20**

## **1. INTRODUCTION**

The Constitution under Article 204 establishes the Equalization Fund and sets the capital for the Fund at half per cent of all revenue collected by the National Government each year calculated on the basis of the most recent audited accounts of revenue received, as approved by the National Assembly. In addition, the Constitution provides that the National Government shall use the Equalization Fund only to provide basic services including water, roads, health facilities and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

The Constitution provides that the National Government may use the Equalization Fund only to the extent that the expenditure of those funds has been approved in an Appropriation Bill enacted by Parliament and either directly or indirectly through conditional grants to counties in which marginalized communities exist. In this regard, the National Government has opted to use it directly through the national government structures in the marginalized counties.

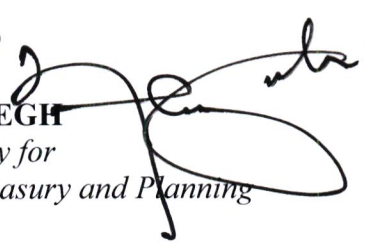
The Constitution under Article 216 (4) obligates the Commission on Revenue Allocation to determine, publish and regularly review a policy in which it shall set out the criteria by which to identify the marginalized areas for purposes of Article 204 (2). The Commission prepared and published second policy setting out the criteria for identifying marginalised areas in August, 2018.

The second policy determined by the Commission on Revenue Allocation in line with Article 216 (4) of the Constitution identified 1,424 sub locations as marginalised areas to benefit from the Fund. The policy also clustered these sub locations into 34 counties namely: Isiolo, Kajiado, Kericho, Kilifi, Kisumu, Kitui, Kwale, Laikipia, Lamu, Machakos, Mandera, Marsabit, Meru, Migori, Muranga, Nakuru, Nandi, Narok, Samburu, Siaya, Taita Taveta, Tana River, Tharaka Nithi, Trans Nzoia, Turkana, Wajir and West Pokot.

26	Samburu	6.48	355,831,167
27	Siaya	0.32	17,511,016
28	Taita Taveta	0.13	7,303,657
29	Tana River	4.41	242,150,068
30	Tharaka Nithi	0.44	24,102,189
31	Trans Nzoia	0.07	4,095,994
32	Turkana	11.42	626,615,179
33	Wajir	7.29	399,907,106
34	West Pokot	10.20	559,573,847
35	<b>Total</b>	<b>100.00</b>	<b>5,488,128,000.00</b>

Dated the 26<sup>th</sup> April ....., 2019

**Henry Rotich, EGH**  
*Cabinet Secretary for  
The National Treasury and Planning*





## **EXPLANATORY MEMORANDUM**

1. This Bill intends to appropriate monies for the implementation of projects to be funded from the Equalization Fund in marginalized areas identified in the 2<sup>nd</sup> policy on marginalized areas.
2. It should, however, be noted that there are ongoing consultations on the implementation framework of the 2<sup>nd</sup> policy on the identification of the marginalized areas.

In this regard, specific projects in specific sectors of the basic services to be financed from the Equalisation Fund, pursuant to Article 204 (1) shall be identified once these consultations are finalized.