

REFERENCE

RESTRICTED



REPUBLIC OF KENYA



2003/2004

ESTIMATES OF REVENUE

OF THE

GOVERNMENT OF KENYA

for the year ending 30th June, 2004.

2003

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ORDINARY REVENUE - SUMMARY

Head No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
100	Customs and Excise	53,660,604,720	59,074,000,000	63,623,000,000
110	Income Tax	52,765,972,320	64,527,000,000	70,436,000,000
120	Value Added Tax	50,871,677,180	55,828,000,000	60,405,000,000
130	Other Taxes	1,312,525,356	1,328,008,000	1,186,209,000
140	Traffic Revenue	695,535,552	1,298,000,000	1,358,000,000
150	Land Revenue	674,350,421	1,056,300,000	1,050,000,000
160	Forest and Mining Revenue	53,911,387	73,004,389	81,758,000
180	Airport Revenue	1,604,681,187	1,715,000,000	1,812,000,000
280	Aviation Revenue	1,181,629,470	1,284,000,000	1,324,000,000
190	Investment Revenue	1,722,140,530	1,742,000,000	1,822,000,000
200	Rent of Buildings	516,588,139	453,043,551	505,003,000
210	Trading Licences	98,663,435	109,515,000	114,750,000
220	Fines and Forfeitures	109,412,504	122,000,000	130,000,000
230	Loan Interest Receipts	237,633,960	366,628,620	364,395,120
240	Loan Redemption Receipts	801,790,580	439,509,760	442,009,000
250	Fund Contributions	423,722,000	451,100,000	501,150,000
300	Imports,Exports and Essential Supplies Revenue	3,400,020,000	3,595,020,000	3,783,020,000
260	Miscellaneous Revenue	6,053,320,365	1,502,022,406	6,183,706,380
	Total Ordinary Revenue	176,184,179,106	194,964,151,726	215,122,000,500

Lands and Settlements

631	Rent of Land	306,596,333	750,000,000	763,300,000
632	Stand Premia on Town Plots	119,450,999	250,000,000	225,000,000
633	Sale of Freehold Interest in Agricultural Land		300,000	200,000
639	Other Land Revenue	48,136,687	15,000,000	60,000,000
640	Land Adjudication and Court Fees	158,400	1,000,000	1,200,000
	TOTAL LAND REVENUE	674,350,421	1,056,300,000	1,050,000,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
100-070 CUSTOMS AND EXCISE				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
731	Import Duty	21,583,670,800	19,895,000,000	21,684,000,000
732	Excise Duty	32,076,933,920	39,179,000,000	41,939,000,000
TOTAL CUSTOMS AND EXCISE		53,660,604,720	59,074,000,000	63,623,000,000
110-070 INCOME TAX				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
701	P.A.Y.E	30,903,387,000	35,027,000,000	39,097,000,000
702	Other Income Tax	24,958,585,320	32,896,000,000	35,046,000,000
GROSS INCOME TAX		55,861,972,320	67,923,000,000	74,143,000,000
703	Remittance to Local Authority Transfer Fund (R12) (AIA)	3,096,000,000	3,396,000,000	3,707,000,000
NET INCOME TAX		52,765,972,320	64,527,000,000	70,436,000,000
120-070 VALUE ADDED TAX				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
711	VAT - Local	26,325,456,540	29,184,000,000	31,700,000,000
712	VAT - Imports	24,546,220,640	26,644,000,000	28,705,000,000
TOTAL VALUE ADDED TAX/VAT		50,871,677,180	55,828,000,000	60,405,000,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
130-070 OTHER TAXES				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
722	Second-hand Motor Vehicle Purchase Tax	88,937,611	90,000,000	65,000,000
723	Entertainment Tax	-	3,000	3,000
724	Betting Tax	355,346	-	-
725	Casino Tax	151,172,423	-	-
729	Other Taxes	4,000	5,000	6,000
731	Stamp Duty	712,024,789	842,000,000	811,200,000
735	Premium Tax	360,031,187	396,000,000	310,000,000
	TOTAL OTHER TAXES	1,312,525,356	1,328,008,000	1,186,209,000
140-070 TRAFFIC REVENUE				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
740	Fees under Traffic Act	129,436,209	183,250,000	198,250,000
	Road Maintenance Levy - Gross	7,902,863,144	8,400,000,000	8,800,000,000
743	Remittance to R12 and R13 - (AIA)	7,902,863,144	8,400,000,000	8,800,000,000
744	Road Maintenance Levy - Net	-	-	-
751	Licences under Traffic Act	356,446,423	693,750,000	738,250,000
752	Motor Drivers Licences	141,792,395	303,000,000	303,250,000
753	Licences under Transport Licensing Act	67,860,525	118,000,000	118,250,000
	TOTAL TRAFFIC REVENUE	695,535,552	1,298,000,000	1,358,000,000
150-360 LAND REVENUE				
<i>(Receiver of Revenue - Permanent Secretary for Lands and Settlement)</i>				
631	Rent of Land	506,598,335	750,000,000	763,300,000
632	Stand Premia on Town Plots	119,456,999	250,000,000	225,000,000
633	Sale of Freehold Interest in Agricultural Land	-	300,000	500,000
639	Other Land Revenue	48,136,687	55,000,000	60,000,000
640	Land Adjudication and Cases Fees	158,400	1,000,000	1,200,000
	TOTAL LAND REVENUE	674,350,421	1,056,300,000	1,050,000,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
160-210 FOREST AND MINING REVENUE				
<i>(Receiver of Revenue - Permanent Secretary for Environment and Natural Resources)</i>				
641	Timber Royalties	45,534,486	59,185,050	65,000,000
642	Royalty on Fuel Wood	2,391	2,478	100,000
643	Royalty on Carbon Dioxide Gas	384,650	460,969	658,000
644	Royalty on Magadi Soda	1,468,339	1,500,000	2,000,000
650	Mining Fees	5,487,656	6,500,000	7,000,000
670	Miscellaneous Forest Receipts	9,100	9,900	1,000,000
750	Other Royalties and Licences	1,024,765	5,345,992	6,000,000
TOTAL FOREST AND MINING REVENUE		53,911,387	73,004,389	81,758,000
180-070 AIRPORT REVENUE				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
652	Air Passenger Service Charge	1,604,681,187	1,715,000,000	1,812,000,000
TOTAL AIRPORT REVENUE		1,604,681,187	1,715,000,000	1,812,000,000
180-140 AVIATION REVENUE				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
655	Aviation Fees	1,099,511,000	1,200,000,000	1,236,000,000
656	Air Navigation Charges	70,936,200	72,000,000	74,000,000
671	Sundry Revenue	11,182,270	12,000,000	13,500,000
681	Calibration of Navigational Aids	-	-	500,000
TOTAL AVIATION REVENUE		1,181,629,470	1,284,000,000	1,324,000,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
190-070 INVESTMENT REVENUE				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
781	Central Bank of Kenya	290,000,000	303,000,000	324,000,000
782	P.M.G. Investments	-	-	-
789	Other Profits and Dividends	1,432,140,530	1,439,000,000	1,498,000,000
	TOTAL INVESTMENT REVENUE	1,722,140,530	1,742,000,000	1,822,000,000
200 -130 RENT OF BUILDINGS				
<i>(Receiver of Revenue - Permanent Secretary for Public Works & Housing)</i>				
630	Rent of Government Buildings and Housing	511,588,139	448,043,551	500,000,000
631	Webuye Housing Scheme-Rents	5,000,000	5,000,000	5,000,000
632	Rent of NYS Garment Manufacturing Factory	-	-	3,000
	TOTAL RENT OF BUILDINGS	516,588,139	453,043,551	505,003,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
210-070 TRADING LICENCES				
<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>				
751	Hotel and Restaurant Licences	2,671,025	3,500,000	4,000,000
752	Livestock Traders Licences	22,340	25,000	30,000
753	Licences Under Trade Licensing Act	2,261,500	3,600,000	4,000,000
754	Liquor Licences	6,602,631	7,500,000	8,000,000
655	Electricians Licences	328,372	400,000	470,000
756	Registration of Banks and Financial Institutions	69,170,917	87,000,000	90,000,000
759	Miscellaneous Licences	16,476,650	6,000,000	6,500,000
760	Professional Fees		200,000	300,000
	Total	97,533,435	108,225,000	113,300,000
210-010 TRADING LICENCES				
<i>(Receiver of Revenue - Permanent Secretary, Office of the President)</i>				
753	Motor Vehicle Components and Accessories Licences	850,000	900,000	950,000
754	Scrap Metal Licences	30,000	40,000	50,000
	Total	880,000	940,000	1,000,000
210-190 TRADING LICENCES				
<i>(Receiver of Revenue - Permanent Secretary for Information and Broadcasting)</i>				
750	Licences under Stage Plays and Cinema Act	250,000	350,000	450,000
	Total	250,000	350,000	450,000
	TOTAL TRADING LICENCES	98,663,435	109,515,000	114,750,000
220-260 FINES AND FORFEITURES				
<i>(Receiver of Revenue - Registrar of High Court)</i>				
760	Fines and Forfeitures	109,412,504	122,000,000	130,000,000
	TOTAL FINES AND FORFEITURES	109,412,504	122,000,000	130,000,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
230-070 LOAN INTEREST RECEIPTS				
<i>(Receiver of Revenue - Investments Secretary to the Treasury)</i>				
780	Cereals & Sugar Finance Corporation	-	500	500
781	Agricultural Finance Corporation	-	500	500
782	Kenya Tea Development Authority	-	500	500
783	South Nyanza Sugar Co.	-	500	500
784	Local Government Loans Authority	-	500	500
785	Kenya Posts & Telecom. Corporation	-	500	500
786	National Irrigation Board	-	500	500
787	Agricultural Society of Kenya	-	500	500
788	National Water Conservation & Pipeline Board	-	500	500
789	Cooperative Bank of Kenya	-	500	500
790	Kenya Power & Lighting Company Ltd.	19,961,900	500	500
791	Tana River Development Company Ltd.	-	500	500
792	Tana & Athi Rivers Development Authority	-	500	500
793	Development Finance Co. of Kenya	124,760	124,760	124,760
794	East African Portland Cement Company	-	500	500
795	Industrial & Commercial Development Corporation	-	500	500
796	Agricultural Settlement Fund & Central Land Board	2,233,500	2,233,500	
797	National Housing Corporation	-	500	500
798	Housing Finance Company of Kenya	-	500	500
799	Savings and Loans Kenya Ltd.	-	500	500
	Total	22,320,160	2,367,260	133,760



REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
230-070 LOAN INTEREST RECEIPTS				
<i>(Receiver of Revenue - Investments Secretary to the Treasury)</i>				
800	Nairobi City Council	-	500	500
801	Kenya Commercial Bank	-	13,262,710	13,262,710
802	Kenya Co-operative Creameries	-	500	500
803	Kenya Railways Corporation	-	500	500
804	Kenya Ports Authority	35,293,580	178,057,630	178,057,630
805	Kenya Tourist Development Corporation	4,080,000	500	500
806	Meru Central Farmers Union	-	500	500
807	Kenya National Federation of Co-Operatives	-	500	500
808	Kenya Industrial Estates	457,180	457,180	457,180
809	Small Enterprises Finance Company	-	500	500
810	Nanyuki Textile Mills (MOUNTEX)	-	500	500
811	United Textile Industries	-	500	500
812	Kenya Electricity Generating Co.	172,474,340	172,474,340	172,474,340
813	Kerio Valley Development Authority	-	500	500
814	Deposit Protection Fund	750,000	500	500
815	Mumias Outgrowers Co.Ltd	-	500	500
816	Coffee Board Of Kenya	1,749,300	500	500
817	Muhoroni Sugar Co.Ltd	-	500	500
818	Miwani Sugar Company	-	500	500
819	Kenya Cashewnuts Limited	-	500	500
820	Kenya Pipeline Company	509,400	500	500
822	Horticulture Development Corporation	-	500	500
823	Agricultural Development Corporation	-	500	500
	Total	215,313,800	364,261,360	364,261,360
	TOTAL LOAN INTEREST RECEIPTS	237,633,960	366,628,620	364,395,120

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
240-070 LOAN REDEMPTION RECEIPTS				
<i>(Receiver of Revenue - Investments Secretary to the Treasury)</i>				
924	Savings and Loans Kenya Ltd	-	500	500
925	Agricultural Settlement Fund & Central Land Board	1,959,380	1,959,380	1,959,380
926	Kenya Electricity Generating Company	188,021,280	188,021,280	190,021,280
927	United Textile Industries	-	-	-
928	Mt. Kenya Textile Mills	1,365,400	500	500
929	National Irrigation Board	-	500	500
930	Kenya Industrial Estates	1,015,980	1,015,980	1,015,980
931	Meru Central Farmers Union	-	500	500
932	Kenya Tourist Development Corporation	361,346,680	500	500
933	Kenya Ports Authority	198,496,620	198,496,620	198,496,620
934	Kenya Commercial Bank	-	500	500
935	Kenya Railways Corporation	-	500	500
936	Nairobi City Council	-	500	500
937	Mumias Outgrowers Co.Ltd.	-	500	500
938	Deposit Protection Fund	25,000,000	500	499,740
939	Agricultural Society of Kenya	-	500	500
940	Muhoroni Sugar Co. Ltd.	-	500	500
941	Cereals & Sugar Finance Corporation	-	50,000,000	50,000,000
942	Agricultural Finance Corporation	-	500	500
943	Kenya Tea Development Authority	-	500	500
	Total	777,205,340	439,500,260	441,999,500

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates. 2003/2004 Ksh.
240-070 LOAN REDEMPTION RECEIPTS				
<i>(Receiver of Revenue - Investments Secretary to the Treasury)</i>				
944	South Nyanza Sugar Company	-	500	500
945	Local Government Loans Authority	-	500	500
946	Kenya Posts & Telecom. Corporation	-	500	500
947	National Water Conservation & Pipeline board	-	500	500
948	Co-operative Bank of Kenya	-	500	500
949	Kenya Power & Lighting Company	-	500	500
950	Tana River Development Company	-	500	500
951	Tana & Athi Rivers Development Authority	-	500	500
953	Development Finance Co. of Kenya	2,712,740	500	500
954	Small Enterprises Finance Company	-	500	500
955	East African Portland Cement Company	-	500	500
956	Industrial & Commercial Development Corporation	-	500	500
957	National Housing Corporation	-	500	500
958	Kenya Cashewnuts Limited	-	500	500
959	Coffee Board of Kenya	10,541,020	500	500
960	Miwani Sugar Company	-	500	500
961	Kenya Pipeline Company	11,331,480	500	500
962	Horticultural Development Corporation	-	500	500
963	All other outstanding loans	-	500	500
	Total	24,585,240	9,500	9,500
TOTAL LOAN REDEMPTION RECEIPTS		801,790,580	439,509,760	442,009,000

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
	250-070 FUND CONTRIBUTIONS			
	<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>			
681	Contributions - Widows and Children Pension Scheme	422,910,000	450,000,000	500,000,000
682	Contributions - Members of Parliament Pension Scheme	812,000	900,000	950,000
	Total	423,722,000	450,900,000	500,950,000
	250-310 FUND CONTRIBUTIONS			
	<i>(Receiver of Revenue - Permanent Secretary for Education)</i>			
680	African Teachers Service Pension Contribution		200,000	200,000
	Total	0	200,000	200,000
	TOTAL FUND CONTRIBUTIONS	423,722,000	451,100,000	501,150,000
	300-230 IMPORTS, EXPORTS AND ESSENTIAL SUPPLIES REVENUE			
	<i>(Receiver of Revenue - Permanent Secretary for Commerce & Industry)</i>			
650	Licence Fee under Imports, Exports and Essential Supplies Act	20,000	20,000	20,000
	300-070 IMPORTS, EXPORTS AND ESSENTIAL SUPPLIES REVENUE			
	<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>			
740	Import Inspection Fee - Gross	5,718,640,000	6,340,000,000	6,784,000,000
741	Import Inspection Expenditure - AIA (R7)	2,318,640,000	2,745,000,000	3,001,000,000
742	Import Inspection Fees - Net	3,400,000,000	3,595,000,000	3,783,000,000
	TOTAL IMPORTS, EXPORTS AND ESSENTIAL	3,400,020,000	3,595,020,000	3,783,020,000
	260-070 MISCELLANEOUS REVENUE			
	<i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>			
750	Insurance Premium Commission T.S.C.	43,879,796	51,659,705	45,000,000
740	Exchange Control Fees	-	300,000	300,000
770	Sale of Electricity by Turkwel Hydroelectric Power Station	-	-	500,000,000
999	Extra Exchequer Receipts	6,812,675	736,362,701	700,000,000
679	Other Revenue	6,002,627,894	713,700,000	4,938,406,380
	TOTAL MISCELLANEOUS REVENUE	6,053,320,365	1,502,022,406	6,183,706,380

REVENUE

Item No	Details	Actual Receipts 2001/2002 Ksh.	Revised Estimates 2002/2003 Ksh.	Estimates 2003/2004 Ksh.
	250-070 FUND CONTRIBUTIONS <i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>			
681	Contributions - Widows and Children Pension Scheme	422,910,000	450,000,000	500,000,000
682	Contributions - Members of Parliament Pension Scheme	812,000	900,000	950,000
	Total	423,722,000	450,900,000	500,950,000
	250-310 FUND CONTRIBUTIONS <i>(Receiver of Revenue - Permanent Secretary for Education)</i>			
680	African Teachers Service Pension Contribution		200,000	200,000
	Total	0	200,000	200,000
	TOTAL FUND CONTRIBUTIONS	423,722,000	451,100,000	501,150,000
	300-230 IMPORTS, EXPORTS AND ESSENTIAL SUPPLIES REVENUE <i>(Receiver of Revenue - Permanent Secretary for Commerce & Industry)</i>			
650	Licence Fee under Imports, Exports and Essential Supplies Act	20,000	20,000	20,000
	300-070 IMPORTS, EXPORTS AND ESSENTIAL SUPPLIES REVENUE <i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>			
740	Import Inspection Fee - Gross	5,718,640,000	6,340,000,000	6,784,000,000
741	Import Inspection Expenditure - AIA (R7)	2,318,640,000	2,745,000,000	3,001,000,000
742	Import Inspection Fees - Net	3,400,000,000	3,595,000,000	3,783,000,000
	TOTAL IMPORTS, EXPORTS AND ESSENTIAL	3,400,020,000	3,595,020,000	3,783,020,000
	260-070 MISCELLANEOUS REVENUE <i>(Receiver of Revenue - Financial Secretary to the Treasury)</i>			
750	Insurance Premium Commission T.S.C.	43,879,796	51,659,705	45,000,000
740	Exchange Control Fees	-	300,000	300,000
770	Sale of Electricity by Turkwel Hydroelectric Power Station	-	-	500,000,000
999	Extra Exchequer Receipts	6,812,675	736,362,701	700,000,000
679	Other Revenue	6,002,627,894	713,700,000	4,938,406,380
	TOTAL MISCELLANEOUS REVENUE	6,053,320,365	1,502,022,406	6,183,706,380