



REPUBLIC OF KENYA



2025/2026

**ESTIMATES OF REVENUE
GRANTS AND LOANS**

of the

Government of Kenya

for the year ending 30th June, 2026

June, 2025

Estimates of Revenue, Grants and Loans

of the

Government of Kenya

for the year ending 30th June, 2026

June, 2025

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ESTIMATES OF REVENUE AND GRANTS - OVERALL SUMMARY I

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ₂	Revised Estimates II 2024/2025	Expected 2024/2025	Printed Estimates 2025/2026	Projection	
		Ksh	Ksh	Ksh	Ksh	Ksh	2026/2027	2027/2028
111	Taxes on Income, Profits, and Capital Gains	941,575,751,466	1,105,376,141,559	1,229,869,970,424	1,189,851,947,034	1,379,772,073,197	1,477,845,010,739	1,744,249,010,927
114	Taxes on Goods and Services	972,620,694,118	1,097,495,689,726	1,247,557,145,072	1,141,933,506,049	1,306,613,740,316	1,581,806,420,850	1,669,110,882,811
115	Taxes on International Trade and Transactions	232,209,289,114	216,718,193,735	248,679,533,547	235,992,468,741	264,089,075,628	318,586,109,306	371,548,399,512
110	Taxes	2,146,405,734,698	2,419,590,025,020	2,726,106,649,044	2,567,777,921,824	2,950,474,889,141	3,378,237,540,895	3,784,908,293,250
121	Social Security Contributions	553,446,056	581,850,868	640,467,083	336,971,132	336,971,132	372,353,100	411,450,176
120	Social contributions	553,446,056	581,850,868	640,467,083	336,971,132	336,971,132	372,353,100	411,450,176
131	Grants From Foreign Governments	3,121,786,224	4,794,661,643	20,510,306,120	7,167,880,739	10,692,726,183	14,693,898,628	15,508,897,133
132	Grants From International Organization s	19,961,687,522	17,516,086,484	32,127,308,963	39,993,932,425	36,248,993,479	48,922,906,225	51,327,581,060
130	Grants	23,083,473,746	22,310,748,127	52,637,615,083	47,161,813,165	46,941,719,662	63,616,804,853	66,836,478,193
141	Property Income	48,526,406,326	88,248,974,109	145,967,415,016	159,745,594,850	97,210,337,515	82,492,238,824	86,838,647,109
142	Sales of Goods and Services	144,497,123,267	171,399,860,522	226,761,548,465	240,911,369,528	249,917,674,031	263,571,780,224	290,297,815,664
143	Fines, Penalties, and Forfeitures	1,512,891,480	1,824,283,298	1,627,301,057	1,627,301,057	2,118,307,706	3,181,972,351	3,824,288,167
144	Other Receipts Not Classified Elsewhere	2,809,609,770	7,381,162,446	3,331,079,055	3,196,816,560	3,924,015,486	11,440,661,674	12,103,463,082
140	Other Revenue	197,346,030,842	268,854,280,376	377,687,343,593	405,481,081,995	353,170,334,738	360,686,653,072	393,064,214,021
311	Receipts from Sale of Fixed Assets	15,725,158	7,950,000	8,650,000	8,650,000	8,650,000	8,650,000	8,650,000
312	Receipts from Sale of Inventories, Stocks and Commodities	17,485,864,707	5,530,055,000	4,067,755,182	4,067,758,159	8,896,147,053	10,232,258,911	12,233,779,977
314	Receipts from Sale of Non- Produced Assets	2,534,026,035	3,387,500,000	3,439,600,000	3,439,600,000	4,144,900,000	4,192,631,458	5,290,400,000
320	Transactions in Financial Assets	3,294,609,827	4,726,000,000	4,726,000,000	4,726,000,000	4,726,000,000	5,211,240,000	5,472,930,400
	Receipts from Sale of Assets	23,330,225,727	13,651,505,000	12,242,005,182	12,242,008,159	17,775,697,053	19,644,780,369	23,005,760,377
	TOTAL REVENUE EXCLUSIVE OF GRANTS	2,367,635,437,324	2,702,677,661,263	3,116,676,464,902	2,985,837,983,110	3,321,757,892,063	3,758,941,327,437	4,201,389,717,824
	TOTAL REVENUE INCLUSIVE OF GRANTS	2,390,718,911,069	2,724,988,409,390	3,169,314,079,985	3,032,999,796,274	3,368,699,611,725	3,822,558,132,289	4,268,226,196,017

REVENUE AND GRANTS TO THE EXCHEQUER - SUMMARY II

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Printed Estimates 2025/2026	Projection	
							2026/2027	2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1111	Payable by Individuals	494,904,356,074	554,653,445,474	583,981,027,548	566,600,780,136	652,374,473,587	652,374,473,587	829,974,534,529
1112	Payable by Corporations and Other Enterprises (Net ⁴)	446,671,395,392	487,502,696,085	581,200,405,478	558,562,629,500	632,397,599,610	745,632,233,152	825,935,414,223
1110		941,575,751,466	1,042,156,141,559	1,165,181,433,026	1,125,163,409,636	1,284,772,073,197	1,398,006,706,739	1,655,909,948,751
11410	Taxes on Income, Profits, and Capital Gains	568,472,821,799	666,001,136,901	744,149,707,605	681,093,877,071	791,822,881,652	835,285,971,381	1,047,659,440,262
11411		550,439,764,218	645,488,794,612	724,331,550,984	660,602,036,295	771,704,059,467	814,159,987,866	1,024,315,543,479
11414	General Taxes on Goods and Services	18,033,057,581	20,512,342,289	19,818,156,621	20,491,840,776	20,118,822,185	21,125,983,514	23,343,896,783
11420	Value Added Taxes (Net ⁴)	266,053,816,342	277,517,091,633	334,086,403,694	297,942,984,342	336,980,067,295	373,748,402,952	419,138,072,574
11450		2,256,430,507	2,868,214,967	2,064,015,964	2,064,015,964	1,886,880,117	2,851,685,517	3,090,939,440
11451	Taxes on Financial and Capital Transactions	2,072,197,953	2,567,088,771	1,879,776,959	1,879,776,959	1,666,774,452	2,551,510,802	2,766,919,436
11452		184,232,554	301,126,197	184,239,004	184,239,004	220,105,665	300,174,715	324,020,004
11460	Excises (Net ⁴)	1,041,657,387	2,114,593,017	1,069,820,593	1,069,820,593	1,241,891,842	2,303,986,434	2,369,185,756
11460	Taxes on Use of Goods, Permission to Use Goods							
1140		837,824,726,035	948,501,036,518	1,081,369,947,856	982,170,697,970	1,131,931,720,906	1,412,485,770,673	1,500,067,431,983
	Motor Vehicles Taxes							
	Other							
	Other Taxes on Goods and Services							
	Taxes on Goods and Services							
1151	Customs and Other Import Duties (Net ⁴)	130,122,579,569	133,929,131,417	152,317,452,905	153,497,452,905	162,851,418,286	179,918,077,434	208,828,375,564
1156		55,966,220,855	47,914,627,963	46,010,581,481	47,620,581,481	50,841,692,536	58,688,657,785	64,850,966,852
1150	Other Taxes on International Trade and Transactions	186,088,800,424	181,843,759,380	198,328,034,386	201,118,034,386	213,693,110,822	238,606,735,219	273,679,342,417
	Taxes on International Trade and Transactions							
110	Taxes	1,965,489,277,925	2,172,500,937,457	2,444,879,415,269	2,308,452,141,992	2,630,396,904,925	3,049,099,212,630	3,429,656,723,151

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Printed Estimates 2025/2026	Projections	
							2026/2027	2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1211	Employee Contributions	553,446,056	581,850,868	640,467,083	336,971,132	336,971,132	372,353,100	411,450,176
1210	Social Security Contributions	553,446,056	581,850,868	640,467,083	336,971,132	336,971,132	372,353,100	411,450,176
1200	Social Contributions	553,446,056	581,850,868	640,467,083	336,971,132	336,971,132	372,353,100	411,450,176
1311	Current	2,051,827,896	3,671,205,399	5,503,827,929	4,342,969,565	7,753,726,183	11,110,898,628	11,925,897,133
1310	Grants from Foreign Governments	2,051,827,896	3,671,205,399	5,503,827,929	4,342,969,565	7,753,726,183	11,110,898,628	11,925,897,133
1321	Current	12,454,696,469	9,791,392,690	16,840,537,556	23,621,732,710	20,679,795,768	29,633,637,941	31,807,302,867
1320	Grants from International Organizations	12,454,696,469	9,791,392,690	16,840,537,556	23,621,732,710	20,679,795,768	29,633,637,941	31,807,302,867
1300	Grants	14,506,524,364	13,462,598,088	22,344,365,485	27,964,702,275	28,433,521,951	40,744,536,569	43,733,200,000
1411	Interest Dividends	2,325,198,129	1,016,649,233	3,116,953,376	3,616,953,376	2,408,654,944	1,902,618,944	1,997,749,891
1412	Withdrawals from Income of Quasi-Corporations	41,301,352,411	47,777,526,022	96,803,639,159	97,603,639,159	69,638,963,239	75,048,663,239	78,926,096,401
1413		-	32,938,744,703	42,000,000,000	54,200,000,000	20,000,000,000	-	-
1414	Property income attrib. to insurance policyholders Rent	-	-	-	-	-	-	-
1415	Property Income	4,247,809,227	4,890,435,255	2,348,203,585	2,626,383,420	3,238,336,343	3,448,565,832	3,684,620,008
1410		47,874,359,767	86,623,355,213	144,268,796,120	158,046,975,954	95,285,954,526	80,399,848,015	84,608,466,300
1421	Sales by Market Establishments	1,031,616,346	-	-	-	-	-	-
1422	Administrative Fees	23,407,158,531	21,119,514,291	17,303,947,239	26,263,782,870	23,790,884,747	33,367,315,427	37,209,648,305
1423	Incidental Sales by Non-market Establishments	89,645,066	83,318,922	92,810,102	92,712,102	119,673,833	119,673,833	132,239,586
1420	Sales of Goods and Services	24,528,419,943	21,202,833,213	17,396,757,341	26,356,494,972	23,910,558,581	33,486,989,261	37,341,887,891
1430	Fines, Penalties, and Forfeitures	1,510,221,569	1,824,283,298	1,627,301,057	1,627,301,057	2,118,307,706	3,181,972,351	3,824,288,167
1440	Other Receipts Not Classified Elsewhere	1,800,037,141	6,190,921,446	2,114,095,992	1,976,650,264	2,659,849,190	10,113,386,607	10,721,334,167
1400	Other Revenue	75,713,038,420	115,841,393,171	165,406,950,509	188,007,422,248	123,974,670,003	127,182,196,233	136,495,976,525
	TOTAL REVENUE EXCLUSIVE OF GRANTS (EXCHEQUER)	2,041,755,762,401	2,288,924,181,495	2,610,926,832,861	2,496,796,535,371	2,754,708,546,059	3,176,653,761,964	3,566,564,149,852
	TOTAL REVENUE INCLUSIVE OF GRANTS (EXCHEQUER)	2,056,262,286,765	2,302,386,779,584	2,633,271,198,346	2,524,761,237,646	2,783,142,068,010	3,217,398,298,532	3,610,297,349,852

REVENUE AND GRANTS COLLECTED AS APPROPRIATION IN AID - SUMMARY III

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Revised Estimates III 2024/2025	Printed Estimates 2025/2026	Projections	
							2026/2027	2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
Recurrent Appropriation in Aid								
1140	Taxes on Goods and Services (include RML)	99,098,466,021	106,619,088,924	110,944,068,616	113,263,068,616	115,352,096,746	109,362,988,924	111,765,988,924
1150	Taxes on International Trade and Transactions	6,221,088,337	9,657,434,355	9,657,434,355	9,657,434,355	9,701,900,000	9,657,900,000	9,657,800,000
1100	Taxes	105,319,554,358	116,276,523,279	120,601,502,971	122,920,502,971	125,053,996,746	119,020,888,924	121,423,788,924
1410	Property Income	652,046,559	892,183,180	895,183,180	895,183,180	1,121,382,989	1,289,390,809	1,427,180,809
1420	Sales from Goods and Services	115,986,220,834	155,026,847,009	183,013,280,152	184,036,326,699	189,228,041,393	197,698,509,107	221,618,367,002
1440	Other Receipts Not Classified Elsewhere	1,009,572,629	1,190,241,000	1,216,983,063	1,220,166,296	1,264,166,296	1,327,275,067	1,382,128,915
1400	Other Revenue	117,650,509,932	157,109,271,189	185,125,446,396	186,151,676,175	191,613,590,678	200,315,174,983	224,427,676,725
3110	Receipts from Sale of Fixed Assets	15,725,158	7,950,000	8,650,000	8,650,000	8,650,000	8,650,000	8,650,000
3120	Receipts from Sale of Inventories, Stocks and Commodities	17,485,864,707	5,502,055,000	4,039,755,182	4,039,758,159	8,896,147,053	10,232,258,911	12,233,779,977
3140	Receipts from Sale of Non-Produced Assets	2,534,026,035	3,287,500,000	3,289,600,000	3,289,600,000	3,994,900,000	4,042,631,458	5,140,400,000
3200	Transactions in Financial Assets	3,294,609,827	4,726,000,000	4,726,000,000	4,726,000,000	4,726,000,000	5,211,240,000	5,472,930,400
	Receipts from Sale of Assets	23,330,225,727	13,523,505,000	12,585,522,257	12,064,008,159	17,625,697,053	19,494,780,369	22,855,760,377
	Total Recurrent AIA	246,300,290,018	286,909,299,468	318,312,471,624	321,136,187,305	334,293,284,477	338,830,844,276	368,707,226,026
Development Appropriation in Aid								
1110	Taxes on Income, Profits, and Capital Gains	-	63,220,000,000	64,688,537,398	64,688,537,398	95,000,000,000	79,838,304,000	88,339,062,176
1140	Taxes on Goods and Services ⁵	35,697,502,062	42,375,564,284	50,835,100,470	46,499,739,463	59,329,922,664	59,957,661,254	57,277,461,904
1150	Taxes on international trade and transactions (RDL)	39,899,400,353	25,217,000,000	25,217,000,000	25,217,000,000	40,694,064,806	70,321,474,087	88,211,257,095
1100	Taxes	75,596,902,415	130,812,564,284	140,740,637,868	136,405,276,861	195,023,987,470	210,117,439,341	233,827,781,175
1310	Grants From Foreign Capital	1,069,958,328	1,123,456,244	3,213,933,722	2,824,911,175	2,939,000,000	3,583,000,000	3,583,000,000
1312	Capital	1,069,958,328	1,123,456,244	3,213,933,722	2,824,911,175	2,939,000,000	3,583,000,000	3,583,000,000
1320	Grants From International Organizations	7,506,991,054	7,724,693,794	18,227,148,274	16,372,199,715	15,569,197,711	19,289,268,284	19,520,278,193
1322	Capital	7,506,991,054	7,601,427,316	18,227,148,274	16,372,199,715	15,569,197,711	19,289,268,284	19,520,278,193
1300	Grants	8,576,949,382	8,848,150,039	21,441,081,996	19,197,110,890	18,508,197,711	22,872,268,284	23,103,278,193
1410	Property Income	-	733,435,716	803,435,716	803,435,716	803,000,000	803,000,000	803,000,000
1420	Sales from Goods and Services	3,982,482,490	10,654,800,000	26,351,510,972	30,518,547,857	36,779,074,057	32,386,281,856	31,337,560,771
1400	Other Revenue	3,982,482,490	11,388,235,716	27,154,946,688	31,321,983,573	37,582,074,057	33,189,281,856	32,140,560,771
3120	Receipts from Sale of Inventories, Stocks and Commodities	-	28,000,000	28,000,000	28,000,000	-	-	-
3140	Receipts from Sale of Non-Produced Assets	-	100,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
	Other Receipts from Sale of Assets	-	128,000,000	178,000,000	178,000,000	150,000,000	150,000,000	150,000,000
	Total Development AIA	88,156,334,287	151,176,950,039	189,514,666,552	187,102,371,323	251,264,259,238	266,328,989,481	289,221,620,139
	TOTAL REVENUE EXCLUSIVE OF	325,879,674,923	429,238,099,468	486,386,056,180	489,041,447,739	567,049,346,004	582,287,565,473	634,825,567,972
	TOTAL REVENUE AND GRANTS INCLUSIVE OF GRANTS	334,456,624,304	438,086,249,507	507,827,138,176	508,238,558,628	585,557,543,715	605,159,833,757	657,928,846,165

REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Printed Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1110000 Taxes on Income, Profits and Capital Gains (Receiver of Revenue - Principal Secretary to the National Treasury)							
1111000	Income Tax from Individuals (P.A.Y.E)							
1111001	Income Tax from Individuals (P.A.Y.E)	494,904,356,074	554,653,445,474	583,981,027,548	566,600,780,136	652,374,473,587	749,253,146,965	829,974,534,529
1112000	Income Tax from Corporations (Other Enterprises)							
1112001	Income Tax from Corporations (Other Enterprises) ⁶	448,837,333,179	488,102,696,085	581,800,405,478	559,162,629,500	632,997,599,610	746,232,233,152	826,535,414,223
1112003	Refunds	(2,165,937,786)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)	(600,000,000)
	Total Taxes on Income, Profits and Capital Gains (Net⁴)	941,575,751,466	1,042,156,141,559	1,165,181,433,026	1,125,163,409,636	1,284,772,073,197	1,494,885,380,117	1,655,909,948,751
	1140000 Taxes on Goods and Services (Receiver of Revenue - Principal Secretary to the National Treasury)							
1141110	VAT on Domestic Goods and Services							
1141111	Receipt from VAT on Domestic Goods and Services	297,348,146,582	343,366,837,438	369,644,656,881	360,629,804,211	418,202,144,965	470,658,073,364	507,044,404,371
1141112	Refund of VAT on Domestic Goods and Services	(24,618,678,030)	(30,000,000,000)	(30,000,000,000)	(30,000,000,000)	(35,000,000,000)	(35,000,000,000)	(35,000,000,000)
1141120	VAT on Imported Goods and Services							
1141121	Receipts from VAT on Imported Goods and Services	277,710,295,666	332,121,957,174	354,686,894,103	329,972,232,083	388,501,914,502	378,501,914,502	552,271,139,108
	Total VAT (Net⁴)	550,439,764,218	645,488,794,612	724,331,550,984	660,602,036,295	771,704,059,467	814,159,987,866	1,024,315,543,479
1141400	Taxes on Financial and Capital Transactions (Receiver of Revenue - Principal Secretary to the National Treasury)							
1141402	Second Hand Motor Vehicle Purchase Tax	217,849,583	282,675,656	202,920,989	205,457,388	202,920,989	224,227,693	247,771,601
1141403	Capital Gains Tax	5,606,957,074	8,380,634,320	5,775,129,890	5,775,228,939	5,145,063,446	5,685,295,107	6,282,251,094
1141404	Stamp Duty							
1141404	Stamp duty	12,208,250,924	11,849,032,313	13,840,105,741	14,511,154,449	14,770,837,750	15,216,460,714	16,813,874,089
1141405	Stamp Duty Refunds	(4,522,745)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
	Total Stamp Duty	12,208,250,924	11,849,032,313	13,840,105,741	14,511,154,449	14,770,837,750	15,216,460,714	16,813,874,089
	Total Taxes on Financial and Capital Transactions	18,033,057,581	20,512,342,289	19,818,156,621	20,491,840,776	20,118,822,185	21,125,983,514	23,343,896,783

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1142000	Excise Taxes	265,185,926,375	277,201,934,415	315,705,532,714	297,662,113,362	336,251,404,591	373,422,502,321	418,704,967,128
1142007	Excise Refunds	(677,297,039)	(480,000,000)	(720,000,000)	(720,000,000)	(720,000,000)	(720,000,000)	(720,000,000)
1142008	Anti-adulteration Levy	1,545,187,006	795,157,218	1,000,870,980	1,000,870,980	1,448,662,704	1,045,900,631	1,153,105,446
1146000	Other Taxes on Goods and Services (Receiver of Revenue - Principal Secretary to the State Department for Mining)							
1146001	Cement Levy	1,041,657,387	1,841,891,842	1,069,820,593	1,069,820,593	1,241,891,842	2,303,986,434	2,369,185,756
	Total Taxes on Goods and Services (Net⁴)	835,568,295,528	945,632,821,551	1,079,305,931,893	980,106,682,006	1,130,044,840,789	1,211,338,360,767	1,469,166,698,592
	1150000 Taxes on Inter. Trade & Transactions (Receiver of Revenue - Principal Secretary to the National Treasury)							
1151000	Receipts from Customs and Other Import Duties							
1151001	Customs Duties	130,215,390,616	134,109,131,417	152,497,452,905	153,677,452,905	163,031,418,286	180,098,077,434	209,008,375,564
1151003	Customs Duties Refunds	(92,811,047)	(180,000,000)	(180,000,000)	(180,000,000)	(180,000,000)	(180,000,000)	(180,000,000)
1156000	Other Taxes on International Trade and Transactions							
1156001	Import Declaration Fees	55,966,220,855	47,914,627,963	46,010,581,481	47,620,581,481	50,841,692,536	58,688,657,785	64,850,966,852
	Total Taxes on International Trade & Transactions (Net⁴)	186,181,611,471	182,023,759,380	198,508,034,386	201,118,034,386	213,693,110,822	238,606,735,219	273,679,342,417
114500	Receipts from Permission to use Goods or to Perform Services and Activities (Receiver of Revenue - Principal Secretary to the National Treasury)							
1145006	Licences under Traffic Act (Receiver of Revenue - Principal Administrative Secretary to the Executive Office of the President)	2,072,197,953	2,567,088,771	1,879,776,959	1,879,776,959	1,666,774,452	2,551,510,802	2,766,919,436
1145014	Licences under Betting, Lotteries and Gaming Act (Receiver of Revenue - Principal Secretary to the State Department for Mining)	-	288,256,609	174,302,620	174,302,620	205,949,118	284,760,777	308,306,065
1145013	Mineral Export Licence Fee	11,091,550	12,869,588	9,936,385	9,936,385	14,156,547	15,413,939	15,713,939
	Total Receipts from Permission to use Goods or to Perform Services and Activities	2,256,430,507	2,868,214,967	2,064,015,964	2,064,015,964	1,886,880,117	2,851,685,517	3,090,939,440

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1211030	Contribution from Government Employees to Social and Welfare Schemes within Government (Receiver of Revenue -Principal Secretary to the National Treasury)							
1211031	Contribution from Government Employees to Social and Welfare Schemes within Government (MP's) (Receiver of Revenue -Principal Secretary to the National Treasury-Pensions Department)	271,254,146	236,588,618	269,421,854	141,751,839	141,751,839	156,635,782	173,082,539
1211033	Contribution from Government Employees to Social and Welfare Schemes within Government	282,191,910	345,262,250	371,045,230	195,219,293	195,219,293	215,717,318	238,367,637
	Total Social Security Contributions	553,446,056	581,850,868	640,467,083	336,971,132	336,971,132	372,353,100	411,450,176
	1410000 Property Income (Receiver of Revenue - Director General, Public Investment & Portfolio Management)							
1411000	Interest Received							
1411201	Interest	2,325,198,129	1,016,649,233	3,116,953,376	3,616,953,376	2,408,654,944	1,902,618,944	1,997,749,891
1412000	Profits and Dividends							
1412101	Dividends from Central Bank of Kenya (CBK)	4,000,000,000	5,000,000,000	30,000,000,000	30,000,000,000	7,000,000,000	7,500,000,000	8,000,000,000
1412103	Other Profits and Dividends	37,301,352,411	42,777,526,022	66,803,639,159	67,603,639,159	62,638,963,239	67,548,663,239	70,926,096,401
1413000	Withdrawals from Income of quasi-corporations							
1413101	Surplus funds from Regulatory Authority (Receiver of Revenue - The Principal Secretary to the State Department for Lands and Physical Planning)	-	32,938,744,703	42,000,000,000	54,200,000,000	20,000,000,000	-	-
1415001	Rent of Land	1,065,384,298	1,810,224,041	1,166,025,831	1,442,334,126	1,514,450,832	2,121,000,986	2,269,471,055
1415009	Stand Premia on Town Plots	188,400,860	56,392,353	70,000,000	70,000,000	84,000,000	86,000,000	90,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1410500	Receipt from Royalties (Receiver of Revenue - The Principal Secretary to the State Department for Mining)							
1415003	Royalty on Carbon Dioxide	4,161,152	3,918,461	3,726,244	5,597,783	5,597,783	7,277,118	9,460,253
1415004	Mining Royalties	188,840,242	433,060,597	188,840,242	188,840,242	286,498,680	386,498,680	416,581,041
1415005	Magadi Soda Royalty	652,800,692	409,189,909	294,022,807	294,022,807	685,440,727	685,440,727	719,712,763
1415006	Base Titanium Royalty (Receiver of Revenue - The Principal Secretary to the State Department for the Blue Economy and Fisheries)	1,822,882,658	2,045,582,979	500,000,000	500,000,000	500,000,000	-	-
1415008	Fishing Rights	130,311,440	132,066,915	125,588,462	125,588,462	162,348,322	162,348,322	179,394,895
	Total Property Income	47,874,359,767	86,623,355,213	145,738,561,570	158,046,975,954	95,285,954,526	80,399,848,015	84,608,466,300
	(Receiver of Revenue - The Principal Secretary to the National Treasury)							
1422001	Fees under Traffic Act	2,080,215,145	1,336,347,594	1,169,894,624	1,236,347,594	1,927,381,267	2,596,595,648	3,375,574,342
1422038	East African Community Tourist Visa Fees (Receiver of Revenue - Principal Secretary to the State Department for Lands and Physical Planning)	164,683,700	108,088,244	150,219,712	150,219,712	194,189,162	252,445,910	328,179,683
1422004	Land Adjudication and Case Fees	26,270,575	17,256,927	94,574,070	43,164,252	28,776,168	27,179,660	33,824,457
1422007	Auctioneers Registration Fees	612,035,646	612,035,646					
1422017	Conveyance Fees	5,447,940	3,580,373	1,739,958	128,080,147	128,080,147	1,457,121,271	128,080,147
1422019	Land Valuation Fees	5,917,254	3,889,764	6,031,318	28,534,694	28,534,694	7,455,740	7,805,768
1422020	Land Registration Fees (Receiver of Revenue - Solicitor General to the State Law Office)	68,289,751	44,894,057	16,658,169	16,658,169	52,990,822	2,352,900,800	3,755,990,822
1422011	Registration of Coat of Arms	201,067	133,193	100,867	118,000	130,390	130,390	144,081
1422013	Registration of Marriages	116,827,739	77,390,344	124,788,515	145,985,729	161,314,230	178,252,224	178,252,224
1422015	Registration of Societies	31,602,600	20,969,959	13,939,883	16,307,783	18,020,100	18,020,100	19,912,211
1422018	Registration of Newspapers, Books and Periodicals	44,400	29,456	44,400	94,653	104,591	104,591	115,573
1422031	Public Trustee Fees	82,645,137	54,828,546	80,921,871	94,667,673	104,607,779	104,607,779	115,591,595

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue - Business Registration Service)							
1422008	Official Receiver's Fees	3,388,280	2,249,996	3,159,004	3,695,609	4,083,648	4,083,648	4,512,431
1422009	Registration of Companies	1,040,792,959	691,164,663	702,682,207	822,043,388	908,357,944	908,357,944	1,003,735,528
1422012	Registration of Business Names	94,211,085	62,657,339	69,549,845	81,363,936	89,907,149	89,907,149	99,347,400
1420214	Registration of Hire Purchase Agreement	2,350,000	1,563,440	2,350,000	4,025,761	4,448,465	4,448,465	4,915,554
1422032	Business Names Search Fees	10,890,400	7,245,782	246,147,672	287,959,570	318,195,325	334,105,091	350,810,346
	(Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)							
1422023	Licence Fees	93,642,900	62,801,831	57,304,989	67,039,107	74,078,213	74,078,213	81,856,425
	(Receiver of Revenue - The Secretary Administration to the National Police Service)							
1422034	Certificate of Good Conduct Fees	-	1,274,543,986	1,061,206,843	1,241,468,845	1,371,823,074	1,371,823,074	1,515,864,497
1422035	Hire of Security Services Fees	-	776,365,552	827,541,074	968,111,419	1,069,763,118	1,069,763,118	1,182,088,245
1450101	Sundry Revenue	-	-	-		222,000,000	222,000,000	222,000,000
	(Receiver of Revenue - The Principal Secretary to the State Department for Immigration and Citizen Services)							
1422024	Registration of Births and Deaths	166,543,590	111,454,759	540,419,781	1,632,218,239	1,698,601,154	1,732,573,178	2,079,087,813
1422028	Identity Card Fees	66,108,350	47,324,034	1,249,751,336	1,130,996,684	1,249,751,336	1,312,238,903	1,509,074,738
1422025	Immigration Visas and Other Consular Fees	5,693,303,169	5,510,676,300	3,510,676,300	8,608,796,170	5,693,303,169	5,977,968,328	6,874,663,577
1422026	Passport Fees	3,031,437,800	3,183,529,878	2,183,529,878	2,038,793,427	2,183,529,878	3,990,397,214	4,409,388,921
1422027	Work Permit Fees	6,598,808,196	5,934,226,269	3,934,226,269	6,205,017,457	5,124,022,679	7,353,665,068	7,776,085,352
1422040	Verification Fees	101,109,590	299,496,876	327,237,326	382,823,526	423,019,997	423,019,997	467,437,096
	(Receiver of Revenue - Chief Registrar to the Judiciary)							
1422039	Sale of Goods and Fees for Services	1,159,240,936	1,392,645,815	839,710,933	839,710,933	839,710,933	1,610,322,975	1,779,406,887
	(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)							
1422039	Sale of Goods and Fees for Services	157,980,164	94,159,314	89,540,393	89,540,393	94,159,314	115,748,949	127,902,589
	Total Administrative Fees and Charges	23,407,158,531	21,119,514,291	17,303,947,239	26,263,782,870	23,790,884,747	33,367,315,427	37,209,648,305

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1423000	Receipts from Incidental Sale of (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)							
1423008	Sale of Tender Documents (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)	419,000	718,031	1,031,332	933,332	1,031,332	1,031,332	1,139,622
1423008	Sale of Tender Documents (Receiver of Revenue - Principal Secretary to the National Treasury)	89,226,066	76,983,065	85,536,741	85,536,741	110,573,424	110,573,424	122,183,634
1423008	Sale of Tender Documents	-	5,617,826	6,242,029	6,242,029	8,069,077	8,069,077	8,916,330
	Total Receipts from Incidental sales of goods and services	89,645,066	83,318,922	92,810,102	92,712,102	119,673,833	119,673,833	132,239,586
	Total Sales of Goods and Services(excluding sales of market establishments)	23,496,803,597	21,202,833,213	17,396,757,341	26,356,494,972	23,910,558,581	33,486,989,261	37,341,887,891
1430000	1430000 Fines, Penalties and Forfeitures (Receiver of Revenue - The Chief Registrar to the Judiciary Fines, Penalties and Forfeitures and Other Charges Court Imposed Fines & Forfeitures (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)							3,747,310,668
1430001	Other Fines, Penalties, Forfeitures and other Charges	1,466,066,788	1,792,571,452	1,592,065,671	1,592,065,671	2,072,758,890	3,122,758,890	76,977,498
1430099	Other Fines, Penalties, Forfeitures and other Charges	44,154,781	31,711,846	35,235,385	35,235,385	45,548,816	59,213,460	
	Total Fines Penalties and Forfeitures	1,510,221,569	1,824,283,298	1,627,301,057	1,627,301,057	2,118,307,706	3,181,972,351	3,824,288,167
1441200	1440000 Other Receipts Not Classified Elsewhere (Receiver of Revenue - Principal Secretary to the National Treasury) Other receipts paid to Exchequer (Miscellaneous Revenue)							
1441201	Sundry Revenue (Receiver of Revenue - The Principal Secretary to the State Department for Internal Security and National Administration)	1,675,864,342	5,417,318,593	1,675,864,342	1,675,864,342	2,327,480,747	9,669,913,688	10,153,409,372
1441200	Other receipts paid to Exchequer (Miscellaneous Revenue) Sundry Revenue							
1441201	Sundry Revenue (Receiver of Revenue - The Principal Secretary to the Ministry of Defence)	18,560,537	243,204,319	137,770,730	94,560,710	104,489,585	135,836,460	183,379,221
1441201	Sundry Revenue	105,612,262	530,398,534	300,460,919	206,225,211	227,878,858	307,636,459	384,545,574
	Total Other Receipts Not Classified Elsewhere	1,800,037,141	6,190,921,446	2,114,095,992	1,976,650,264	2,659,849,190	10,113,386,607	10,721,334,167

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1310000	Grants from Foreign Governments (Receiver of Revenue - Principal Secretary to the National Treasury)							
1311002	Grants from Foreign Governments - Cash Through Exchequer	2,051,827,896	3,671,205,399	5,503,827,929	4,342,969,565	7,753,726,183	11,110,898,628	11,925,897,133
	Total Grants from Foreign Governments	2,051,827,896	3,671,205,399	5,503,827,929	4,342,969,565	7,753,726,183	11,110,898,628	11,925,897,133
1320000	Grants from International Organizations (Receiver of Revenue - Principal Secretary to the National Treasury)							
1321002	Grants from International Organizations - Cash Through Exchequer	5,472,385,899	9,791,392,690	14,679,140,691	20,460,335,845	20,679,795,768	29,633,637,941	31,807,302,867
1321003	(Receiver of Revenue - Ministry of Defence) Program grants Incl. AMISOM	6,982,310,570	-	2,161,396,865	3,161,396,865	-	-	-
	Total Grants from International Organizations	12,454,696,469	9,791,392,690	16,840,537,556	23,621,732,710	20,679,795,768	29,633,637,941	31,807,302,867
	Total Grants	14,506,524,364	13,462,598,088	22,344,365,485	27,964,702,275	28,433,521,951	40,744,536,569	43,733,200,000

CURRENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID-DETAILED

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ³	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1422033	(Receiver of Revenue - Executive Office of the President) 1420000 Sale of Goods and Services					15,000,000	15,000,000	15,000,000
1422099	Surcharge Fees Other Receipts from Administrative Fees and Charges	17,195,000 -	15,000,000 -	5,000,000 5,000,000	5,000,000 5,000,000			
	Total A.I.A from Executive Office of the President	17,195,000	15,000,000	10,000,000	10,000,000	15,000,000	15,000,000	15,000,000
1423008	(Receiver of Revenue - Office of the Deputy President) 1420000 Sale of Goods and Services Sale of Tender Documents	-	5,023,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
	Total A.I.A from Office of the Deputy President	-	5,023,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
3112121	(Receiver of Revenue - State House) 3100000 Receipts from Sale of Non-Financial Assets Sale of Motor Vehicles	-	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
	Total A.I.A from State House	-	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
1422099	(Receiver of Revenue- State Department for Correctional Services) 1420000 Sale of Goods and Services Other Receipts from Administrative Fees and Charges	-	5,000,000	5,000,000	5,000,000	10,000,000	9,700,000	9,000,000
1441201	1440000 Other Receipts not Classified Elsewhere Sundry Revenue	-	1,500,000	1,500,000	1,500,000	1,500,000	1,930,000	1,260,000
	Total A.I.A from State Department for Correctional Services	-	6,500,000	6,500,000	6,500,000	11,500,000	11,630,000	10,260,000
1422030	(Receiver of Revenue- State Department for Immigration and Citizen Services) 1420000 Sale of Goods and Services Other Immigration Fees	-	967,500,000	3,967,453,780	4,167,453,880	4,524,400,000	2,749,377,660	2,819,877,660
	Total A.I.A from State Department for Immigration and Citizen Services	-	967,500,000	3,967,453,780	4,167,453,880	4,524,400,000	2,749,377,660	2,819,877,660

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ³	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-State Department for Internal Security & National Administration)							
	1420000 Sale of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	8,748,475	60,100,000	60,100,000	60,100,000	60,146,430	60,146,430	60,146,430
1422016	Examination and Tuition Fees	-	53,787,000	43,787,000	43,787,000	53,787,000	53,787,000	53,787,000
1423008	Sale of Tender Documents	-	3,000,000	3,000,000	3,000,000	-	-	-
1422039	Sale of Goods and Fees for Services	-	16,133,000	18,133,000	18,133,000	16,136,570	16,136,570	16,136,570
	Total A.I.A from State Department for Internal Security & National Administration	8,748,475	133,020,000	125,020,000	125,020,000	130,070,000	130,070,000	130,070,000
	(Receiver of Revenue-State Department for ASALs and Regional Development)							
	1410000 Property Income							
1415001	Rent of Land and Buildings	-	117,550,000	117,550,000	117,550,000	117,550,000	117,550,000	117,550,000
	1420000 Sales of Goods and Services							
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	17,500,000
1423013	Receipts from Sale of Agricultural Goods	-	221,450,000	221,450,000	221,450,000	221,450,000	221,450,000	221,450,000
1422199	Receipts from Administrative Fees and Charges	-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
	1440000 Other Receipts Not Classified Elsewhere							
1441203	Direct Payment - KENGEN	-	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000
	Total A.I.A from State Department for ASALs and Regional Development	-	478,500,000	478,500,000	478,500,000	478,500,000	478,500,000	478,500,000
	(Receiver of Revenue-Ministry of Defence)							
	1420000 Sale of Goods and Services							
1422016	Examination and Tuition Fees	-	25,400,000	35,000,000	35,000,000	45,000,000	52,000,000	52,000,000
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
3122199	Receipts from Sales of Other Inventories, Stocks and Commodities-Other	-	2,777,041,476	3,920,726,106	3,920,726,106	8,782,300,000	10,132,400,000	12,132,400,000
	Total A.I.A from Ministry of Defence	-	2,802,441,476	3,955,726,106	3,955,726,106	8,827,300,000	10,184,400,000	12,184,400,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ³	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Foreign Affairs)							
	1140000 Taxes on Goods and Services							
1141111	Receipts from VAT on Domestic Goods and Services	-	4,825,478	6,825,478	6,825,478	6,825,478	6,825,478	6,825,478
1141112	Refunds of VAT on Domestic Goods and Services	-	24,863,446	25,163,446	25,163,446	25,163,446	25,163,446	25,163,446
	1410000 Property Income							
1415001	Rent on Land	4,151,150	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
	1420000 Sale of Goods and Services							
1421003	Rent on Government Buildings and Housing	40,447,622	82,943,100	75,428,000	75,428,000	69,146,000	70,266,000	70,266,000
1422099	Other Receipts from Administrative Fees and Charges	-	2,416,000	2,994,064	2,994,064	2,994,064	2,994,064	2,994,064
1422025	Immigration Visas and Other Consular Fees	84,296,126	96,494,776	140,560,096	140,560,096	145,562,032	144,442,032	144,442,032
1422027	Passport Fees	9,419,420	7,560,000	7,550,000	7,550,000	7,550,000	7,550,000	9,827,138
1422030	Other Immigration Fees	20,304,800	-	17,019,846	17,019,846	17,019,846	17,019,846	17,019,846
	3100000 Receipts from Sale of Non- Financial Assets							
3112121	Sale of Motor Vehicles	-	9,403,952	700,000	700,000	700,000	700,000	700,000
	Total A.I.A from State Department for Foreign Affairs	158,619,118	228,506,752	279,240,930	279,240,930	277,960,866	277,960,866	280,238,004
	(Receiver of Revenue- State Department for Technical Vocational Education and Training)							
	1420000 Sale of Goods and Services							
1422016	Examination and Tuition Fees	5,689,218,628	5,512,814,565	11,049,722,988	11,049,722,988	15,718,319,475	18,207,940,000	20,974,290,000
1422023	Licence Fees	75,000,000	135,000,000	150,000,000	150,000,000	220,000,000	35,000,000	35,000,000
1422099	Other Receipts from Administrative Fees and Charges	73,482,769	35,000,000	35,000,000	35,000,000	40,000,000	35,000,000	35,000,000
	Total A.I.A from State Department for Technical Vocational Education and Training	5,837,701,397	5,682,814,565	11,234,722,988	11,234,722,988	15,978,319,475	18,277,940,000	21,044,290,000
	(Receiver of Revenue- State Department for Higher Education and Research							
	1420000 Sale of Goods and Services							
1423010	Sale of Goods and Fees for Services	37,717,282,925	50,548,266,866	50,068,140,344	50,624,857,712	52,062,988,577	55,955,360,000	65,317,529,600
	3200000 Transactions in Financial Assets							
3204004	Loans from the Higher Education Loans Board	3,294,609,827	4,726,000,000	4,726,000,000	4,726,000,000	4,726,000,000	5,211,240,000	5,472,930,400
	Total A.I.A from State Department for Higher Education and Research	41,011,892,752	55,274,266,866	54,794,140,344	55,350,857,712	56,788,988,577	61,166,600,000	70,790,460,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-State Department for Basic Education)							
	1410000 Property Income							
	Grants from International Organizations - Cash through Exchequer			-	-	25,958,309	25,958,309	25,958,309
	1420000 Sale of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	70,000,000	115,000,000	70,000,000	70,000,000	150,000,000	150,000,000	150,000,000
1423010	Sale of Goods and Fees for Services	5,972,997,971	1,968,500,000	1,955,500,000	1,955,500,000	2,179,214,317	2,179,214,317	3,183,214,317
	3100000 Receipts from Sale of Non-Financial Assets							
3112222	Receipt from Sale of Plant, Machinery and Equipment	-	100,000	100,000	100,000	100,000	100,000	100,000
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
3122101	Sale of Capital Goods	-	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000	12,400,000
	Total A.I.A from State Department for Basic Education	6,042,997,971	2,121,000,000	2,038,000,000	2,038,000,000	2,367,672,626	2,367,672,626	3,371,672,626
	(Receiver of Revenue-National Treasury)							
1156000	Other Taxes on International Trade and Transactions							
1156001	Import Declaration Fees ⁸	6,221,088,337	9,657,431,661	9,657,434,355	9,657,434,355	9,701,900,000	9,657,900,000	9,657,800,000
	1420000 Sale of Goods and Services							
1422036	Agency Fees	2,149,586,689	3,752,442,527	5,754,194,511	5,754,194,511	6,518,200,000	6,844,700,000	9,256,000,000
	1440000 Other Receipts not Classified Elsewhere							
	Total A.I.A from National Treasury	8,370,675,026	13,409,874,188	15,411,628,866	15,411,628,866	16,220,100,000	16,502,600,000	18,913,800,000
	(Receiver of Revenue-State Department for Economic Planning)							
	1440000 Other Receipts not Classified Anywhere							
1441201	Sundry Revenue	104,891,001	271,000,000	240,900,000	240,900,000	305,900,000	305,900,000	310,900,000
	3520000 Receipts from Sale of Inventories, Stocks and Commodities							
3122199	Receipts from Sales of Other Inventories, Stocks and Commodities-Other	-	200,000	224,076	227,053	227,053	238,911	259,977
	Total A.I.A from State Department for Economic Planning	104,891,001	271,200,000	241,124,076	241,127,053	306,127,053	306,138,911	311,159,977

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Medical Services)							
1422099	1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	-	48,000,000	48,000,000	48,000,000	48,000,000	48,612,500	48,000,000
1423010	Sale of Goods and Fees for Services	-	20,579,000,000	25,498,000,000	25,498,000,000	28,965,030,000	30,965,030,000	33,383,140,000
	Total A.I.A from State Department for Medical Services	-	20,627,000,000	25,546,000,000	25,546,000,000	29,013,030,000	31,013,642,500	33,431,140,000
	(Receiver of Revenue- State Department for Public Health and Professional Standards)							
1422099	1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	930,475,000	756,000,000	831,000,000	831,000,000	872,550,000	916,180,000	961,990,000
1423010	Sale of Goods and Fees for Services	235,875,000	7,220,254,000	7,561,754,456	7,512,870,855	8,564,120,000	9,564,120,000	10,948,110,000
	Total A.I.A from State Department for Public Health and Professional Standards	1,166,350,000	7,976,254,000	8,392,754,456	8,343,870,855	9,436,670,000	10,480,300,000	11,910,100,000
	(Receiver of Revenue- State Department for Roads)							
1142009	1140000 Taxes of Goods and Services Receipts from Transit/Toll Charges	1,594,825,992	1,600,000,000	1,200,000,000	1,300,000,000	1,200,000,000	1,400,000,000	1,600,000,000
1142010	Road Maintenance levy	70,119,186,341	66,504,211,993	68,336,000,000	70,547,000,000	70,216,269,200	69,697,000,000	71,707,000,000
1422016	1420000 Sales of Goods and Services Examination Fees	-	250,000,000	350,000,000	350,000,000	350,000,000	400,000,000	400,000,000
1422036	Licence Fees	-	6,000,000	108,000,000	108,000,000	96,000,000	105,000,000	120,000,000
1422036	Agency Fees	-	53,000,000	53,000,000	53,000,000	70,000,000	70,000,000	70,000,000
1441201	1440000 Other Receipts not Classified Elsewhere Sundry Revenue	648,429,798	350,000,000	500,000,000	500,000,000	500,000,000	550,000,000	550,000,000
	Total A.I.A from State Department for Roads	72,362,442,131	68,763,211,993	70,547,000,000	72,858,000,000	72,432,269,200	72,222,000,000	74,447,000,000
	(Receiver of Revenue- State Department for Transport)							
1422036	1420000 Sales of Goods and Services Agency Fees	1,750,726,015	2,803,000,000	5,159,163,577	5,159,163,577	5,652,680,000	5,652,680,000	6,198,000,000
	Total A.I.A from State Department for Transport	9,871,172,608	13,292,322,235	16,435,163,577	16,435,163,577	5,652,680,000	5,652,680,000	6,198,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Shipping and Maritime Affairs)							
	1420000 Sale of Goods and Services							
1422016	Examination and Tuition Fees	120,000,000	300,000,000	300,000,000	300,000,000	210,000,000	220,000,000	230,000,000
1422036	Licence Fees	2,493,418,487	1,515,000,000	1,515,000,000	1,515,000,000	2,660,000,000	2,660,000,000	3,713,000,000
1422099	Receipts from Administrative Fees and Charges	-	15,000,000	10,000,000	10,000,000	20,000,000	20,000,000	20,000,000
1420331	Import Inspection Fees	-	3,000,000	15,000,000	15,000,000	180,000,000	180,000,000	200,000,000
	Total A.I.A from State Department for Shipping and Maritime Affairs	2,613,418,487	1,833,000,000	1,840,000,000	1,840,000,000	3,070,000,000	3,080,000,000	4,163,000,000
	(Receiver of Revenue- State Department for Housing & Urban Development)							
	1420000 Sales of Goods and Services							
1421003	Rent on Government Buildings and Housing	-	86,000,000	2,012,600,000	2,012,600,000	1,086,000,000	1,086,000,000	1,086,000,000
	Total A.I.A from State Department for Housing & Urban Development	-	86,000,000	2,012,600,000	2,012,600,000	1,086,000,000	1,086,000,000	1,086,000,000
	(Receiver of Revenue- State Department for Public Works)							
	3140000 Disposal and Sales of Non-Produced Assets							
3143322	Receipts from Sale of Non-Produced Assets	946,930,328	950,000,000	952,100,000	952,100,000	1,651,400,000	1,651,400,000	1,777,400,000
	Total A.I.A from State Department for Public Works	946,930,328	950,000,000	952,100,000	952,100,000	1,651,400,000	1,651,400,000	1,777,400,000
	(Receiver of Revenue- State Department for Irrigation)							
	1420000 Sale of Goods and Services							
1423003	Water Rates	-	-	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
	1420000 Sale of Goods and Services							
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	308,000,000	308,000,000	308,000,000	308,000,000	308,000,000	308,000,000
	Total A.I.A from State Department for Irrigation	-	308,000,000	358,000,000	358,000,000	358,000,000	358,000,000	358,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-State Department for Water & Sanitation)							
	1420000 Sale of Goods and Services							
1420399	Administrative Fees and	-	141,500,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
1423003	Charges							
1423011	Water Rates	2,629,427,896	3,043,000,000	3,483,000,000	3,583,000,000	3,358,000,000	3,358,000,000	3,358,000,000
	Course Fees and Hostel Charges	205,000,000	205,000,000	205,000,000	205,000,000	235,000,000	205,000,000	205,000,000
	Total A.I.A from State Department for Water & Sanitation	3,142,427,896	3,389,500,000	3,703,000,000	3,803,000,000	3,608,000,000	3,578,000,000	3,578,000,000
	(Receiver of Revenue-State Department for Lands and Physical Planning)							
	1420000 Receipts from Sale of Inventories, Stocks and Commodities							
1423016	Examination and Tuition Fees	6,749,400	49,000,000	44,447,550	44,447,550	43,000,000	43,000,000	43,000,000
1422039	Sale of Goods and Fees for Services	-	570,000,000	1,126,552,450	1,126,552,450	2,485,000,000	2,485,000,000	2,485,000,000
	Total A.I.A from State Department for Lands and Physical Planning	6,749,400	619,000,000	1,171,000,000	1,171,000,000	2,528,000,000	2,528,000,000	2,528,000,000
	(Receiver of Revenue-State Department for Information Communication Technology & Digital Economy)							
	1420000 Sales of Goods and Services							
1410501	Rent of Land and Buildings	140,000,000	200,000,000	200,000,000	200,000,000	300,000,000	400,000,000	500,000,000
1422023	Licence Fees	800,538,323	60,000,000	60,000,000	60,000,000	120,000,000	170,000,000	220,000,000
1422036	Agency Fees	-	1,200,000,000	-	-	3,000,000	21,000,000	34,000,000
	Total A.I.A from State Department for Information Communication Technology & Digital Economy	940,538,323	1,460,000,000	260,000,000	260,000,000	423,000,000	591,000,000	754,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-State Department for Broadcasting and Telecommunications)							
1145011	1140000 Taxes on Goods and Services Licences under the Communication Act	44,914,219	15,000,000	15,000,000	15,000,000	15,000,000	20,000,000	20,000,000
1422016	1420000 Sales of Goods and Services Examination and Tuition	21,982,120	30,000,000	80,000,000	80,000,000	80,000,000	80,000,000	80,000,000
1422039	Fees Sale of Goods and Fees for Services	212,000,000	222,000,000	222,000,000	222,000,000	222,000,000	222,000,000	222,000,000
	1440000 Receipts not Elsewhere Classified							
1441201	Sundry Revenue	34,396,552	62,000,000	62,000,000	62,000,000	107,000,000	107,000,000	135,000,000
3143322	3140000 Disposal and Sales of Non-Produced Assets Receipts from Sale of Non-Produced Assets	1,587,095,707	2,336,000,000	2,336,000,000	2,336,000,000	2,336,000,000	2,383,231,458	3,355,000,000
	Total A.I.A from State Department for Broadcasting and Telecommunications	1,900,388,598	2,665,000,000	2,715,000,000	2,715,000,000	2,760,000,000	2,812,231,458	3,812,000,000
	(Receiver of Revenue-State Department for Sports)							
1144001	1140000 Taxes on Goods and Services Betting (winnings, gaming, lotteries and betting taxes)	-	-	336,000,000	336,000,000	336,000,000	336,000,000	336,000,000
1415099	1410000 Property Income Other Property Income	238,157,584	208,000,000	131,400,000	131,400,000	131,400,000	131,400,000	131,400,000
1422036	1420000 Sales of Goods and Services Agency Fees	-	10,000,000	11,900,000	11,900,000	11,900,000	11,900,000	11,900,000
	Total A.I.A from State Department for Sports	238,157,584	219,001,000	479,300,000	479,300,000	479,300,000	479,300,000	479,300,000
	(Receiver of Revenue-State Department for Culture and Heritage)							
1422099	1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	144,155,106	403,000,000	758,233,260	758,233,260	768,230,000	768,230,000	770,230,000
1422040	Educational Visits Fee	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3122105	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Goods and Fees for Services	-	-	200,000	200,000	500,000	500,000	500,000
	Total A.I.A from State Department for Culture and Heritage	144,155,106	405,000,000	760,433,260	760,433,260	770,730,000	770,730,000	772,730,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1411201	(Receiver of Revenue-State Department for Youth Affairs and the Arts 1410000 Property Income Interest Received		-	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
1422039	1420000 Sales of Goods and Services Sale of Goods and Fees for Services	32,630,878	256,189,000	191,058,224	191,058,226	166,930,000	166,930,000	181,980,000
	Total A.I.A from State Department for Youth Affairs and the Arts	32,630,878	256,189,000	206,058,224	206,058,226	181,930,000	181,930,000	196,980,000
1142011	(Receiver of Revenue-State Department for Energy) 1140000 Taxes on Goods and Services 5% Electricity Levy - REP	1,354,328,320	1,600,000,000	2,252,000,000	2,252,000,000	3,545,438,622	3,832,000,000	3,975,000,000
1415007	1410000 Property Income Royalties on Geothermal Development	-	71,000,000	129,882,180	129,882,180	129,882,180	130,500,000	97,500,000
1421001	1420000 Sales of Goods and Services Sale of Electricity	3,616,066,864	4,162,946,859	5,110,000,000	5,110,000,000	5,110,000,000	5,343,000,000	5,343,000,000
1421003	Rent of Government Buildings and	-	1,697,820	1,697,820	1,697,820	1,697,820	1,080,000	1,080,000
1421004	Housing Sale of Steam	1,921,322,000	2,040,000,000	1,480,000,000	1,580,000,000	1,480,000,000	1,800,000,000	1,900,000,000
3122105	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Woodfuel Burners Jikos	2,580,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
	Total A.I.A from State Department for Energy	7,206,297,184	7,877,064,679	8,975,000,000	9,075,000,000	10,268,438,622	11,108,000,000	11,318,000,000
1140505	(Receiver of Revenue-State Department for Livestock) 1140000 Taxes on Goods and Services Licence Fee Under Imports, Exports and Essential Supplies Act	-	100,000,000	101,500,000	101,500,000	151,000,000	150,000,000	200,000,000
1423010	1420000 Sales of Goods and Services Sale of Goods and Fees for Services	309,850,000	1,640,585,000	738,665,400	738,665,400	1,002,310,000	691,270,000	769,810,000
1420223	Licence Fees	398,188,390	610,000,000	670,494,350	670,494,350	900,000,000	689,100,000	714,000,000
1423012	Sale of Cultivated Assets (Livestock)	6,129,704	245,090,000	250,090,000	250,090,000	250,090,000	318,630,000	270,090,000
3122101	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Capital Goods	-	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
3120299	Receipts from Sales of Other Inventories, Stocks and Commodities- Other	12,664,132	2,700,000	17,650,000	17,650,000	20,150,000	6,150,000	7,650,000
	Total A.I.A from State Department for Livestock	726,832,226	2,599,525,000	1,779,549,750	1,779,549,750	2,324,700,000	1,856,300,000	1,962,700,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1420399	(Receiver of Revenue- State Department for Blue Economy and Fisheries) 1420000 Sale of Goods and Services Receipts from Administrative Fees and Charges	12,620,806	70,000,000	118,000,000	118,000,000	121,000,000	121,000,000	121,000,000
	Total A.I.A from State Department for Blue Economy and Fisheries	12,620,806	70,000,000	118,000,000	118,000,000	121,000,000	121,000,000	121,000,000
1423010	(Receiver of Revenue- State Department for Crop Development) 1420000 Sales of Goods and Services Sale of Goods and Fees for Services	10,428,945,695	7,485,950,000	10,716,350,000	10,716,350,000	11,138,400,000	11,960,370,000	12,837,590,000
1423012	Sale of Cultivated Assets (Livestock)	-	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000	55,000,000
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	55,000,000	55,000,000	55,000,000	55,000,000	73,000,000	73,000,000
	Total A.I.A from State Department for Crop Development	10,428,945,695	7,595,950,000	10,826,350,000	10,826,350,000	11,248,400,000	12,088,370,000	12,965,590,000
1410501	(Receiver of Revenue- State Department for Cooperatives) 1420000 Sales of Goods and Services Rent of Land and	-	80,000,000	84,000,000	84,000,000	84,000,000	84,000,000	84,000,000
1422015	Buildings	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
1422041	Registration of Societies	-	14,000,000	14,000,000	14,000,000	12,000,000	12,000,000	12,000,000
1422099	Audit Fees Other Receipts from Administrative Fees and Charges	2,793,880,153	1,052,100,000	1,048,000,000	1,048,000,000	1,111,230,000	1,165,400,000	1,205,890,000
	Total A.I.A from State Department for Cooperatives	2,793,880,153	1,152,100,000	1,152,000,000	1,152,000,000	1,213,230,000	1,267,400,000	1,307,890,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1421003	(Receiver of Revenue- State Department for Trade) 1420000 Sales of Goods and Services							
1422099	Rent of Government Buildings and Housing Receipts from Administrative Fees and Charges	16,039,421	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
			1,353,400,000	1,624,590,000	1,624,590,000	1,624,590,000	1,639,590,000	1,644,590,000
	Total A.I.A from State Department for Trade	16,039,421	1,370,400,000	1,641,590,000	1,641,590,000	1,641,590,000	1,656,590,000	1,661,590,000
1420223	(Receiver of Revenue- State Department for Industry) 1420000 Sales of Goods and Services							
1422099	Licence Fees	85,000,000	112,000,000	80,000,000	80,000,000	80,000,000	75,000,000	75,000,000
1423010	Receipts from Administrative Fees and Charges	1,015,306,051	477,695,000	631,000,000	631,000,000	734,000,000	889,800,000	1,102,300,000
	Sale of Goods and Fees for Services	41,463,985	38,000,000	41,000,000	41,000,000	41,000,000	41,000,000	41,000,000
	Total A.I.A from State Department for Industry	1,141,770,036	627,695,000	752,000,000	752,000,000	855,000,000	1,005,800,000	1,218,300,000
1422099	(Receiver of Revenue- State Department for MSMEs) Receipts from Administrative Fees and Charges	257,604,131	223,606,631	802,700,000	802,700,000	802,700,000	547,345,596	595,607,749
	Total A.I.A from State Department for MSMEs	257,604,131	343,606,631	802,700,000	802,700,000	802,700,000	547,345,596	595,607,749
1422099	(Receiver of Revenue- State Department for Investment Promotion) 1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges	494,632,000	512,500,000	736,000,000	736,000,000	742,000,000	834,000,000	943,000,000
	Total A.I.A from State Department for Investment Promotion	494,632,000	512,500,000	736,000,000	736,000,000	742,000,000	834,000,000	943,000,000
1422015	(Receiver of Revenue- State Department for Labour and Skills Development) 1420000 Sales of Goods and Services							
1422010	Registration of Societies	50,000,000	200,000,000	224,075,891	227,053,087	227,053,087	238,911,216	259,977,193
1423010	Registration of Trade Unions	1,800,000	1,000,000	2,016,683	2,043,478	2,043,478	2,150,201	2,339,795
1423016	Sale of Goods and Fees for Services	6,300,000	5,500,000	7,058,391	7,152,173	7,152,172	7,525,703	8,189,282
1422042	Examination and Tuition Fees	372,500,000	1,188,159,000	1,089,227,274	1,307,985,973	1,430,614,955	1,505,330,596	1,638,062,997
1422099	Training Levy	447,257,083	648,700,000	726,790,153	736,446,687	736,446,687	774,908,530	843,236,025
1441201	Receipts from Administrative Fees and Charges	-	349,300,000	391,348,544	396,548,216	396,548,216	417,258,439	454,050,167
1441299	1440000 Other Receipts Not Classified Elsewhere Sundry Revenue	50,000,000	140,341,000	157,235,173	159,324,286	159,324,286	167,645,195	182,427,296
	Receipts not elsewhere classified	40,000,000	73,500,000	82,347,890	83,442,009	83,442,009	87,799,872	95,541,618
	Total A.I.A from State Department for Labour and Skills Development	967,857,083	2,606,500,000	2,680,100,000	2,919,995,910	3,042,624,891	3,201,529,752	3,483,824,374

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1423008	(Receiver of Revenue- State Department for Social Protection, Pensions & Senior Citizens Affairs) 1420000 Sales of Goods and Services Sale of Tender Documents	-	100,000	100,000	100,000	-	-	-
1423010	Sale of Goods and Fees for Services	78,781,937	99,115,000	173,215,000	173,215,000	173,215,000	103,140,000	103,140,000
3122102	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Equipment, Plant and Machinery	-	35,000	35,000	35,000	-	-	-
3122103	Sale of non-capital assets	-	750,000	750,000	750,000	-	-	-
	Total A.I.A from State Department for Social Protection, Pensions & Senior Citizens Affairs	78,781,937	100,000,000	174,100,000	174,100,000	173,215,000	103,140,000	103,140,000
1422023	(Receiver of Revenue- State Department for Mining) 1420000 Sales of Goods and Services Licence Fees	-	100,000,000	400,000,000	400,000,000	750,000,000	750,000,000	750,000,000
	Total A.I.A from State Department for Mining	-	100,000,000	400,000,000	400,000,000	750,000,000	750,000,000	750,000,000
1142013	(Receiver of Revenue- State Department for Petroleum) 1140000 Taxes on Goods and Services Petroleum Development Levy (PDL)	20,463,131,032	29,385,529,184	27,000,000,000	27,008,000,000	27,500,000,000	25,703,000,000	25,703,000,000
1142013	Royalties from Oil Exploration	24,365,034	56,000,000	8,000,000	8,000,000	83,400,000	-	-
	Total A.I.A from State Department for Petroleum	20,487,496,066	29,441,529,184	27,008,000,000	27,016,000,000	27,583,400,000	25,703,000,000	25,703,000,000
1146003	(Receiver of Revenue- State Department for Tourism) 1140000 Taxes on Goods and Services Other Receipts from	3,277,914,850	4,670,410,000	6,583,579,692	6,583,579,692	7,193,000,000	8,193,000,000	8,193,000,000
1145008	Taxes on Goods and Services Air Passenger Service Charge	2,219,800,233	4,750,000,000	5,080,000,000	5,080,000,000	5,080,000,000	-	-
1422023	1420000 Sales of Goods and Services Licence Fees	-	215,000,000	390,000,000	390,000,000	390,000,000	400,000,000	425,000,000
1422099	Receipts from Administrative Fees and Charges	-	1,700,580,336	1,669,887,500	1,669,887,500	1,748,887,500	1,810,887,500	1,815,877,500
1410501	Rent of Land and Buildings	-	414,641,500	214,351,000	214,351,000	314,592,500	381,982,500	452,772,500
	Total A.I.A from State Department for Tourism	5,497,715,083	11,750,631,836	13,937,818,192	13,937,818,192	14,726,480,000	10,785,870,000	10,886,650,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1422099	(Receiver of Revenue-State Department for Wildlife) 1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges	5,442,592,000	9,204,948,004	8,156,000,000	8,156,000,000	8,156,000,000	8,156,000,000	8,156,000,000
	Total A.I.A from State Department for Wildlife	5,442,592,000	9,204,948,004	8,156,000,000	8,156,000,000	8,156,000,000	8,156,000,000	8,156,000,000
1422099	(Receiver of Revenue- State Department for Gender and Affirmative Action) 1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	-	135,000,000	135,000,000	13,500,000	135,000,000	135,000,000	135,000,000
	Total A.I.A from State Department for Gender and Affirmative Action	-	135,000,000	135,000,000	13,500,000	135,000,000	135,000,000	135,000,000
1423010	(Receiver of Revenue-State Department for Public Service) 1420000 Sales of Goods and Services Sale of Goods and Fees for Services	642,580,141	1,862,560,000	2,006,362,407	2,006,362,407	2,006,362,407	1,993,362,407	1,993,362,407
1420507	Receipts from Sale of Agricultural Goods	1,497,744,489	723,570,000	956,237,593	956,237,593	961,215,253	1,075,837,593	1,187,437,593
	Total A.I.A from State Department for Public Service	2,140,324,630	2,586,130,000	2,962,600,000	2,962,600,000	2,967,577,660	3,069,200,000	3,180,800,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1422099	(Receiver of Revenue- The State Law Office) 1420000 Sales of Goods and Services							
1422199	Other Receipts from Administrative Fees and Charges	-	180,100,000	180,100,000	180,100,000	180,100,000	180,100,000	180,100,000
1423011	Receipts from Administrative Fees and Charges	-	24,100,000	7,100,000	7,100,000	7,000,000	7,000,000	7,000,000
	Course Fees and Hostel Charges	508,074,900	377,480,000	377,480,000	377,480,000	377,480,000	377,480,000	377,480,000
	Total A.I.A from the State Law Office	508,074,900	581,680,000	564,680,000	564,680,000	564,580,000	564,580,000	564,580,000
1422099	(Receiver of Revenue- Office of Director for Public Prosecutions) 1420000 Sales of Goods and Services							
	Other Receipts from Administrative Fees and Charges	-	2,000,000	5,000,000	5,000,000	7,500,000	7,500,000	7,500,000
	Total A.I.A from Office of Director for Public Prosecutions	-	2,000,000	5,000,000	5,000,000	7,500,000	7,500,000	7,500,000
1422023	(Receiver of Revenue- State Department for Environment & Climate Change) 1420000 Sales of Goods and Services							
1422040	Licence Fees	-	900,000,000	900,000,000	900,000,000	1,324,000,000	900,000,000	900,000,000
1422041	Educational Visits Fees	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
1423011	Specialized Weather Products Charges	-	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
	Course Fees and Hotel Charges	-	11,750,000	11,750,000	11,750,000	11,750,000	11,750,000	11,750,000
3112222	3100000 Receipts from Sale of Non-Financial Assets							
3112222	Receipt from Sale of Plant, Machinery and Equipment	-	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
3112222	Receipt from Sale of Household Furniture and Institutional Equipment	-	500,000	500,000	500,000	500,000	500,000	500,000
	Receipt from Sale of Office and General Equipment	-	500,000	500,000	500,000	500,000	500,000	500,000
	Total A.I.A from State Department for Environment & Climate Change	-	918,900,000	918,900,000	918,900,000	1,342,900,000	918,900,000	918,900,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1423012	(Receiver of Revenue- State Department for Forestry) 1420000 Sales of Goods and Services Receipt from Sale of Cultivated Assets (Plants and Crops)	-	1,496,000,000	4,470,000,000	4,470,000,000	4,577,501,482	4,470,000,000	4,470,000,000
3112222	3100000 Receipts from Sale of Non- Financial Assets Receipt from Sale of Plant, Machinery and Equipment	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3122103	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Non-Capital Goods	-	78,000,000	78,000,000	78,000,000	78,000,000	78,000,000	78,000,000
	Total A.I.A from State Department for Forestry	-	1,576,000,000	4,550,000,000	4,550,000,000	4,657,501,482	4,550,000,000	4,550,000,000
1441201	(Receiver of Revenue- National Assembly) 1440000 Other Receipts not Classified Elsewhere Sundry Revenue	-	5,000,000	5,000,000	5,000,000	-	-	-
	Total A.I.A from National Assembly	-	5,000,000	5,000,000	5,000,000	-	-	-
1423010	(Receiver of Revenue- Parliamentary Joint Service) 1420000 Sales of Goods and Services Sale of Goods and Fees for Services	33,031,946	20,000,000	34,000,000	34,000,000	38,599,025	40,614,907	44,196,123
	Total A.I.A from Parliamentary Joint Service	33,031,946	24,000,000	34,000,000	34,000,000	38,599,025	40,614,907	44,196,123
1423016	(Receiver of Revenue- Public Service Commission) 1420000 Sales of Goods and Services Examination and Tuition Fees	14,485,146	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000	14,000,000
1423010	Sale of Goods and Fees for Services	48,051	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Total A.I.A from Public Service Commission	14,533,197	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- Teachers Service Commission) 1410000 Property Income							
1423010	Sale of Goods and Fees for Services	710,861,948	1,000,312,000	1,104,800,000	1,104,800,000	1,104,800,000	958,000,000	1,838,979,513
3122102	Sale of Equipment, Plant and Machinery	25,115,166	7,200,000	7,200,000	7,200,000	-	-	-
	Total A.I.A from Teachers Service Commission	750,207,913	1,007,512,000	1,112,000,000	1,112,000,000	1,104,800,000	958,000,000	1,838,979,513
	(Receiver of Revenue- Auditor General) 1420000 Sales of Goods and Services							
1421003	Rent of Government Buildings and Housing	7,109,760	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
1422041	Audit Fees	405,928,183	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
	Total A.I.A from Auditor General	413,037,943	407,000,000	407,000,000	407,000,000	407,000,000	407,000,000	407,000,000
	(Receiver of Revenue- Ethics and Anticorruption Commission) 1420000 Sales of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	-	-	13,700,000	13,700,000	13,700,000	13,700,000	13,700,000
	Total A.I.A from Ethics and Anticorruption Commission	-	-	13,700,000	13,700,000	13,700,000	13,700,000	13,700,000
	(Receiver of Revenue- National Intelligence Service) 1440000 Other Receipts not Classified Elsewhere							
1441201	Sundry Revenue	5,375,170	-	1,000,000	1,000,000	-	-	-
	Total A.I.A from Commission for Revenue Allocation	5,375,170	-	1,000,000	1,000,000	-	-	-
	(Receiver of Revenue- Controller of Budget) 1420000 Sale of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	-	361,885	500,000	500,000	500,000	500,000	500,000
3143322	Disposal and Sales of Non- Produced Assets		527,755	1,500,000	1,500,000	7,500,000	8,000,000	8,000,000
	Total A.I.A from Controller of Budget	-	5,100,000	2,000,000	2,000,000	8,000,000	8,500,000	8,500,000
	Total Recurrent Appropriations-in-aid	246,300,290,018	286,896,299,468	317,790,954,548	321,136,187,305	334,293,284,477	338,830,844,276	368,707,226,026

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID

Code	Description	Actual Receipts 2022/2023 ¹	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1422030	(Receiver of Revenue - State Department for Immigration and Citizen Services) 1420000 Sale of Goods and Services Other Immigration Fees	-	1,340,000,000	5,403,158,000	5,943,473,800	12,451,000,000	9,700,000,000	9,700,000,000
	Total A.I.A from State Department for Immigration and Citizen Services	-	1,340,000,000	5,403,158,000	5,943,473,800	12,451,000,000	9,700,000,000	9,700,000,000
1322002	(Receiver of Revenue - State Department for Development of the ASAL and Regional Development) 1320000 Grants from International Organizations Capital Grants from International Organizations	-	50,000,000	296,560,000	96,560,000	96,560,000	100,000,000	100,000,000
	Total A.I.A from State Department for of the ASAL and Regional Development	-	50,000,000	296,560,000	96,560,000	96,560,000	100,000,000	100,000,000
1421003	(Receiver of Revenue- Ministry of Defence) 1420000 Sales of Goods and Services Rent of Government Buildings and Housing	-	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000
	Total A.I.A from Ministry of Defence	-	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000	534,000,000
1322002	(Receiver of Revenue- State Department for TVET) 1320000 Grants from Foreign Governments Capital Grants from Foreign Governments	72,481,380	260,000,000	595,000,000	514,000,000	514,000,000	650,000,000	650,000,000
	Total A.I.A from State Department for TVET	72,481,380	260,000,000	595,000,000	514,000,000	514,000,000	650,000,000	650,000,000
1312002	(Receiver of Revenue- State Department of Higher Education and Research) 1310000 Grants From Foreign Governments Capital Grants from Foreign Governments	5,701,006	20,000,000	40,000,000	40,000,000	40,000,000	100,000,000	100,000,000
	Total A.I.A from State Department for Higher Education and Research	5,701,006	20,000,000	40,000,000	40,000,000	40,000,000	100,000,000	100,000,000
1312002	(Receiver of Revenue- State Department for Basic Education) 1310000 Grants From Foreign Governments Capital Grants from Foreign Governments	-	185,000,000	550,000,000	260,000,000	260,000,000	300,000,000	300,000,000
1322002	1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	500,000,000	-	50,000,000	100,000,000	100,000,000
	Total A.I.A from State Department for Basic Education	-	185,000,000	1,050,000,000	260,000,000	310,000,000	400,000,000	400,000,000
1312002	(Receiver of Revenue- The National Treasury) 1310000 Grants From Foreign Governments Capital Grants from Foreign Governments	-	-	11,500,000	11,000,000	11,000,000	25,000,000	25,000,000

DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID (CONT'D)								
Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1322002	1320000 Grants from International Organizations Capital Grants from International Organizations	4,373,076,005	9,097,773,959	9,919,089,526	9,218,104,378	9,218,104,378	12,389,268,284	12,620,278,193
	Total A.I.A from the National Treasury	44,272,476,358	9,097,773,959	9,930,589,526	9,229,104,378	9,229,104,378	12,414,268,284	12,645,278,193
1312002	(Receiver of Revenue-State Department for Economic Planning) 1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	-	300,000,000	40,000,000	60,000,000	60,000,000	100,000,000	100,000,000
	Total A.I.A from State Department for Economic Planning	440,425,692	300,000,000	40,000,000	60,000,000	60,000,000	100,000,000	100,000,000
1312002	(Receiver of Revenue-State Department for Medical Services) 1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	-	599,191,164	300,000,000	300,000,000	300,000,000	1,000,000	1,000,000
1322002	1320000 Grants from International Organizations Capital Grants from International Organizations	-	3,224,620,351	3,320,000,000	3,300,000,000	3,300,000,000	3,300,000,000	3,300,000,000
	Total A.I.A from State Department for Medical Services	-	3,823,811,515	3,620,000,000	3,600,000,000	3,600,000,000	3,301,000,000	3,301,000,000
1322002	(Receiver of Revenue- State Department for Roads) 1320000 Grants from International Organizations Capital Grants from International Organizations	867,534,762	2,170,000,000	1,516,873,310	2,318,197,837	2,159,533,333	2,200,000,000	2,200,000,000
1142010	1140000 Taxes of Goods and Services Road Maintenance Levy- Annuity Fund	14,100,000,000	14,300,000,000	14,087,000,000	14,087,000,000	14,382,000,000	14,669,000,000	14,954,000,000
	Total A.I.A from State Department for Roads	14,967,534,762	16,470,000,000	15,603,873,310	16,405,197,837	16,541,533,333	16,869,000,000	17,154,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1156002	(Receiver of Revenue-State Department for Transport) 1150000 Taxes on Inter. Trade & Transactions	-	37,396,000,000	25,217,000,000	25,217,000,000	40,694,064,806	70,321,474,087	88,211,257,095
1312002	Railway Development Levy (RDL) 1310000 Grants from Foreign Governments	-	-	263,000,000	263,000,000	270,000,000	412,000,000	412,000,000
1322002	Capital Grants from Foreign Governments 1320000 Grants from International Organizations	-	165,000,000	419,337,500	419,337,500	592,000,000	1,200,000,000	1,200,000,000
	Capital Grants from International Organizations	-						
	Total A.I.A from State Department for Transport	-	37,561,000,000	25,899,337,500	25,899,337,500	41,556,064,806	71,933,474,087	89,823,257,095
1422099	(Receiver of Revenue-State Department for Shipping and Maritime) 1420000 Sales of Goods and Services	-	480,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000
	Receipts from Administrative Fees and Charges	-						
	Total A.I.A from State Department for Shipping and Maritime	-	480,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000
1111007	(Receiver of Revenue-State Department for Housing and Urban Development) 1110000 Taxes on Income, Profits and Capital Gains	-	63,220,000,000	64,688,537,398	64,688,537,398	95,000,000,000	79,838,304,000	88,339,062,176
1421003	Housing Levy 1420000 Sales of Goods and Services	1,037,863,565	1,029,000,000	838,800,000	838,800,000	838,800,000	838,800,000	838,800,000
	Rent on Government Buildings and Housing							
	Total A.I.A from State Department for Housing and Urban Development	1,037,863,565	64,249,000,000	65,527,337,398	65,527,337,398	95,838,800,000	80,677,104,000	89,177,862,176

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
3143322	(Receiver of Revenue-State Department for Public Works) 3140000 Receipts from the Sale of Non-Produced Assets Receipts from Sale of Non-Produced Assets	-	100,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
	Total A.I.A from State Department for Public Works	-	100,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
1312002	(Receiver of Revenue-State Department for Irrigation) 1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	-	100,000,000	100,000,000	100,000,000	142,000,000	450,000,000	450,000,000
	Total A.I.A from State Department for Irrigation	-	100,000,000	100,000,000	100,000,000	142,000,000	450,000,000	450,000,000
1312002	(Receiver of Revenue-State Department for Water and Sanitation) 1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	185,887,442	496,000,000	110,000,000	72,477,453	-	-	-
1322002	1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	190,000,000	190,000,000	80,000,000	-	-
	Total A.I.A from State Department for Water and Sanitation	185,887,442	496,000,000	300,000,000	262,477,453	80,000,000	-	-
1420318	(Receiver of Revenue-State Department for Lands and Physical Planning) 1420000 Sale of Goods and Services Receipts from the Sale of Inventories, Stocks and Commodities	-	630,000,000	4,450,000,000	4,477,000,000	4,477,000,000	4,477,000,000	4,477,000,000
	Total A.I.A from State Department for Lands and Physical Planning	-	630,000,000	4,450,000,000	4,477,000,000	4,477,000,000	4,477,000,000	4,477,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1420318	(Receiver of Revenue-State Department for Information Communication Technology and Digital Economy) 1420000 Sale of Goods and Services Licence Fees	-	580,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000
	Total A.I.A from State Department for Information Communication Technology and Digital Economy	-	580,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000	1,750,000,000
1144001	(Receiver of Revenue-State Department for Sports) 1140000 Taxes on Goods and Services Betting (winnings, gaming, lotteries and betting taxes)	11,048,522,407	16,000,000,000	23,464,000,000	18,128,638,993	25,810,661,254	25,810,661,254	24,671,461,904
	Total A.I.A from State Department for Sports	11,048,522,407	16,000,000,000	23,464,000,000	18,128,638,993	25,810,661,254	25,810,661,254	24,671,461,904
1142012	(Receiver of Revenue-State Department for Energy) 1140000 Taxes on Goods and Services 5% Electricity Levy-REP	5,889,010,644	5,669,000,000	7,409,000,000	7,409,000,000	7,944,000,000	7,944,000,000	7,000,000,000
1142013	Petroleum Development Levy (PDL)	2,333,000,000	926,000,000	541,000,000	541,000,000	781,000,000	868,000,000	886,000,000
1312002	1300000 Grants Capital Grants from Foreign Governments	-	610,000,000	515,487,938	515,487,938	600,000,000	700,000,000	700,000,000
1410106	1410000 Property Income Interest Receipts	-	100,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
1415007	Royalties on Geothermal Development	-	286,000,000	458,000,000	458,000,000	458,000,000	458,000,000	458,000,000
1415001	Rent of Land	-	6,850,000	-	-	-	-	6,000,000,000
1415009	Stand Premia	-	68,500,000	-	-	-	-	2,000,000,000
1421004	1420000 Sales of Goods and Services Sale of Steam	1,630,168,767	3,584,000,000	5,697,000,000	6,697,000,000	6,450,000,000	6,450,000,000	6,450,000,000
1421004	Sale of Electricity		1,426,708,386		2,588,721,085	2,588,721,085	2,588,721,085	2,588,721,085
3122105	3120000 Receipts from Sale of Inventories, Stocks and Commodities Sale of Woodfuel Burners Jikos	-	28,000,000	28,000,000	28,000,000	-	-	-
	Total A.I.A from State Department for Energy	10,034,414,086	12,831,058,386	14,798,487,938	18,387,209,023	18,971,721,085	19,158,721,085	17,194,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Revised Estimates II 2023/2024	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-State Department for Crop Development)							
	1310000 Grants from Foreign Governments							
1312002	Capital Grants from Foreign Governments	-	93,000,000	93,000,000	93,000,000	62,000,000	100,000,000	100,000,000
	1320000 Grants from International Organizations							
1322002	Capital Grants from International Organizations	-	99,200,000	1,885,287,938		-	-	-
	1410000 Property Income							
1410106	Interest Receipts		44,937,612	-	-	-	-	-
	1420000 Sale of Goods and Services							
1420318	Receipts from the Sale of Inventories, Stocks and Commodities	-	135,000,000	5,889,552,972	5,889,552,972	5,889,552,972	4,247,760,771	4,247,760,771
	Total A.I.A from State Department for Crop Development	-	372,137,612	7,867,840,910	5,982,552,972	5,951,552,972	4,347,760,771	4,347,760,771
	(Receiver of Revenue-State Department for Social Protection, Pensions and Senior Citizens Affairs)							
	1320000 Grants from International Organizations							
1322001	Capital Grants from International Organizations	493,400,000	245,000,000	-	-	-	-	-
	Total A.I.A from State	493,400,000	245,000,000	-	-	-	-	-
	(Receiver of Revenue-State Department for Petroleum)							
	1140000 Taxes on Goods and Services							
1142013	Petroleum Development Levy (PDL)	2,326,969,011	1,768,868,616	3,845,564,284	3,845,564,284	4,766,000,000	4,766,000,000	4,766,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	1410000 Property Income							
1415005	Royalties on Oil Exploration	-	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
1415006	Royalties on Oil Exploration Training Fees	-	271,131,384	165,435,716	165,435,716	165,000,000	165,000,000	165,000,000
	Total A.I.A from State Department for Petroleum	2,326,969,011	2,070,000,000	4,041,000,000	4,041,000,000	4,961,000,000	4,961,000,000	4,961,000,000
	(Receiver of Revenue- State Department for Tourism)							
114500	Receipts from Permission to use Goods or to Perform Services or Activities							
1145008	Air Passenger Service Charge	-	25,000,000	1,488,536,186	2,488,536,186	5,646,261,410	5,900,000,000	5,000,000,000
	Total A.I.A from State Department for Tourism	-	25,000,000	1,488,536,186	2,488,536,186	5,646,261,410	5,900,000,000	5,000,000,000
	(Receiver of Revenue- State Department for Wildlife)							
1312002	1310000 Grants from Foreign Government Capital Grants from Foreign Governments	-	135,000,000	135,000,000	135,000,000	135,000,000	200,000,000	200,000,000
1322002	1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	100,000,000	750,000,000	3,000,000	-	-
	Total A.I.A from State Department for Wildlife	-	135,000,000	235,000,000	885,000,000	138,000,000	200,000,000	200,000,000
	(Receiver of Revenue- State Department for Gender and Affirmative Action)							
1322002	1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	1,853,690	100,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
	Total A.I.A from State Department for Gender and Affirmative Action	1,853,690	100,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
	(Receiver of Revenue- State Department for Public Service)							
1322002	1310000 Grants from Foreign Governments Capital Grants from Foreign Governments	98,878,843	260,945,784	260,945,784	260,945,784	345,000,000	345,000,000	345,000,000
	Total A.I.A from State Department for Public Service	98,878,843	260,945,784	260,945,784	260,945,784	345,000,000	345,000,000	345,000,000

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

Code	Description	Actual Receipts 2022/2023 ²	Revised Estimates II 2023/2024	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Environment & Climate Change) 1320000 Grants from International Organizations							
1322002	Capital Grants from International Organizations	-	70,000,000	70,000,000	70,000,000	70,000,000	-	-
	Total A.I.A from State Department for Environment & Climate Change	-	254,000,000	70,000,000	70,000,000	70,000,000	-	-
	(Receiver of Revenue-TSC 1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges							
1420299		18,417,303	43,000,000	39,000,000	50,000,000	50,000,000	50,000,000	40,000,000
	Total A.I.A from Teachers	18,417,303	43,000,000	39,000,000	50,000,000	50,000,000	50,000,000	40,000,000
	(Receiver of Revenue- Auditor General) 1320000 Grants from International Organizations							
1320102	Capital Grants from International Organizations	-	-	10,000,000	10,000,000	-	-	-
	Total A.I.A from Auditor General	-	-	10,000,000	10,000,000	-	-	-
	Total Development Appropriations-in- aid	88,156,334,287	135,332,593,643	189,514,666,552	187,102,371,323	251,264,259,238	266,328,989,481	289,221,620,139

TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES

Code	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	320000 Acquisition of Financial Assets							
	3214000 Domestic Loans Repayments (Receiver of Revenue - Director General, Public Investment & Portfolio Management)							
3214200	Loans to Non-Financial Public Enterprises	2,768,175,522	4,245,276,265	9,341,392,621	9,341,392,621	11,605,828,213	9,617,539,095	5,621,830,856
3214300	Loans to Financial Institutions	86,208,313	132,209,140	290,915,694	290,915,694	299,515,626	299,515,626	175,078,694
32051	Privatization Proceeds					149,000,000,000		
	Total Repayments from Domestic Lending and On-lending	2,854,383,835	4,377,485,405	9,632,308,315	9,632,308,315	11,905,343,839	9,917,054,721	5,796,909,550
	Net Acquisition of Financial Assets	4,312,929,294	4,377,485,405	9,632,308,315	9,632,308,315	11,905,343,839	9,917,054,721	5,796,909,550
	3310000 Incurrence of Financial Liabilities- Domestic							
	3313000 Domestic Debt Securities (Receiver of Revenue - Principal Secretary to the National Treasury)							
3313200	Securities other than Shares (Receiver of Revenue - Principal Secretary to the National Treasury)	437,526,603,314	662,418,856,755	597,152,168,850	804,602,479,686	624,746,825,921	635,456,402,272	680,392,650,676
	3324100 Foreign Borrowing drawn through							
3324101	Borrowing from Foreign Governments	4,594,172,758	7,632,328,910	6,201,269,183	6,536,718,666	9,256,095,909	8,614,844,724	10,048,922,465
3324102	Borrowing from International Organizations	57,381,239,700	95,327,824,563	73,706,880,288	81,643,647,375	115,608,682,147	107,599,451,776	125,511,089,615
3324103	Borrowing from Foreign Financial Corporations and Other International Financial Institutions (Commercial loans)	102,218,420,933	286,875,365,443	194,250,000,000	253,069,591,062	221,177,891,741	145,628,471,839	224,101,671,896
3324104	Program Loans	266,885,326,498	338,135,304,759	215,348,379,445	118,223,379,445	191,800,000,000	191,800,000,000	191,800,000,000
	3324200 Foreign Borrowing - Direct Payments							
3324201	Borrowing from Foreign Governments	44,788,512,740	52,993,045,025	43,219,143,234	47,059,589,702	52,207,912,311	71,573,978,961	74,371,600,423
3324203	Borrowing from International Organizations	29,456,128,023	34,852,015,015	28,423,998,437	30,949,750,597	34,335,655,612	47,072,165,570	48,912,081,453
	Total Incurrence of Financial Liabilities (External)	548,171,240,531	815,815,883,715	561,149,670,587	537,482,676,847	624,386,237,720	572,288,912,871	674,745,365,854
	Total Borrowing and Repayments	1,008,829,300,079	1,482,612,225,875	1,167,934,147,753	1,351,717,464,848	1,261,038,407,480	1,217,662,369,863	1,360,934,926,080

ANNEX I: REVENUE COLLECTED AS APPROPRIATIONS IN AID BY VOTE

Vote	Description	Actual Receipts 2022/2023²	Actual Receipts 2023/2024²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1011	Executive Office of the President	1,313,227,855	15,000,000	10,000,000	10,000,000	15,000,000	15,000,000	15,000,000
1012	Office of the Deputy President	-	5,023,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
1017	State House	-	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
1021	State Department for Interior and Citizen Services	1,201,252,333	-	-	-	-	-	-
1023	State Department for Correctional Services	-	6,500,000	6,500,000	6,500,000	11,500,000	11,630,000	10,260,000
1024	State Department for Immigration and Citizen Services	-	2,307,500,000	9,370,611,780	10,110,927,680	16,975,400,000	12,449,377,660	12,519,877,660
1026	State Department for Internal Security and National Administration	8,748,475	133,020,000	125,020,000	125,020,000	130,070,000	130,070,000	130,070,000
1036	State Department for ASALs and Regional Development	-	478,500,000	478,500,000	478,500,000	478,500,000	478,500,000	478,500,000
1041	Ministry of Defence	-	3,336,441,476	4,489,726,106	4,489,726,106	9,361,300,000	10,718,400,000	12,718,400,000
1053	State Department for Foreign Affairs	158,619,118	228,506,752	279,240,930	279,240,930	277,960,866	277,960,866	280,238,004
1064	State Department for Technical, Vocational Education and Training	5,837,701,397	5,682,814,565	11,234,722,988	11,234,722,988	15,978,319,475	18,277,940,000	21,044,290,000
1065	State Department for Higher Education and Research	41,011,892,752	55,274,266,866	54,794,140,344	55,350,857,712	56,788,988,577	61,166,600,000	70,790,460,000
1066	State Department for Basic Education	6,042,997,971	2,121,000,000	2,038,000,000	2,038,000,000	2,367,672,626	2,367,672,626	3,371,672,626
1068	State Department of Post Training and Skills Development	-	-	-	-	-	-	-
1071	The National Treasury	48,270,075,379	13,409,874,188	15,411,628,866	15,411,628,866	16,220,100,000	16,502,600,000	18,913,800,000
1072	State Department for Economic Planning	104,891,001	271,200,000	241,124,076	241,132,618	306,127,053	306,138,911	311,159,977
1082	State Department for Medical Services	-	20,627,000,000	25,546,000,000	25,546,000,000	29,013,030,000	31,013,642,500	33,431,140,000
1083	State Department for Public Health and Professional Standards	1,166,350,000.0	7,976,254,000	8,392,754,456	8,343,870,855	9,436,670,000	10,480,300,000	11,910,100,000
1091	State Department for Roads	86,462,442,131	83,063,211,993	84,634,000,000	86,945,000,000	86,814,269,200	86,891,000,000	89,401,000,000
1092	State Department for Transport	9,871,172,608	50,688,322,235	41,652,163,577	41,652,163,577	46,346,744,806	75,974,154,087	94,409,257,095
1093	State Department for Shipping and Maritime Affairs	2,613,418,487	2,313,000,000	3,590,000,000	3,590,000,000	4,820,000,000	4,830,000,000	5,913,000,000
1094	State Department for Housing and Urban Development	1,037,863,565	64,335,000,000	67,539,937,398	67,539,937,398	96,924,800,000	81,763,104,000	90,263,862,176
1095	State Department for Public Works	946,930,328	1,050,000,000	1,102,100,000	1,052,100,000	1,801,400,000	1,801,400,000	1,927,400,000
1104	State Department for Irrigation	-	308,000,000	358,000,000	358,000,000	358,000,000	358,000,000	358,000,000
1109	State Department for Water & Sanitation	3,142,427,896	3,389,500,000	3,703,000,000	3,803,000,000	3,608,000,000	3,578,000,000	3,578,000,000
1112	State Department for Lands and Physical Planning	6,749,400	1,249,000,000	5,621,000,000	5,648,000,000	7,005,000,000	7,005,000,000	7,005,000,000
1122	State Department for Information Communication Technology & Digital Economy	940,538,323	2,040,000,000	2,010,000,000	2,010,000,000	2,173,000,000	2,341,000,000	2,504,000,000
1123	State Department for Broadcasting and Telecommunications	1,900,388,598	2,665,000,000	2,715,000,000	2,715,000,000	2,760,000,000	2,812,231,458	3,812,000,000
1132	State Department for Sports	11,286,679,991	16,219,001,000	23,943,300,000	18,607,938,993	26,289,961,254	26,289,961,254	25,150,761,904
1134	State Department for Culture and Heritage	144,155,106	405,000,000	760,433,260	760,433,260	770,730,000	770,730,000	772,730,000
1135	State Department for Youth Affairs and the Arts	32,630,878	256,189,000	206,058,224	206,058,226	181,930,000	181,930,000	196,980,000
1152	State Department for Energy	17,058,476,595	19,972,123,065	23,258,000,000	26,946,721,085	28,640,159,707	29,566,721,085	27,812,000,000
1162	State Department for Livestock Development	726,832,226	2,599,525,000	1,779,549,750	1,779,549,750	2,324,700,000	1,856,300,000	1,962,700,000

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

Vote	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1166	State Department for the Blue Economy and Fisheries	12,620,806	70,000,000	118,000,000	118,000,000	121,000,000	121,000,000	121,000,000
1169	State Department for Crop Development	10,428,945,695	7,775,887,612	16,715,902,972	16,715,902,972	17,137,952,972	16,336,130,771	17,213,350,771
1173	State Department for Cooperatives	2,793,880,153	1,152,100,000	1,152,000,000		1,213,230,000	1,267,400,000	1,307,890,000
1174	State Department for Trade	16,039,421	1,370,400,000	1,641,590,000	1,641,590,000	1,641,590,000	1,656,590,000	1,661,590,000
1175	State Department for Industry	1,141,770,036	627,695,000	752,000,000	752,000,000	855,000,000	1,005,800,000	1,218,300,000
1176	State Department for Micro, Small and Medium Enterprises Development	257,604,131	343,606,631	802,700,000	802,700,000	802,700,000	547,345,596	595,607,749
1177	State Department for Investment Promotion	494,632,000	512,500,000	736,000,000	736,000,000	742,000,000	834,000,000	943,000,000
1184	State Department for Labour and Skills Development	967,857,083	2,606,500,000	2,680,100,000	2,794,572,702	3,042,624,891	3,201,529,752	3,483,824,374
1185	State Department for Social Protection & Senior Citizens	78,781,937	100,000,000	174,100,000	174,100,000	173,215,000	103,140,000	103,140,000
1192	State Department for Mining	-	100,000,000	400,000,000	400,000,000	750,000,000	750,000,000	750,000,000
1194	State Department for Petroleum	22,814,465,077	31,511,529,184	31,049,000,000	30,508,000,000	32,544,400,000	30,664,000,000	30,664,000,000
1202	State Department for Tourism	5,497,715,083	11,775,631,836	15,426,354,378	14,807,818,192	20,372,741,410	16,685,870,000	15,886,650,000
1203	State Department for Wildlife	5,442,592,000	9,204,948,004	8,156,000,000	8,156,000,000	8,156,000,000	8,156,000,000	8,156,000,000
1212	State Department for Gender and Affirmative Action	-	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
1213	State Department for Public Service	2,140,324,630	2,586,130,000	2,962,600,000	2,962,600,000	2,967,577,660	3,069,200,000	3,180,800,000
1252	State Law Office	508,074,900	581,680,000	564,680,000	564,680,000	564,580,000	564,580,000	564,580,000
1261	Judiciary	-	5,000,000	-	-	-	-	-
1271	Ethics and Anticorruption Commission	-	-	13,700,000	13,700,000	13,700,000	13,700,000	13,700,000
1291	Office of the Director of Public Prosecutions	-	2,000,000	5,000,000	5,000,000	7,500,000	7,500,000	7,500,000
1331	State Department for Environment & Climate Change	-	918,900,000	918,900,000	918,900,000	1,342,900,000	918,900,000	918,900,000
1332	State Department for Forestry	-	1,576,000,000	4,550,000,000	4,550,000,000	4,657,501,482	4,550,000,000	4,550,000,000
2042	National Assembly	-	5,000,000	5,000,000	5,000,000	-	-	-
2043	Parliamentary Joint Services	33,031,946	24,000,000	34,000,000	34,000,000	38,599,025	40,614,907	44,196,123
2061	Commission for Revenue Allocation	5,375,170	-	1,000,000	1,000,000	-	-	-
2071	Public Service Commission	14,533,197	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
2091	Teachers Service Commission	768,625,216	1,050,512,000	1,151,000,000	1,162,000,000	1,154,800,000	1,008,000,000	1,878,979,513
2101	National Police Service Commission	-	50,000	-	-	-	-	-
2111	Auditor General	413,037,943	407,000,000	407,000,000	407,000,000	407,000,000	407,000,000	407,000,000
2121	Controller of Budget	-	5,100,000	2,000,000	2,000,000	8,000,000	8,500,000	8,500,000
	Total Revenue Collected as Appropriation in Aid	325,879,674,923	436,918,295,466	485,864,539,104	485,667,993,910	567,049,346,004	582,287,565,473	634,825,567,972

ANNEX II: GRANTS COLLECTED AS APPROPRIATIONS IN AID BY VOTE

Vote	Description	Actual Receipts 2022/2023 ²	Actual Receipts 2023/2024 ²	Revised Estimates II 2024/2025	Expected 2024/2025	Estimates 2025/2026	Estimates 2026/2027	Estimates 2027/2028
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1036	State Department for ASALs and Regional Development	-	50,000,000	296,560,000	96,560,000	96,560,000	100,000,000	100,000,000
1064	State Department for Technical, Vocational Education and Training	72,481,380	260,000,000	595,000,000	514,000,000	514,000,000	650,000,000	650,000,000
1065	State Department for Higher Education and Research	5,701,006	20,000,000	40,000,000	40,000,000	40,000,000	100,000,000	100,000,000
1066	State Department for Basic Education	-	185,000,000	1,050,000,000	260,000,000	310,000,000	400,000,000	400,000,000
1071	The National Treasury	4,373,076,005	9,097,773,959	9,930,589,526	9,229,104,378	9,229,104,378	12,414,268,284	12,645,278,193
1072	State Department for Economic Planning	440,425,692	300,000,000	40,000,000	60,000,000	60,000,000	100,000,000	100,000,000
1082	State Department for Medical Services	-	3,823,811,515	3,620,000,000	3,600,000,000	3,600,000,000	3,301,000,000	3,301,000,000
1091	State Department for Roads	867,534,762	2,170,000,000	1,516,873,310	2,318,197,837	2,159,533,333	2,200,000,000	2,200,000,000
1092	State Department for Transport	-	165,000,000	682,337,500	682,337,500	862,000,000	1,612,000,000	1,612,000,000
1104	State Department for Irrigation	-	100,000,000	100,000,000	100,000,000	142,000,000	450,000,000	450,000,000
1108	Ministry of Environment and Forestry	4,143,064	-	-	-	-	-	-
1109	State Department for Water & Sanitation	185,887,442	496,000,000	300,000,000	262,477,453	80,000,000	-	-
1152	State Department for Energy	182,234,676	736,000,000	515,487,938	515,487,938	600,000,000	700,000,000	700,000,000
1169	State Department for Crop Development	-	192,200,000	1,978,287,938	93,000,000	62,000,000	100,000,000	100,000,000
1185	State Department for Social Protection, Pensions & Senior Citizens	493,400,000	245,000,000	-	-	-	-	-
1203	State Department for Wildlife	-	135,000,000	235,000,000	885,000,000	138,000,000	200,000,000	200,000,000
1212	State Department for Gender	1,853,690	100,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
1214	State Department for Public Service	98,878,843	260,945,784	260,945,784	260,945,784	345,000,000	345,000,000	345,000,000
1214	State Department for Youth Affairs	85,155,966	300,000,000	-	-	-	-	-
1331	State Department for Environment & Climate Change	-	254,000,000	70,000,000	70,000,000	70,000,000	-	-
2111	Auditor General	-	-	10,000,000	10,000,000	-	-	-
	Total Grants Collected as Appropriation in Aid	8,576,949,382	18,890,731,258	21,441,081,996	75,619,091,827	18,508,197,711	22,872,268,284	23,103,278,193

Note: ²The actual receipts for 2022/23 reflect returns from the receivers of revenue which are pre-audited

³Revised figures reflect projected outcome based on trend information

⁴Net mean excluding Refunds

⁵Includes Petroleum Development Levy (PDL)

⁶Income Tax from Corporations is net of the capital gains tax which is separately reported.

⁷positive and negative reflect drawdown and accumulation of deposits respectively.

⁸IDF, RDL, PDL and RML reflects projected AIA revenue collection rather than the expected expenditure by the respective MDAs.

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