



REPUBLIC OF KENYA

THE NATIONAL TREASURY AND ECONOMIC PLANNING

2026/2027

**ANNEX OF ESTIMATES OF REVENUE AND
EXPENDITURE FOR STATE CORPORATIONS**

OF THE

GOVERNMENT OF KENYA

FOR THE FINANCIAL YEAR ENDING 30TH JUNE, 2027

APRIL 2026

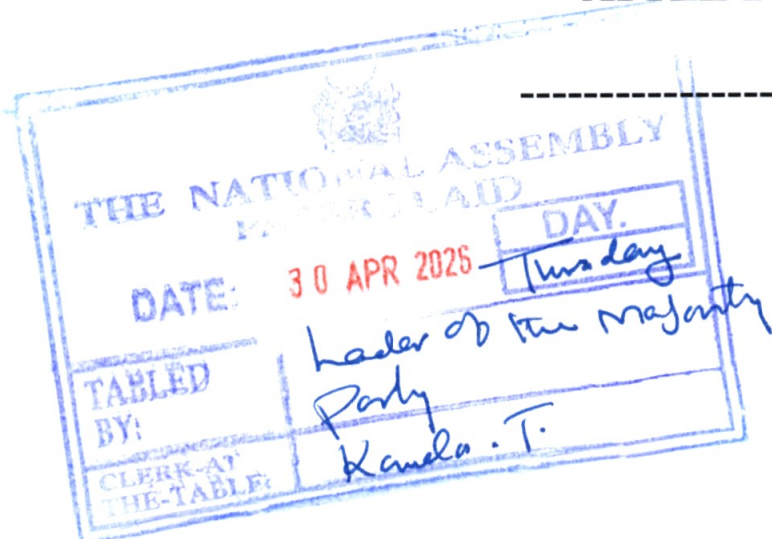


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Ministry of Agriculture and Livestock Development				
Agriculture and Food Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,465,901,321	4,645,000,000	5,150,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,465,901,321	4,645,000,000	5,150,000,000
4	Government Grants – Recurrent	1,050,000,000	0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	106,944,333	0,000	0,000
7	Total Annual Recurrent Revenue	5,622,845,654	4,645,000,000	5,150,000,000
8	Personnel Emoluments	796,419,764	1,452,200,000	1,807,135,714
9	Other Operating Expenses	4,303,597,236	2,138,900,573	2,847,293,494
10	Total Annual Operating Expenses	5,100,017,000	3,591,100,573	4,654,429,208
11	Operating Profit/(Loss)/Surplus / (Deficit)	522,828,654	1,053,899,427	495,570,792
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	522,828,654	1,053,899,427	495,570,792
15	Total Annual Development/Capital Budget			1,215,570,792
16	Retained Earnings; Previous Years & Current Year			1,215,570,792
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,215,570,792

Bukura Agricultural College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	239,930,478	212,596,110	243,862,942
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	239,930,478	212,596,110	243,862,942
4	Government Grants – Recurrent	181,384,156	208,148,712	208,148,000
5	Development Partner - Recurrent Grants	2,384,203		
6	Others Income- Recurrent	6,079,980	32,066,961	39,637,775
7	Total Annual Recurrent Revenue	429,778,817	452,811,783	491,648,717
8	Personnel Emoluments	247,041,890	228,311,076	237,815,915
9	Other Operating Expenses	186,448,867	178,772,366	221,476,853
10	Total Annual Operating Expenses	433,490,757	407,083,442	459,292,768
11	Operating Profit/(Loss)/Surplus / (Deficit)	-3,711,940	45,728,341	32,355,949
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-3,711,940	45,728,341	32,355,949
15	Total Annual Development/Capital Budget			77,355,949
16	Retained Earnings; Previous Years & Current Year			27,355,949
17	Government Grants - Development			50,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			77,355,949

Kenya Agricultural and Livestock Research Organisation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	777,775,003	873,000,000	912,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	777,775,003	873,000,000	912,000,000
4	Government Grants – Recurrent	4,315,000,000	3,661,430,000	3,745,587,100
5	Development Partner - Recurrent Grants	1,357,575,198	1,600,000,000	1,630,000,000
6	Others Income- Recurrent	279,663,786		
7	Total Annual Recurrent Revenue	6,730,013,987	6,134,430,000	6,287,587,100
8	Personnel Emoluments	4,063,011,080	4,157,700,288	3,857,700,282
9	Other Operating Expenses	2,778,806,705	1,976,729,720	2,045,729,718
10	Total Annual Operating Expenses	6,841,817,785	6,134,430,008	5,903,430,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-111,803,798	-0,008	384,157,100
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-111,803,798	-0,008	384,157,100
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Animal Genetic Resource Centre				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	177,972,583	197,429,247	300,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	177,972,583	197,429,247	300,000,000
4	Government Grants – Recurrent	255,000,000	96,521,965	23,765,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	984,300		
7	Total Annual Recurrent Revenue	433,956,883	293,951,212	323,765,000
8	Personnel Emoluments	196,041,582	153,301,903	167,530,000
9	Other Operating Expenses	257,786,013	174,950,548	156,235,000
10	Total Annual Operating Expenses	453,827,595	328,252,451	323,765,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-19,870,712	-34,301,239	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-19,870,712	-34,301,239	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Dairy Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	692,465,538	626,001,794	687,360,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	692,465,538	626,001,794	687,360,000
4	Government Grants – Recurrent	3,707,472		
5	Development Partner - Recurrent Grants		2,238,210	0,000
6	Others Income- Recurrent	8,103,761		
7	Total Annual Recurrent Revenue	704,276,771	628,240,004	687,360,000
8	Personnel Emoluments	244,365,073	268,976,000	277,253,000
9	Other Operating Expenses	360,611,773	358,075,761	410,107,000
10	Total Annual Operating Expenses	604,976,846	627,051,761	687,360,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	99,299,925	1,188,243	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	99,299,925	1,188,243	0,000
15	Total Annual Development/Capital Budget			48,000,000
16	Retained Earnings; Previous Years & Current Year			48,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			48,000,000

Kenya Leather Development Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	16,858,620	18,000,000	18,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	16,858,620	18,000,000	18,000,000
4	Government Grants – Recurrent	527,342,602	204,608,340	204,608,340
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	544,201,222	222,608,340	222,608,340
8	Personnel Emoluments	117,233,152	145,000,000	145,000,000
9	Other Operating Expenses	183,785,248	98,500,307	77,608,340
10	Total Annual Operating Expenses	301,018,400	243,500,307	222,608,340
11	Operating Profit/(Loss)/Surplus / (Deficit)	243,182,822	-20,891,967	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	243,182,822	-20,891,967	0,000
15	Total Annual Development/Capital Budget			200,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			200,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			200,000,000

Kenya Plant Health Inspectorate Services				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,154,719,440	2,696,262,852	2,765,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,154,719,440	2,696,262,852	2,765,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	5,217,561	5,000,000	5,000,000
7	Total Annual Recurrent Revenue	2,159,937,001	2,701,262,852	2,770,000,000
8	Personnel Emoluments	796,035,790	1,000,215,000	1,096,000,000
9	Other Operating Expenses	1,136,425,540	1,456,047,852	1,252,191,148
10	Total Annual Operating Expenses	1,932,461,330	2,456,262,852	2,348,191,148
11	Operating Profit/(Loss)/Surplus / (Deficit)	227,475,671	245,000,000	421,808,852
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	227,475,671	245,000,000	421,808,852
15	Total Annual Development/Capital Budget			519,597,000
16	Retained Earnings; Previous Years & Current Year			519,597,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			519,597,000

Kenya Sugar Research and Training Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		501,000,000	595,200,000
2	Cost of Sales		7,500,000	0,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	493,500,000	595,200,000
4	Government Grants – Recurrent		348,097,440	348,100,000
5	Development Partner - Recurrent Grants		0,000	2,000,000
6	Others Income- Recurrent		0,000	2,800,000
7	Total Annual Recurrent Revenue	0,000	841,597,440	948,100,000
8	Personnel Emoluments		276,360,533	329,940,950
9	Other Operating Expenses		394,617,506	447,892,007
10	Total Annual Operating Expenses	0,000	670,978,039	777,832,957
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	170,619,401	170,267,043
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	170,619,401	170,267,043
15	Total Annual Development/Capital Budget			104,839,021
16	Retained Earnings; Previous Years & Current Year			104,839,021
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			104,839,021

Kenya Tsetse and Trypanosomiasis Eradication Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	83,800,000	75,417,660	73,157,400
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent	0,000		
7	Total Annual Recurrent Revenue	83,800,000	75,417,660	73,157,400
8	Personnel Emoluments	21,299,752	13,209,450	18,180,000
9	Other Operating Expenses	58,943,293	56,661,246	54,977,400
10	Total Annual Operating Expenses	80,243,045	69,870,696	73,157,400
11	Operating Profit/(Loss)/Surplus / (Deficit)	3,556,955	5,546,964	0,000
12	Finance Charges	0,000		
13	Corporation Tax	0,000		
14	Net Profit/(Loss)/Surplus /(Deficit)	3,556,955	5,546,964	0,000
15	Total Annual Development/Capital Budget			15,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			15,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			15,000,000

	Kenya Veterinary Board			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales	808,450		
3	Gross Profit/(Loss)/Surplus/(Deficit)	-808,450	0,000	0,000
4	Government Grants – Recurrent	81,999,999	92,160,000	92,160,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	123,918,710	52,038,712	65,001,720
7	Total Annual Recurrent Revenue	205,110,259	144,198,712	157,161,720
8	Personnel Emoluments	75,105,208	79,297,092	76,450,000
9	Other Operating Expenses	130,314,127	110,927,436	80,711,720
10	Total Annual Operating Expenses	205,419,335	190,224,528	157,161,720
11	Operating Profit/(Loss)/Surplus / (Deficit)	-309,076	-46,025,816	0,000
12	Finance Charges			
13	Corporation Tax	841,790		
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,150,866	-46,025,816	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Bio-Safety Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	252,311,663	200,450,000	200,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	252,311,663	200,450,000	200,000,000
4	Government Grants – Recurrent	128,947,500	154,710,000	150,059,000
5	Development Partner - Recurrent Grants	3,290,967		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	384,550,130	355,160,000	350,059,000
8	Personnel Emoluments	126,646,126	133,186,455	144,100,000
9	Other Operating Expenses	261,748,414	221,973,545	205,959,000
10	Total Annual Operating Expenses	388,394,540	355,160,000	350,059,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-3,844,410	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-3,844,410	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Pest Control Products Board			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	383,526,136	419,800,000	424,800,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	383,526,136	419,800,000	424,800,000
4	Government Grants – Recurrent	255,000,000	222,500,000	215,825,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	13,036,273	30,200,000	30,200,000
7	Total Annual Recurrent Revenue	651,562,409	672,500,000	670,825,000
8	Personnel Emoluments	185,160,688	288,831,596	320,095,909
9	Other Operating Expenses	210,780,733	304,251,953	284,844,597
10	Total Annual Operating Expenses	395,941,421	593,083,549	604,940,506
11	Operating Profit/(Loss)/Surplus / (Deficit)	255,620,988	79,416,451	65,884,494
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	255,620,988	79,416,451	65,884,494
15	Total Annual Development/Capital Budget			250,000,000
16	Retained Earnings; Previous Years & Current Year			200,000,000
17	Government Grants - Development			50,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			250,000,000

Tea Board of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	81,100,208	34,958,301	49,900,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	81,100,208	34,958,301	49,900,000
4	Government Grants – Recurrent	254,759,850	270,640,000	340,120,800
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	50,886,752	45,041,700	38,100,000
7	Total Annual Recurrent Revenue	386,746,810	350,640,001	428,120,800
8	Personnel Emoluments	156,681,749	154,000,000	161,600,000
9	Other Operating Expenses	324,452,068	217,778,745	197,040,000
10	Total Annual Operating Expenses	481,133,817	371,778,745	358,640,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-94,387,007	-21,138,744	69,480,800
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-94,387,007	-21,138,744	69,480,800
15	Total Annual Development/Capital Budget			57,000,000
16	Retained Earnings; Previous Years & Current Year			57,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			57,000,000

Veterinary Medicines Directorate Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	159,881,961	190,761,127	249,680,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	159,881,961	190,761,127	249,680,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	159,881,961	190,761,127	249,680,000
8	Personnel Emoluments	34,119,826	57,697,550	70,940,000
9	Other Operating Expenses	79,715,371	145,508,829	157,940,000
10	Total Annual Operating Expenses	113,835,197	203,206,379	228,880,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	46,046,764	-12,445,252	20,800,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	46,046,764	-12,445,252	20,800,000
15	Total Annual Development/Capital Budget			170,500,000
16	Retained Earnings; Previous Years & Current Year			170,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			170,500,000

Ministry of Co-operatives and Micro, Small & Medium Enterprises (MSME) Development				
Micro and Small Enterprise Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	9,795,234	4,500,000	4,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	9,795,234	4,500,000	4,500,000
4	Government Grants – Recurrent	488,400,000	738,560,000	713,683,000
5	Development Partner - Recurrent Grants	1,538,718,850		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	2,036,914,084	743,060,000	718,183,000
8	Personnel Emoluments	392,859,878	475,258,000	482,791,000
9	Other Operating Expenses	532,962,608	306,802,000	235,392,000
10	Total Annual Operating Expenses	925,822,486	782,060,000	718,183,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,111,091,598	-39,000,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,111,091,598	-39,000,000	0,000
15	Total Annual Development/Capital Budget			3,200,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			3,200,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			3,200,000,000

SACCO Societies Regulatory Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	667,233,904	782,867,775	836,700,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	667,233,904	782,867,775	836,700,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	667,233,904	782,867,775	836,700,000
8	Personnel Emoluments	305,825,344	362,652,448	369,614,135
9	Other Operating Expenses	299,658,969	452,753,916	448,787,504
10	Total Annual Operating Expenses	605,484,313	815,406,364	818,401,639
11	Operating Profit/(Loss)/Surplus / (Deficit)	61,749,591	-32,538,589	18,298,361
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	61,749,591	-32,538,589	18,298,361
15	Total Annual Development/Capital Budget			54,137,318
16	Retained Earnings; Previous Years & Current Year			54,137,318
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			54,137,318

Ministry of Defense				
Kenya Shipyards Limited				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	9,659,936,084	4,321,997,543	4,868,000,000
2	Cost of Sales	9,243,241,074	4,174,333,682	4,765,765,657
3	Gross Profit/(Loss)/Surplus/(Deficit)	416,695,010	147,663,861	102,234,343
4	Government Grants – Recurrent		760,000,000	3,011,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	221,000,051		
7	Total Annual Recurrent Revenue	637,695,061	907,663,861	3,113,234,343
8	Personnel Emoluments	110,147,175	250,000,000	263,000,000
9	Other Operating Expenses	332,566,652	428,376,681	426,226,756
10	Total Annual Operating Expenses	442,713,827	678,376,681	689,226,756
11	Operating Profit/(Loss)/Surplus / (Deficit)	194,981,234	229,287,180	2,424,007,587
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	194,981,234	229,287,180	2,424,007,587
15	Total Annual Development/Capital Budget			413,007,587
16	Retained Earnings; Previous Years & Current Year			413,007,587
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			413,007,587

Kenya Space Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	312,500,000	350,000,000	400,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	312,500,000	350,000,000	400,000,000
8	Personnel Emoluments	36,926,781	77,908,505	86,208,855
9	Other Operating Expenses	276,220,556	262,557,950	198,791,145
10	Total Annual Operating Expenses	313,147,337	340,466,455	285,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-647,337	9,533,545	115,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-647,337	9,533,545	115,000,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Defence University-Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	19,316,060	25,000,000	25,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	19,316,060	25,000,000	25,000,000
4	Government Grants – Recurrent	354,100,000	406,000,000	450,000,000
5	Development Partner - Recurrent Grants	1,294,000		
6	Others Income- Recurrent	24,239,517	20,000,000	20,000,000
7	Total Annual Recurrent Revenue	398,949,577	451,000,000	495,000,000
8	Personnel Emoluments	80,080,283	158,722,161	130,184,614
9	Other Operating Expenses	222,338,940	241,001,015	324,610,194
10	Total Annual Operating Expenses	302,419,223	399,723,176	454,794,808
11	Operating Profit/(Loss)/Surplus / (Deficit)	96,530,354	51,276,824	40,205,192
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	96,530,354	51,276,824	40,205,192
15	Total Annual Development/Capital Budget			40,205,192
16	Retained Earnings; Previous Years & Current Year			40,205,192
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			40,205,192

Ministry of East African Community (EAC), the ASALS and Regional Development				
Coast Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	175,862,475	143,128,800	123,215,786
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	72,695,668	18,000,000	18,000,000
7	Total Annual Recurrent Revenue	248,558,143	161,128,800	141,215,786
8	Personnel Emoluments	171,256,374	146,454,084	101,250,911
9	Other Operating Expenses	154,687,216	70,185,581	39,964,875
10	Total Annual Operating Expenses	325,943,590	216,639,665	141,215,786
11	Operating Profit/(Loss)/Surplus / (Deficit)	-77,385,447	-55,510,865	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-77,385,447	-55,510,865	0,000
15	Total Annual Development/Capital Budget			445,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			119,000,000
18	Development Partners' Grants - Development.			326,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			445,000,000

Ewaso Ng'iro North Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	224,472,107	195,889,061	194,640,768
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	4,366,789	15,000,000	15,000,000
7	Total Annual Recurrent Revenue	228,838,896	210,889,061	209,640,768
8	Personnel Emoluments	217,936,988	272,750,820	206,570,000
9	Other Operating Expenses	80,947,387	62,501,293	0,000
10	Total Annual Operating Expenses	298,884,375	335,252,113	206,570,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-70,045,479	-124,363,052	3,070,768
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-70,045,479	-124,363,052	3,070,768
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Ewaso Ng'iro South Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	22,435,319		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	22,435,319	0,000	0,000
4	Government Grants – Recurrent	309,562,288	291,911,460	296,409,681
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		73,500,000	73,500,000
7	Total Annual Recurrent Revenue	331,997,607	365,411,460	369,909,681
8	Personnel Emoluments	298,418,634	287,121,272	301,457,983
9	Other Operating Expenses	141,987,133	139,448,488	68,451,698
10	Total Annual Operating Expenses	440,405,767	426,569,760	369,909,681
11	Operating Profit/(Loss)/Surplus / (Deficit)	-108,408,160	-61,158,300	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-108,408,160	-61,158,300	0,000
15	Total Annual Development/Capital Budget			44,650,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			44,650,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			44,650,000

Kerio Valley Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	156,948,784	195,000,000	195,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	156,948,784	195,000,000	195,000,000
4	Government Grants – Recurrent	242,375,422	275,107,687	144,452,400
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	125,350		
7	Total Annual Recurrent Revenue	399,449,556	470,107,687	339,452,400
8	Personnel Emoluments	240,986,017	274,500,000	132,090,000
9	Other Operating Expenses	403,021,871	167,037,515	106,727,394
10	Total Annual Operating Expenses	644,007,888	441,537,515	238,817,394
11	Operating Profit/(Loss)/Surplus / (Deficit)	-244,558,332	28,570,172	100,635,006
12	Finance Charges		28,570,172	22,000,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-244,558,332	0,000	78,635,006
15	Total Annual Development/Capital Budget			180,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			180,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			180,000,000

Lake Basin Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	197,759,584	71,921,309	80,000,000
2	Cost of Sales	133,641,172	318,350,100	89,121,780
3	Gross Profit/(Loss)/Surplus/(Deficit)	64,118,412	-246,428,791	-9,121,780
4	Government Grants – Recurrent	468,505,655	460,560,106	383,451,266
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	7,311,838	107,165,850	23,685,297
7	Total Annual Recurrent Revenue	539,935,905	321,297,165	398,014,783
8	Personnel Emoluments	402,881,509	387,942,399	305,421,647
9	Other Operating Expenses	900,909,458	419,949,313	92,593,136
10	Total Annual Operating Expenses	1,303,790,967	807,891,712	398,014,783
11	Operating Profit/(Loss)/Surplus / (Deficit)	-763,855,062	-486,594,547	0,000
12	Finance Charges	100,000,000		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-863,855,062	-486,594,547	0,000
15	Total Annual Development/Capital Budget			119,650,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			119,650,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			119,650,000

National Drought Management Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	354,600		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	354,600	0,000	0,000
4	Government Grants – Recurrent	2,635,837,173	4,668,636,846	4,994,699,431
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	-755,809		
7	Total Annual Recurrent Revenue	2,635,435,964	4,668,636,846	4,994,699,431
8	Personnel Emoluments	549,808,715	580,732,948	601,430,780
9	Other Operating Expenses	2,044,257,993	4,087,249,898	4,393,268,651
10	Total Annual Operating Expenses	2,594,066,708	4,667,982,846	4,994,699,431
11	Operating Profit/(Loss)/Surplus / (Deficit)	41,369,256	654,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	41,369,256	654,000	0,000
15	Total Annual Development/Capital Budget			1,395,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			295,000,000
18	Development Partners' Grants - Development.			1,100,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,395,000,000

Tana and Athi Rivers Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales	67,398,247	107,270,001	70,000,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	-67,398,247	-107,270,001	-70,000,000
4	Government Grants – Recurrent	432,115,910	272,975,423	269,418,066
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	117,039,049	157,000,000	157,000,000
7	Total Annual Recurrent Revenue	481,756,712	322,705,422	356,418,066
8	Personnel Emoluments	487,552,648	505,999,997	290,500,000
9	Other Operating Expenses	482,338,754	44,034,534	54,600,000
10	Total Annual Operating Expenses	969,891,402	550,034,531	345,100,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-488,134,690	-227,329,109	11,318,066
12	Finance Charges			
13	Corporation Tax	6,393,206	5,460,000	5,800,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-494,527,896	-232,789,109	5,518,066
15	Total Annual Development/Capital Budget			59,650,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			59,650,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			59,650,000

Ministry of Education				
Allupe University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	373,589,690	552,109,694	744,989,410
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	373,589,690	552,109,694	744,989,410
4	Government Grants – Recurrent	214,435,752	268,384,525	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	12,562,132	11,271,759	14,170,000
7	Total Annual Recurrent Revenue	600,587,574	831,765,978	759,159,410
8	Personnel Emoluments	275,425,392	416,000,000	439,159,410
9	Other Operating Expenses	147,386,552	415,765,978	320,000,000
10	Total Annual Operating Expenses	422,811,944	831,765,978	759,159,410
11	Operating Profit/(Loss)/Surplus / (Deficit)	177,775,630	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	177,775,630	0,000	0,000
15	Total Annual Development/Capital Budget			100,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			100,000,000

Baringo National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	137,215,563	229,121,227	292,177,570
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	137,215,563	229,121,227	292,177,570
4	Government Grants – Recurrent	76,258,865	100,000,000	0,000
5	Development Partner - Recurrent Grants	6,170,716		
6	Others Income- Recurrent	11,977,229	30,702,792	7,340,000
7	Total Annual Recurrent Revenue	231,622,373	359,824,019	299,517,570
8	Personnel Emoluments	33,880,730	52,296,972	54,224,750
9	Other Operating Expenses	177,300,580	307,527,047	245,292,820
10	Total Annual Operating Expenses	211,181,310	359,824,019	299,517,570
11	Operating Profit/(Loss)/Surplus / (Deficit)	20,441,063	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	20,441,063	0,000	0,000
15	Total Annual Development/Capital Budget			38,000,000
16	Retained Earnings; Previous Years & Current Year			38,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			38,000,000

Bomet University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	683,667,152	805,701,578	1,788,450,891
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	683,667,152	805,701,578	1,788,450,891
4	Government Grants – Recurrent	288,885,829	318,711,446	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	4,071,054	1,160,001	2,000,000
7	Total Annual Recurrent Revenue	976,624,035	1,125,573,025	1,790,450,891
8	Personnel Emoluments	305,039,416	397,860,132	543,955,696
9	Other Operating Expenses	210,387,246	456,486,213	559,169,018
10	Total Annual Operating Expenses	515,426,662	854,346,345	1,103,124,714
11	Operating Profit/(Loss)/Surplus / (Deficit)	461,197,373	271,226,680	687,326,177
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	461,197,373	271,226,680	687,326,177
15	Total Annual Development/Capital Budget			100,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			100,000,000

Bungoma National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	133,517,694	451,534,571	578,323,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	133,517,694	451,534,571	578,323,000
4	Government Grants – Recurrent	336,581,273	149,144,773	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	5,923,423	24,450,769	20,779,000
7	Total Annual Recurrent Revenue	476,022,390	625,130,113	599,102,000
8	Personnel Emoluments	68,677,518	70,922,437	78,500,000
9	Other Operating Expenses	385,520,412	456,284,709	437,782,850
10	Total Annual Operating Expenses	454,197,930	527,207,146	516,282,850
11	Operating Profit/(Loss)/Surplus / (Deficit)	21,824,460	97,922,967	82,819,150
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	21,824,460	97,922,967	82,819,150
15	Total Annual Development/Capital Budget			112,819,150
16	Retained Earnings; Previous Years & Current Year			112,819,150
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			112,819,150

Centre for Mathematics, Science and Technology Education in Africa				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	949,924	997,422	1,047,291
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	949,924	997,422	1,047,291
4	Government Grants – Recurrent	1,047,185,878	1,099,545,173	87,300,000
5	Development Partner - Recurrent Grants	79,878,517	200,611,526	210,000,000
6	Others Income- Recurrent	26,074,498	18,966,854	28,267,546
7	Total Annual Recurrent Revenue	1,154,088,817	1,320,120,975	326,614,837
8	Personnel Emoluments	84,276,836	243,560,398	175,769,282
9	Other Operating Expenses	987,452,714	996,283,353	150,065,555
10	Total Annual Operating Expenses	1,071,729,550	1,239,843,751	325,834,837
11	Operating Profit/(Loss)/Surplus / (Deficit)	82,359,267	80,277,224	780,000
12	Finance Charges			
13	Corporation Tax	22,172,924	1,766,999	3,150,000
14	Net Profit/(Loss)/Surplus /(Deficit)	60,186,343	78,510,225	-2,370,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Chuka University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,377,362,745	1,646,692,248	1,020,362,220
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,377,362,745	1,646,692,248	1,020,362,220
4	Government Grants – Recurrent	942,573,849	1,172,740,418	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	83,637,780	130,316,872	83,637,780
7	Total Annual Recurrent Revenue	3,403,574,374	2,949,749,538	1,104,000,000
8	Personnel Emoluments	1,635,796,319	1,824,340,471	751,000,000
9	Other Operating Expenses	689,877,127	699,461,438	353,000,000
10	Total Annual Operating Expenses	2,325,673,446	2,523,801,909	1,104,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,077,900,928	425,947,629	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,077,900,928	425,947,629	0,000
15	Total Annual Development/Capital Budget			573,870,739
16	Retained Earnings; Previous Years & Current Year			442,355,016
17	Government Grants - Development			131,515,723
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			573,870,739

Commission for University Education				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	305,921,127	275,893,872	341,200,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	305,921,127	275,893,872	341,200,000
4	Government Grants – Recurrent	219,438,964	219,438,961	219,438,964
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	4,735,622	4,083,000	8,800,000
7	Total Annual Recurrent Revenue	530,095,713	499,415,833	569,438,964
8	Personnel Emoluments	196,966,268	180,094,618	228,999,400
9	Other Operating Expenses	228,521,496	204,867,730	274,638,964
10	Total Annual Operating Expenses	425,487,764	384,962,348	503,638,364
11	Operating Profit/(Loss)/Surplus / (Deficit)	104,607,949	114,453,485	65,800,600
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	104,607,949	114,453,485	65,800,600
15	Total Annual Development/Capital Budget			45,800,000
16	Retained Earnings; Previous Years & Current Year			45,800,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			45,800,000

Co-operative University of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,079,893,730	510,535,528	523,279,059
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,079,893,730	510,535,528	523,279,059
4	Government Grants – Recurrent	335,703,804	946,904,587	0,000
5	Development Partner - Recurrent Grants	21,642,880	66,000,000	50,000,000
6	Others Income- Recurrent	50,936,580	53,200,000	65,582,000
7	Total Annual Recurrent Revenue	1,488,176,994	1,576,640,115	638,861,059
8	Personnel Emoluments	770,612,662	835,011,991	348,599,222
9	Other Operating Expenses	550,562,903	564,664,556	290,261,837
10	Total Annual Operating Expenses	1,321,175,565	1,399,676,547	638,861,059
11	Operating Profit/(Loss)/Surplus / (Deficit)	167,001,429	176,963,568	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	167,001,429	176,963,568	0,000
15	Total Annual Development/Capital Budget			155,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			155,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			155,000,000

Dedan Kimathi University of Science and Technology				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,472,284,971	718,527,201	1,423,530,342
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,472,284,971	718,527,201	1,423,530,342
4	Government Grants – Recurrent	727,664,734	1,500,319,790	648,806,400
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	41,759,926	82,794,942	81,360,364
7	Total Annual Recurrent Revenue	2,241,709,631	2,301,641,933	2,153,697,106
8	Personnel Emoluments	1,307,073,648	1,488,635,435	1,318,258,168
9	Other Operating Expenses	582,474,719	813,006,498	835,438,938
10	Total Annual Operating Expenses	1,889,548,367	2,301,641,933	2,153,697,106
11	Operating Profit/(Loss)/Surplus / (Deficit)	352,161,264	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	352,161,264	0,000	0,000
15	Total Annual Development/Capital Budget			199,928,378
16	Retained Earnings; Previous Years & Current Year			179,928,378
17	Government Grants - Development			20,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			199,928,378

	Egerton University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,404,762,799	3,698,849,164	5,304,578,341
2	Cost of Sales	75,045,829	122,826,000	123,250,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,329,716,970	3,576,023,164	5,181,328,341
4	Government Grants – Recurrent	1,670,280,765	1,327,589,038	199,681,791
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	41,687,094	90,938,723	57,606,989
7	Total Annual Recurrent Revenue	5,041,684,829	4,994,550,925	5,438,617,121
8	Personnel Emoluments	3,005,211,962	3,375,958,001	4,214,157,592
9	Other Operating Expenses	1,574,873,792	1,505,598,983	1,224,453,992
10	Total Annual Operating Expenses	4,580,085,754	4,881,556,984	5,438,611,584
11	Operating Profit/(Loss)/Surplus / (Deficit)	461,599,075	112,993,941	5,537
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	461,599,075	112,993,941	5,537
15	Total Annual Development/Capital Budget			190,400,000
16	Retained Earnings; Previous Years & Current Year			190,400,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			190,400,000

Eldoret National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	866,392,108	968,142,844	1,044,338,500
2	Cost of Sales	0,000		
3	Gross Profit/(Loss)/Surplus/(Deficit)	866,392,108	968,142,844	1,044,338,500
4	Government Grants – Recurrent	178,626,000		
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent	3,401,787	5,561,500	5,661,500
7	Total Annual Recurrent Revenue	1,048,419,895	973,704,344	1,050,000,000
8	Personnel Emoluments	333,818,491	509,588,274	339,400,000
9	Other Operating Expenses	583,934,603	609,889,928	601,000,000
10	Total Annual Operating Expenses	917,753,094	1,119,478,202	940,400,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	130,666,801	-145,773,858	109,600,000
12	Finance Charges	0,000		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	130,666,801	-145,773,858	109,600,000
15	Total Annual Development/Capital Budget			65,000,000
16	Retained Earnings; Previous Years & Current Year			65,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			65,000,000

	Garissa University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	562,103,488	530,022,262	581,952,043
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	562,103,488	530,022,262	581,952,043
4	Government Grants – Recurrent	395,888,472	380,446,078	0,000
5	Development Partner - Recurrent Grants	15,738,090	17,032,220	17,883,831
6	Others Income- Recurrent	12,533,563	57,493,728	44,133,079
7	Total Annual Recurrent Revenue	986,263,613	984,994,288	643,968,953
8	Personnel Emoluments	489,424,425	604,538,804	530,550,307
9	Other Operating Expenses	404,129,848	380,455,485	113,418,646
10	Total Annual Operating Expenses	893,554,273	984,994,289	643,968,953
11	Operating Profit/(Loss)/Surplus / (Deficit)	92,709,340	-0,001	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	92,709,340	-0,001	0,000
15	Total Annual Development/Capital Budget			247,154,541
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			247,154,541
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			247,154,541

Higher Education Loans Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	263,910,079	38,000,000	38,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	263,910,079	38,000,000	38,000,000
4	Government Grants – Recurrent	33,585,018,176	41,546,039,827	51,943,206,658
5	Development Partner - Recurrent Grants	605,514,225	450,000,001	650,000,000
6	Others Income- Recurrent	5,585,304,599	5,795,762,096	4,688,000,000
7	Total Annual Recurrent Revenue	40,039,747,079	47,829,801,924	57,319,206,658
8	Personnel Emoluments	578,588,384	1,088,072,098	1,025,857,275
9	Other Operating Expenses	42,246,547,462	41,878,082,295	46,360,777,725
10	Total Annual Operating Expenses	42,825,135,846	42,966,154,393	47,386,635,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-2,785,388,767	4,863,647,531	9,932,571,658
12	Finance Charges			
13	Corporation Tax	48,798,733	5,250,000	5,775,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-2,834,187,500	4,858,397,531	9,926,796,658
15	Total Annual Development/Capital Budget			146,260,000
16	Retained Earnings; Previous Years & Current Year			146,260,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			146,260,000

Jaramogi Oginga Odinga University of Science & Technology				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,295,150,201	1,417,678,457	1,702,207,695
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,295,150,201	1,417,678,457	1,702,207,695
4	Government Grants – Recurrent	448,366,098	564,758,609	27,619,200
5	Development Partner - Recurrent Grants	497,689,934	177,756,833	229,179,766
6	Others Income- Recurrent	111,597,246	82,756,374	64,080,045
7	Total Annual Recurrent Revenue	2,352,803,479	2,242,950,273	2,023,086,706
8	Personnel Emoluments	1,238,178,286	1,396,364,545	1,229,278,662
9	Other Operating Expenses	954,691,019	722,567,728	761,158,109
10	Total Annual Operating Expenses	2,192,869,305	2,118,932,273	1,990,436,771
11	Operating Profit/(Loss)/Surplus / (Deficit)	159,934,174	124,018,000	32,649,935
12	Finance Charges	11,581,053	31,918,000	31,918,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	148,353,121	92,100,000	731,935
15	Total Annual Development/Capital Budget			168,274,008
16	Retained Earnings; Previous Years & Current Year			71,274,008
17	Government Grants - Development			97,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			168,274,008

Jeremiah Nyaga National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	304,479,268	247,354,721	347,550,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	304,479,268	247,354,721	347,550,000
4	Government Grants – Recurrent	66,305,328		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	21,663,156	19,112,000	18,740,000
7	Total Annual Recurrent Revenue	392,447,752	266,466,721	366,290,000
8	Personnel Emoluments	23,525,162	18,115,620	42,297,397
9	Other Operating Expenses	284,784,144	248,351,101	223,780,930
10	Total Annual Operating Expenses	308,309,306	266,466,721	266,078,327
11	Operating Profit/(Loss)/Surplus / (Deficit)	84,138,446	0,000	100,211,673
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	84,138,446	0,000	100,211,673
15	Total Annual Development/Capital Budget			36,411,673
16	Retained Earnings; Previous Years & Current Year			36,411,673
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			36,411,673

Jomo Kenyatta University of Agriculture and Technology				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,256,596,116	2,734,561,141	9,454,252,669
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	5,256,596,116	2,734,561,141	9,454,252,669
4	Government Grants – Recurrent	1,713,508,445	5,391,738,448	521,443,529
5	Development Partner - Recurrent Grants	427,032,714		
6	Others Income- Recurrent	336,649,556	373,966,949	365,839,157
7	Total Annual Recurrent Revenue	7,733,786,831	8,500,266,538	10,341,535,355
8	Personnel Emoluments	5,451,875,138	6,087,332,606	6,454,044,773
9	Other Operating Expenses	2,355,208,369	2,050,576,921	3,179,719,508
10	Total Annual Operating Expenses	7,807,083,507	8,137,909,527	9,633,764,281
11	Operating Profit/(Loss)/Surplus / (Deficit)	-73,296,676	362,357,011	707,771,074
12	Finance Charges	361,685,200	362,357,011	353,885,537
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-434,981,876	0,000	353,885,537
15	Total Annual Development/Capital Budget			287,000,000
16	Retained Earnings; Previous Years & Current Year			207,000,000
17	Government Grants - Development			80,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			287,000,000

Kabarnet University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		98,667,322	363,279,079
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	98,667,322	363,279,079
4	Government Grants – Recurrent		0,000	150,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		4,552,819	12,940,200
7	Total Annual Recurrent Revenue	0,000	103,220,141	526,219,279
8	Personnel Emoluments		57,913,203	319,046,045
9	Other Operating Expenses		46,171,777	207,173,234
10	Total Annual Operating Expenses	0,000	104,084,980	526,219,279
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	-864,839	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	-864,839	0,000
15	Total Annual Development/Capital Budget			3,091,736,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			3,091,736,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			3,091,736,000

Kabete National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	562,953,798	587,738,500	745,116,500
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	562,953,798	587,738,500	745,116,500
4	Government Grants – Recurrent	228,621,140	98,167,043	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	44,033,042	44,338,223	47,599,500
7	Total Annual Recurrent Revenue	835,607,980	730,243,766	792,716,000
8	Personnel Emoluments	117,234,347	118,662,849	125,991,000
9	Other Operating Expenses	675,508,918	546,236,846	599,480,028
10	Total Annual Operating Expenses	792,743,265	664,899,695	725,471,028
11	Operating Profit/(Loss)/Surplus / (Deficit)	42,864,715	65,344,071	67,244,972
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	42,864,715	65,344,071	67,244,972
15	Total Annual Development/Capital Budget			107,000,000
16	Retained Earnings; Previous Years & Current Year			52,000,000
17	Government Grants - Development			55,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			107,000,000

Kaiboi National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	211,099,795	237,088,499	215,817,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	211,099,795	237,088,499	215,817,000
4	Government Grants – Recurrent	95,135,334	119,244,499	143,878,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	6,111,509	8,221,435	18,055,000
7	Total Annual Recurrent Revenue	312,346,638	364,554,433	377,750,000
8	Personnel Emoluments	43,420,116	60,798,000	49,371,157
9	Other Operating Expenses	200,235,776	246,456,433	278,965,726
10	Total Annual Operating Expenses	243,655,892	307,254,433	328,336,883
11	Operating Profit/(Loss)/Surplus / (Deficit)	68,690,746	57,300,000	49,413,117
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	68,690,746	57,300,000	49,413,117
15	Total Annual Development/Capital Budget			49,413,117
16	Retained Earnings; Previous Years & Current Year			49,413,117
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			49,413,117

Kaimosi Friends University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	744,904,156	1,106,703,466	1,593,734,990
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	744,904,156	1,106,703,466	1,593,734,990
4	Government Grants – Recurrent	353,501,087	407,357,634	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	14,978,256	17,682,539	27,309,000
7	Total Annual Recurrent Revenue	1,113,383,499	1,531,743,639	1,621,043,990
8	Personnel Emoluments	440,393,864	667,342,193	746,645,302
9	Other Operating Expenses	429,568,458	864,401,446	776,654,373
10	Total Annual Operating Expenses	869,962,322	1,531,743,639	1,523,299,675
11	Operating Profit/(Loss)/Surplus / (Deficit)	243,421,177	0,000	97,744,315
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	243,421,177	0,000	97,744,315
15	Total Annual Development/Capital Budget			100,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			100,000,000

Karatina University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,913,078,854	2,622,736,256	3,362,477,442
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,913,078,854	2,622,736,256	3,362,477,442
4	Government Grants – Recurrent	475,116,886	498,553,460	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	34,912,722	48,500,001	58,000,000
7	Total Annual Recurrent Revenue	2,423,108,462	3,169,789,717	3,420,477,442
8	Personnel Emoluments	899,621,050	1,160,928,091	1,506,578,868
9	Other Operating Expenses	494,059,207	651,738,600	815,518,408
10	Total Annual Operating Expenses	1,393,680,257	1,812,666,691	2,322,097,276
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,029,428,205	1,357,123,026	1,098,380,166
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,029,428,205	1,357,123,026	1,098,380,166
15	Total Annual Development/Capital Budget			876,917,647
16	Retained Earnings; Previous Years & Current Year			876,917,647
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			876,917,647

Kenya Coast National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	403,554,766	261,080,219	805,705,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	403,554,766	261,080,219	805,705,000
4	Government Grants – Recurrent	45,147,850		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	57,643,141	43,545,905	47,204,000
7	Total Annual Recurrent Revenue	506,345,757	304,626,124	852,909,000
8	Personnel Emoluments	87,194,696	63,950,099	120,576,000
9	Other Operating Expenses	489,234,159	285,075,704	497,839,000
10	Total Annual Operating Expenses	576,428,855	349,025,803	618,415,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-70,083,098	-44,399,679	234,494,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-70,083,098	-44,399,679	234,494,000
15	Total Annual Development/Capital Budget			341,000,000
16	Retained Earnings; Previous Years & Current Year			21,000,000
17	Government Grants - Development			320,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			341,000,000

Kenya Education Management Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	213,121,417	35,000,000	35,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	213,121,417	35,000,000	35,000,000
4	Government Grants – Recurrent	237,582,685	117,582,688	102,649,686
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	30,373,207		
7	Total Annual Recurrent Revenue	481,077,309	152,582,688	137,649,686
8	Personnel Emoluments	121,888,163	110,079,788	110,089,057
9	Other Operating Expenses	305,216,923	56,360,112	27,560,629
10	Total Annual Operating Expenses	427,105,086	166,439,900	137,649,686
11	Operating Profit/(Loss)/Surplus / (Deficit)	53,972,223	-13,857,212	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	53,972,223	-13,857,212	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Institute of Curriculum Development				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	615,311,231		
2	Cost of Sales	2,818,010		
3	Gross Profit/(Loss)/Surplus/(Deficit)	612,493,221	0,000	0,000
4	Government Grants – Recurrent	874,035,298	1,036,606,572	1,086,787,421
5	Development Partner - Recurrent Grants	6,489,947,629		
6	Others Income- Recurrent	116,926,015	73,000,000	70,000,000
7	Total Annual Recurrent Revenue	8,093,402,163	1,109,606,572	1,156,787,421
8	Personnel Emoluments	611,476,974	620,000,000	621,000,000
9	Other Operating Expenses	7,019,961,414	489,606,572	535,787,421
10	Total Annual Operating Expenses	7,631,438,388	1,109,606,572	1,156,787,421
11	Operating Profit/(Loss)/Surplus / (Deficit)	461,963,775	0,000	0,000
12	Finance Charges			
13	Corporation Tax	143,321,756		
14	Net Profit/(Loss)/Surplus /(Deficit)	318,642,019	0,000	0,000
15	Total Annual Development/Capital Budget			153,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			153,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			153,000,000

Kenya Institute of Special Education				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	115,627,889	123,657,000	124,103,200
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	115,627,889	123,657,000	124,103,200
4	Government Grants – Recurrent	552,903,013	547,612,712	616,291,495
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	38,578,151	26,343,000	25,896,800
7	Total Annual Recurrent Revenue	707,109,053	697,612,712	766,291,495
8	Personnel Emoluments	158,258,858	185,915,128	248,552,522
9	Other Operating Expenses	535,868,698	507,535,063	454,350,491
10	Total Annual Operating Expenses	694,127,556	693,450,191	702,903,013
11	Operating Profit/(Loss)/Surplus / (Deficit)	12,981,497	4,162,521	63,388,482
12	Finance Charges			
13	Corporation Tax	7,427,387	4,162,521	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	5,554,110	0,000	63,388,482
15	Total Annual Development/Capital Budget			31,000,000
16	Retained Earnings; Previous Years & Current Year			31,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			31,000,000

Kenya National Commission for UNESCO				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	517,341	200,000	200,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	517,341	200,000	200,000
4	Government Grants – Recurrent	307,092,189	231,382,970	365,084,866
5	Development Partner - Recurrent Grants	44,434,779	25,758,309	25,758,309
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	352,044,309	257,341,279	391,043,175
8	Personnel Emoluments	115,792,333	125,927,970	125,927,970
9	Other Operating Expenses	216,283,061	131,413,309	131,413,309
10	Total Annual Operating Expenses	332,075,394	257,341,279	257,341,279
11	Operating Profit/(Loss)/Surplus / (Deficit)	19,968,915	0,000	133,701,896
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	19,968,915	0,000	133,701,896
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya National Examinations Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,887,750,481	3,114,889,271	2,307,606,597
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,887,750,481	3,114,889,271	2,307,606,597
4	Government Grants – Recurrent	8,186,329,817	9,702,800,000	647,766,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	30,707		
7	Total Annual Recurrent Revenue	11,074,111,005	12,817,689,271	2,955,372,597
8	Personnel Emoluments	1,056,980,676	1,455,700,006	1,508,019,212
9	Other Operating Expenses	10,903,557,638	16,093,731,988	1,436,080,143
10	Total Annual Operating Expenses	11,960,538,314	17,549,431,994	2,944,099,355
11	Operating Profit/(Loss)/Surplus / (Deficit)	-886,427,309	-4,731,742,723	11,273,242
12	Finance Charges			
13	Corporation Tax	11,162,091	17,921,549	11,273,242
14	Net Profit/(Loss)/Surplus /(Deficit)	-897,589,400	-4,749,664,272	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya National Qualifications Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	36,583,860	40,000,000	40,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	36,583,860	40,000,000	40,000,000
4	Government Grants – Recurrent	235,215,406	175,693,864	194,675,929
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	271,799,266	215,693,864	234,675,929
8	Personnel Emoluments	66,329,303	73,518,000	82,869,000
9	Other Operating Expenses	230,526,290	170,880,000	125,625,000
10	Total Annual Operating Expenses	296,855,593	244,398,000	208,494,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-25,056,327	-28,704,136	26,181,929
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-25,056,327	-28,704,136	26,181,929
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Technical Trainers College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	393,863,623	415,598,517	509,800,600
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	393,863,623	415,598,517	509,800,600
4	Government Grants – Recurrent	115,265,800		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	83,016,093	48,011,182	140,225,978
7	Total Annual Recurrent Revenue	592,145,516	463,609,699	650,026,578
8	Personnel Emoluments	95,977,987	415,069,948	168,252,780
9	Other Operating Expenses	489,821,296	451,822,087	444,466,800
10	Total Annual Operating Expenses	585,799,283	866,892,035	612,719,580
11	Operating Profit/(Loss)/Surplus / (Deficit)	6,346,233	-403,282,336	37,306,998
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	6,346,233	-403,282,336	37,306,998
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Universities and Colleges Central Placement Service				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	982,060,495	834,036,234	830,285,333
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	982,060,495	834,036,234	830,285,333
4	Government Grants – Recurrent	69,900,205		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	433,248		
7	Total Annual Recurrent Revenue	1,052,393,948	834,036,234	830,285,333
8	Personnel Emoluments	278,227,121	335,957,999	360,606,000
9	Other Operating Expenses	298,992,167	414,179,031	387,679,333
10	Total Annual Operating Expenses	577,219,288	750,137,030	748,285,333
11	Operating Profit/(Loss)/Surplus / (Deficit)	475,174,660	83,899,204	82,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	475,174,660	83,899,204	82,000,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenyatta University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	7,161,595,954	2,083,281,544	7,207,811,620
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	7,161,595,954	2,083,281,544	7,207,811,620
4	Government Grants – Recurrent	2,279,611,345	2,552,302,574	370,196,127
5	Development Partner - Recurrent Grants	74,484,013		
6	Others Income- Recurrent	918,697,947	937,877,592	1,893,929,104
7	Total Annual Recurrent Revenue	10,434,389,259	5,573,461,710	9,471,936,851
8	Personnel Emoluments	7,147,565,397	8,098,856,497	7,111,568,519
9	Other Operating Expenses	3,657,821,303	2,207,256,180	2,214,368,332
10	Total Annual Operating Expenses	10,805,386,700	10,306,112,677	9,325,936,851
11	Operating Profit/(Loss)/Surplus / (Deficit)	-370,997,441	-4,732,650,967	146,000,000
12	Finance Charges	138,557,525	109,263,647	146,000,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-509,554,966	-4,841,914,614	0,000
15	Total Annual Development/Capital Budget			350,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			350,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			350,000,000

Kiambu National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		781,901,518	935,357,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	781,901,518	935,357,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		69,267,617	68,700,000
7	Total Annual Recurrent Revenue	0,000	851,169,135	1,004,057,000
8	Personnel Emoluments		127,328,304	135,455,416
9	Other Operating Expenses		479,625,437	504,208,000
10	Total Annual Operating Expenses	0,000	606,953,741	639,663,416
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	244,215,394	364,393,584
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	244,215,394	364,393,584
15	Total Annual Development/Capital Budget			383,260,000
16	Retained Earnings; Previous Years & Current Year			383,260,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			383,260,000

Kibabii University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,324,529,576	1,515,994,815	1,862,811,937
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,324,529,576	1,515,994,815	1,862,811,937
4	Government Grants – Recurrent	373,112,690	267,580,564	0,000
5	Development Partner - Recurrent Grants	4,826,975	32,273,388	0,000
6	Others Income- Recurrent	36,337,537	11,796,373	7,602,864
7	Total Annual Recurrent Revenue	1,738,806,778	1,827,645,140	1,870,414,801
8	Personnel Emoluments	934,513,959	1,220,179,152	1,234,465,674
9	Other Operating Expenses	540,590,039	607,465,988	635,949,127
10	Total Annual Operating Expenses	1,475,103,998	1,827,645,140	1,870,414,801
11	Operating Profit/(Loss)/Surplus / (Deficit)	263,702,780	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	263,702,780	0,000	0,000
15	Total Annual Development/Capital Budget			37,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			37,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			37,000,000

Kirinyaga University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,502,731,172	1,175,076,469	1,374,299,273
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,502,731,172	1,175,076,469	1,374,299,273
4	Government Grants – Recurrent	736,091,615	509,376,182	94,752,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	156,733,886	103,107,853	111,196,445
7	Total Annual Recurrent Revenue	2,395,556,673	1,787,560,504	1,580,247,718
8	Personnel Emoluments	866,819,518	1,132,436,388	1,147,534,307
9	Other Operating Expenses	304,788,784	512,528,477	432,713,411
10	Total Annual Operating Expenses	1,171,608,302	1,644,964,865	1,580,247,718
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,223,948,371	142,595,639	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,223,948,371	142,595,639	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kisii National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	696,768,694	1,020,511,224	1,164,234,798
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	696,768,694	1,020,511,224	1,164,234,798
4	Government Grants – Recurrent	255,610,700		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	13,509,385	17,475,090	29,330,000
7	Total Annual Recurrent Revenue	965,888,779	1,037,986,314	1,193,564,798
8	Personnel Emoluments	129,456,522	223,325,484	179,466,428
9	Other Operating Expenses	510,599,456	736,805,966	716,877,920
10	Total Annual Operating Expenses	640,055,978	960,131,450	896,344,348
11	Operating Profit/(Loss)/Surplus / (Deficit)	325,832,801	77,854,864	297,220,450
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	325,832,801	77,854,864	297,220,450
15	Total Annual Development/Capital Budget			297,220,450
16	Retained Earnings; Previous Years & Current Year			297,220,450
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			297,220,450

Kisii University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,672,529,821	5,479,498,706	4,652,467,973
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,672,529,821	5,479,498,706	4,652,467,973
4	Government Grants – Recurrent	818,905,000	1,011,083,294	30,618,027
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	17,521,553		
7	Total Annual Recurrent Revenue	4,508,956,374	6,490,582,000	4,683,086,000
8	Personnel Emoluments	1,874,514,660	1,733,940,606	2,193,029,272
9	Other Operating Expenses	1,392,931,371	4,691,344,394	2,490,056,728
10	Total Annual Operating Expenses	3,267,446,031	6,425,285,000	4,683,086,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,241,510,343	65,297,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,241,510,343	65,297,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kisumu National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	567,890,601	862,700,650	935,689,700
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	567,890,601	862,700,650	935,689,700
4	Government Grants – Recurrent	183,957,032		
5	Development Partner - Recurrent Grants	3,334,000		
6	Others Income- Recurrent	44,505,204	52,607,663	130,434,854
7	Total Annual Recurrent Revenue	799,686,837	915,308,313	1,066,124,554
8	Personnel Emoluments	132,573,255	167,992,356	206,096,216
9	Other Operating Expenses	539,775,249	429,831,242	759,161,638
10	Total Annual Operating Expenses	672,348,504	597,823,598	965,257,854
11	Operating Profit/(Loss)/Surplus / (Deficit)	127,338,333	317,484,715	100,866,700
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	127,338,333	317,484,715	100,866,700
15	Total Annual Development/Capital Budget			100,866,700
16	Retained Earnings; Previous Years & Current Year			100,866,700
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			100,866,700

Kitale National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	432,359,762	682,799,297	983,350,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	432,359,762	682,799,297	983,350,000
4	Government Grants – Recurrent	155,317,075		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	37,332,836	34,826,192	23,300,000
7	Total Annual Recurrent Revenue	625,009,673	717,625,489	1,006,650,000
8	Personnel Emoluments	106,518,337	135,599,300	154,934,000
9	Other Operating Expenses	508,453,174	247,087,659	189,622,000
10	Total Annual Operating Expenses	614,971,511	382,686,959	344,556,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	10,038,162	334,938,530	662,094,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	10,038,162	334,938,530	662,094,000
15	Total Annual Development/Capital Budget			367,093,581
16	Retained Earnings; Previous Years & Current Year			367,093,581
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			367,093,581

Koitaleel Samoei University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	411,131,611	474,418,068	598,659,846
2	Cost of Sales		0,000	0,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	411,131,611	474,418,068	598,659,846
4	Government Grants – Recurrent	199,264,634	221,538,220	0,000
5	Development Partner - Recurrent Grants	13,870,076	1,991,615	200,000
6	Others Income- Recurrent	2,878,672	1,875,651	4,526,850
7	Total Annual Recurrent Revenue	627,144,993	699,823,554	603,386,696
8	Personnel Emoluments	212,834,998	275,131,177	362,958,036
9	Other Operating Expenses	146,597,584	309,343,131	226,444,778
10	Total Annual Operating Expenses	359,432,582	584,474,308	589,402,814
11	Operating Profit/(Loss)/Surplus / (Deficit)	267,712,411	115,349,246	13,983,882
12	Finance Charges		0,000	0,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	267,712,411	115,349,246	13,983,882
15	Total Annual Development/Capital Budget			235,000,000
16	Retained Earnings; Previous Years & Current Year			135,000,000
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			235,000,000

Laikipia University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,148,575,121	1,313,898,570	1,944,469,480
2	Cost of Sales	331,689		
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,148,243,432	1,313,898,570	1,944,469,480
4	Government Grants – Recurrent	374,620,749	432,526,742	0,000
5	Development Partner - Recurrent Grants	10,139,412	11,500,000	15,500,000
6	Others Income- Recurrent	-872,346	7,190,050	7,690,050
7	Total Annual Recurrent Revenue	1,532,131,247	1,765,115,362	1,967,659,530
8	Personnel Emoluments	966,589,122	1,109,705,533	1,189,438,133
9	Other Operating Expenses	378,767,857	358,494,818	421,256,000
10	Total Annual Operating Expenses	1,345,356,979	1,468,200,351	1,610,694,133
11	Operating Profit/(Loss)/Surplus / (Deficit)	186,774,268	296,915,011	356,965,397
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	186,774,268	296,915,011	356,965,397
15	Total Annual Development/Capital Budget			520,300,000
16	Retained Earnings; Previous Years & Current Year			213,300,000
17	Government Grants - Development			307,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			520,300,000

Maasai Mara University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,436,729,440	1,730,921,461	2,306,220,837
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,436,729,440	1,730,921,461	2,306,220,837
4	Government Grants – Recurrent	559,723,159	692,916,369	10,886,400
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	478,173,902	36,066,424	44,300,000
7	Total Annual Recurrent Revenue	2,474,626,501	2,459,904,254	2,361,407,237
8	Personnel Emoluments	1,384,655,297	1,613,553,301	1,671,597,940
9	Other Operating Expenses	516,023,686	711,769,434	689,809,297
10	Total Annual Operating Expenses	1,900,678,983	2,325,322,735	2,361,407,237
11	Operating Profit/(Loss)/Surplus / (Deficit)	573,947,518	134,581,519	0,000
12	Finance Charges			
13	Corporation Tax	20,000		
14	Net Profit/(Loss)/Surplus /(Deficit)	573,927,518	134,581,519	0,000
15	Total Annual Development/Capital Budget			194,310,000
16	Retained Earnings; Previous Years & Current Year			194,310,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			194,310,000

Machakos University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	882,687,906	538,396,926	561,340,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	882,687,906	538,396,926	561,340,000
4	Government Grants – Recurrent	721,159,182	786,348,038	145,031,040
5	Development Partner - Recurrent Grants	2,907,425	0,000	0,000
6	Others Income- Recurrent	520,943,673	890,026,824	1,132,845,551
7	Total Annual Recurrent Revenue	2,127,698,186	2,214,771,788	1,839,216,591
8	Personnel Emoluments	1,124,899,446	1,273,871,788	1,327,507,088
9	Other Operating Expenses	555,300,711	576,900,000	489,350,000
10	Total Annual Operating Expenses	1,680,200,157	1,850,771,788	1,816,857,088
11	Operating Profit/(Loss)/Surplus / (Deficit)	447,498,029	364,000,000	22,359,503
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	447,498,029	364,000,000	22,359,503
15	Total Annual Development/Capital Budget			100,000,000
16	Retained Earnings; Previous Years & Current Year			20,000,000
17	Government Grants - Development			80,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			100,000,000

Makueni University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		4,984,960	25,697,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	4,984,960	25,697,000
4	Government Grants – Recurrent		230,919,090	434,173,000
5	Development Partner - Recurrent Grants		1,000,000	1,500,000
6	Others Income- Recurrent		850,000	950,000
7	Total Annual Recurrent Revenue	0,000	237,754,050	462,320,000
8	Personnel Emoluments		165,983,050	191,003,200
9	Other Operating Expenses		71,771,000	271,316,800
10	Total Annual Operating Expenses	0,000	237,754,050	462,320,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	0,000	0,000
15	Total Annual Development/Capital Budget			190,000,000
16	Retained Earnings; Previous Years & Current Year			18,000,000
17	Government Grants - Development			172,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			190,000,000

Mama Ngina University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	54,906,534	73,846,611	204,300,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	54,906,534	73,846,611	204,300,000
4	Government Grants – Recurrent	253,174,605	400,954,407	546,700,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	3,071,053	7,000,000	10,000,000
7	Total Annual Recurrent Revenue	311,152,192	481,801,018	761,000,000
8	Personnel Emoluments	204,992,303	324,135,416	528,000,000
9	Other Operating Expenses	80,928,497	145,600,000	226,000,000
10	Total Annual Operating Expenses	285,920,800	469,735,416	754,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	25,231,392	12,065,602	7,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	25,231,392	12,065,602	7,000,000
15	Total Annual Development/Capital Budget			840,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			840,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			840,000,000

	Maseno University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,736,732,390	3,164,283,806	3,915,737,282
2	Cost of Sales	64,244,653	78,653,226	70,000,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,672,487,737	3,085,630,580	3,845,737,282
4	Government Grants – Recurrent	1,527,582,468	2,157,685,713	101,899,641
5	Development Partner - Recurrent Grants	120,128,200		
6	Others Income- Recurrent	276,302,368	250,300,272	297,536,960
7	Total Annual Recurrent Revenue	5,596,500,773	5,493,616,565	4,245,173,883
8	Personnel Emoluments	2,607,434,604	3,208,025,874	3,118,267,376
9	Other Operating Expenses	1,553,033,643	1,531,970,391	1,028,995,818
10	Total Annual Operating Expenses	4,160,468,247	4,739,996,265	4,147,263,194
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,436,032,526	753,620,300	97,910,689
12	Finance Charges	75,245,182	97,532,234	86,289,411
13	Corporation Tax	72,224,361	8,476,900	9,500,000
14	Net Profit/(Loss)/Surplus /(Deficit)	1,288,562,983	647,611,166	2,121,278
15	Total Annual Development/Capital Budget			80,000,000
16	Retained Earnings; Previous Years & Current Year			80,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			80,000,000

Masinde Muliro University of Science & Technology				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,813,043,378	3,759,260,000	5,142,082,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,813,043,378	3,759,260,000	5,142,082,000
4	Government Grants – Recurrent	1,146,760,729	1,312,004,000	234,147,840
5	Development Partner - Recurrent Grants	88,575,458	84,739,000	95,000,000
6	Others Income- Recurrent	89,626,210	55,447,000	58,774,000
7	Total Annual Recurrent Revenue	4,138,005,775	5,211,450,000	5,530,003,840
8	Personnel Emoluments	2,696,967,433	3,096,835,000	3,445,903,840
9	Other Operating Expenses	1,374,197,366	2,114,615,000	2,084,100,000
10	Total Annual Operating Expenses	4,071,164,799	5,211,450,000	5,530,003,840
11	Operating Profit/(Loss)/Surplus / (Deficit)	66,840,976	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	66,840,976	0,000	0,000
15	Total Annual Development/Capital Budget			260,000,000
16	Retained Earnings; Previous Years & Current Year			180,000,000
17	Government Grants - Development			80,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			260,000,000

Meru National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	484,891,542	877,015,699	1,107,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	484,891,542	877,015,699	1,107,000,000
4	Government Grants – Recurrent	224,863,971		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	30,896,761	37,141,663	42,812,500
7	Total Annual Recurrent Revenue	740,652,274	914,157,362	1,149,812,500
8	Personnel Emoluments	138,967,678	176,091,329	180,285,459
9	Other Operating Expenses	577,157,072	700,453,179	641,918,026
10	Total Annual Operating Expenses	716,124,750	876,544,508	822,203,485
11	Operating Profit/(Loss)/Surplus / (Deficit)	24,527,524	37,612,854	327,609,015
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	24,527,524	37,612,854	327,609,015
15	Total Annual Development/Capital Budget			230,609,015
16	Retained Earnings; Previous Years & Current Year			230,609,015
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			230,609,015

Meru University of Science & Technology				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	427,729,447	1,796,822,883	2,086,932,410
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	427,729,447	1,796,822,883	2,086,932,410
4	Government Grants – Recurrent	1,416,880,874	826,898,304	73,201,600
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	40,832,291	27,041,979	31,300,361
7	Total Annual Recurrent Revenue	1,885,442,612	2,650,763,166	2,191,434,371
8	Personnel Emoluments	958,666,637	1,233,899,919	1,305,451,914
9	Other Operating Expenses	734,665,282	949,087,111	885,982,457
10	Total Annual Operating Expenses	1,693,331,919	2,182,987,030	2,191,434,371
11	Operating Profit/(Loss)/Surplus / (Deficit)	192,110,693	467,776,136	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	192,110,693	467,776,136	0,000
15	Total Annual Development/Capital Budget			383,000,000
16	Retained Earnings; Previous Years & Current Year			203,000,000
17	Government Grants - Development			180,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			383,000,000

Michuki National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		521,334,261	434,406,976
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	521,334,261	434,406,976
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		19,818,025	9,670,000
7	Total Annual Recurrent Revenue	0,000	541,152,286	444,076,976
8	Personnel Emoluments		92,501,197	66,074,296
9	Other Operating Expenses		346,763,218	251,911,090
10	Total Annual Operating Expenses	0,000	439,264,415	317,985,386
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	101,887,871	126,091,590
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	101,887,871	126,091,590
15	Total Annual Development/Capital Budget			69,520,735
16	Retained Earnings; Previous Years & Current Year			69,520,735
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			69,520,735

	Moi University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,040,974,986	4,755,461,075	3,932,568,844
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,040,974,986	4,755,461,075	3,932,568,844
4	Government Grants – Recurrent	2,868,419,014	1,394,775,855	1,487,471,335
5	Development Partner - Recurrent Grants	31,851,000		
6	Others Income- Recurrent	51,691,000		
7	Total Annual Recurrent Revenue	5,992,936,000	6,150,236,930	5,420,040,179
8	Personnel Emoluments	5,120,847,578	5,033,858,283	4,442,353,915
9	Other Operating Expenses	1,469,584,422	1,116,378,647	977,686,264
10	Total Annual Operating Expenses	6,590,432,000	6,150,236,930	5,420,040,179
11	Operating Profit/(Loss)/Surplus / (Deficit)	-597,496,000	0,000	0,000
12	Finance Charges			
13	Corporation Tax		6,000,000	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-597,496,000	-6,000,000	0,000
15	Total Annual Development/Capital Budget			284,500,000
16	Retained Earnings; Previous Years & Current Year			136,500,000
17	Government Grants - Development			148,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			284,500,000

Multimedia University of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,177,501,074	1,342,377,182	1,563,054,198
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,177,501,074	1,342,377,182	1,563,054,198
4	Government Grants – Recurrent	457,746,265	461,065,316	95,356,800
5	Development Partner - Recurrent Grants		26,429,845	0,000
6	Others Income- Recurrent	89,751,698	78,533,202	78,533,202
7	Total Annual Recurrent Revenue	1,724,999,037	1,908,405,545	1,736,944,200
8	Personnel Emoluments	943,780,624	1,209,689,702	1,060,798,691
9	Other Operating Expenses	459,517,860	689,969,906	586,085,209
10	Total Annual Operating Expenses	1,403,298,484	1,899,659,608	1,646,883,900
11	Operating Profit/(Loss)/Surplus / (Deficit)	321,700,553	8,745,937	90,060,300
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	321,700,553	8,745,937	90,060,300
15	Total Annual Development/Capital Budget			58,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			58,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			58,000,000

Muranga University of Technology				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,488,968,783	1,921,688,781	2,061,060,105
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,488,968,783	1,921,688,781	2,061,060,105
4	Government Grants – Recurrent	583,705,247	541,500,000	69,410,880
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	54,739,236	50,811,219	52,839,895
7	Total Annual Recurrent Revenue	2,127,413,266	2,514,000,000	2,183,310,880
8	Personnel Emoluments	910,935,519	1,575,000,000	1,644,142,000
9	Other Operating Expenses	378,521,024	939,000,000	539,098,080
10	Total Annual Operating Expenses	1,289,456,543	2,514,000,000	2,183,240,080
11	Operating Profit/(Loss)/Surplus / (Deficit)	837,956,723	0,000	70,800
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	837,956,723	0,000	70,800
15	Total Annual Development/Capital Budget			2,056,449,223
16	Retained Earnings; Previous Years & Current Year			356,000,000
17	Government Grants - Development			1,700,449,223
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,056,449,223

North Eastern National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	40,455,835	76,539,683	116,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	40,455,835	76,539,683	116,000,000
4	Government Grants – Recurrent	20,977,675	13,000,000	0,000
5	Development Partner - Recurrent Grants	3,242,119		
6	Others Income- Recurrent	1,830,514	13,658,777	9,000,000
7	Total Annual Recurrent Revenue	66,506,143	103,198,460	125,000,000
8	Personnel Emoluments	20,131,095	24,105,360	24,700,000
9	Other Operating Expenses	173,804,205	180,095,575	100,300,000
10	Total Annual Operating Expenses	193,935,300	204,200,935	125,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-127,429,157	-101,002,475	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-127,429,157	-101,002,475	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Nyamira National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	95,935,598	220,669,500	384,359,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	95,935,598	220,669,500	384,359,000
4	Government Grants – Recurrent		30,000,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,011,010	0,000	2,000,000
7	Total Annual Recurrent Revenue	97,946,608	250,669,500	386,359,000
8	Personnel Emoluments	20,624,799	27,673,180	30,493,180
9	Other Operating Expenses	77,511,047	144,896,310	218,111,341
10	Total Annual Operating Expenses	98,135,846	172,569,490	248,604,521
11	Operating Profit/(Loss)/Surplus / (Deficit)	-189,238	78,100,010	137,754,479
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-189,238	78,100,010	137,754,479
15	Total Annual Development/Capital Budget			137,754,479
16	Retained Earnings; Previous Years & Current Year			137,754,479
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			137,754,479

Nyandarua National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	505,340,522	533,235,000	332,308,800
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	505,340,522	533,235,000	332,308,800
4	Government Grants – Recurrent	29,551,425	211,646,000	0,000
5	Development Partner - Recurrent Grants	1,921,966	12,000,000	0,000
6	Others Income- Recurrent	1,724,032	11,447,112	14,615,440
7	Total Annual Recurrent Revenue	538,537,945	768,328,112	346,924,240
8	Personnel Emoluments	59,218,665	60,000,000	69,026,905
9	Other Operating Expenses	311,615,347	708,328,112	277,807,935
10	Total Annual Operating Expenses	370,834,012	768,328,112	346,834,840
11	Operating Profit/(Loss)/Surplus / (Deficit)	167,703,933	0,000	89,400
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	167,703,933	0,000	89,400
15	Total Annual Development/Capital Budget			77,171,470
16	Retained Earnings; Previous Years & Current Year			51,691,470
17	Government Grants - Development			25,480,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			77,171,470

Nyandarua University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		29,657,730	73,052,990
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	29,657,730	73,052,990
4	Government Grants – Recurrent		0,000	150,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	0,000	29,657,730	223,052,990
8	Personnel Emoluments		10,415,900	87,390,700
9	Other Operating Expenses		14,681,830	102,362,290
10	Total Annual Operating Expenses	0,000	25,097,730	189,752,990
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	4,560,000	33,300,000
12	Finance Charges		10,000	500,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	4,550,000	32,800,000
15	Total Annual Development/Capital Budget			37,750,000
16	Retained Earnings; Previous Years & Current Year			37,750,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			37,750,000

Nyeri National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	456,647,940	636,150,000	840,135,095
2	Cost of Sales	190,448,744	48,152,000	45,135,095
3	Gross Profit/(Loss)/Surplus/(Deficit)	266,199,196	587,998,000	795,000,000
4	Government Grants – Recurrent	184,867,808	200,000,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	38,167,266	26,064,000	30,000,000
7	Total Annual Recurrent Revenue	489,234,270	814,062,000	825,000,000
8	Personnel Emoluments	116,523,590	122,000,000	130,000,000
9	Other Operating Expenses	671,752,813	592,062,000	695,000,000
10	Total Annual Operating Expenses	788,276,403	714,062,000	825,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-299,042,133	100,000,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-299,042,133	100,000,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Open University of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	123,448,500	207,361,763	397,562,113
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	123,448,500	207,361,763	397,562,113
4	Government Grants – Recurrent	517,689,361	480,474,723	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,841,639	4,000,000	6,000,000
7	Total Annual Recurrent Revenue	643,979,500	691,836,486	403,562,113
8	Personnel Emoluments	218,836,410	318,093,806	229,769,847
9	Other Operating Expenses	274,141,829	346,499,766	173,379,970
10	Total Annual Operating Expenses	492,978,239	664,593,572	403,149,817
11	Operating Profit/(Loss)/Surplus / (Deficit)	151,001,261	27,242,914	412,296
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	151,001,261	27,242,914	412,296
15	Total Annual Development/Capital Budget			282,250,000
16	Retained Earnings; Previous Years & Current Year			47,250,000
17	Government Grants - Development			235,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			282,250,000

	Pwani University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,009,923,000	343,975,000	2,151,253,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,009,923,000	343,975,000	2,151,253,000
4	Government Grants – Recurrent	409,328,000	557,882,000	0,000
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent	113,795,000	15,301,000	20,399,000
7	Total Annual Recurrent Revenue	1,533,046,000	917,158,000	2,171,652,000
8	Personnel Emoluments	1,035,855,000	1,202,619,000	1,436,477,000
9	Other Operating Expenses	434,322,000	336,948,500	505,714,000
10	Total Annual Operating Expenses	1,470,177,000	1,539,567,500	1,942,191,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	62,869,000	-622,409,500	229,461,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	62,869,000	-622,409,500	229,461,000
15	Total Annual Development/Capital Budget			644,567,000
16	Retained Earnings; Previous Years & Current Year			552,067,000
17	Government Grants - Development			92,500,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			644,567,000

Rift Valley National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		1,128,180,000	1,341,880,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	1,128,180,000	1,341,880,000
4	Government Grants – Recurrent		69,320,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		44,500,000	122,544,811
7	Total Annual Recurrent Revenue	0,000	1,242,000,000	1,464,424,811
8	Personnel Emoluments		176,438,000	191,330,000
9	Other Operating Expenses		968,562,000	1,191,670,000
10	Total Annual Operating Expenses	0,000	1,145,000,000	1,383,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	97,000,000	81,424,811
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	97,000,000	81,424,811
15	Total Annual Development/Capital Budget			257,968,988
16	Retained Earnings; Previous Years & Current Year			111,593,798
17	Government Grants - Development			
18	Development Partners' Grants - Development.			146,375,190
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			257,968,988

	Rongo University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,329,210,485	1,193,595,231	564,390,395
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,329,210,485	1,193,595,231	564,390,395
4	Government Grants – Recurrent	446,703,524	1,298,316,124	0,000
5	Development Partner - Recurrent Grants		114,000,000	143,000,000
6	Others Income- Recurrent	18,900,780	9,900,000	20,000,000
7	Total Annual Recurrent Revenue	1,794,814,789	2,615,811,355	727,390,395
8	Personnel Emoluments	814,912,456	926,870,386	671,331,092
9	Other Operating Expenses	887,375,986	504,542,413	392,690,160
10	Total Annual Operating Expenses	1,702,288,442	1,431,412,799	1,064,021,252
11	Operating Profit/(Loss)/Surplus / (Deficit)	92,526,347	1,184,398,556	-336,630,857
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	92,526,347	1,184,398,556	-336,630,857
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Shamberere National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		312,935,178	338,373,021
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	312,935,178	338,373,021
4	Government Grants – Recurrent		102,224,342	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		11,502,472	28,000,000
7	Total Annual Recurrent Revenue	0,000	426,661,992	366,373,021
8	Personnel Emoluments		55,499,375	60,765,547
9	Other Operating Expenses		320,181,205	305,607,474
10	Total Annual Operating Expenses	0,000	375,680,580	366,373,021
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	50,981,412	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	50,981,412	0,000
15	Total Annual Development/Capital Budget			50,568,021
16	Retained Earnings; Previous Years & Current Year			50,568,021
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			50,568,021

Sigalagala National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	404,024,840	759,000,000	847,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	404,024,840	759,000,000	847,000,000
4	Government Grants – Recurrent	295,909,280	0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,452,480	60,000,000	100,000,000
7	Total Annual Recurrent Revenue	701,386,600	819,000,000	947,000,000
8	Personnel Emoluments	97,529,748	125,000,000	150,000,000
9	Other Operating Expenses	596,842,140	694,000,000	797,000,000
10	Total Annual Operating Expenses	694,371,888	819,000,000	947,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	7,014,712	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	7,014,712	0,000	0,000
15	Total Annual Development/Capital Budget			150,000,000
16	Retained Earnings; Previous Years & Current Year			150,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			150,000,000

South Eastern Kenya University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	887,886,872	186,603,000	265,797,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	887,886,872	186,603,000	265,797,000
4	Government Grants – Recurrent	473,068,874	1,451,901,000	44,772,840
5	Development Partner - Recurrent Grants	10,299,216	16,000,000	25,800,000
6	Others Income- Recurrent	18,288,579	18,500,600	23,600,000
7	Total Annual Recurrent Revenue	1,389,543,541	1,673,004,600	359,969,840
8	Personnel Emoluments	1,007,665,392	1,195,134,600	189,764,840
9	Other Operating Expenses	363,689,997	477,870,000	170,205,000
10	Total Annual Operating Expenses	1,371,355,389	1,673,004,600	359,969,840
11	Operating Profit/(Loss)/Surplus / (Deficit)	18,188,152	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	18,188,152	0,000	0,000
15	Total Annual Development/Capital Budget			163,600,000
16	Retained Earnings; Previous Years & Current Year			110,600,000
17	Government Grants - Development			53,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			163,600,000

Taita Taveta National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	136,372,782	374,131,801	417,762,500
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	136,372,782	374,131,801	417,762,500
4	Government Grants – Recurrent	57,264,686	18,287,456	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,990,631	19,198,185	54,388,950
7	Total Annual Recurrent Revenue	195,628,099	411,617,442	472,151,450
8	Personnel Emoluments	45,242,334	64,046,794	67,248,300
9	Other Operating Expenses	188,329,942	327,556,335	317,031,994
10	Total Annual Operating Expenses	233,572,276	391,603,129	384,280,294
11	Operating Profit/(Loss)/Surplus / (Deficit)	-37,944,177	20,014,313	87,871,156
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-37,944,177	20,014,313	87,871,156
15	Total Annual Development/Capital Budget			53,871,156
16	Retained Earnings; Previous Years & Current Year			53,871,156
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			53,871,156

Taita Taveta University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	462,479,758	622,535,174	984,803,866
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	462,479,758	622,535,174	984,803,866
4	Government Grants – Recurrent	355,451,602	362,481,207	6,209,280
5	Development Partner - Recurrent Grants	39,741,922	35,785,581	20,000,000
6	Others Income- Recurrent	21,876,978	20,000,000	20,000,001
7	Total Annual Recurrent Revenue	879,550,260	1,040,801,962	1,031,013,147
8	Personnel Emoluments	507,542,503	625,081,886	701,955,599
9	Other Operating Expenses	270,910,464	407,311,057	323,048,268
10	Total Annual Operating Expenses	778,452,967	1,032,392,943	1,025,003,867
11	Operating Profit/(Loss)/Surplus / (Deficit)	101,097,293	8,409,019	6,009,280
12	Finance Charges	8,241,624	7,681,643	6,009,280
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	92,855,669	727,376	0,000
15	Total Annual Development/Capital Budget			90,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			90,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			90,000,000

Technical and Vocational Education and Training Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	154,352,977		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	154,352,977	0,000	0,000
4	Government Grants – Recurrent	236,804,146	213,063,251	213,063,251
5	Development Partner - Recurrent Grants	84,383,351	20,000,000	20,000,000
6	Others Income- Recurrent		200,000,000	200,000,000
7	Total Annual Recurrent Revenue	475,540,474	433,063,251	433,063,251
8	Personnel Emoluments	155,437,025	171,935,476	175,875,131
9	Other Operating Expenses	332,100,798	261,127,775	193,678,120
10	Total Annual Operating Expenses	487,537,823	433,063,251	369,553,251
11	Operating Profit/(Loss)/Surplus / (Deficit)	-11,997,349	0,000	63,510,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-11,997,349	0,000	63,510,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Technical University of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,524,547,850	1,611,767,956	1,993,241,538
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,524,547,850	1,611,767,956	1,993,241,538
4	Government Grants – Recurrent	1,182,390,240	989,247,143	1,082,844,800
5	Development Partner - Recurrent Grants	125,591,802	114,421,144	162,245,214
6	Others Income- Recurrent	22,404,962	484,952,266	450,431,312
7	Total Annual Recurrent Revenue	2,854,934,854	3,200,388,509	3,688,762,864
8	Personnel Emoluments	3,075,918,790	3,098,278,635	2,736,660,182
9	Other Operating Expenses	339,051,062	372,793,825	949,866,666
10	Total Annual Operating Expenses	3,414,969,852	3,471,072,460	3,686,526,848
11	Operating Profit/(Loss)/Surplus / (Deficit)	-560,034,998	-270,683,951	2,236,016
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-560,034,998	-270,683,951	2,236,016
15	Total Annual Development/Capital Budget			81,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			81,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			81,000,000

Technical University of Mombasa				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	973,060,150	782,254,166	957,948,350
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	973,060,150	782,254,166	957,948,350
4	Government Grants – Recurrent	1,297,063,766	0,000	323,870,400
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	14,050,685	12,565,979	14,351,650
7	Total Annual Recurrent Revenue	2,284,174,601	794,820,145	1,296,170,400
8	Personnel Emoluments	1,388,715,206	1,052,916,870	941,189,699
9	Other Operating Expenses	735,568,553	609,532,025	353,646,535
10	Total Annual Operating Expenses	2,124,283,759	1,662,448,895	1,294,836,234
11	Operating Profit/(Loss)/Surplus / (Deficit)	159,890,842	-867,628,750	1,334,166
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	159,890,842	-867,628,750	1,334,166
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Tharaka University			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	736,571,400	958,654,932	1,960,396,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	736,571,400	958,654,932	1,960,396,000
4	Government Grants – Recurrent	453,658,226	626,702,648	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	34,803,794		
7	Total Annual Recurrent Revenue	1,225,033,420	1,585,357,580	1,960,396,000
8	Personnel Emoluments	461,323,868	686,433,118	852,000,000
9	Other Operating Expenses	378,353,759	636,249,910	754,396,000
10	Total Annual Operating Expenses	839,677,627	1,322,683,028	1,606,396,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	385,355,793	262,674,552	354,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	385,355,793	262,674,552	354,000,000
15	Total Annual Development/Capital Budget			1,104,000,000
16	Retained Earnings; Previous Years & Current Year			1,004,000,000
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,104,000,000

The Ollessos National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	481,444,778	429,344,014	484,858,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	481,444,778	429,344,014	484,858,000
4	Government Grants – Recurrent	96,460,000	299,762,627	360,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	5,968,048	4,792,428	5,142,000
7	Total Annual Recurrent Revenue	583,872,826	733,899,069	850,000,000
8	Personnel Emoluments	83,201,479	103,710,265	95,294,400
9	Other Operating Expenses	313,090,593	299,668,075	240,404,301
10	Total Annual Operating Expenses	396,292,072	403,378,340	335,698,701
11	Operating Profit/(Loss)/Surplus / (Deficit)	187,580,754	330,520,729	514,301,299
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	187,580,754	330,520,729	514,301,299
15	Total Annual Development/Capital Budget			344,540,000
16	Retained Earnings; Previous Years & Current Year			201,040,000
17	Government Grants - Development			143,500,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			344,540,000

Tom Mboya University				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	936,323,813	1,376,655,745	1,540,378,738
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	936,323,813	1,376,655,745	1,540,378,738
4	Government Grants – Recurrent	371,327,780	367,689,936	0,000
5	Development Partner - Recurrent Grants		0,000	0,000
6	Others Income- Recurrent	27,869,835	266,005	120,000
7	Total Annual Recurrent Revenue	1,335,521,428	1,744,611,686	1,540,498,738
8	Personnel Emoluments	242,256,047	519,023,063	673,266,893
9	Other Operating Expenses	278,228,406	587,673,849	662,055,496
10	Total Annual Operating Expenses	520,484,453	1,106,696,912	1,335,322,389
11	Operating Profit/(Loss)/Surplus / (Deficit)	815,036,975	637,914,774	205,176,349
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	815,036,975	637,914,774	205,176,349
15	Total Annual Development/Capital Budget			2,762,368,375
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			2,762,368,375
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,762,368,375

Tseikuru National Polytechnic				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	61,162,207	89,780,767	106,501,279
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	61,162,207	89,780,767	106,501,279
4	Government Grants – Recurrent	7,091,008	1,596,336	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	204,000	1,227,787	1,860,000
7	Total Annual Recurrent Revenue	68,457,215	92,604,890	108,361,279
8	Personnel Emoluments	7,857,727	9,808,244	14,700,000
9	Other Operating Expenses	60,431,163	48,811,520	69,910,115
10	Total Annual Operating Expenses	68,288,890	58,619,764	84,610,115
11	Operating Profit/(Loss)/Surplus / (Deficit)	168,325	33,985,126	23,751,164
12	Finance Charges	36,010		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	132,315	33,985,126	23,751,164
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Turkana University College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	330,708,600	381,176,504	402,545,448
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	330,708,600	381,176,504	402,545,448
4	Government Grants – Recurrent	170,517,312	208,225,100	150,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	10,493,169	19,200,000	25,240,000
7	Total Annual Recurrent Revenue	511,719,081	608,601,604	577,785,448
8	Personnel Emoluments	187,594,853	276,483,088	331,779,705
9	Other Operating Expenses	219,092,154	332,118,516	222,776,515
10	Total Annual Operating Expenses	406,687,007	608,601,604	554,556,220
11	Operating Profit/(Loss)/Surplus / (Deficit)	105,032,074	0,000	23,229,228
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	105,032,074	0,000	23,229,228
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

TVET Curriculum Development, Assessment and Certification Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	126,887,123	0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,822,505,827	2,237,900,001	2,237,900,000
7	Total Annual Recurrent Revenue	1,949,392,950	2,237,900,001	2,237,900,000
8	Personnel Emoluments	111,712,776	176,000,001	368,900,000
9	Other Operating Expenses	1,624,284,864	2,061,900,000	999,450,000
10	Total Annual Operating Expenses	1,735,997,640	2,237,900,001	1,368,350,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	213,395,310	0,000	869,550,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	213,395,310	0,000	869,550,000
15	Total Annual Development/Capital Budget			138,300,000
16	Retained Earnings; Previous Years & Current Year			138,300,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			138,300,000

University of Eldoret				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,038,691,217	2,677,135,492	3,259,668,399
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,038,691,217	2,677,135,492	3,259,668,399
4	Government Grants – Recurrent	767,623,212	1,055,551,148	99,792,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	38,850,188	38,212,338	36,937,865
7	Total Annual Recurrent Revenue	2,845,164,617	3,770,898,978	3,396,398,264
8	Personnel Emoluments	2,131,918,473	2,530,119,170	2,668,564,557
9	Other Operating Expenses	723,730,492	790,185,641	726,951,814
10	Total Annual Operating Expenses	2,855,648,965	3,320,304,811	3,395,516,371
11	Operating Profit/(Loss)/Surplus / (Deficit)	-10,484,348	450,594,167	881,893
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-10,484,348	450,594,167	881,893
15	Total Annual Development/Capital Budget			1,204,309,000
16	Retained Earnings; Previous Years & Current Year			678,372,000
17	Government Grants - Development			525,937,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,204,309,000

University of Embu				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	781,574,042	1,231,735,362	904,220,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	781,574,042	1,231,735,362	904,220,000
4	Government Grants – Recurrent	1,100,476,378	1,292,756,956	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	75,697,972	78,831,959	61,200,000
7	Total Annual Recurrent Revenue	1,957,748,392	2,603,324,277	965,420,000
8	Personnel Emoluments	897,201,794	1,059,683,272	616,622,498
9	Other Operating Expenses	573,740,431	601,389,109	347,588,204
10	Total Annual Operating Expenses	1,470,942,225	1,661,072,381	964,210,702
11	Operating Profit/(Loss)/Surplus / (Deficit)	486,806,167	942,251,896	1,209,298
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	486,806,167	942,251,896	1,209,298
15	Total Annual Development/Capital Budget			515,081,126
16	Retained Earnings; Previous Years & Current Year			415,081,126
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			515,081,126

University of Kabianga				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,610,993,526	1,405,205,303	2,102,750,562
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,610,993,526	1,405,205,303	2,102,750,562
4	Government Grants – Recurrent	460,829,013	377,832,215	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	16,361,200	2,306,638	7,076,291
7	Total Annual Recurrent Revenue	2,088,183,739	1,785,344,156	2,109,826,853
8	Personnel Emoluments		981,075,425	1,464,276,853
9	Other Operating Expenses		152,810,014	847,709,264
10	Total Annual Operating Expenses	0,000	1,133,885,439	2,311,986,117
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,088,183,739	651,458,717	-202,159,264
12	Finance Charges		12,847,320	22,000,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	2,088,183,739	638,611,397	-224,159,264
15	Total Annual Development/Capital Budget			158,000,000
16	Retained Earnings; Previous Years & Current Year			78,000,000
17	Government Grants - Development			80,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			158,000,000

University of Nairobi				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	7,661,970,807	8,595,520,534	9,805,135,344
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	7,661,970,807	8,595,520,534	9,805,135,344
4	Government Grants – Recurrent	2,119,536,471	3,291,479,885	709,717,325
5	Development Partner - Recurrent Grants	4,651,547,475	4,290,867,913	5,178,802,397
6	Others Income- Recurrent	1,872,796,790	1,278,076,257	960,500,000
7	Total Annual Recurrent Revenue	16,305,851,543	17,455,944,589	16,654,155,066
8	Personnel Emoluments	9,970,144,914	10,784,152,810	11,772,999,762
9	Other Operating Expenses	7,904,557,609	6,610,491,025	4,714,298,629
10	Total Annual Operating Expenses	17,874,702,523	17,394,643,835	16,487,298,391
11	Operating Profit/(Loss)/Surplus / (Deficit)	-1,568,850,980	61,300,754	166,856,675
12	Finance Charges	58,040,734	10,462,050	84,732,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,626,891,714	50,838,704	82,124,675
15	Total Annual Development/Capital Budget			70,000,000
16	Retained Earnings; Previous Years & Current Year			70,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			70,000,000

Ministry of Energy and Petroleum				
Energy & Petroleum Regulatory Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,493,659,476	5,525,592,039	5,707,368,019
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,493,659,476	5,525,592,039	5,707,368,019
4	Government Grants – Recurrent	276,941,692	650,000,000	0,000
5	Development Partner - Recurrent Grants	3,766,911		
6	Others Income- Recurrent	107,537,602	94,965,876	144,965,876
7	Total Annual Recurrent Revenue	4,881,905,681	6,270,557,915	5,852,333,895
8	Personnel Emoluments	1,161,994,429	1,384,541,995	1,811,644,734
9	Other Operating Expenses	1,685,110,964	4,339,762,287	3,570,112,519
10	Total Annual Operating Expenses	2,847,105,393	5,724,304,282	5,381,757,253
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,034,800,288	546,253,633	470,576,642
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	2,034,800,288	546,253,633	470,576,642
15	Total Annual Development/Capital Budget			1,223,450,000
16	Retained Earnings; Previous Years & Current Year			1,223,450,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,223,450,000

Nuclear Power and Energy Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,398		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	5,398	0,000	0,000
4	Government Grants – Recurrent	697,799,994	743,825,381	595,968,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	697,805,392	743,825,381	595,968,000
8	Personnel Emoluments	430,554,548	432,750,502	447,050,000
9	Other Operating Expenses	348,846,055	311,074,879	148,918,000
10	Total Annual Operating Expenses	779,400,603	743,825,381	595,968,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-81,595,211	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-81,595,211	0,000	0,000
15	Total Annual Development/Capital Budget			245,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			245,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			245,000,000

	Rural Electrification and Renewable Energy Corporation			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,149,466,000	5,007,008,000	5,464,651,146
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,149,466,000	5,007,008,000	5,464,651,146
4	Government Grants – Recurrent		0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	7,151,000	11,501,000	5,500,000
7	Total Annual Recurrent Revenue	4,156,617,000	5,018,509,000	5,470,151,146
8	Personnel Emoluments	2,149,649,000	2,324,303,000	2,610,818,207
9	Other Operating Expenses	4,182,837,000	2,694,206,000	2,859,332,939
10	Total Annual Operating Expenses	6,332,486,000	5,018,509,000	5,470,151,146
11	Operating Profit/(Loss)/Surplus / (Deficit)	-2,175,869,000	0,000	0,000
12	Finance Charges			
13	Corporation Tax	76,973,000		
14	Net Profit/(Loss)/Surplus /(Deficit)	-2,252,842,000	0,000	0,000
15	Total Annual Development/Capital Budget			9,498,000,000
16	Retained Earnings; Previous Years & Current Year			5,865,000,000
17	Government Grants - Development			2,500,000,000
18	Development Partners' Grants - Development.			1,133,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			9,498,000,000

Ministry of Environment, Climate Change and Forestry				
Kenya Forest Service				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,790,567,162	4,873,999,999	4,874,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,790,567,162	4,873,999,999	4,874,000,000
4	Government Grants – Recurrent	3,467,682,444	2,379,600,000	2,505,100,000
5	Development Partner - Recurrent Grants	1,319,863,619		
6	Others Income- Recurrent	1,565,471		
7	Total Annual Recurrent Revenue	8,579,678,696	7,253,599,999	7,379,100,000
8	Personnel Emoluments	6,143,868,337	6,158,296,828	6,106,551,344
9	Other Operating Expenses	3,431,846,393	1,095,303,171	1,100,009,231
10	Total Annual Operating Expenses	9,575,714,730	7,253,599,999	7,206,560,575
11	Operating Profit/(Loss)/Surplus / (Deficit)	-996,036,034	0,000	172,539,425
12	Finance Charges			
13	Corporation Tax	7,679,069		
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,003,715,103	0,000	172,539,425
15	Total Annual Development/Capital Budget			1,436,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			1,186,000,000
18	Development Partners' Grants - Development.			250,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,436,000,000

	Kenya Forestry Research Institute			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	79,522,562	116,850,001	76,620,179
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	79,522,562	116,850,001	76,620,179
4	Government Grants – Recurrent	1,653,548,481	1,385,400,000	1,301,900,000
5	Development Partner - Recurrent Grants	127,990,301	575,354,107	646,792,365
6	Others Income- Recurrent		62,207,338	68,400,000
7	Total Annual Recurrent Revenue	1,861,061,344	2,139,811,446	2,093,712,544
8	Personnel Emoluments	1,184,968,238	1,347,318,444	1,409,366,000
9	Other Operating Expenses	778,460,272	792,252,797	679,243,382
10	Total Annual Operating Expenses	1,963,428,510	2,139,571,241	2,088,609,382
11	Operating Profit/(Loss)/Surplus / (Deficit)	-102,367,166	240,205	5,103,162
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-102,367,166	240,205	5,103,162
15	Total Annual Development/Capital Budget			380,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			380,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			380,000,000

National Environment Trust Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	260,377		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	260,377	0,000	0,000
4	Government Grants – Recurrent	175,588,607	200,000,000	209,985,600
5	Development Partner - Recurrent Grants	52,492,254		
6	Others Income- Recurrent	19,571,255		
7	Total Annual Recurrent Revenue	247,912,493	200,000,000	209,985,600
8	Personnel Emoluments	103,601,639	118,758,962	118,758,961
9	Other Operating Expenses	144,197,665	87,146,036	79,500,623
10	Total Annual Operating Expenses	247,799,304	205,904,998	198,259,584
11	Operating Profit/(Loss)/Surplus / (Deficit)	113,189	-5,904,998	11,726,016
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	113,189	-5,904,998	11,726,016
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Environmental Management Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,077,869,000	1,324,000,000	1,424,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,077,869,000	1,324,000,000	1,424,000,000
4	Government Grants – Recurrent	342,830,000	266,400,000	161,408,000
5	Development Partner - Recurrent Grants	155,325,000		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	1,576,024,000	1,590,400,000	1,585,408,000
8	Personnel Emoluments	908,201,000	1,078,299,000	1,218,096,577
9	Other Operating Expenses	4,823,040,000	512,101,000	367,311,423
10	Total Annual Operating Expenses	5,731,241,000	1,590,400,000	1,585,408,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-4,155,217,000	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-4,155,217,000	0,000	0,000
15	Total Annual Development/Capital Budget			921,500,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			108,500,000
18	Development Partners' Grants - Development.			813,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			921,500,000

Ministry of Foreign and Diaspora Affairs				
Foreign Service Academy				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent		40,407,895	125,400,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		4,704,994	15,000,000
7	Total Annual Recurrent Revenue	0,000	45,112,889	140,400,000
8	Personnel Emoluments		54,300,000	64,000,000
9	Other Operating Expenses		69,661,200	76,400,000
10	Total Annual Operating Expenses	0,000	123,961,200	140,400,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	-78,848,311	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	-78,848,311	0,000
15	Total Annual Development/Capital Budget			48,000,000
16	Retained Earnings; Previous Years & Current Year			48,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			48,000,000

Ministry of Gender, Culture and Children Services				
	Anti-Female Genital Mutilation Board			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	161,024,526	186,870,000	211,151,000
5	Development Partner - Recurrent Grants	22,854,603	918,000	0,000
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	183,879,129	187,788,000	211,151,000
8	Personnel Emoluments	63,541,277	76,611,083	89,106,000
9	Other Operating Expenses	150,511,019	118,339,376	122,045,000
10	Total Annual Operating Expenses	214,052,296	194,950,459	211,151,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-30,173,167	-7,162,459	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-30,173,167	-7,162,459	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Cultural Centre				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	45,371,082	112,297,548	112,297,548
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	37,292,325	42,000,000	42,000,000
7	Total Annual Recurrent Revenue	82,663,407	154,297,548	154,297,548
8	Personnel Emoluments	52,524,882	50,308,000	87,265,800
9	Other Operating Expenses	42,312,915	103,989,548	67,031,748
10	Total Annual Operating Expenses	94,837,797	154,297,548	154,297,548
11	Operating Profit/(Loss)/Surplus / (Deficit)	-12,174,390	0,000	0,000
12	Finance Charges			
13	Corporation Tax		0,000	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-12,174,390	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya National Library Service				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	11,859,841	91,510,000	96,810,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	11,859,841	91,510,000	96,810,000
4	Government Grants – Recurrent	340,001,625	343,342,886	343,342,886
5	Development Partner - Recurrent Grants	9,592,635	14,618,082	0,000
6	Others Income- Recurrent	91,122,278	8,490,000	8,190,000
7	Total Annual Recurrent Revenue	452,576,379	457,960,968	448,342,886
8	Personnel Emoluments	282,972,779	311,147,535	301,961,009
9	Other Operating Expenses	288,834,809	265,778,149	146,381,877
10	Total Annual Operating Expenses	571,807,588	576,925,684	448,342,886
11	Operating Profit/(Loss)/Surplus / (Deficit)	-119,231,209	-118,964,716	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-119,231,209	-118,964,716	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Council for Children Services				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	90,000,000	81,117,000	78,695,130
5	Development Partner - Recurrent Grants	5,055,270		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	95,055,270	81,117,000	78,695,130
8	Personnel Emoluments	21,103,157	46,500,000	58,160,000
9	Other Operating Expenses	172,445,331	34,617,000	20,535,130
10	Total Annual Operating Expenses	193,548,488	81,117,000	78,695,130
11	Operating Profit/(Loss)/Surplus / (Deficit)	-98,493,218	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-98,493,218	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	National Heroes Council			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	123,433,426	162,454,284	157,580,656
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	123,433,426	162,454,284	157,580,656
8	Personnel Emoluments	58,764,967	59,154,058	60,638,966
9	Other Operating Expenses	91,973,524	103,300,227	93,481,987
10	Total Annual Operating Expenses	150,738,491	162,454,285	154,120,953
11	Operating Profit/(Loss)/Surplus / (Deficit)	-27,305,065	-0,001	3,459,703
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-27,305,065	-0,001	3,459,703
15	Total Annual Development/Capital Budget			2,000,000
16	Retained Earnings; Previous Years & Current Year			2,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,000,000

National Museums of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	360,424,041	449,097,517	449,097,517
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	360,424,041	449,097,517	449,097,517
4	Government Grants – Recurrent	821,637,883	863,503,273	837,598,175
5	Development Partner - Recurrent Grants	290,907,517	0,000	0,000
6	Others Income- Recurrent	18,053,557	41,132,483	41,132,483
7	Total Annual Recurrent Revenue	1,491,022,998	1,353,733,273	1,327,828,175
8	Personnel Emoluments	856,401,759	810,056,788	842,457,530
9	Other Operating Expenses	693,180,656	543,676,485	485,370,645
10	Total Annual Operating Expenses	1,549,582,415	1,353,733,273	1,327,828,175
11	Operating Profit/(Loss)/Surplus / (Deficit)	-58,559,417	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-58,559,417	0,000	0,000
15	Total Annual Development/Capital Budget			47,690,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			37,690,000
18	Development Partners' Grants - Development.			10,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			47,690,000

Women Enterprise Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	161,863,237	179,681,611	115,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	161,863,237	179,681,611	115,000,000
4	Government Grants – Recurrent	217,847,500	217,770,000	266,720,900
5	Development Partner - Recurrent Grants		20,000,000	20,000,000
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	379,710,737	417,451,611	401,720,900
8	Personnel Emoluments	392,432,990	398,532,212	332,701,908
9	Other Operating Expenses	237,663,243	115,329,257	69,018,992
10	Total Annual Operating Expenses	630,096,233	513,861,469	401,720,900
11	Operating Profit/(Loss)/Surplus / (Deficit)	-250,385,496	-96,409,858	0,000
12	Finance Charges			
13	Corporation Tax	17,531,473		
14	Net Profit/(Loss)/Surplus /(Deficit)	-267,916,969	-96,409,858	0,000
15	Total Annual Development/Capital Budget			2,000,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			2,000,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,000,000,000

Ministry of Health				
Digital Health Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		224,200,000	126,680,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	224,200,000	126,680,000
4	Government Grants – Recurrent	100,000,000	34,999,998	70,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	100,000,000	259,199,998	196,680,000
8	Personnel Emoluments		18,691,120	17,200,000
9	Other Operating Expenses	69,149,297	90,307,742	129,212,582
10	Total Annual Operating Expenses	69,149,297	108,998,862	146,412,582
11	Operating Profit/(Loss)/Surplus / (Deficit)	30,850,703	150,201,136	50,267,418
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	30,850,703	150,201,136	50,267,418
15	Total Annual Development/Capital Budget			19,978,076
16	Retained Earnings; Previous Years & Current Year			19,978,076
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			19,978,076

Kenya Institute of Primate Research				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	10,502,981	11,776,430	9,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	10,502,981	11,776,430	9,500,000
4	Government Grants – Recurrent	1,079,589,600	568,400,550	559,593,534
5	Development Partner - Recurrent Grants	141,843,010		
6	Others Income- Recurrent	2,240,600	223,570	500,000
7	Total Annual Recurrent Revenue	1,234,176,191	580,400,550	569,593,534
8	Personnel Emoluments	179,322,831	179,964,495	192,578,773
9	Other Operating Expenses	868,503,160	397,805,861	283,271,227
10	Total Annual Operating Expenses	1,047,825,991	577,770,356	475,850,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	186,350,200	2,630,194	93,743,534
12	Finance Charges			
13	Corporation Tax		2,630,194	2,600,000
14	Net Profit/(Loss)/Surplus /(Deficit)	186,350,200	0,000	91,143,534
15	Total Annual Development/Capital Budget			405,520,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			405,520,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			405,520,000

Kenya Medical Research Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	159,004,253	52,775,198	117,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	159,004,253	52,775,198	117,000,000
4	Government Grants – Recurrent	2,738,660,033	2,469,276,000	2,842,000,000
5	Development Partner - Recurrent Grants	7,093,519,997	3,546,944,821	7,077,838,997
6	Others Income- Recurrent	706,508,516	319,682,741	815,083,189
7	Total Annual Recurrent Revenue	10,697,692,799	6,388,678,760	10,851,922,186
8	Personnel Emoluments	2,666,412,029	1,315,927,363	2,889,384,872
9	Other Operating Expenses	8,270,892,406	4,025,621,260	7,896,381,608
10	Total Annual Operating Expenses	10,937,304,435	5,341,548,623	10,785,766,480
11	Operating Profit/(Loss)/Surplus / (Deficit)	-239,611,636	1,047,130,137	66,155,706
12	Finance Charges			
13	Corporation Tax	1,156,090		
14	Net Profit/(Loss)/Surplus /(Deficit)	-240,767,726	1,047,130,137	66,155,706
15	Total Annual Development/Capital Budget			295,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			295,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			295,000,000

Kenya Medical Supplies Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,116,610,682	14,213,180,341	10,358,253,884
2	Cost of Sales	4,026,118,784	12,170,326,570	8,264,834,256
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,090,491,898	2,042,853,771	2,093,419,628
4	Government Grants – Recurrent	3,171,972,378	135,000,000	287,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,242,353,233	2,485,696,277	1,634,374,752
7	Total Annual Recurrent Revenue	5,504,817,509	4,663,550,048	4,014,794,380
8	Personnel Emoluments	1,095,277,571	1,346,140,184	1,357,499,999
9	Other Operating Expenses	2,349,571,403	3,221,931,209	2,641,128,638
10	Total Annual Operating Expenses	3,444,848,974	4,568,071,393	3,998,628,637
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,059,968,535	95,478,655	16,165,743
12	Finance Charges			
13	Corporation Tax	53,530,027	0,000	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	2,006,438,508	95,478,655	16,165,743
15	Total Annual Development/Capital Budget			1,161,164,532
16	Retained Earnings; Previous Years & Current Year			1,041,164,532
17	Government Grants - Development			120,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,161,164,532

Kenya Medical Training College				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	6,214,528,785	6,840,525,785	7,857,617,400
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	6,214,528,785	6,840,525,785	7,857,617,400
4	Government Grants – Recurrent	5,402,439,000	4,995,278,124	4,884,520,623
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	275,199,065	304,019,818	302,020,040
7	Total Annual Recurrent Revenue	11,892,166,850	12,139,823,727	13,044,158,063
8	Personnel Emoluments	5,177,044,447	5,269,451,510	5,649,133,974
9	Other Operating Expenses	7,300,418,136	6,541,864,509	6,881,474,816
10	Total Annual Operating Expenses	12,477,462,583	11,811,316,019	12,530,608,790
11	Operating Profit/(Loss)/Surplus / (Deficit)	-585,295,733	328,507,708	513,549,273
12	Finance Charges			
13	Corporation Tax	21,977,943		
14	Net Profit/(Loss)/Surplus /(Deficit)	-607,273,676	328,507,708	513,549,273
15	Total Annual Development/Capital Budget			1,484,339,229
16	Retained Earnings; Previous Years & Current Year			1,203,639,229
17	Government Grants - Development			280,700,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,484,339,229

Kenya Nuclear Regulatory Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	98,690,836	110,000,000	110,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	98,690,836	110,000,000	110,000,000
4	Government Grants – Recurrent	98,815,600	89,176,025	86,500,744
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	197,506,436	199,176,025	196,500,744
8	Personnel Emoluments	92,678,174	89,409,220	89,409,220
9	Other Operating Expenses	163,115,537	169,775,755	106,766,805
10	Total Annual Operating Expenses	255,793,711	259,184,975	196,176,025
11	Operating Profit/(Loss)/Surplus / (Deficit)	-58,287,275	-60,008,950	324,719
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-58,287,275	-60,008,950	324,719
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenyatta National Hospital				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	9,865,560,961		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	9,865,560,961	0,000	0,000
4	Government Grants – Recurrent	11,371,532,500	8,676,552,000	8,776,552,000
5	Development Partner - Recurrent Grants	732,211,704	600,000,000	600,000,000
6	Others Income- Recurrent	28,146,022	9,440,800,000	9,440,800,000
7	Total Annual Recurrent Revenue	21,997,451,187	18,717,352,000	18,817,352,000
8	Personnel Emoluments	15,321,671,846	13,060,328,644	13,267,740,532
9	Other Operating Expenses	9,059,073,305	5,657,023,356	5,553,522,937
10	Total Annual Operating Expenses	24,380,745,151	18,717,352,000	18,821,263,469
11	Operating Profit/(Loss)/Surplus / (Deficit)	-2,383,293,964	0,000	-3,911,469
12	Finance Charges			
13	Corporation Tax	360,865,517		
14	Net Profit/(Loss)/Surplus /(Deficit)	-2,744,159,481	0,000	-3,911,469
15	Total Annual Development/Capital Budget			1,287,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			672,000,000
18	Development Partners' Grants - Development.			615,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,287,000,000

Kenyatta University Teaching and Referral Hospital				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,266,471,755	4,340,629,889	4,600,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,266,471,755	4,340,629,889	4,600,000,000
4	Government Grants – Recurrent	3,016,596,004	2,260,158,501	2,511,446,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	3,320,000		
7	Total Annual Recurrent Revenue	7,286,387,759	6,600,788,390	7,111,446,000
8	Personnel Emoluments	4,612,652,634	3,763,436,182	3,614,914,847
9	Other Operating Expenses	3,295,348,226	3,824,950,000	3,496,531,153
10	Total Annual Operating Expenses	7,908,000,860	7,588,386,182	7,111,446,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-621,613,101	-987,597,792	0,000
12	Finance Charges	172,383	2,151,708	0,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-621,785,484	-989,749,500	0,000
15	Total Annual Development/Capital Budget			523,000,000
16	Retained Earnings; Previous Years & Current Year			253,000,000
17	Government Grants - Development			270,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			523,000,000

Moi Teaching and Referral Hospital				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	8,162,141,500	6,200,033,400	6,693,033,400
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	4,899,738,859	5,013,549,934	5,439,500,000
7	Total Annual Recurrent Revenue	13,061,880,359	11,213,583,334	12,132,533,400
8	Personnel Emoluments	9,347,964,850	9,643,893,709	9,643,893,709
9	Other Operating Expenses	3,644,091,080	3,851,191,033	2,488,639,691
10	Total Annual Operating Expenses	12,992,055,930	13,495,084,742	12,132,533,400
11	Operating Profit/(Loss)/Surplus / (Deficit)	69,824,429	-2,281,501,408	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	69,824,429	-2,281,501,408	0,000
15	Total Annual Development/Capital Budget			72,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			72,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			72,000,000

	National Cancer Institute of Kenya			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales	277,005,361		
3	Gross Profit/(Loss)/Surplus/(Deficit)	-277,005,361	0,000	0,000
4	Government Grants – Recurrent	270,000,000	293,000,000	343,000,000
5	Development Partner - Recurrent Grants	5,515,169	0,000	0,000
6	Others Income- Recurrent	5,515,169		
7	Total Annual Recurrent Revenue	4,024,977	293,000,000	343,000,000
8	Personnel Emoluments	38,830,544	85,311,959	87,860,000
9	Other Operating Expenses	272,941,286	207,688,041	205,140,000
10	Total Annual Operating Expenses	311,771,830	293,000,000	293,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-307,746,853	0,000	50,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-307,746,853	0,000	50,000,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Syndemic Diseases Control Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,573,982	0,000	3,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,573,982	0,000	3,000,000
4	Government Grants – Recurrent	1,171,950,000	1,157,000,000	1,252,000,000
5	Development Partner - Recurrent Grants	271,955,655	270,000,000	160,000,000
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	1,445,479,637	1,427,000,000	1,415,000,000
8	Personnel Emoluments	429,163,094	663,477,639	630,000,000
9	Other Operating Expenses	978,803,354	763,522,361	785,000,000
10	Total Annual Operating Expenses	1,407,966,448	1,427,000,000	1,415,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	37,513,189	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	37,513,189	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Nursing Council of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	635,294,787	676,120,000	710,935,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	635,294,787	676,120,000	710,935,000
4	Government Grants – Recurrent	5,000,000	0,000	0,000
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	640,294,787	676,120,000	710,935,000
8	Personnel Emoluments	112,682,140	148,750,105	152,729,000
9	Other Operating Expenses	527,723,870	474,107,220	512,431,000
10	Total Annual Operating Expenses	640,406,010	622,857,325	665,160,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-111,223	53,262,675	45,775,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-111,223	53,262,675	45,775,000
15	Total Annual Development/Capital Budget			58,775,000
16	Retained Earnings; Previous Years & Current Year			58,775,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			58,775,000

Pharmacy and Poisons Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,785,724,683	2,088,026,392	2,127,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,785,724,683	2,088,026,392	2,127,500,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants	104,367,164	204,473,608	120,000,000
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	1,890,091,847	2,292,500,000	2,247,500,000
8	Personnel Emoluments	163,279,780	409,500,000	409,500,000
9	Other Operating Expenses	1,486,502,067	1,727,500,000	1,693,000,000
10	Total Annual Operating Expenses	1,649,781,847	2,137,000,000	2,102,500,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	240,310,000	155,500,000	145,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	240,310,000	155,500,000	145,000,000
15	Total Annual Development/Capital Budget			90,500,000
16	Retained Earnings; Previous Years & Current Year			90,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			90,500,000

Ministry of Information, Communications and the Digital Economy				
Communications Authority of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	13,740,267,051	21,569,331,683	13,181,300,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	13,740,267,051	21,569,331,683	13,181,300,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	12,545,739	4,200,000	4,700,000
7	Total Annual Recurrent Revenue	13,752,812,790	21,573,531,683	13,186,000,000
8	Personnel Emoluments	1,895,527,153	2,124,372,503	2,476,800,000
9	Other Operating Expenses	7,242,702,377	5,551,414,200	6,873,458,200
10	Total Annual Operating Expenses	9,138,229,530	7,675,786,703	9,350,258,200
11	Operating Profit/(Loss)/Surplus / (Deficit)	4,614,583,260	13,897,744,980	3,835,741,800
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	4,614,583,260	13,897,744,980	3,835,741,800
15	Total Annual Development/Capital Budget			3,642,600,000
16	Retained Earnings; Previous Years & Current Year			3,642,600,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			3,642,600,000

Information & Communication Technology Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	236,952,730	20,000,000	30,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	236,952,730	20,000,000	30,000,000
4	Government Grants – Recurrent	627,999,999	600,000,000	450,080,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	864,952,729	620,000,000	480,080,000
8	Personnel Emoluments	457,208,186	536,529,955	408,814,522
9	Other Operating Expenses	395,069,780	83,470,045	71,265,478
10	Total Annual Operating Expenses	852,277,966	620,000,000	480,080,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	12,674,763	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	12,674,763	0,000	0,000
15	Total Annual Development/Capital Budget			5,970,295,555
16	Retained Earnings; Previous Years & Current Year			900,000,000
17	Government Grants - Development			370,295,555
18	Development Partners' Grants - Development.			4,700,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			5,970,295,555

	Kenya Institute of Mass Communication			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	128,188,141	80,000,000	92,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	128,188,141	80,000,000	92,000,000
4	Government Grants – Recurrent	208,206,750	196,389,000	227,400,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	336,394,891	276,389,000	319,400,000
8	Personnel Emoluments	170,022,217	155,152,876	165,080,864
9	Other Operating Expenses	342,034,528	121,236,124	123,319,136
10	Total Annual Operating Expenses	512,056,745	276,389,000	288,400,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-175,661,854	0,000	31,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-175,661,854	0,000	31,000,000
15	Total Annual Development/Capital Budget			50,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			50,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			50,000,000

Kenya Yearbook Editorial Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	60,509,530	62,000,000	60,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	60,509,530	62,000,000	60,000,000
4	Government Grants – Recurrent	120,750,000	108,000,000	188,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	181,259,530	170,000,000	248,000,000
8	Personnel Emoluments	68,670,720	72,650,500	74,000,000
9	Other Operating Expenses	112,602,353	97,349,500	94,000,000
10	Total Annual Operating Expenses	181,273,073	170,000,000	168,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-13,543	0,000	80,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-13,543	0,000	80,000,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Konza Technopolies Development Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	51,242,458	125,000,000	125,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	51,242,458	125,000,000	125,000,000
4	Government Grants – Recurrent	427,650,004	554,970,000	538,350,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	197,082,984	175,000,000	175,000,000
7	Total Annual Recurrent Revenue	675,975,446	854,970,000	838,350,000
8	Personnel Emoluments	305,193,356	335,000,000	347,880,000
9	Other Operating Expenses	2,352,155,145	519,970,000	490,470,000
10	Total Annual Operating Expenses	2,657,348,501	854,970,000	838,350,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-1,981,373,055	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,981,373,055	0,000	0,000
15	Total Annual Development/Capital Budget			285,401,640
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			285,401,640
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			285,401,640

Media Council of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	1,016,900,001	1,080,300,000	874,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	14,960,405	15,000,000	15,000,000
7	Total Annual Recurrent Revenue	1,031,860,406	1,095,300,000	889,000,000
8	Personnel Emoluments	267,999,999	294,000,000	324,000,000
9	Other Operating Expenses	802,079,702	801,300,000	547,800,000
10	Total Annual Operating Expenses	1,070,079,701	1,095,300,000	871,800,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-38,219,295	0,000	17,200,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-38,219,295	0,000	17,200,000
15	Total Annual Development/Capital Budget			8,500,000
16	Retained Earnings; Previous Years & Current Year			8,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			8,500,000

Universal Service Advisory Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		0,000	3,697,600,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	3,697,600,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	0,000	0,000	3,697,600,000
8	Personnel Emoluments			
9	Other Operating Expenses		0,000	122,700,000
10	Total Annual Operating Expenses	0,000	0,000	122,700,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	0,000	3,574,900,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	0,000	3,574,900,000
15	Total Annual Development/Capital Budget			5,712,800,000
16	Retained Earnings; Previous Years & Current Year			5,712,800,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			5,712,800,000

Ministry of Interior and National Administration				
National Authority for Campaign Against Alcohol & Drug Abuse				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	968,060,004	871,000,000	946,977,275
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		40,000,000	40,000,000
7	Total Annual Recurrent Revenue	968,060,004	911,000,000	986,977,275
8	Personnel Emoluments	359,971,000	385,654,180	402,237,691
9	Other Operating Expenses	609,675,000	525,345,820	513,762,309
10	Total Annual Operating Expenses	969,646,000	911,000,000	916,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-1,585,996	0,000	70,977,275
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,585,996	0,000	70,977,275
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Crime Research Centre				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	203,457		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	203,457	0,000	0,000
4	Government Grants – Recurrent	182,321,500	224,931,300	220,731,896
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	182,524,957	224,931,300	220,731,896
8	Personnel Emoluments	86,689,322	136,976,299	148,741,896
9	Other Operating Expenses	106,988,445	87,955,001	71,990,000
10	Total Annual Operating Expenses	193,677,767	224,931,300	220,731,896
11	Operating Profit/(Loss)/Surplus / (Deficit)	-11,152,810	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-11,152,810	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

NGOs Co-ordination Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	59,827,200	60,146,432	60,146,430
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	59,827,200	60,146,432	60,146,430
4	Government Grants – Recurrent	237,975,600	464,335,316	425,379,256
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	11,500,275		
7	Total Annual Recurrent Revenue	309,303,075	524,481,748	485,525,686
8	Personnel Emoluments	161,366,791	261,832,144	264,109,047
9	Other Operating Expenses	166,203,269	262,649,604	214,772,698
10	Total Annual Operating Expenses	327,570,060	524,481,748	478,881,745
11	Operating Profit/(Loss)/Surplus / (Deficit)	-18,266,985	0,000	6,643,941
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-18,266,985	0,000	6,643,941
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Private Security Regulation Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	190,923,000	401,815,852	422,304,406
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	190,923,000	401,815,852	422,304,406
8	Personnel Emoluments	109,457,350	257,383,940	258,183,939
9	Other Operating Expenses	108,364,552	161,425,300	164,120,467
10	Total Annual Operating Expenses	217,821,902	418,809,240	422,304,406
11	Operating Profit/(Loss)/Surplus / (Deficit)	-26,898,902	-16,993,388	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-26,898,902	-16,993,388	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Ministry of Labour and Social Protection				
National Council for Persons With Disabilities				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	1,986,000,008	2,116,515,000	307,714,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	12,255,934	13,557,010	4,100,000
7	Total Annual Recurrent Revenue	1,998,255,942	2,130,072,010	311,814,000
8	Personnel Emoluments	166,304,702	186,003,714	191,209,000
9	Other Operating Expenses	2,235,696,139	1,992,388,956	120,605,000
10	Total Annual Operating Expenses	2,402,000,841	2,178,392,670	311,814,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-403,744,899	-48,320,660	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-403,744,899	-48,320,660	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	National Employment Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	212,210,000	126,144,000	142,771,130
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	212,552,256	200,000,001	200,000,000
7	Total Annual Recurrent Revenue	424,762,256	326,144,001	342,771,130
8	Personnel Emoluments	145,071,419	179,289,167	210,506,545
9	Other Operating Expenses	272,342,671	142,057,515	115,637,455
10	Total Annual Operating Expenses	417,414,090	321,346,682	326,144,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	7,348,166	4,797,319	16,627,130
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	7,348,166	4,797,319	16,627,130
15	Total Annual Development/Capital Budget			150,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			150,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			150,000,000

	National Industrial Training Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,321,750,607	2,687,621,130	3,216,235,278
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,321,750,607	2,687,621,130	3,216,235,278
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	15,795,433	108,121,646	57,853,800
7	Total Annual Recurrent Revenue	2,337,546,040	2,795,742,776	3,274,089,078
8	Personnel Emoluments	676,862,879	738,399,981	826,254,275
9	Other Operating Expenses	2,191,088,527	1,765,842,557	1,662,068,922
10	Total Annual Operating Expenses	2,867,951,406	2,504,242,538	2,488,323,197
11	Operating Profit/(Loss)/Surplus / (Deficit)	-530,405,366	291,500,238	785,765,881
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-530,405,366	291,500,238	785,765,881
15	Total Annual Development/Capital Budget			205,761,493
16	Retained Earnings; Previous Years & Current Year			205,761,493
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			205,761,493

	National Social Security Fund			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	137,695,139,559	172,371,713,057	203,571,986,959
2	Cost of Sales	10,613,565,171	15,425,507,595	18,410,285,381
3	Gross Profit/(Loss)/Surplus/(Deficit)	127,081,574,388	156,946,205,462	185,161,701,578
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants		500,000,000	500,000,000
6	Others Income- Recurrent	51,216,092,170	15,573,912,436	28,224,231,125
7	Total Annual Recurrent Revenue	178,297,666,558	173,020,117,898	213,885,932,703
8	Personnel Emoluments	5,223,818,907	6,475,985,055	8,591,491,345
9	Other Operating Expenses	2,135,892,862	2,181,955,873	2,968,551,888
10	Total Annual Operating Expenses	7,359,711,769	8,657,940,928	11,560,043,233
11	Operating Profit/(Loss)/Surplus / (Deficit)	170,937,954,789	164,362,176,970	202,325,889,470
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	170,937,954,789	164,362,176,970	202,325,889,470
15	Total Annual Development/Capital Budget			20,061,000,000
16	Retained Earnings; Previous Years & Current Year			20,061,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			20,061,000,000

Ministry of Lands, Public Works, Housing and Urban Development				
Affordable Housing Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	77,215,938,455	78,657,159,463	78,006,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	77,215,938,455	78,657,159,463	78,006,500,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	77,215,938,455	78,657,159,463	78,006,500,000
8	Personnel Emoluments	7,327,535	183,931,688	246,354,088
9	Other Operating Expenses	1,018,630,233	4,603,449,225	3,266,448,793
10	Total Annual Operating Expenses	1,025,957,768	4,787,380,913	3,512,802,881
11	Operating Profit/(Loss)/Surplus / (Deficit)	76,189,980,687	73,869,778,550	74,493,697,119
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	76,189,980,687	73,869,778,550	74,493,697,119
15	Total Annual Development/Capital Budget			79,493,697,120
16	Retained Earnings; Previous Years & Current Year			79,493,697,120
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			79,493,697,120

	National Construction Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	949,802,469	1,486,300,000	1,136,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	949,802,469	1,486,300,000	1,136,000,000
4	Government Grants – Recurrent	1,870,000,000	942,400,000	1,015,590,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	2,819,802,469	2,428,700,000	2,151,590,000
8	Personnel Emoluments	995,327,324	1,104,000,000	1,300,000,000
9	Other Operating Expenses	1,798,991,634	1,273,700,000	754,200,000
10	Total Annual Operating Expenses	2,794,318,958	2,377,700,000	2,054,200,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	25,483,511	51,000,000	97,390,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	25,483,511	51,000,000	97,390,000
15	Total Annual Development/Capital Budget			58,700,000
16	Retained Earnings; Previous Years & Current Year			58,700,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			58,700,000

Ministry of Mining, Blue Economy and Maritime Affairs				
Bandari Maritime Academy				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	201,858,579	175,469,999	193,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	201,858,579	175,469,999	193,500,000
4	Government Grants – Recurrent	199,517,394	125,021,403	199,820,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	77,935,229	34,530,000	46,500,000
7	Total Annual Recurrent Revenue	479,311,202	335,021,402	439,820,000
8	Personnel Emoluments	173,943,576	174,137,803	204,944,800
9	Other Operating Expenses	371,238,254	160,883,599	231,055,200
10	Total Annual Operating Expenses	545,181,830	335,021,402	436,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-65,870,628	0,000	3,820,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-65,870,628	0,000	3,820,000
15	Total Annual Development/Capital Budget			10,000,000
16	Retained Earnings; Previous Years & Current Year			10,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			10,000,000

Kenya Fish Marketing Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	70,690,000	34,288,000	34,288,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	70,690,000	34,288,000	34,288,000
8	Personnel Emoluments		350,000	350,000
9	Other Operating Expenses	57,807,870	33,938,000	33,938,000
10	Total Annual Operating Expenses	57,807,870	34,288,000	34,288,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	12,882,130	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	12,882,130	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Fisheries Service				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	85,932,932	63,877,698	200,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	85,932,932	63,877,698	200,000,000
4	Government Grants – Recurrent	832,109,998	788,220,000	788,220,000
5	Development Partner - Recurrent Grants	5,500,000	0,000	0,000
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	923,542,930	852,097,698	988,220,000
8	Personnel Emoluments	528,815,115	572,719,086	606,840,000
9	Other Operating Expenses	333,856,692	279,378,612	381,380,000
10	Total Annual Operating Expenses	862,671,807	852,097,698	988,220,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	60,871,123	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	60,871,123	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Marine and Fisheries Research Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,088,390	16,800,000	16,800,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	5,088,390	16,800,000	16,800,000
4	Government Grants – Recurrent	1,442,000,000	1,594,000,000	1,546,180,000
5	Development Partner - Recurrent Grants	1,117,952,861	200,000,000	200,000,000
6	Others Income- Recurrent	4,844,353	3,200,000	3,200,000
7	Total Annual Recurrent Revenue	2,569,885,604	1,814,000,000	1,766,180,000
8	Personnel Emoluments	953,536,581	975,376,167	989,570,354
9	Other Operating Expenses	2,066,655,484	838,623,833	776,609,646
10	Total Annual Operating Expenses	3,020,192,065	1,814,000,000	1,766,180,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-450,306,461	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-450,306,461	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Maritime Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,087,074,281	2,380,646,749	2,550,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,087,074,281	2,380,646,749	2,550,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	93,918,253	67,353,512	95,000,000
7	Total Annual Recurrent Revenue	2,180,992,534	2,448,000,261	2,645,000,000
8	Personnel Emoluments	457,506,852	623,139,329	691,169,215
9	Other Operating Expenses	666,546,094	1,066,300,584	1,374,068,200
10	Total Annual Operating Expenses	1,124,052,946	1,689,439,913	2,065,237,415
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,056,939,588	758,560,348	579,762,585
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,056,939,588	758,560,348	579,762,585
15	Total Annual Development/Capital Budget			1,342,000,000
16	Retained Earnings; Previous Years & Current Year			1,342,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,342,000,000

Ministry of Public Service, Human Capital Development and Special Programmes				
Human Resource Management Professional Examination Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	101,502,199	155,851,237	161,165,000
2	Cost of Sales	528,520		
3	Gross Profit/(Loss)/Surplus/(Deficit)	100,973,679	155,851,237	161,165,000
4	Government Grants – Recurrent	50,000,000		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	150,973,679	155,851,237	161,165,000
8	Personnel Emoluments	43,048,298	51,357,203	59,008,572
9	Other Operating Expenses	90,539,086	95,806,234	93,155,364
10	Total Annual Operating Expenses	133,587,384	147,163,437	152,163,936
11	Operating Profit/(Loss)/Surplus / (Deficit)	17,386,295	8,687,800	9,001,064
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	17,386,295	8,687,800	9,001,064
15	Total Annual Development/Capital Budget			9,000,000
16	Retained Earnings; Previous Years & Current Year			9,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			9,000,000

Kenya School of Government				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,539,683,148	1,813,078,884	2,018,772,072
2	Cost of Sales	5,523,840	24,467,800	27,589,563
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,534,159,308	1,788,611,084	1,991,182,509
4	Government Grants – Recurrent	200,160,684		
5	Development Partner - Recurrent Grants		117,000,000	0,000
6	Others Income- Recurrent	579,239,899	1,106,733,317	1,360,415,220
7	Total Annual Recurrent Revenue	2,313,559,891	3,012,344,401	3,351,597,729
8	Personnel Emoluments	1,158,677,007	1,497,659,720	1,788,716,841
9	Other Operating Expenses	1,226,497,838	1,507,800,220	1,562,880,888
10	Total Annual Operating Expenses	2,385,174,845	3,005,459,940	3,351,597,729
11	Operating Profit/(Loss)/Surplus / (Deficit)	-71,614,954	6,884,461	0,000
12	Finance Charges			
13	Corporation Tax	877,275	1,596,421	930,501
14	Net Profit/(Loss)/Surplus /(Deficit)	-72,492,229	5,288,040	-930,501
15	Total Annual Development/Capital Budget			838,878,000
16	Retained Earnings; Previous Years & Current Year			560,778,000
17	Government Grants - Development			278,100,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			838,878,000

	National Youth Service			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	778,500,595	956,238,001	1,094,800,065
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	778,500,595	956,238,001	1,094,800,065
4	Government Grants – Recurrent	9,555,151,437	8,893,476,156	11,242,121,646
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	10,333,652,032	9,849,714,157	12,336,921,711
8	Personnel Emoluments	1,851,577,897	1,871,595,543	1,976,300,000
9	Other Operating Expenses	11,089,399,421	7,978,118,613	9,581,721,183
10	Total Annual Operating Expenses	12,940,977,318	9,849,714,156	11,558,021,183
11	Operating Profit/(Loss)/Surplus / (Deficit)	-2,607,325,286	0,001	778,900,528
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-2,607,325,286	0,001	778,900,528
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Ministry of Roads and Transport				
Kenya Civil Aviation Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	11,217,554,438	13,822,450,067	13,822,007,941
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	11,217,554,438	13,822,450,067	13,822,007,941
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	247,676,422	43,549,933	43,992,059
7	Total Annual Recurrent Revenue	11,465,230,860	13,866,000,000	13,866,000,000
8	Personnel Emoluments	3,137,768,340	4,128,473,476	4,871,221,227
9	Other Operating Expenses	3,557,477,836	5,180,823,594	5,802,093,869
10	Total Annual Operating Expenses	6,695,246,176	9,309,297,070	10,673,315,096
11	Operating Profit/(Loss)/Surplus / (Deficit)	4,769,984,684	4,556,702,930	3,192,684,904
12	Finance Charges	52,835,416	45,666,698	38,497,980
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	4,717,149,268	4,511,036,232	3,154,186,924
15	Total Annual Development/Capital Budget			2,292,856,147
16	Retained Earnings; Previous Years & Current Year			2,292,856,147
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,292,856,147

Kenya National Highways Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	28,937,740,164	29,907,637,392	26,040,838,469
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	28,937,740,164	29,907,637,392	26,040,838,469
4	Government Grants – Recurrent	7,678,518,695		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	166,162,303	1,225,000,000	1,270,000,000
7	Total Annual Recurrent Revenue	36,782,421,162	31,132,637,392	27,310,838,469
8	Personnel Emoluments	1,730,356,690	1,940,500,000	2,047,275,000
9	Other Operating Expenses	32,820,887,483	28,899,637,392	24,963,563,469
10	Total Annual Operating Expenses	34,551,244,173	30,840,137,392	27,010,838,469
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,231,176,989	292,500,000	300,000,000
12	Finance Charges			
13	Corporation Tax	308,139,133	292,500,000	300,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	1,923,037,856	0,000	0,000
15	Total Annual Development/Capital Budget			14,765,782,427
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			14,765,782,427
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			14,765,782,427

Kenya Roads Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,632,923,055	1,672,104,676	1,720,046,770
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,632,923,055	1,672,104,676	1,720,046,770
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	111,800	0,001	0,000
7	Total Annual Recurrent Revenue	1,633,034,855	1,672,104,677	1,720,046,770
8	Personnel Emoluments	758,855,260	774,009,389	793,359,620
9	Other Operating Expenses	946,185,405	842,195,288	901,687,150
10	Total Annual Operating Expenses	1,705,040,665	1,616,204,677	1,695,046,770
11	Operating Profit/(Loss)/Surplus / (Deficit)	-72,005,810	55,900,000	25,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-72,005,810	55,900,000	25,000,000
15	Total Annual Development/Capital Budget			25,000,000
16	Retained Earnings; Previous Years & Current Year			25,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			25,000,000

Kenya Rural Roads Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	23,910,182,001	27,057,405,375	28,493,308,216
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	23,910,182,001	27,057,405,375	28,493,308,216
4	Government Grants – Recurrent	13,388,750,000		
5	Development Partner - Recurrent Grants	525,644,206		
6	Others Income- Recurrent	107,701,224	80,000,000	80,000,000
7	Total Annual Recurrent Revenue	37,932,277,431	27,137,405,375	28,573,308,216
8	Personnel Emoluments	2,302,960,450	2,887,526,452	3,753,711,179
9	Other Operating Expenses	34,151,546,550	23,203,786,876	23,859,552,633
10	Total Annual Operating Expenses	36,454,507,000	26,091,313,328	27,613,263,812
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,477,770,431	1,046,092,047	960,044,404
12	Finance Charges			
13	Corporation Tax	806,104,253	686,292,457	837,264,596
14	Net Profit/(Loss)/Surplus /(Deficit)	671,666,178	359,799,590	122,779,808
15	Total Annual Development/Capital Budget			47,564,036,947
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			47,564,036,947
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			47,564,036,947

Kenya Urban Roads Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	386,740,852	360,000,000	333,920,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	386,740,852	360,000,000	333,920,000
4	Government Grants – Recurrent	7,454,257,750	34,375,873,463	8,728,814,426
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	15,334,476	2,500,000	5,500,000
7	Total Annual Recurrent Revenue	7,856,333,078	34,738,373,463	9,068,234,426
8	Personnel Emoluments	1,139,483,890	1,387,022,043	1,560,176,600
9	Other Operating Expenses	11,522,567,027	9,140,957,531	7,448,057,826
10	Total Annual Operating Expenses	12,662,050,917	10,527,979,574	9,008,234,426
11	Operating Profit/(Loss)/Surplus / (Deficit)	-4,805,717,839	24,210,393,889	60,000,000
12	Finance Charges			
13	Corporation Tax		70,000,000	60,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-4,805,717,839	24,140,393,889	0,000
15	Total Annual Development/Capital Budget			7,200,180,626
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			7,200,180,626
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			7,200,180,626

	LAPSSET Corridor Development Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	306,690		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	306,690	0,000	0,000
4	Government Grants – Recurrent	638,400,000	686,230,000	684,820,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	638,706,690	686,230,000	684,820,000
8	Personnel Emoluments	389,867,112	404,000,000	415,500,000
9	Other Operating Expenses	244,967,410	282,230,000	269,320,000
10	Total Annual Operating Expenses	634,834,522	686,230,000	684,820,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	3,872,168	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	3,872,168	0,000	0,000
15	Total Annual Development/Capital Budget			300,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			300,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			300,000,000

	Nairobi Metropolitan Area Transport Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	647,500,000	465,588,000	554,840,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	647,500,000	465,588,000	554,840,000
8	Personnel Emoluments	166,606,326	177,680,964	206,346,270
9	Other Operating Expenses	495,418,951	234,646,752	343,711,730
10	Total Annual Operating Expenses	662,025,277	412,327,716	550,058,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-14,525,277	53,260,284	4,782,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-14,525,277	53,260,284	4,782,000
15	Total Annual Development/Capital Budget			35,500,000
16	Retained Earnings; Previous Years & Current Year			8,500,000
17	Government Grants - Development			27,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			35,500,000

	National Transport and Safety Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,350,166,201	4,670,927,173	3,928,648,306
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,350,166,201	4,670,927,173	3,928,648,306
4	Government Grants – Recurrent	180,000,000	776,108,941	0,000
5	Development Partner - Recurrent Grants	257,979,441		
6	Others Income- Recurrent	104,440,944		
7	Total Annual Recurrent Revenue	3,892,586,586	5,447,036,114	3,928,648,306
8	Personnel Emoluments	1,457,505,929	1,690,644,764	1,690,644,765
9	Other Operating Expenses	2,444,177,130	1,973,661,954	2,238,003,541
10	Total Annual Operating Expenses	3,901,683,059	3,664,306,718	3,928,648,306
11	Operating Profit/(Loss)/Surplus / (Deficit)	-9,096,473	1,782,729,396	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-9,096,473	1,782,729,396	0,000
15	Total Annual Development/Capital Budget			1,652,031,694
16	Retained Earnings; Previous Years & Current Year			924,031,694
17	Government Grants - Development			
18	Development Partners' Grants - Development.			728,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,652,031,694

Ministry of Tourism and Wildlife				
Kenya Tourism Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	21,129,496	20,790,000	20,790,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	21,129,496	20,790,000	20,790,000
4	Government Grants – Recurrent	569,055,000	1,097,888,000	1,301,520,857
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	265,700,119	279,210,002	339,210,000
7	Total Annual Recurrent Revenue	855,884,615	1,397,888,002	1,661,520,857
8	Personnel Emoluments	250,031,054	306,329,857	316,798,214
9	Other Operating Expenses	645,989,638	1,018,942,870	1,344,722,643
10	Total Annual Operating Expenses	896,020,692	1,325,272,727	1,661,520,857
11	Operating Profit/(Loss)/Surplus / (Deficit)	-40,136,077	72,615,275	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-40,136,077	72,615,275	0,000
15	Total Annual Development/Capital Budget			25,000,000
16	Retained Earnings; Previous Years & Current Year			25,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			25,000,000

	Kenya Utalii College			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	154,688,249	234,651,350	243,854,030
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	154,688,249	234,651,350	243,854,030
4	Government Grants – Recurrent	694,270,000	851,270,000	1,156,907,428
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	65,373,580	175,348,650	166,145,970
7	Total Annual Recurrent Revenue	914,331,829	1,261,270,000	1,566,907,428
8	Personnel Emoluments	500,114,989	652,513,009	731,591,379
9	Other Operating Expenses	435,939,940	517,156,991	638,272,049
10	Total Annual Operating Expenses	936,054,929	1,169,670,000	1,369,863,428
11	Operating Profit/(Loss)/Surplus / (Deficit)	-21,723,100	91,600,000	197,044,000
12	Finance Charges	0,000		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-21,723,100	91,600,000	197,044,000
15	Total Annual Development/Capital Budget			478,944,000
16	Retained Earnings; Previous Years & Current Year			242,944,000
17	Government Grants - Development			236,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			478,944,000

Kenya Wildlife Service				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	7,984,341,000	7,832,165,870	8,700,209,500
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	7,984,341,000	7,832,165,870	8,700,209,500
4	Government Grants – Recurrent	1,161,000,000	1,503,960,390	1,710,759,488
5	Development Partner - Recurrent Grants	2,230,070,000		
6	Others Income- Recurrent		89,834,130	99,790,500
7	Total Annual Recurrent Revenue	11,375,411,000	9,425,960,390	10,510,759,488
8	Personnel Emoluments	6,333,246,000	7,062,621,944	7,648,969,717
9	Other Operating Expenses	6,394,919,000	3,303,338,446	2,851,789,771
10	Total Annual Operating Expenses	12,728,165,000	10,365,960,390	10,500,759,488
11	Operating Profit/(Loss)/Surplus / (Deficit)	-1,352,754,000	-940,000,000	10,000,000
12	Finance Charges			
13	Corporation Tax	37,096,000	10,000,000	10,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,389,850,000	-950,000,000	0,000
15	Total Annual Development/Capital Budget			875,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			875,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			875,000,000

	Tourism Fund			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,131,812,275	6,730,252,689	8,410,162,731
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	5,131,812,275	6,730,252,689	8,410,162,731
4	Government Grants – Recurrent	200,000,000	5,600,000,000	5,941,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		1,563,000,000	1,633,000,000
7	Total Annual Recurrent Revenue	5,331,812,275	13,893,252,689	15,984,162,731
8	Personnel Emoluments	666,632,301	762,339,361	931,791,218
9	Other Operating Expenses	5,248,179,609	10,745,435,538	13,812,463,607
10	Total Annual Operating Expenses	5,914,811,910	11,507,774,899	14,744,254,825
11	Operating Profit/(Loss)/Surplus / (Deficit)	-582,999,635	2,385,477,790	1,239,907,906
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-582,999,635	2,385,477,790	1,239,907,906
15	Total Annual Development/Capital Budget			1,239,907,906
16	Retained Earnings; Previous Years & Current Year			239,907,906
17	Government Grants - Development			1,000,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,239,907,906

Tourism Regulatory Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	360,695,654	649,500,000	815,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	360,695,654	649,500,000	815,000,000
4	Government Grants – Recurrent	151,510,574	218,512,907	216,920,143
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	0,000		
7	Total Annual Recurrent Revenue	512,206,228	868,012,907	1,031,920,143
8	Personnel Emoluments	207,676,804	295,459,010	402,555,875
9	Other Operating Expenses	331,243,563	523,053,897	551,404,240
10	Total Annual Operating Expenses	538,920,367	818,512,907	953,960,115
11	Operating Profit/(Loss)/Surplus / (Deficit)	-26,714,139	49,500,000	77,960,028
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-26,714,139	49,500,000	77,960,028
15	Total Annual Development/Capital Budget			327,960,028
16	Retained Earnings; Previous Years & Current Year			77,960,028
17	Government Grants - Development			250,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			327,960,028

	Tourism Research Institute			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	78,554,999	116,848,000	162,613,429
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	17,797,019		
7	Total Annual Recurrent Revenue	96,352,018	116,848,000	162,613,429
8	Personnel Emoluments	845,216	9,875,000	10,179,490
9	Other Operating Expenses	138,940,764	106,973,000	148,735,939
10	Total Annual Operating Expenses	139,785,980	116,848,000	158,915,429
11	Operating Profit/(Loss)/Surplus / (Deficit)	-43,433,962	0,000	3,698,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-43,433,962	0,000	3,698,000
15	Total Annual Development/Capital Budget			5,698,000
16	Retained Earnings; Previous Years & Current Year			5,698,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			5,698,000

Wildlife Research & Training Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	211,706,423	128,068,201	143,700,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	211,706,423	128,068,201	143,700,000
4	Government Grants – Recurrent	594,272,400	399,600,000	391,899,400
5	Development Partner - Recurrent Grants	62,907,860	25,784,343	77,200,000
6	Others Income- Recurrent	16,709,385	125,238,805	105,100,000
7	Total Annual Recurrent Revenue	885,596,068	678,691,349	717,899,400
8	Personnel Emoluments	402,144,821	269,528,768	460,899,400
9	Other Operating Expenses	493,959,686	231,668,847	256,700,000
10	Total Annual Operating Expenses	896,104,507	501,197,615	717,599,400
11	Operating Profit/(Loss)/Surplus / (Deficit)	-10,508,439	177,493,734	300,000
12	Finance Charges			
13	Corporation Tax		200,000	300,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-10,508,439	177,293,734	0,000
15	Total Annual Development/Capital Budget			137,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			137,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			137,000,000

Ministry of Trade, Investments and Industry				
Anti-Counterfeit Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	394,856,994	333,000,000	380,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	394,856,994	333,000,000	380,000,000
4	Government Grants – Recurrent	174,990,000	157,410,000	142,085,600
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	260,784	134,580,000	124,300,000
7	Total Annual Recurrent Revenue	570,107,778	624,990,000	646,385,600
8	Personnel Emoluments	258,631,107	261,630,811	280,285,393
9	Other Operating Expenses	316,564,785	337,385,910	316,406,267
10	Total Annual Operating Expenses	575,195,892	599,016,721	596,691,660
11	Operating Profit/(Loss)/Surplus / (Deficit)	-5,088,114	25,973,279	49,693,940
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-5,088,114	25,973,279	49,693,940
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Export Processing Zones Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	526,137,003	535,613,105	535,613,105
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	526,137,003	535,613,105	535,613,105
4	Government Grants – Recurrent	300,000,000	162,000,000	154,986,600
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	81,258,213	126,676,142	104,386,895
7	Total Annual Recurrent Revenue	907,395,216	824,289,247	794,986,600
8	Personnel Emoluments	382,744,228	389,700,323	385,140,960
9	Other Operating Expenses	595,855,984	380,392,434	409,845,640
10	Total Annual Operating Expenses	978,600,212	770,092,757	794,986,600
11	Operating Profit/(Loss)/Surplus / (Deficit)	-71,204,996	54,196,490	0,000
12	Finance Charges	0,000		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-71,204,996	54,196,490	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Kenya Accreditation Service			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	154,608,035	185,000,000	185,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	154,608,035	185,000,000	185,000,000
4	Government Grants – Recurrent		242,172,636	149,195,700
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	534,468		
7	Total Annual Recurrent Revenue	155,142,503	427,172,636	334,195,700
8	Personnel Emoluments	162,681,475	163,019,151	177,271,922
9	Other Operating Expenses	193,806,122	257,853,422	149,923,075
10	Total Annual Operating Expenses	356,487,597	420,872,573	327,194,997
11	Operating Profit/(Loss)/Surplus / (Deficit)	-201,345,094	6,300,063	7,000,703
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-201,345,094	6,300,063	7,000,703
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Bureau of Standards				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	7,860,701,416	9,247,421,746	10,377,518,305
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	7,860,701,416	9,247,421,746	10,377,518,305
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants	3,000,000	10,000,000	5,000,000
6	Others Income- Recurrent	26,082,784	12,505,410	14,405,000
7	Total Annual Recurrent Revenue	7,889,784,200	9,269,927,156	10,396,923,305
8	Personnel Emoluments	3,489,900,159	3,904,454,563	4,636,163,177
9	Other Operating Expenses	3,476,038,626	3,377,270,877	3,817,158,946
10	Total Annual Operating Expenses	6,965,938,785	7,281,725,440	8,453,322,123
11	Operating Profit/(Loss)/Surplus / (Deficit)	923,845,415	1,988,201,716	1,943,601,182
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	923,845,415	1,988,201,716	1,943,601,182
15	Total Annual Development/Capital Budget			1,841,900,000
16	Retained Earnings; Previous Years & Current Year			1,841,900,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,841,900,000

Kenya Export Promotion and Branding Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,868,099	12,000,000	12,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	5,868,099	12,000,000	12,000,000
4	Government Grants – Recurrent	842,132,176	705,817,000	677,241,390
5	Development Partner - Recurrent Grants	5,000,000		
6	Others Income- Recurrent	1,870,000	3,000,000	3,000,000
7	Total Annual Recurrent Revenue	854,870,275	720,817,000	692,241,390
8	Personnel Emoluments	239,075,881	302,183,156	317,711,218
9	Other Operating Expenses	571,229,536	480,082,357	371,680,172
10	Total Annual Operating Expenses	810,305,417	782,265,513	689,391,390
11	Operating Profit/(Loss)/Surplus / (Deficit)	44,564,858	-61,448,513	2,850,000
12	Finance Charges			
13	Corporation Tax	2,842,713	2,850,000	2,850,000
14	Net Profit/(Loss)/Surplus /(Deficit)	41,722,145	-64,298,513	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Industrial Property Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	449,704,127	458,338,988	583,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	449,704,127	458,338,988	583,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	55,695,954	25,000,000	26,000,000
7	Total Annual Recurrent Revenue	505,400,081	483,338,988	609,000,000
8	Personnel Emoluments	234,753,029	228,332,623	295,983,702
9	Other Operating Expenses	189,479,110	207,353,002	265,614,440
10	Total Annual Operating Expenses	424,232,139	435,685,625	561,598,142
11	Operating Profit/(Loss)/Surplus / (Deficit)	81,167,942	47,653,363	47,401,858
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	81,167,942	47,653,363	47,401,858
15	Total Annual Development/Capital Budget			50,500,000
16	Retained Earnings; Previous Years & Current Year			50,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			50,500,000

Kenya Industrial Research and Development Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	18,563,509	26,000,000	24,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	18,563,509	26,000,000	24,000,000
4	Government Grants – Recurrent	680,734,000	612,657,000	712,657,000
5	Development Partner - Recurrent Grants	65,353,630		
6	Others Income- Recurrent	47,105,810	44,000,000	36,000,000
7	Total Annual Recurrent Revenue	811,756,949	682,657,000	772,657,000
8	Personnel Emoluments	592,252,673	600,400,000	603,900,000
9	Other Operating Expenses	350,477,559	82,257,000	168,757,000
10	Total Annual Operating Expenses	942,730,232	682,657,000	772,657,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-130,973,283	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-130,973,283	0,000	0,000
15	Total Annual Development/Capital Budget			500,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			500,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			500,000,000

Kenya Investment Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	0,000		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	320,880,000	390,292,000	238,790,000
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent	291,647	2,000,000	2,000,000
7	Total Annual Recurrent Revenue	321,171,647	392,292,000	240,790,000
8	Personnel Emoluments	157,203,783	209,120,298	174,550,000
9	Other Operating Expenses	172,120,842	104,690,518	66,240,000
10	Total Annual Operating Expenses	329,324,625	313,810,816	240,790,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-8,152,978	78,481,184	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-8,152,978	78,481,184	0,000
15	Total Annual Development/Capital Budget			40,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			40,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			40,000,000

	Scrap Metal Council		
	Details	Actual	Budget
		2024/2025	2026/2027
1	Internally Generated Income		
2	Cost of Sales		
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000
4	Government Grants – Recurrent		
5	Development Partner - Recurrent Grants		
6	Others Income- Recurrent	78,760,300	100,000,000
7	Total Annual Recurrent Revenue	78,760,300	100,000,000
8	Personnel Emoluments		
9	Other Operating Expenses	82,346,735	100,000,000
10	Total Annual Operating Expenses	82,346,735	100,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-3,586,435	0,000
12	Finance Charges		
13	Corporation Tax		
14	Net Profit/(Loss)/Surplus /(Deficit)	-3,586,435	0,000
15	Total Annual Development/Capital Budget		0,000
16	Retained Earnings; Previous Years & Current Year		
17	Government Grants - Development		
18	Development Partners' Grants - Development.		
19	Borrowing; Current and Previous Years		
20	Others Incomes - Development		
21	Total Funds to Finance Capital Budget		0,000

Special Economic Zones Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	108,563,109		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	108,563,109	0,000	0,000
4	Government Grants – Recurrent	128,370,000	81,000,000	86,815,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	7,529,858,982	243,635,099	250,000,000
7	Total Annual Recurrent Revenue	7,766,792,091	324,635,099	336,815,000
8	Personnel Emoluments	72,811,590	116,261,204	170,960,052
9	Other Operating Expenses	182,042,110	142,125,541	158,539,948
10	Total Annual Operating Expenses	254,853,700	258,386,745	329,500,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	7,511,938,391	66,248,354	7,315,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	7,511,938,391	66,248,354	7,315,000
15	Total Annual Development/Capital Budget			5,650,117
16	Retained Earnings; Previous Years & Current Year			5,650,117
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			5,650,117

Warehouse Receipt Systems Council				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	44,000		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	44,000	0,000	0,000
4	Government Grants – Recurrent	25,000,000	45,171,000	44,513,503
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	25,044,000	45,171,000	44,513,503
8	Personnel Emoluments	15,767,954	29,865,417	39,784,715
9	Other Operating Expenses	27,418,453	16,824,231	4,728,788
10	Total Annual Operating Expenses	43,186,407	46,689,648	44,513,503
11	Operating Profit/(Loss)/Surplus / (Deficit)	-18,142,407	-1,518,648	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-18,142,407	-1,518,648	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Ministry of Water, Sanitation and Irrigation				
Athi Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,306,963,779	1,661,664,502	2,049,822,280
2	Cost of Sales		352,710,038	1,026,079,644
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,306,963,779	1,308,954,464	1,023,742,636
4	Government Grants – Recurrent	411,949,147	229,800,000	125,130,000
5	Development Partner - Recurrent Grants	128,877,705		
6	Others Income- Recurrent	7,016,734		
7	Total Annual Recurrent Revenue	2,854,807,365	1,538,754,464	1,148,872,636
8	Personnel Emoluments	252,979,975	309,787,020	391,032,040
9	Other Operating Expenses	1,504,993,627	188,820,969	182,433,400
10	Total Annual Operating Expenses	1,757,973,602	498,607,989	573,465,440
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,096,833,763	1,040,146,475	575,407,196
12	Finance Charges	263,044,978	1,040,146,475	560,077,196
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	833,788,785	0,000	15,330,000
15	Total Annual Development/Capital Budget			2,330,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			885,000,000
18	Development Partners' Grants - Development.			1,445,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,330,000,000

Central Rift Valley Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	64,285,936	10,000,000	9,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	64,285,936	10,000,000	9,000,000
4	Government Grants – Recurrent	624,687,788	115,920,000	173,582,800
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	23,054,511		
7	Total Annual Recurrent Revenue	712,028,235	125,920,000	182,582,800
8	Personnel Emoluments	85,904,473	95,027,702	112,598,562
9	Other Operating Expenses	742,515,667	27,288,482	69,984,238
10	Total Annual Operating Expenses	828,420,140	122,316,184	182,582,800
11	Operating Profit/(Loss)/Surplus / (Deficit)	-116,391,905	3,603,816	0,000
12	Finance Charges	17,351,632	12,000,000	0,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-133,743,537	-8,396,184	0,000
15	Total Annual Development/Capital Budget			4,173,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			605,000,000
18	Development Partners' Grants - Development.			3,568,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			4,173,000,000

Coast Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,407,877,436	1,200,000,000	1,018,001,000
2	Cost of Sales	855,555,562	864,482,631	733,300,800
3	Gross Profit/(Loss)/Surplus/(Deficit)	552,321,874	335,517,369	284,700,200
4	Government Grants – Recurrent	260,533,331	1,060,914,332	155,782,000
5	Development Partner - Recurrent Grants	714,661,341		
6	Others Income- Recurrent	24,693,734	8,440,344	10,999,000
7	Total Annual Recurrent Revenue	1,552,210,280	1,404,872,045	451,481,200
8	Personnel Emoluments	196,998,179	215,105,071	259,399,000
9	Other Operating Expenses	934,457,798	771,409,683	170,427,200
10	Total Annual Operating Expenses	1,131,455,977	986,514,754	429,826,200
11	Operating Profit/(Loss)/Surplus / (Deficit)	420,754,303	418,357,291	21,655,000
12	Finance Charges	27,098,000	29,808,000	21,655,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	393,656,303	388,549,291	0,000
15	Total Annual Development/Capital Budget			4,355,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			255,000,000
18	Development Partners' Grants - Development.			4,100,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			4,355,000,000

Hydrologists Registration Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	40,000,000	36,000,000	46,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	40,000,000	36,000,000	46,000,000
8	Personnel Emoluments	14,009,097	12,073,333	19,138,000
9	Other Operating Expenses	19,915,292	23,926,667	26,862,000
10	Total Annual Operating Expenses	33,924,389	36,000,000	46,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	6,075,611	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	6,075,611	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Water Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	276,840,811	224,123,858	229,325,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	276,840,811	224,123,858	229,325,000
4	Government Grants – Recurrent	223,300,000	260,730,000	252,200,000
5	Development Partner - Recurrent Grants	32,465,652	40,000,000	40,000,000
6	Others Income- Recurrent	17,354,756	10,876,142	5,675,000
7	Total Annual Recurrent Revenue	549,961,219	535,730,000	527,200,000
8	Personnel Emoluments	267,005,953	274,235,001	295,285,000
9	Other Operating Expenses	268,754,351	294,566,049	231,915,000
10	Total Annual Operating Expenses	535,760,304	568,801,050	527,200,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	14,200,915	-33,071,050	0,000
12	Finance Charges			
13	Corporation Tax		0,000	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	14,200,915	-33,071,050	0,000
15	Total Annual Development/Capital Budget			277,200,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			252,200,000
18	Development Partners' Grants - Development.			25,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			277,200,000

Lake Victoria North Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		329,596,200	347,976,890
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	329,596,200	347,976,890
4	Government Grants – Recurrent	847,574,086	655,557,220	228,455,847
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	51,660,627	8,000,000	9,000,000
7	Total Annual Recurrent Revenue	899,234,713	993,153,420	585,432,737
8	Personnel Emoluments	161,417,755	177,827,629	182,864,058
9	Other Operating Expenses	1,020,172,596	815,325,791	233,693,162
10	Total Annual Operating Expenses	1,181,590,351	993,153,420	416,557,220
11	Operating Profit/(Loss)/Surplus / (Deficit)	-282,355,638	0,000	168,875,517
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-282,355,638	0,000	168,875,517
15	Total Annual Development/Capital Budget			9,340,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			1,530,000,000
18	Development Partners' Grants - Development.			7,810,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			9,340,000,000

Lake Victoria South Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	18,433,522	36,060,000	20,000,000
2	Cost of Sales	541,089,615		
3	Gross Profit/(Loss)/Surplus/(Deficit)	-522,656,093	36,060,000	20,000,000
4	Government Grants – Recurrent	966,892,560	183,240,000	180,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	7,877,286	164,700,000	0,000
7	Total Annual Recurrent Revenue	452,113,753	384,000,000	200,000,000
8	Personnel Emoluments	164,977,624	173,000,000	127,385,000
9	Other Operating Expenses	305,901,290	294,000,000	72,615,000
10	Total Annual Operating Expenses	470,878,914	467,000,000	200,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-18,765,161	-83,000,000	0,000
12	Finance Charges	369,024,063		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-387,789,224	-83,000,000	0,000
15	Total Annual Development/Capital Budget			2,146,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			122,000,000
18	Development Partners' Grants - Development.			2,024,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			2,146,000,000

	National Irrigation Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	285,909,463	224,799,999	327,057,465
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	285,909,463	224,799,999	327,057,465
4	Government Grants – Recurrent	388,970,919	444,000,000	486,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	60,150,522	81,200,001	121,900,000
7	Total Annual Recurrent Revenue	735,030,904	750,000,000	934,957,465
8	Personnel Emoluments	520,771,077	456,019,517	498,081,939
9	Other Operating Expenses	594,027,293	293,980,483	260,975,526
10	Total Annual Operating Expenses	1,114,798,370	750,000,000	759,057,465
11	Operating Profit/(Loss)/Surplus / (Deficit)	-379,767,466	0,000	175,900,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-379,767,466	0,000	175,900,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Water Harvesting and Storage Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	110,822,227	50,000,000	56,595,201
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	110,822,227	50,000,000	56,595,201
4	Government Grants – Recurrent	357,862,000	322,200,000	314,244,006
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,366,620		
7	Total Annual Recurrent Revenue	470,050,847	372,200,000	370,839,207
8	Personnel Emoluments	337,450,694	306,135,082	330,827,157
9	Other Operating Expenses	445,923,496	66,064,918	40,012,050
10	Total Annual Operating Expenses	783,374,190	372,200,000	370,839,207
11	Operating Profit/(Loss)/Surplus / (Deficit)	-313,323,343	0,000	0,000
12	Finance Charges	0,000		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-313,323,343	0,000	0,000
15	Total Annual Development/Capital Budget			1,506,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			1,506,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,506,000,000

North Rift Valley Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	519,870,803	95,400,000	95,400,000
5	Development Partner - Recurrent Grants	9,830,192		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	529,700,995	95,400,000	95,400,000
8	Personnel Emoluments	56,126,046	61,326,514	61,326,514
9	Other Operating Expenses	375,380,968	34,073,486	34,073,486
10	Total Annual Operating Expenses	431,507,014	95,400,000	95,400,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	98,193,981	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	98,193,981	0,000	0,000
15	Total Annual Development/Capital Budget			400,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			400,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			400,000,000

Northern Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	0,000		
2	Cost of Sales	0,000		
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	1,713,725,245	127,800,000	132,575,340
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent	5,866,491		
7	Total Annual Recurrent Revenue	1,719,591,736	127,800,000	132,575,340
8	Personnel Emoluments	71,439,903	70,743,277	87,500,000
9	Other Operating Expenses	1,801,393,342	137,468,875	40,300,000
10	Total Annual Operating Expenses	1,872,833,245	208,212,152	127,800,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-153,241,509	-80,412,152	4,775,340
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-153,241,509	-80,412,152	4,775,340
15	Total Annual Development/Capital Budget			865,750,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			865,750,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			865,750,000

Regional Center on Ground Water Resources Education Training and Research				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	213,621,597	119,000,000	104,000,000
5	Development Partner - Recurrent Grants		0,000	0,000
6	Others Income- Recurrent	8,266,438		
7	Total Annual Recurrent Revenue	221,888,035	119,000,000	104,000,000
8	Personnel Emoluments	51,277,818	61,844,570	62,585,133
9	Other Operating Expenses	127,409,580	93,681,643	35,444,867
10	Total Annual Operating Expenses	178,687,398	155,526,213	98,030,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	43,200,637	-36,526,213	5,970,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	43,200,637	-36,526,213	5,970,000
15	Total Annual Development/Capital Budget			85,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			85,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			85,000,000

Tana Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	508,716		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	508,716	0,000	0,000
4	Government Grants – Recurrent	231,152,384	107,062,626	161,360,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	117,297,664	66,107,631	294,564,000
7	Total Annual Recurrent Revenue	348,958,764	173,170,257	455,924,000
8	Personnel Emoluments	209,476,320	106,258,673	222,056,000
9	Other Operating Expenses	404,713,143	195,068,196	233,868,000
10	Total Annual Operating Expenses	614,189,463	301,326,869	455,924,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-265,230,699	-128,156,612	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-265,230,699	-128,156,612	0,000
15	Total Annual Development/Capital Budget			1,222,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			445,000,000
18	Development Partners' Grants - Development.			777,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,222,000,000

Tanathi Water Works Development Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	124,800,000	110,040,000	134,420,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	8,894,205		
7	Total Annual Recurrent Revenue	133,694,205	110,040,000	134,420,000
8	Personnel Emoluments	117,853,297	123,264,681	94,320,000
9	Other Operating Expenses	364,732,969	383,965,035	40,100,000
10	Total Annual Operating Expenses	482,586,266	507,229,716	134,420,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-348,892,061	-397,189,716	0,000
12	Finance Charges	285,932,642		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-634,824,703	-397,189,716	0,000
15	Total Annual Development/Capital Budget			892,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			592,000,000
18	Development Partners' Grants - Development.			300,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			892,000,000

Water Resources Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	456,207,049	1,237,394,356	1,240,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	456,207,049	1,237,394,356	1,240,000,000
4	Government Grants – Recurrent	201,333,333	129,702,780	97,000,000
5	Development Partner - Recurrent Grants	673,830,528		
6	Others Income- Recurrent	409,798,408	347,605,641	350,000,000
7	Total Annual Recurrent Revenue	1,741,169,318	1,714,702,777	1,687,000,000
8	Personnel Emoluments	972,083,141	999,900,001	1,250,000,000
9	Other Operating Expenses	1,265,016,261	432,031,949	425,000,000
10	Total Annual Operating Expenses	2,237,099,402	1,431,931,950	1,675,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-495,930,084	282,770,827	12,000,000
12	Finance Charges	10,092,709	12,000,000	12,000,000
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-506,022,793	270,770,827	0,000
15	Total Annual Development/Capital Budget			35,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			35,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			35,000,000

Water Sector Trust Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,125,670	2,000,000	2,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,125,670	2,000,000	2,000,000
4	Government Grants – Recurrent	255,897,994	143,153,333	224,944,800
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,038,505	215,000,000	235,000,000
7	Total Annual Recurrent Revenue	258,062,169	360,153,333	461,944,800
8	Personnel Emoluments	287,521,388	232,604,963	253,200,000
9	Other Operating Expenses	84,155,796	127,548,370	127,800,000
10	Total Annual Operating Expenses	371,677,184	360,153,333	381,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-113,615,015	0,000	80,944,800
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-113,615,015	0,000	80,944,800
15	Total Annual Development/Capital Budget			1,221,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			198,000,000
18	Development Partners' Grants - Development.			1,023,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,221,000,000

Water Services Regulatory Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	482,602,117	720,000,000	970,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	482,602,117	720,000,000	970,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants	14,691,565		
6	Others Income- Recurrent	24,883,675	30,000,000	30,000,000
7	Total Annual Recurrent Revenue	522,177,357	750,000,000	1,000,000,000
8	Personnel Emoluments	166,119,230	210,000,000	267,109,105
9	Other Operating Expenses	199,455,364	343,000,000	459,890,895
10	Total Annual Operating Expenses	365,574,594	553,000,000	727,000,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	156,602,763	197,000,000	273,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	156,602,763	197,000,000	273,000,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Ministry of Youth Affairs, Creative Economy and Sports				
	Anti-Doping Agency of Kenya			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	766,999,999	231,000,000	842,403,800
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	18,375,918	9,999,999	10,000,000
7	Total Annual Recurrent Revenue	785,375,917	240,999,999	852,403,800
8	Personnel Emoluments	86,447,279	65,096,002	76,206,000
9	Other Operating Expenses	664,179,639	175,903,997	219,338,402
10	Total Annual Operating Expenses	750,626,918	240,999,999	295,544,402
11	Operating Profit/(Loss)/Surplus / (Deficit)	34,748,999	0,000	556,859,398
12	Finance Charges	0,000		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	34,748,999	0,000	556,859,398
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Academy of Sports				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	686,000		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	686,000	0,000	0,000
4	Government Grants – Recurrent	866,062,960	244,690,500	285,849,300
5	Development Partner - Recurrent Grants	11,500,000		
6	Others Income- Recurrent	9,061,592		
7	Total Annual Recurrent Revenue	887,310,552	244,690,500	285,849,300
8	Personnel Emoluments	67,770,853	90,021,109	93,313,162
9	Other Operating Expenses	865,563,696	154,669,392	162,377,336
10	Total Annual Operating Expenses	933,334,549	244,690,501	255,690,498
11	Operating Profit/(Loss)/Surplus / (Deficit)	-46,023,997	-0,001	30,158,802
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-46,023,997	-0,001	30,158,802
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Kenya Copyrights Board			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	13,601,753	15,000,000	15,000,000
2	Cost of Sales	7,490		
3	Gross Profit/(Loss)/Surplus/(Deficit)	13,594,263	15,000,000	15,000,000
4	Government Grants – Recurrent	201,119,901	160,297,677	155,488,747
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	214,714,164	175,297,677	170,488,747
8	Personnel Emoluments	94,450,827	110,900,000	117,610,000
9	Other Operating Expenses	135,405,334	64,397,677	52,606,000
10	Total Annual Operating Expenses	229,856,161	175,297,677	170,216,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-15,141,997	0,000	272,747
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-15,141,997	0,000	272,747
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Film Classification Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	57,726,991	60,000,000	60,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	57,726,991	60,000,000	60,000,000
4	Government Grants – Recurrent	294,148,914	377,441,835	707,963,080
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	351,875,905	437,441,835	767,963,080
8	Personnel Emoluments	182,189,667	212,896,726	215,855,411
9	Other Operating Expenses	223,172,499	104,545,109	101,586,424
10	Total Annual Operating Expenses	405,362,166	317,441,835	317,441,835
11	Operating Profit/(Loss)/Surplus / (Deficit)	-53,486,261	120,000,000	450,521,245
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-53,486,261	120,000,000	450,521,245
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Film Commission				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	184,066,338	245,325,774	161,558,946
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	6,176,000		
7	Total Annual Recurrent Revenue	190,242,338	245,325,774	161,558,946
8	Personnel Emoluments	91,757,108	102,080,262	110,728,943
9	Other Operating Expenses	157,962,356	151,102,064	50,830,003
10	Total Annual Operating Expenses	249,719,464	253,182,326	161,558,946
11	Operating Profit/(Loss)/Surplus / (Deficit)	-59,477,126	-7,856,552	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-59,477,126	-7,856,552	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Presidents Award - Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	28,710,983	11,114,488	11,449,788
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	28,710,983	11,114,488	11,449,788
4	Government Grants – Recurrent	121,443,143	100,191,334	253,359,049
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,959,594	3,717,292	3,550,212
7	Total Annual Recurrent Revenue	153,113,720	115,023,114	268,359,049
8	Personnel Emoluments	30,923,252	32,624,595	65,213,067
9	Other Operating Expenses	113,730,888	82,398,519	129,972,743
10	Total Annual Operating Expenses	144,654,140	115,023,114	195,185,810
11	Operating Profit/(Loss)/Surplus / (Deficit)	8,459,580	0,000	73,173,239
12	Finance Charges			
13	Corporation Tax	8,274,340		
14	Net Profit/(Loss)/Surplus /(Deficit)	185,240	0,000	73,173,239
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Sports Kenya			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	270,329,116	204,618,125	310,855,900
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	237,341,375	149,269,424	131,400,000
7	Total Annual Recurrent Revenue	507,670,491	353,887,549	442,255,900
8	Personnel Emoluments	203,081,118	98,599,260	231,162,000
9	Other Operating Expenses	414,378,728	254,381,287	201,479,900
10	Total Annual Operating Expenses	617,459,846	352,980,547	432,641,900
11	Operating Profit/(Loss)/Surplus / (Deficit)	-109,789,355	907,002	9,614,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-109,789,355	907,002	9,614,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Youth Enterprise Development Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	111,241,446	86,170,098	86,289,980
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	111,241,446	86,170,098	86,289,980
4	Government Grants – Recurrent	175,020,000	221,086,624	214,467,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	35,901,495	22,900,000	27,490,000
7	Total Annual Recurrent Revenue	322,162,941	330,156,722	328,246,980
8	Personnel Emoluments	211,055,920	180,858,941	196,160,460
9	Other Operating Expenses	219,397,105	149,297,781	122,606,143
10	Total Annual Operating Expenses	430,453,025	330,156,722	318,766,603
11	Operating Profit/(Loss)/Surplus / (Deficit)	-108,290,084	0,000	9,480,377
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-108,290,084	0,000	9,480,377
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Office of the Attorney General				
	Business Registration Service			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	403,745,000	651,447,000	584,444,400
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	403,745,000	651,447,000	584,444,400
8	Personnel Emoluments	257,162,491	368,210,170	430,940,856
9	Other Operating Expenses	161,271,257	216,736,830	153,503,544
10	Total Annual Operating Expenses	418,433,748	584,947,000	584,444,400
11	Operating Profit/(Loss)/Surplus / (Deficit)	-14,688,748	66,500,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-14,688,748	66,500,000	0,000
15	Total Annual Development/Capital Budget			66,500,000
16	Retained Earnings; Previous Years & Current Year			66,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			66,500,000

Council for Legal Education				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	163,002,779	170,100,000	170,100,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	163,002,779	170,100,000	170,100,000
4	Government Grants – Recurrent	110,000,000	112,700,000	136,546,900
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	273,002,779	282,800,000	306,646,900
8	Personnel Emoluments	98,811,636	121,138,665	126,800,734
9	Other Operating Expenses	181,413,471	161,661,335	179,846,166
10	Total Annual Operating Expenses	280,225,107	282,800,000	306,646,900
11	Operating Profit/(Loss)/Surplus / (Deficit)	-7,222,328	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-7,222,328	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Law Reform Commission				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	288,880,000	326,565,000	324,629,900
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,771,024	100,000	0,000
7	Total Annual Recurrent Revenue	290,651,024	326,665,000	324,629,900
8	Personnel Emoluments	152,720,427	227,001,212	178,141,373
9	Other Operating Expenses	952,819,282	134,043,444	146,488,527
10	Total Annual Operating Expenses	1,105,539,709	361,044,656	324,629,900
11	Operating Profit/(Loss)/Surplus / (Deficit)	-814,888,685	-34,379,656	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-814,888,685	-34,379,656	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya School of Law				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	378,965,649	335,150,000	376,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	378,965,649	335,150,000	376,500,000
4	Government Grants – Recurrent	50,000,000	46,800,000	86,382,300
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	36,065,534	42,330,000	38,500,000
7	Total Annual Recurrent Revenue	465,031,183	424,280,000	501,382,300
8	Personnel Emoluments	248,447,337	252,140,000	266,314,607
9	Other Operating Expenses	220,002,544	172,140,000	222,274,393
10	Total Annual Operating Expenses	468,449,881	424,280,000	488,589,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-3,418,698	0,000	12,793,300
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-3,418,698	0,000	12,793,300
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Nairobi Centre for International Arbitration				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,401,398		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,401,398	0,000	0,000
4	Government Grants – Recurrent	145,045,938	158,040,000	162,998,806
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	10,119,445	7,000,000	7,000,000
7	Total Annual Recurrent Revenue	156,566,781	165,040,000	169,998,806
8	Personnel Emoluments	77,068,036	91,611,016	113,482,454
9	Other Operating Expenses	74,977,902	73,428,984	56,516,352
10	Total Annual Operating Expenses	152,045,938	165,040,000	169,998,806
11	Operating Profit/(Loss)/Surplus / (Deficit)	4,520,843	0,000	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	4,520,843	0,000	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Council for Law Reporting				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	10,114,955	14,922,534	10,000,000
2	Cost of Sales	5,643,854	6,451,505	8,000,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,471,101	8,471,029	2,000,000
4	Government Grants – Recurrent	390,486,104	330,177,000	347,240,600
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,357,036	0,000	0,000
7	Total Annual Recurrent Revenue	397,314,241	338,648,029	349,240,600
8	Personnel Emoluments	172,954,169	179,215,773	180,425,180
9	Other Operating Expenses	221,982,466	176,493,029	168,815,420
10	Total Annual Operating Expenses	394,936,635	355,708,802	349,240,600
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,377,606	-17,060,773	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	2,377,606	-17,060,773	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Office of the Prime Cabinet Secretary & Ministry of Foreign Affairs and Diaspora Affairs				
Kenya National Innovation Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	493,808,593	202,673,248	202,673,250
5	Development Partner - Recurrent Grants	11,909,137		
6	Others Income- Recurrent	61,691,955	70,000,000	70,000,000
7	Total Annual Recurrent Revenue	567,409,685	272,673,248	272,673,250
8	Personnel Emoluments	31,551,718	53,533,122	62,793,029
9	Other Operating Expenses	534,814,182	160,864,308	180,840,221
10	Total Annual Operating Expenses	566,365,900	214,397,430	243,633,250
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,043,785	58,275,818	29,040,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,043,785	58,275,818	29,040,000
15	Total Annual Development/Capital Budget			29,040,000
16	Retained Earnings; Previous Years & Current Year			29,040,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			29,040,000

National Commission for Science, Technology and Innovation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	56,829,029		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	56,829,029	0,000	0,000
4	Government Grants – Recurrent	248,159,112	223,343,200	223,343,201
5	Development Partner - Recurrent Grants	59,159,481		
6	Others Income- Recurrent	34,622,666	151,548,371	150,000,000
7	Total Annual Recurrent Revenue	398,770,288	374,891,571	373,343,201
8	Personnel Emoluments	147,411,663	166,903,892	162,349,125
9	Other Operating Expenses	274,788,026	207,987,679	187,854,076
10	Total Annual Operating Expenses	422,199,689	374,891,571	350,203,201
11	Operating Profit/(Loss)/Surplus / (Deficit)	-23,429,401	0,000	23,140,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-23,429,401	0,000	23,140,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	National Research Fund			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	224,835,082	218,689,364	218,689,364
5	Development Partner - Recurrent Grants	129,456,059	100,000,000	100,000,000
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	354,291,141	318,689,364	318,689,364
8	Personnel Emoluments	28,893,078	39,141,368	39,013,486
9	Other Operating Expenses	347,576,710	280,000,240	279,675,878
10	Total Annual Operating Expenses	376,469,788	319,141,608	318,689,364
11	Operating Profit/(Loss)/Surplus / (Deficit)	-22,178,647	-452,244	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-22,178,647	-452,244	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

The National Treasury				
Agricultural Development Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,085,304,214	2,864,104,616	2,733,489,120
2	Cost of Sales	888,357,072	1,322,599,701	1,314,580,133
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,196,947,142	1,541,504,915	1,418,908,987
4	Government Grants – Recurrent	0,000		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	-61,361,607	15,730,771	19,395,968
7	Total Annual Recurrent Revenue	1,135,585,535	1,557,235,686	1,438,304,955
8	Personnel Emoluments	341,750,075	421,826,080	441,020,278
9	Other Operating Expenses	354,239,160	396,889,423	509,872,776
10	Total Annual Operating Expenses	695,989,235	818,715,503	950,893,054
11	Operating Profit/(Loss)/Surplus / (Deficit)	439,596,300	738,520,183	487,411,901
12	Finance Charges	40,355,134	30,296,415	35,184,647
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	399,241,166	708,223,768	452,227,254
15	Total Annual Development/Capital Budget			449,249,500
16	Retained Earnings; Previous Years & Current Year			449,249,500
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			449,249,500

Agricultural Finance Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,051,563,000	1,068,246,000	1,043,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,051,563,000	1,068,246,000	1,043,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	365,607,000	392,976,000	491,600,000
7	Total Annual Recurrent Revenue	1,417,170,000	1,461,222,000	1,534,600,000
8	Personnel Emoluments	626,026,000	667,179,000	700,350,000
9	Other Operating Expenses	657,278,000	633,013,000	610,100,000
10	Total Annual Operating Expenses	1,283,304,000	1,300,192,000	1,310,450,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	133,866,000	161,030,000	224,150,000
12	Finance Charges	45,680,000	85,447,000	111,500,000
13	Corporation Tax	19,278,000	35,331,000	33,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	68,908,000	40,252,000	79,650,000
15	Total Annual Development/Capital Budget			83,000,000
16	Retained Earnings; Previous Years & Current Year			83,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			83,000,000

Agro Chemical & Food Company				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,078,509,984	1,834,475,689	2,788,726,000
2	Cost of Sales	998,242,035	1,408,906,582	1,799,432,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,080,267,949	425,569,107	989,294,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	25,148,074	14,000,400	21,500,000
7	Total Annual Recurrent Revenue	1,105,416,023	439,569,507	1,010,794,000
8	Personnel Emoluments	272,245,526	324,407,137	319,209,936
9	Other Operating Expenses	489,319,665	433,346,178	210,433,000
10	Total Annual Operating Expenses	761,565,191	757,753,315	529,642,936
11	Operating Profit/(Loss)/Surplus / (Deficit)	343,850,832	-318,183,808	481,151,064
12	Finance Charges	390,159,550	380,420,000	403,103,000
13	Corporation Tax	10,652,916		
14	Net Profit/(Loss)/Surplus /(Deficit)	-56,961,634	-698,603,808	78,048,064
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Bomas of Kenya			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	190,257,773	13,634,290	50,000,000
2	Cost of Sales	47,908,043		
3	Gross Profit/(Loss)/Surplus/(Deficit)	142,349,730	13,634,290	50,000,000
4	Government Grants – Recurrent	351,649,517	253,850,131	248,860,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	68,066,299		
7	Total Annual Recurrent Revenue	562,065,546	267,484,421	298,860,000
8	Personnel Emoluments	256,528,488	264,392,873	263,328,383
9	Other Operating Expenses	360,271,612	76,859,071	34,751,499
10	Total Annual Operating Expenses	616,800,100	341,251,944	298,079,882
11	Operating Profit/(Loss)/Surplus / (Deficit)	-54,734,554	-73,767,523	780,118
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-54,734,554	-73,767,523	780,118
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Capital Markets Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,135,934,129	2,089,729,351	1,381,401,974
2	Cost of Sales	20,745,855		
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,115,188,274	2,089,729,351	1,381,401,974
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants	29,259,000	7,442,557	39,000,000
6	Others Income- Recurrent	103,065,605	131,546,374	163,068,492
7	Total Annual Recurrent Revenue	1,247,512,879	2,228,718,282	1,583,470,466
8	Personnel Emoluments	526,488,350	668,100,999	747,110,000
9	Other Operating Expenses	636,215,587	624,537,000	640,038,600
10	Total Annual Operating Expenses	1,162,703,937	1,292,637,999	1,387,148,600
11	Operating Profit/(Loss)/Surplus / (Deficit)	84,808,942	936,080,283	196,321,866
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	84,808,942	936,080,283	196,321,866
15	Total Annual Development/Capital Budget			136,250,000
16	Retained Earnings; Previous Years & Current Year			136,250,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			136,250,000

	Commodities Fund			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	218,146,953	106,247,019	99,915,699
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	218,146,953	106,247,019	99,915,699
4	Government Grants – Recurrent	0,000	191,086,822	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	218,146,953	297,333,841	99,915,699
8	Personnel Emoluments	118,341,005	139,846,902	95,192,442
9	Other Operating Expenses	49,273,391	154,714,379	4,706,672
10	Total Annual Operating Expenses	167,614,396	294,561,281	99,899,114
11	Operating Profit/(Loss)/Surplus / (Deficit)	50,532,557	2,772,560	16,585
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	50,532,557	2,772,560	16,585
15	Total Annual Development/Capital Budget			625,398,000
16	Retained Earnings; Previous Years & Current Year			21,398,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			604,000,000
21	Total Funds to Finance Capital Budget			625,398,000

Competition Authority of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	235,225,283	270,000,000	290,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	235,225,283	270,000,000	290,000,000
4	Government Grants – Recurrent	412,515,466	376,644,000	385,423,680
5	Development Partner - Recurrent Grants	3,000,000		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	650,740,749	646,644,000	675,423,680
8	Personnel Emoluments	259,820,906	285,849,999	313,260,000
9	Other Operating Expenses	349,768,321	360,794,003	362,163,680
10	Total Annual Operating Expenses	609,589,227	646,644,002	675,423,680
11	Operating Profit/(Loss)/Surplus / (Deficit)	41,151,522	-0,002	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	41,151,522	-0,002	0,000
15	Total Annual Development/Capital Budget			87,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			87,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			87,000,000

	Financial Reporting Centre			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent		957,002,039	765,524,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	0,000	957,002,039	765,524,000
8	Personnel Emoluments		434,128,830	475,550,198
9	Other Operating Expenses		589,995,630	289,973,802
10	Total Annual Operating Expenses	0,000	1,024,124,460	765,524,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	0,000	-67,122,421	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	0,000	-67,122,421	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Geothermal Development Company				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,557,679,000	1,938,183,150	2,245,092,308
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,557,679,000	1,938,183,150	2,245,092,308
4	Government Grants – Recurrent		0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,450,486,000	1,430,796,000	1,431,742,000
7	Total Annual Recurrent Revenue	3,008,165,000	3,368,979,150	3,676,834,308
8	Personnel Emoluments	424,737,800	611,342,495	616,637,619
9	Other Operating Expenses	3,876,854,200	4,140,514,059	2,943,037,240
10	Total Annual Operating Expenses	4,301,592,000	4,751,856,554	3,559,674,859
11	Operating Profit/(Loss)/Surplus / (Deficit)	-1,293,427,000	-1,382,877,404	117,159,449
12	Finance Charges	161,770,000	108,000,000	117,159,449
13	Corporation Tax	-1,816,467,000	-1,877,215,000	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	361,270,000	386,337,596	0,000
15	Total Annual Development/Capital Budget			6,326,200,000
16	Retained Earnings; Previous Years & Current Year			4,712,200,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			1,614,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			6,326,200,000

	Golf Hotel			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	226,459,031	366,797,721	430,405,563
2	Cost of Sales	58,024,175	87,872,557	99,608,276
3	Gross Profit/(Loss)/Surplus/(Deficit)	168,434,856	278,925,164	330,797,287
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	168,434,856	278,925,164	330,797,287
8	Personnel Emoluments	109,507,430	101,094,285	104,058,188
9	Other Operating Expenses	59,612,746	75,171,794	76,903,402
10	Total Annual Operating Expenses	169,120,176	176,266,079	180,961,590
11	Operating Profit/(Loss)/Surplus / (Deficit)	-685,320	102,659,085	149,835,697
12	Finance Charges	1,145,602	3,094,082	2,291,204
13	Corporation Tax	-8,001,533		
14	Net Profit/(Loss)/Surplus /(Deficit)	6,170,611	99,565,003	147,544,493
15	Total Annual Development/Capital Budget			16,760,000
16	Retained Earnings; Previous Years & Current Year			16,760,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			16,760,000

Institute of Certified Investment & Financial Analysts				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	18,860,753	22,442,045	30,608,160
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	18,860,753	22,442,045	30,608,160
4	Government Grants – Recurrent	30,000,000	20,700,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,164,215		
7	Total Annual Recurrent Revenue	50,024,968	43,142,045	30,608,160
8	Personnel Emoluments	15,181,440	20,452,224	11,661,738
9	Other Operating Expenses	32,647,675	23,862,621	18,946,422
10	Total Annual Operating Expenses	47,829,115	44,314,845	30,608,160
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,195,853	-1,172,800	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	2,195,853	-1,172,800	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Insurance Regulatory Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,232,876,337	3,159,409,342	3,638,303,266
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,232,876,337	3,159,409,342	3,638,303,266
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	7,715,650	2,000,000	2,000,000
7	Total Annual Recurrent Revenue	3,240,591,987	3,161,409,342	3,640,303,266
8	Personnel Emoluments	498,031,845	694,165,752	834,869,900
9	Other Operating Expenses	834,056,246	1,136,206,183	1,309,700,893
10	Total Annual Operating Expenses	1,332,088,091	1,830,371,935	2,144,570,793
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,908,503,896	1,331,037,407	1,495,732,473
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	1,908,503,896	1,331,037,407	1,495,732,473
15	Total Annual Development/Capital Budget			240,052,666
16	Retained Earnings; Previous Years & Current Year			240,052,666
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			240,052,666

Jomo Kenyatta Foundation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	22,670,330	23,567,105	23,533,450
2	Cost of Sales	29,559,176	9,243,819	17,717,204
3	Gross Profit/(Loss)/Surplus/(Deficit)	-6,888,846	14,323,286	5,816,246
4	Government Grants – Recurrent	100,000,000	981,672,029	409,860,000
5	Development Partner - Recurrent Grants	921,179,000	1,517,721,646	1,702,199,162
6	Others Income- Recurrent	2,277,412	1,126,565	1,064,618
7	Total Annual Recurrent Revenue	1,016,567,566	2,514,843,526	2,118,940,026
8	Personnel Emoluments	168,709,053	182,876,097	203,600,131
9	Other Operating Expenses	180,349,864	2,294,203,040	1,832,095,608
10	Total Annual Operating Expenses	349,058,917	2,477,079,137	2,035,695,739
11	Operating Profit/(Loss)/Surplus / (Deficit)	667,508,649	37,764,389	83,244,287
12	Finance Charges	8,906,450	12,430,114	8,695,358
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	658,602,199	25,334,275	74,548,929
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	KASNEB Foundation			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	730,286	6,573,168	4,100,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	730,286	6,573,168	4,100,000
4	Government Grants – Recurrent	100,000,000	120,000,000	120,000,000
5	Development Partner - Recurrent Grants	5,846,181	4,500,000	10,000,000
6	Others Income- Recurrent	96,210	453,132	600,000
7	Total Annual Recurrent Revenue	106,672,677	131,526,300	134,700,000
8	Personnel Emoluments	10,434,266	12,186,195	13,800,000
9	Other Operating Expenses	43,567,755	102,461,662	120,750,000
10	Total Annual Operating Expenses	54,002,021	114,647,857	134,550,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	52,670,656	16,878,443	150,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	52,670,656	16,878,443	150,000
15	Total Annual Development/Capital Budget			3,800,000
16	Retained Earnings; Previous Years & Current Year			3,800,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			3,800,000

Kenya Accountants and Secretaries National Examination Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	917,793,046	995,700,000	1,087,000,000
2	Cost of Sales	12,906,958		
3	Gross Profit/(Loss)/Surplus/(Deficit)	904,886,088	995,700,000	1,087,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	29,756,671		
7	Total Annual Recurrent Revenue	934,642,759	995,700,000	1,087,000,000
8	Personnel Emoluments	345,846,941	376,000,000	385,000,000
9	Other Operating Expenses	561,730,276	604,100,000	683,200,000
10	Total Annual Operating Expenses	907,577,217	980,100,000	1,068,200,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	27,065,542	15,600,000	18,800,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	27,065,542	15,600,000	18,800,000
15	Total Annual Development/Capital Budget			238,800,000
16	Retained Earnings; Previous Years & Current Year			238,800,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			238,800,000

	Kenya Airports Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	17,416,738,876	19,816,254,292	21,245,323,076
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	17,416,738,876	19,816,254,292	21,245,323,076
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	4,661,237,190	5,263,184,229	5,597,922,305
7	Total Annual Recurrent Revenue	22,077,976,066	25,079,438,521	26,843,245,381
8	Personnel Emoluments	6,910,241,727	9,000,481,919	6,967,700,375
9	Other Operating Expenses	10,222,618,734	10,410,889,131	9,839,518,874
10	Total Annual Operating Expenses	17,132,860,461	19,411,371,050	16,807,219,249
11	Operating Profit/(Loss)/Surplus / (Deficit)	4,945,115,605	5,668,067,471	10,036,026,132
12	Finance Charges	622,816,768	536,459,729	456,517,545
13	Corporation Tax	1,012,829,814	900,000,001	900,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	3,309,469,023	4,231,607,741	8,679,508,587
15	Total Annual Development/Capital Budget			8,399,148,000
16	Retained Earnings; Previous Years & Current Year			8,067,148,000
17	Government Grants - Development			332,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			8,399,148,000

Kenya BioVax Institute Limited				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	62,204,357	30,500,000	54,043,452
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	62,204,357	30,500,000	54,043,452
4	Government Grants – Recurrent	281,500,003	253,350,000	341,665,317
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		102,796,940	47,542,000
7	Total Annual Recurrent Revenue	343,704,360	386,646,940	443,250,769
8	Personnel Emoluments	112,233,666	208,533,410	256,799,461
9	Other Operating Expenses	221,823,869	178,113,530	169,165,991
10	Total Annual Operating Expenses	334,057,535	386,646,940	425,965,452
11	Operating Profit/(Loss)/Surplus / (Deficit)	9,646,825	0,000	17,285,317
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	9,646,825	0,000	17,285,317
15	Total Annual Development/Capital Budget			248,000,000
16	Retained Earnings; Previous Years & Current Year			4,000,000
17	Government Grants - Development			244,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			248,000,000

Kenya Broadcasting Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	-4,199,494	1,111,276,308	1,332,000,000
2	Cost of Sales	168,578,504	175,697,947	183,000,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	-172,777,998	935,578,361	1,149,000,000
4	Government Grants – Recurrent	1,079,940,735	965,811,000	965,600,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,212,486,070		
7	Total Annual Recurrent Revenue	2,119,648,807	1,901,389,361	2,114,600,000
8	Personnel Emoluments	1,539,245,104	1,344,686,265	1,369,431,988
9	Other Operating Expenses	940,070,526	898,847,012	725,379,012
10	Total Annual Operating Expenses	2,479,315,630	2,243,533,277	2,094,811,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-359,666,823	-342,143,916	19,789,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-359,666,823	-342,143,916	19,789,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Deposit Insurance Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	43,535,992,667	44,576,332,860	41,770,949,983
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	43,535,992,667	44,576,332,860	41,770,949,983
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	570,814		
7	Total Annual Recurrent Revenue	43,536,563,481	44,576,332,860	41,770,949,983
8	Personnel Emoluments	351,548,338	489,091,986	580,362,735
9	Other Operating Expenses	994,525,702	913,751,933	1,310,813,478
10	Total Annual Operating Expenses	1,346,074,040	1,402,843,919	1,891,176,213
11	Operating Profit/(Loss)/Surplus / (Deficit)	42,190,489,441	43,173,488,941	39,879,773,770
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	42,190,489,441	43,173,488,941	39,879,773,770
15	Total Annual Development/Capital Budget			163,850,000
16	Retained Earnings; Previous Years & Current Year			163,850,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			163,850,000

Kenya Development Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,349,952,194	3,134,478,504	3,956,803,130
2	Cost of Sales	52,650,000	166,350,000	60,000,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,297,302,194	2,968,128,504	3,896,803,130
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	105,954,684	361,147,102	286,113,583
7	Total Annual Recurrent Revenue	2,403,256,878	3,329,275,606	4,182,916,713
8	Personnel Emoluments	436,113,570	507,641,603	612,604,902
9	Other Operating Expenses	884,127,786	1,442,766,741	1,766,286,614
10	Total Annual Operating Expenses	1,320,241,356	1,950,408,344	2,378,891,516
11	Operating Profit/(Loss)/Surplus / (Deficit)	1,083,015,522	1,378,867,262	1,804,025,197
12	Finance Charges	92,641,982	252,939,254	288,587,086
13	Corporation Tax	140,194,307	165,630,612	190,475,204
14	Net Profit/(Loss)/Surplus /(Deficit)	850,179,233	960,297,396	1,324,962,907
15	Total Annual Development/Capital Budget			8,408,612,764
16	Retained Earnings; Previous Years & Current Year			3,503,948,580
17	Government Grants - Development			
18	Development Partners' Grants - Development.			4,904,664,184
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			8,408,612,764

Kenya Electricity Generating Company				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	50,158,644,147	54,686,094,323	52,561,131,297
2	Cost of Sales	6,405,510,011	9,427,264,503	7,817,316,634
3	Gross Profit/(Loss)/Surplus/(Deficit)	43,753,134,136	45,258,829,820	44,743,814,663
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,660,607,946	2,093,601,957	3,214,401,536
7	Total Annual Recurrent Revenue	46,413,742,082	47,352,431,777	47,958,216,199
8	Personnel Emoluments	7,724,443,138	9,294,809,044	8,621,883,851
9	Other Operating Expenses	20,962,902,552	20,066,315,397	21,242,510,243
10	Total Annual Operating Expenses	28,687,345,690	29,361,124,441	29,864,394,094
11	Operating Profit/(Loss)/Surplus / (Deficit)	17,726,396,392	17,991,307,336	18,093,822,105
12	Finance Charges	2,253,456,501	2,021,097,009	2,386,166,990
13	Corporation Tax	4,991,942,026	4,738,012,632	4,712,296,535
14	Net Profit/(Loss)/Surplus /(Deficit)	10,480,997,865	11,232,197,695	10,995,358,580
15	Total Annual Development/Capital Budget			34,583,367,863
16	Retained Earnings; Previous Years & Current Year			19,154,933,464
17	Government Grants - Development			
18	Development Partners' Grants - Development.			15,428,434,399
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			34,583,367,863

Kenya Electricity Transmission Company				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	6,120,426,654	5,062,347,709	5,129,075,992
2	Cost of Sales	1,549,360,686	2,602,511,000	2,462,323,340
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,571,065,968	2,459,836,709	2,666,752,652
4	Government Grants – Recurrent	5,264,431,551		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	435,997,604	280,226,486	539,315,000
7	Total Annual Recurrent Revenue	10,271,495,123	2,740,063,195	3,206,067,652
8	Personnel Emoluments	1,522,439,669	2,169,765,326	1,428,769,576
9	Other Operating Expenses	8,129,344,417	582,487,884	1,777,031,504
10	Total Annual Operating Expenses	9,651,784,086	2,752,253,210	3,205,801,080
11	Operating Profit/(Loss)/Surplus / (Deficit)	619,711,037	-12,190,015	266,572
12	Finance Charges	127,284,328		
13	Corporation Tax	630,966,669		
14	Net Profit/(Loss)/Surplus /(Deficit)	-138,539,960	-12,190,015	266,572
15	Total Annual Development/Capital Budget			1,311,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			1,311,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,311,000,000

Kenya Fishing Industries Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	5,600,030	6,000,000	6,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	5,600,030	6,000,000	6,000,000
4	Government Grants – Recurrent	72,800,000	70,000,000	67,900,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	10,629,559	24,500,000	24,500,000
7	Total Annual Recurrent Revenue	89,029,589	100,500,000	98,400,000
8	Personnel Emoluments	7,989,141	10,716,526	11,478,598
9	Other Operating Expenses	67,764,004	66,997,397	53,755,862
10	Total Annual Operating Expenses	75,753,145	77,713,923	65,234,460
11	Operating Profit/(Loss)/Surplus / (Deficit)	13,276,444	22,786,077	33,165,540
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	13,276,444	22,786,077	33,165,540
15	Total Annual Development/Capital Budget			20,033,151
16	Retained Earnings; Previous Years & Current Year			20,033,151
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			20,033,151

	Kenya Industrial Estates			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	419,840,000	434,935,486	469,446,969
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	419,840,000	434,935,486	469,446,969
4	Government Grants – Recurrent	114,426,000	102,987,000	97,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	81,525,000	137,239,500	136,368,600
7	Total Annual Recurrent Revenue	615,791,000	675,161,986	702,815,569
8	Personnel Emoluments	268,368,000	320,434,747	367,292,645
9	Other Operating Expenses	270,920,000	313,013,546	310,192,280
10	Total Annual Operating Expenses	539,288,000	633,448,293	677,484,925
11	Operating Profit/(Loss)/Surplus / (Deficit)	76,503,000	41,713,693	25,330,644
12	Finance Charges			
13	Corporation Tax	1,490,000		
14	Net Profit/(Loss)/Surplus /(Deficit)	75,013,000	41,713,693	25,330,644
15	Total Annual Development/Capital Budget			1,305,364,000
16	Retained Earnings; Previous Years & Current Year			90,364,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			1,215,000,000
21	Total Funds to Finance Capital Budget			1,305,364,000

Kenya Institute for Public Policy Research and Analysis				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	124,135,665	210,000,000	320,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	124,135,665	210,000,000	320,000,000
4	Government Grants – Recurrent	384,545,102	429,390,000	451,923,000
5	Development Partner - Recurrent Grants	0,000		
6	Others Income- Recurrent	0,000	22,533,634	0,000
7	Total Annual Recurrent Revenue	508,680,767	661,923,634	771,923,000
8	Personnel Emoluments	308,781,969	311,320,298	339,920,935
9	Other Operating Expenses	360,773,634	339,424,902	400,427,951
10	Total Annual Operating Expenses	669,555,603	650,745,200	740,348,886
11	Operating Profit/(Loss)/Surplus / (Deficit)	-160,874,836	11,178,434	31,574,114
12	Finance Charges	0,000		
13	Corporation Tax	12,918,136	11,000,000	14,300,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-173,792,972	178,434	17,274,114
15	Total Annual Development/Capital Budget			55,094,381
16	Retained Earnings; Previous Years & Current Year			42,094,381
17	Government Grants - Development			13,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			55,094,381

Kenya Institute of Supplies Examination Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	57,217,821	189,046,695	65,800,494
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	57,217,821	189,046,695	65,800,494
4	Government Grants – Recurrent	40,000,000	75,000,000	40,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	97,217,821	264,046,695	105,800,494
8	Personnel Emoluments	26,549,710	66,030,693	31,242,193
9	Other Operating Expenses	63,711,295	162,163,266	74,558,301
10	Total Annual Operating Expenses	90,261,005	228,193,959	105,800,494
11	Operating Profit/(Loss)/Surplus / (Deficit)	6,956,816	35,852,736	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	6,956,816	35,852,736	0,000
15	Total Annual Development/Capital Budget			31,255,000
16	Retained Earnings; Previous Years & Current Year			31,255,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			31,255,000

Kenya Literature Bureau				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,869,421,289	3,253,377,791	3,469,035,294
2	Cost of Sales	992,994,280	1,637,352,886	1,636,848,386
3	Gross Profit/(Loss)/Surplus/(Deficit)	876,427,009	1,616,024,905	1,832,186,908
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	18,275,271	17,257,700	17,950,000
7	Total Annual Recurrent Revenue	894,702,280	1,633,282,605	1,850,136,908
8	Personnel Emoluments	345,339,147	450,910,000	466,150,000
9	Other Operating Expenses	519,462,318	838,450,236	1,063,819,080
10	Total Annual Operating Expenses	864,801,465	1,289,360,236	1,529,969,080
11	Operating Profit/(Loss)/Surplus / (Deficit)	29,900,815	343,922,369	320,167,828
12	Finance Charges			
13	Corporation Tax	8,970,244		
14	Net Profit/(Loss)/Surplus /(Deficit)	20,930,571	343,922,369	320,167,828
15	Total Annual Development/Capital Budget			194,700,000
16	Retained Earnings; Previous Years & Current Year			194,700,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			194,700,000

	Kenya Meat Commission			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,642,805,432	1,473,688,535	3,332,200,000
2	Cost of Sales	1,556,855,535	1,514,910,266	2,565,170,761
3	Gross Profit/(Loss)/Surplus/(Deficit)	85,949,897	-41,221,731	767,029,239
4	Government Grants – Recurrent		0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	80,250,733		
7	Total Annual Recurrent Revenue	166,200,630	-41,221,731	767,029,239
8	Personnel Emoluments	317,402,183	318,833,716	356,407,638
9	Other Operating Expenses	401,918,729	237,264,286	275,741,168
10	Total Annual Operating Expenses	719,320,912	556,098,002	632,148,806
11	Operating Profit/(Loss)/Surplus / (Deficit)	-553,120,282	-597,319,733	134,880,433
12	Finance Charges	7,447,858		
13	Corporation Tax	-153,602,290		
14	Net Profit/(Loss)/Surplus /(Deficit)	-406,965,850	-597,319,733	134,880,433
15	Total Annual Development/Capital Budget			65,808,767
16	Retained Earnings; Previous Years & Current Year			65,808,767
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			65,808,767

Kenya National Bureau of Statistics				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	136,726,250	71,664,384	65,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	136,726,250	71,664,384	65,000,000
4	Government Grants – Recurrent	796,848,000	1,058,210,000	968,739,000
5	Development Partner - Recurrent Grants	123,268,199		
6	Others Income- Recurrent	3,082,856	899,315	6,000,000
7	Total Annual Recurrent Revenue	1,059,925,305	1,130,773,699	1,039,739,000
8	Personnel Emoluments	861,992,382	861,464,806	862,000,000
9	Other Operating Expenses	498,843,651	389,366,941	177,739,000
10	Total Annual Operating Expenses	1,360,836,033	1,250,831,747	1,039,739,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-300,910,728	-120,058,048	0,000
12	Finance Charges			
13	Corporation Tax	41,126,076		
14	Net Profit/(Loss)/Surplus /(Deficit)	-342,036,804	-120,058,048	0,000
15	Total Annual Development/Capital Budget			78,800,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			78,800,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			78,800,000

Kenya National Entrepreneurs Savings Trusts				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	205,303,115	208,710,488	210,544,320
5	Development Partner - Recurrent Grants	47,251,564		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	252,554,679	208,710,488	210,544,320
8	Personnel Emoluments	60,386,566	60,001,338	81,626,489
9	Other Operating Expenses	153,497,264	117,348,306	110,318,577
10	Total Annual Operating Expenses	213,883,830	177,349,644	191,945,066
11	Operating Profit/(Loss)/Surplus / (Deficit)	38,670,849	31,360,844	18,599,254
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	38,670,849	31,360,844	18,599,254
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya National Shipping Line				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	16,388,839	8,000,000	3,519,197,500
2	Cost of Sales	3,108,592	10,100,000	2,679,895,500
3	Gross Profit/(Loss)/Surplus/(Deficit)	13,280,247	-2,100,000	839,302,000
4	Government Grants – Recurrent	77,000,000	0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	928,442	164,000,000	160,000,000
7	Total Annual Recurrent Revenue	91,208,689	161,900,000	999,302,000
8	Personnel Emoluments	33,337,686	35,644,181	44,837,857
9	Other Operating Expenses	89,247,053	124,535,819	194,079,113
10	Total Annual Operating Expenses	122,584,739	160,180,000	238,916,970
11	Operating Profit/(Loss)/Surplus / (Deficit)	-31,376,050	1,720,000	760,385,030
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-31,376,050	1,720,000	760,385,030
15	Total Annual Development/Capital Budget			69,500,000
16	Retained Earnings; Previous Years & Current Year			69,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			69,500,000

Kenya National Trading Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,481,897,986	1,801,287,617	2,017,442,138
2	Cost of Sales	8,347,112,463	1,495,607,370	1,674,476,974
3	Gross Profit/(Loss)/Surplus/(Deficit)	-3,865,214,477	305,680,247	342,965,164
4	Government Grants – Recurrent	1,500,000,000	215,000,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	292,182,707	79,498,847	159,255,353
7	Total Annual Recurrent Revenue	-2,073,031,770	600,179,094	502,220,517
8	Personnel Emoluments	116,707,494	152,406,209	134,148,853
9	Other Operating Expenses	213,372,350	208,814,974	248,841,330
10	Total Annual Operating Expenses	330,079,844	361,221,183	382,990,183
11	Operating Profit/(Loss)/Surplus / (Deficit)	-2,403,111,614	238,957,911	119,230,334
12	Finance Charges	257,890,816	751,523,364	65,158,567
13	Corporation Tax	35,986,049	38,438,281	47,776,606
14	Net Profit/(Loss)/Surplus /(Deficit)	-2,696,988,479	-551,003,734	6,295,161
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Kenya Ports Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	69,067,297,475	65,579,000,000	72,287,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	69,067,297,475	65,579,000,000	72,287,000,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,656,767,935	1,845,000,000	1,831,000,000
7	Total Annual Recurrent Revenue	70,724,065,410	67,424,000,000	74,118,000,000
8	Personnel Emoluments	19,953,630,084	19,622,607,547	21,027,704,465
9	Other Operating Expenses	31,084,970,030	24,944,096,454	29,627,190,654
10	Total Annual Operating Expenses	51,038,600,114	44,566,704,001	50,654,895,119
11	Operating Profit/(Loss)/Surplus / (Deficit)	19,685,465,296	22,857,295,999	23,463,104,881
12	Finance Charges	796,996,000	675,296,471	811,900,000
13	Corporation Tax	4,649,816,759		
14	Net Profit/(Loss)/Surplus /(Deficit)	14,238,652,537	22,181,999,528	22,651,204,881
15	Total Annual Development/Capital Budget			18,280,550,000
16	Retained Earnings; Previous Years & Current Year			16,200,500,000
17	Government Grants - Development			700,000,000
18	Development Partners' Grants - Development.			1,380,050,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			18,280,550,000

Kenya Power and Lighting Company				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	219,284,568,000	211,110,040,525	245,547,223,908
2	Cost of Sales	144,663,605,000	148,754,241,691	167,964,940,442
3	Gross Profit/(Loss)/Surplus/(Deficit)	74,620,963,000	62,355,798,834	77,582,283,466
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	7,891,777,000	10,018,000,001	7,939,200,000
7	Total Annual Recurrent Revenue	82,512,740,000	72,373,798,835	85,521,483,466
8	Personnel Emoluments	20,849,381,809	21,257,515,785	23,485,738,609
9	Other Operating Expenses	21,573,985,189	31,320,975,971	37,397,275,379
10	Total Annual Operating Expenses	42,423,366,998	52,578,491,756	60,883,013,988
11	Operating Profit/(Loss)/Surplus / (Deficit)	40,089,373,002	19,795,307,079	24,638,469,478
12	Finance Charges	4,716,619,000	3,522,968,120	2,462,544,203
13	Corporation Tax	10,908,159,000		
14	Net Profit/(Loss)/Surplus /(Deficit)	24,464,595,002	16,272,338,959	22,175,925,275
15	Total Annual Development/Capital Budget			56,909,003,767
16	Retained Earnings; Previous Years & Current Year			48,504,003,767
17	Government Grants - Development			2,105,000,000
18	Development Partners' Grants - Development.			6,300,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			56,909,003,767

Kenya Railways Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	20,698,999,723	24,658,643,726	27,016,035,956
2	Cost of Sales	18,844,181,852	18,327,477,528	19,316,021,372
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,854,817,871	6,331,166,198	7,700,014,584
4	Government Grants – Recurrent	7,773,694,530	3,599,368,347	3,616,537,835
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,851,228,634	2,294,721,828	2,242,289,746
7	Total Annual Recurrent Revenue	11,479,741,035	12,225,256,373	13,558,842,165
8	Personnel Emoluments	2,504,250,953	5,436,876,556	4,708,929,847
9	Other Operating Expenses	37,141,325,382	25,293,523,091	2,102,494,451
10	Total Annual Operating Expenses	39,645,576,335	30,730,399,647	6,811,424,298
11	Operating Profit/(Loss)/Surplus / (Deficit)	-28,165,835,300	-18,505,143,274	6,747,417,867
12	Finance Charges	25,970,737,471	28,846,525,181	6,747,417,867
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-54,136,572,771	-47,351,668,455	0,000
15	Total Annual Development/Capital Budget			42,959,315,712
16	Retained Earnings; Previous Years & Current Year			1,732,319,097
17	Government Grants - Development			40,284,996,615
18	Development Partners' Grants - Development.			942,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			42,959,315,712

	Kenya Revenue Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	252,798,000	4,100,674,513	4,289,767,410
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	252,798,000	4,100,674,513	4,289,767,410
4	Government Grants – Recurrent	32,176,936,000	45,679,346,000	32,979,400,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	6,180,091,000	506,563,621	476,341,590
7	Total Annual Recurrent Revenue	38,609,825,000	50,286,584,134	37,745,509,000
8	Personnel Emoluments	22,130,712,376	30,020,368,619	26,814,608,597
9	Other Operating Expenses	13,477,421,981	17,717,543,987	10,930,900,403
10	Total Annual Operating Expenses	35,608,134,357	47,737,912,606	37,745,509,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	3,001,690,643	2,548,671,528	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	3,001,690,643	2,548,671,528	0,000
15	Total Annual Development/Capital Budget			151,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			151,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			151,000,000

Kenya Safari Lodges and Hotels				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	512,345,000	678,150,000	780,000,000
2	Cost of Sales	98,456,000	139,737,416	153,682,933
3	Gross Profit/(Loss)/Surplus/(Deficit)	413,889,000	538,412,584	626,317,067
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	413,889,000	538,412,584	626,317,067
8	Personnel Emoluments	176,227,103	187,476,657	182,231,340
9	Other Operating Expenses	204,262,897	288,188,295	284,977,206
10	Total Annual Operating Expenses	380,490,000	475,664,952	467,208,546
11	Operating Profit/(Loss)/Surplus / (Deficit)	33,399,000	62,747,632	159,108,521
12	Finance Charges	3,102,000	1,983,682	3,353,749
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	30,297,000	60,763,950	155,754,772
15	Total Annual Development/Capital Budget			60,368,250
16	Retained Earnings; Previous Years & Current Year			60,368,250
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			60,368,250

Kenya Seed Company				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	7,625,484,177	8,960,478,127	9,977,462,869
2	Cost of Sales	4,639,839,183	5,648,915,885	6,064,376,134
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,985,644,994	3,311,562,242	3,913,086,735
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	164,451,969	145,610,458	146,314,514
7	Total Annual Recurrent Revenue	3,150,096,963	3,457,172,700	4,059,401,249
8	Personnel Emoluments	638,747,484	750,943,512	841,494,723
9	Other Operating Expenses	1,890,724,312	1,115,110,139	1,281,425,352
10	Total Annual Operating Expenses	2,529,471,796	1,866,053,651	2,122,920,075
11	Operating Profit/(Loss)/Surplus / (Deficit)	620,625,167	1,591,119,049	1,936,481,174
12	Finance Charges	25,680,447		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	594,944,720	1,591,119,049	1,936,481,174
15	Total Annual Development/Capital Budget			649,590,000
16	Retained Earnings; Previous Years & Current Year			649,590,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			649,590,000

Kenya Trade Network Agency				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,278,579,839	60,000,000	60,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,278,579,839	60,000,000	60,000,000
4	Government Grants – Recurrent	375,472,500	46,300,000	0,000
5	Development Partner - Recurrent Grants	22,509,197		
6	Others Income- Recurrent	176,006	1,069,903,360	1,369,312,255
7	Total Annual Recurrent Revenue	1,676,737,542	1,176,203,360	1,429,312,255
8	Personnel Emoluments	333,184,572	418,468,180	429,963,588
9	Other Operating Expenses	744,042,887	821,238,374	767,315,189
10	Total Annual Operating Expenses	1,077,227,459	1,239,706,554	1,197,278,777
11	Operating Profit/(Loss)/Surplus / (Deficit)	599,510,083	-63,503,194	232,033,478
12	Finance Charges			
13	Corporation Tax	18,381,569	11,999,999	11,694,132
14	Net Profit/(Loss)/Surplus /(Deficit)	581,128,514	-75,503,193	220,339,346
15	Total Annual Development/Capital Budget			222,800,000
16	Retained Earnings; Previous Years & Current Year			222,800,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			222,800,000

Kenya Veterinary Vaccines Production Institute				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	664,346,000	819,850,000	833,000,000
2	Cost of Sales	423,267,000	504,870,000	536,314,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	241,079,000	314,980,000	296,686,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	794,000	2,000,000	2,000,000
7	Total Annual Recurrent Revenue	241,873,000	316,980,000	298,686,000
8	Personnel Emoluments	65,724,000	97,662,000	108,627,000
9	Other Operating Expenses	82,404,000	157,800,000	103,500,000
10	Total Annual Operating Expenses	148,128,000	255,462,000	212,127,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	93,745,000	61,518,000	86,559,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	93,745,000	61,518,000	86,559,000
15	Total Annual Development/Capital Budget			332,448,000
16	Retained Earnings; Previous Years & Current Year			309,448,000
17	Government Grants - Development			23,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			332,448,000

Kenya Vision 2030 Delivery Secretariat				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,226,713		
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,226,713	0,000	0,000
4	Government Grants – Recurrent	166,016,874	169,290,000	190,411,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	961,739		
7	Total Annual Recurrent Revenue	168,205,326	169,290,000	190,411,000
8	Personnel Emoluments	96,103,623	87,316,214	143,780,000
9	Other Operating Expenses	105,836,715	79,266,924	46,573,000
10	Total Annual Operating Expenses	201,940,338	166,583,138	190,353,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-33,735,012	2,706,862	58,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-33,735,012	2,706,862	58,000
15	Total Annual Development/Capital Budget			47,500,000
16	Retained Earnings; Previous Years & Current Year			47,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			47,500,000

Kenyatta International Convention Centre				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,116,404,793	1,309,823,944	1,428,155,716
2	Cost of Sales	220,228,443	80,760,236	80,212,612
3	Gross Profit/(Loss)/Surplus/(Deficit)	896,176,350	1,229,063,708	1,347,943,104
4	Government Grants – Recurrent	86,000,000	25,000,000	0,000
5	Development Partner - Recurrent Grants	0,000	0,000	0,000
6	Others Income- Recurrent	0,000	0,000	0,000
7	Total Annual Recurrent Revenue	982,176,350	1,254,063,708	1,347,943,104
8	Personnel Emoluments	263,732,436	252,715,893	266,457,886
9	Other Operating Expenses	548,518,824	808,779,997	822,317,432
10	Total Annual Operating Expenses	812,251,260	1,061,495,890	1,088,775,318
11	Operating Profit/(Loss)/Surplus / (Deficit)	169,925,090	192,567,818	259,167,786
12	Finance Charges			
13	Corporation Tax	50,977,527		
14	Net Profit/(Loss)/Surplus /(Deficit)	118,947,563	192,567,818	259,167,786
15	Total Annual Development/Capital Budget			264,000,000
16	Retained Earnings; Previous Years & Current Year			264,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			264,000,000

Local Authorities Provident Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	18,109,631,165	18,108,822,881	23,052,791,588
2	Cost of Sales	6,615,544,329	0,000	0,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	11,494,086,836	18,108,822,881	23,052,791,588
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	1,622,241,031	44,910,532	90,924,913
7	Total Annual Recurrent Revenue	13,116,327,867	18,153,733,413	23,143,716,501
8	Personnel Emoluments	563,162,800	696,459,628	790,491,841
9	Other Operating Expenses	10,080,847,373	6,055,566,989	8,109,107,470
10	Total Annual Operating Expenses	10,644,010,173	6,752,026,617	8,899,599,311
11	Operating Profit/(Loss)/Surplus / (Deficit)	2,472,317,694	11,401,706,796	14,244,117,190
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	2,472,317,694	11,401,706,796	14,244,117,190
15	Total Annual Development/Capital Budget			141,180,000
16	Retained Earnings; Previous Years & Current Year			141,180,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			141,180,000

Nairobi International Financial Centre Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income		14,500,000	17,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	14,500,000	17,500,000
4	Government Grants – Recurrent	110,120,000	170,360,000	211,072,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,025,000		
7	Total Annual Recurrent Revenue	112,145,000	184,860,000	228,572,000
8	Personnel Emoluments	23,980,166	75,663,416	91,914,246
9	Other Operating Expenses	53,140,567	53,172,025	96,642,869
10	Total Annual Operating Expenses	77,120,733	128,835,441	188,557,115
11	Operating Profit/(Loss)/Surplus / (Deficit)	35,024,267	56,024,559	40,014,885
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	35,024,267	56,024,559	40,014,885
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Cereals and Produce Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	37,800,657,904	61,456,894,394	70,176,517,158
2	Cost of Sales	35,552,627,540	57,637,599,156	65,475,553,605
3	Gross Profit/(Loss)/Surplus/(Deficit)	2,248,030,364	3,819,295,238	4,700,963,553
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	184,012,434	277,470,222	468,101,512
7	Total Annual Recurrent Revenue	2,432,042,798	4,096,765,460	5,169,065,065
8	Personnel Emoluments	1,122,304,194	1,137,061,916	1,270,377,383
9	Other Operating Expenses	1,943,243,110	2,331,588,521	2,020,316,269
10	Total Annual Operating Expenses	3,065,547,304	3,468,650,437	3,290,693,652
11	Operating Profit/(Loss)/Surplus / (Deficit)	-633,504,506	628,115,023	1,878,371,413
12	Finance Charges		7,500,000	88,899,608
13	Corporation Tax	92,706,780	105,000,000	120,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-726,211,286	515,615,023	1,669,471,805
15	Total Annual Development/Capital Budget			734,150,000
16	Retained Earnings; Previous Years & Current Year			734,150,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			734,150,000

National Coordinating Agency for Population & Development				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	357,660,000	352,530,000	364,720,000
5	Development Partner - Recurrent Grants	39,365,359		
6	Others Income- Recurrent	10,719,954		
7	Total Annual Recurrent Revenue	407,745,313	352,530,000	364,720,000
8	Personnel Emoluments	210,270,720	220,000,000	230,000,000
9	Other Operating Expenses	239,539,884	132,530,000	126,500,000
10	Total Annual Operating Expenses	449,810,604	352,530,000	356,500,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-42,065,291	0,000	8,220,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-42,065,291	0,000	8,220,000
15	Total Annual Development/Capital Budget			40,400,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			15,400,000
18	Development Partners' Grants - Development.			25,000,000
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			40,400,000

National Government Constituency Development Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	65,569,773	60,000,000	80,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	65,569,773	60,000,000	80,000,000
4	Government Grants – Recurrent	3,458,792,074	3,039,886,407	2,939,886,407
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	14,392,882		
7	Total Annual Recurrent Revenue	3,538,754,729	3,099,886,407	3,019,886,407
8	Personnel Emoluments	1,193,302,225	1,276,293,567	1,344,284,677
9	Other Operating Expenses	2,088,513,332	1,807,092,844	1,659,101,730
10	Total Annual Operating Expenses	3,281,815,557	3,083,386,411	3,003,386,407
11	Operating Profit/(Loss)/Surplus / (Deficit)	256,939,172	16,499,996	16,500,000
12	Finance Charges			
13	Corporation Tax	11,878,377	16,500,000	16,500,000
14	Net Profit/(Loss)/Surplus /(Deficit)	245,060,795	-0,004	0,000
15	Total Annual Development/Capital Budget			520,500,000
16	Retained Earnings; Previous Years & Current Year			520,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			520,500,000

National Housing Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	952,780,525	818,460,000	1,624,263,000
2	Cost of Sales		80,235,000	59,200,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	952,780,525	738,225,000	1,565,063,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent		275,136,000	45,120,000
7	Total Annual Recurrent Revenue	952,780,525	1,013,361,000	1,610,183,000
8	Personnel Emoluments	386,231,610	428,187,002	518,898,000
9	Other Operating Expenses	418,768,332	471,751,034	719,496,000
10	Total Annual Operating Expenses	804,999,942	899,938,036	1,238,394,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	147,780,583	113,422,964	371,789,000
12	Finance Charges			
13	Corporation Tax	193,578,966		
14	Net Profit/(Loss)/Surplus /(Deficit)	-45,798,383	113,422,964	371,789,000
15	Total Annual Development/Capital Budget			3,905,571,000
16	Retained Earnings; Previous Years & Current Year			3,405,571,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			500,000,000
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			3,905,571,000

National Mining Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income			
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	0,000	0,000	0,000
4	Government Grants – Recurrent	188,999,999	80,100,000	126,100,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	2,873,247		
7	Total Annual Recurrent Revenue	191,873,246	80,100,000	126,100,000
8	Personnel Emoluments	31,020,679	52,131,213	70,709,713
9	Other Operating Expenses	150,695,529	63,927,361	55,390,287
10	Total Annual Operating Expenses	181,716,208	116,058,574	126,100,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	10,157,038	-35,958,574	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	10,157,038	-35,958,574	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

National Oil Corporation of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	545,537,462	1,458,621,976	43,052,400,000
2	Cost of Sales	520,395,885	1,319,968,407	39,799,200,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	25,141,577	138,653,569	3,253,200,000
4	Government Grants – Recurrent	4,913,000,000		
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	3,856,804,273	388,299,544	1,623,900,000
7	Total Annual Recurrent Revenue	8,794,945,850	526,953,113	4,877,100,000
8	Personnel Emoluments	328,765,806	352,290,182	453,200,979
9	Other Operating Expenses	581,266,873	478,463,502	679,915,029
10	Total Annual Operating Expenses	910,032,679	830,753,684	1,133,116,008
11	Operating Profit/(Loss)/Surplus / (Deficit)	7,884,913,171	-303,800,571	3,743,983,992
12	Finance Charges	639,674,719	71,551,047	3,000,000
13	Corporation Tax	1,216,131,345		
14	Net Profit/(Loss)/Surplus /(Deficit)	6,029,107,107	-375,351,618	3,740,983,992
15	Total Annual Development/Capital Budget			1,190,500,000
16	Retained Earnings; Previous Years & Current Year			1,190,500,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			1,190,500,000

New Kenya Creameries Cooperative				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	7,356,806,550	12,582,319,010	12,610,732,743
2	Cost of Sales	6,579,941,544	9,866,907,974	8,341,743,851
3	Gross Profit/(Loss)/Surplus/(Deficit)	776,865,006	2,715,411,036	4,268,988,892
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	261,967,090	264,640,724	260,167,607
7	Total Annual Recurrent Revenue	1,038,832,096	2,980,051,760	4,529,156,499
8	Personnel Emoluments	1,309,297,108	1,353,403,864	1,460,322,498
9	Other Operating Expenses	1,303,737,971	1,528,532,360	1,477,318,750
10	Total Annual Operating Expenses	2,613,035,079	2,881,936,224	2,937,641,248
11	Operating Profit/(Loss)/Surplus / (Deficit)	-1,574,202,983	98,115,536	1,591,515,251
12	Finance Charges	368,319,899	348,494,537	373,195,730
13	Corporation Tax	-483,929,010		
14	Net Profit/(Loss)/Surplus /(Deficit)	-1,458,593,872	-250,379,001	1,218,319,521
15	Total Annual Development/Capital Budget			400,102,994
16	Retained Earnings; Previous Years & Current Year			400,102,994
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			400,102,994

New Kenya Planters Co-operation Union				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	330,667,854	428,975,252	433,000,000
2	Cost of Sales	162,587,221	259,373,229	238,864,321
3	Gross Profit/(Loss)/Surplus/(Deficit)	168,080,633	169,602,023	194,135,679
4	Government Grants – Recurrent	500,000,000	2,000,000,000	1,500,000,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	357,483,274	285,000,000	285,000,000
7	Total Annual Recurrent Revenue	1,025,563,907	2,454,602,023	1,979,135,679
8	Personnel Emoluments	82,078,359	162,355,419	204,000,000
9	Other Operating Expenses	970,955,066	2,283,646,604	1,770,135,679
10	Total Annual Operating Expenses	1,053,033,425	2,446,002,023	1,974,135,679
11	Operating Profit/(Loss)/Surplus / (Deficit)	-27,469,518	8,600,000	5,000,000
12	Finance Charges			
13	Corporation Tax	1,019,160	8,600,000	5,000,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-28,488,678	0,000	0,000
15	Total Annual Development/Capital Budget			7,800,000
16	Retained Earnings; Previous Years & Current Year			7,800,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			7,800,000

Numerical Machining Complex				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	147,375,549	800,000,000	960,000,000
2	Cost of Sales	107,261,057	494,688,096	434,650,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	40,114,492	305,311,904	525,350,000
4	Government Grants – Recurrent	80,000,000	40,000,000	34,920,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	38,154,298	500,000	500,000
7	Total Annual Recurrent Revenue	158,268,790	345,811,904	560,770,000
8	Personnel Emoluments	157,352,600	191,907,463	211,257,401
9	Other Operating Expenses	177,007,082	143,511,400	279,801,599
10	Total Annual Operating Expenses	334,359,682	335,418,863	491,059,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-176,090,892	10,393,041	69,711,000
12	Finance Charges			
13	Corporation Tax	275,853		
14	Net Profit/(Loss)/Surplus /(Deficit)	-176,366,745	10,393,041	69,711,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Nyayo Tea Zones Development Corporation				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	2,275,291,654	3,400,999,199	3,120,029,349
2	Cost of Sales	1,667,490,749	2,260,738,435	1,694,731,288
3	Gross Profit/(Loss)/Surplus/(Deficit)	607,800,905	1,140,260,764	1,425,298,061
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	19,521,432	3,340,786	4,925,539
7	Total Annual Recurrent Revenue	627,322,337	1,143,601,550	1,430,223,600
8	Personnel Emoluments	450,726,674	537,663,691	492,057,507
9	Other Operating Expenses	385,068,000	522,867,835	716,405,486
10	Total Annual Operating Expenses	835,794,674	1,060,531,526	1,208,462,993
11	Operating Profit/(Loss)/Surplus / (Deficit)	-208,472,337	83,070,024	221,760,607
12	Finance Charges	51,936,287	50,483,731	65,308,615
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-260,408,624	32,586,293	156,451,992
15	Total Annual Development/Capital Budget			429,582,231
16	Retained Earnings; Previous Years & Current Year			429,582,231
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			429,582,231

Policy Holders Compensation Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,943,406,198	4,609,000,000	4,839,450,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,943,406,198	4,609,000,000	4,839,450,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	25,938,986	27,500,000	28,875,000
7	Total Annual Recurrent Revenue	4,969,345,184	4,636,500,000	4,868,325,000
8	Personnel Emoluments	163,841,655	201,168,313	212,052,420
9	Other Operating Expenses	439,313,349	483,148,378	559,953,455
10	Total Annual Operating Expenses	603,155,004	684,316,691	772,005,875
11	Operating Profit/(Loss)/Surplus / (Deficit)	4,366,190,180	3,952,183,309	4,096,319,125
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	4,366,190,180	3,952,183,309	4,096,319,125
15	Total Annual Development/Capital Budget			9,300,000
16	Retained Earnings; Previous Years & Current Year			9,300,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			9,300,000

Postal Corporation of Kenya				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	3,701,561,449	3,257,737,667	3,301,999,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	3,701,561,449	3,257,737,667	3,301,999,000
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	20,617,100	54,000,000	0,000
7	Total Annual Recurrent Revenue	3,722,178,549	3,311,737,667	3,301,999,000
8	Personnel Emoluments	1,549,697,104	1,548,135,575	1,735,766,470
9	Other Operating Expenses	1,683,739,804	1,225,118,726	1,219,462,100
10	Total Annual Operating Expenses	3,233,436,908	2,773,254,301	2,955,228,570
11	Operating Profit/(Loss)/Surplus / (Deficit)	488,741,641	538,483,366	346,770,430
12	Finance Charges	17,499,057	6,638,321	349,285
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	471,242,584	531,845,045	346,421,145
15	Total Annual Development/Capital Budget			175,000,000
16	Retained Earnings; Previous Years & Current Year			175,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			175,000,000

Privatization Commission				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	42,985,800	18,908,049	3,000,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	42,985,800	18,908,049	3,000,000
4	Government Grants – Recurrent	354,700,000	351,700,000	345,514,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	135,512		
7	Total Annual Recurrent Revenue	397,821,312	370,608,049	348,514,000
8	Personnel Emoluments	157,046,589	172,690,944	170,138,000
9	Other Operating Expenses	152,120,285	325,391,952	177,476,000
10	Total Annual Operating Expenses	309,166,874	498,082,896	347,614,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	88,654,438	-127,474,847	900,000
12	Finance Charges			
13	Corporation Tax	12,895,740	5,197,824	900,000
14	Net Profit/(Loss)/Surplus /(Deficit)	75,758,698	-132,672,671	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

	Public Procurement Regulatory Authority			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	69,596,398	242,000,000	260,500,000
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	69,596,398	242,000,000	260,500,000
4	Government Grants – Recurrent	1,666,269,000	744,609,996	744,609,996
5	Development Partner - Recurrent Grants	5,371,525		
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	1,741,236,923	986,609,996	1,005,109,996
8	Personnel Emoluments	305,458,172	474,846,321	475,046,321
9	Other Operating Expenses	1,425,881,111	578,517,229	529,612,638
10	Total Annual Operating Expenses	1,731,339,283	1,053,363,550	1,004,658,959
11	Operating Profit/(Loss)/Surplus / (Deficit)	9,897,640	-66,753,554	451,037
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	9,897,640	-66,753,554	451,037
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Public Service Superannuation Fund				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	75,990,185,151	75,327,783,669	109,863,823,306
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	75,990,185,151	75,327,783,669	109,863,823,306
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	25,789,033,843		
7	Total Annual Recurrent Revenue	101,779,218,994	75,327,783,669	109,863,823,306
8	Personnel Emoluments	113,249,315	315,756,812	313,098,354
9	Other Operating Expenses	1,089,238,853	1,571,899,375	1,987,829,228
10	Total Annual Operating Expenses	1,202,488,168	1,887,656,187	2,300,927,582
11	Operating Profit/(Loss)/Surplus / (Deficit)	100,576,730,826	73,440,127,482	107,562,895,724
12	Finance Charges		0,000	1,040,000
13	Corporation Tax	33,186,754		
14	Net Profit/(Loss)/Surplus /(Deficit)	100,543,544,072	73,440,127,482	107,561,855,724
15	Total Annual Development/Capital Budget			113,905,000
16	Retained Earnings; Previous Years & Current Year			113,905,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			113,905,000

Pyrethrum Processing Company of Kenya Ltd				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	70,522,000	270,160,000	244,500,000
2	Cost of Sales	70,765,000	46,798,370	16,500,000
3	Gross Profit/(Loss)/Surplus/(Deficit)	-243,000	223,361,630	228,000,000
4	Government Grants – Recurrent	156,000,000	90,000,000	88,072,461
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	46,931,000	49,840,001	75,500,000
7	Total Annual Recurrent Revenue	202,688,000	363,201,631	391,572,461
8	Personnel Emoluments	198,325,000	205,016,639	207,650,000
9	Other Operating Expenses	207,311,000	155,997,675	158,150,000
10	Total Annual Operating Expenses	405,636,000	361,014,314	365,800,000
11	Operating Profit/(Loss)/Surplus / (Deficit)	-202,948,000	2,187,317	25,772,461
12	Finance Charges			
13	Corporation Tax		0,000	0,000
14	Net Profit/(Loss)/Surplus /(Deficit)	-202,948,000	2,187,317	25,772,461
15	Total Annual Development/Capital Budget			100,000,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			100,000,000
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			100,000,000

Registration of Certified Public Secretaries Board				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	4,058,500	4,356,500	5,447,500
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	4,058,500	4,356,500	5,447,500
4	Government Grants – Recurrent	10,244,854	0,000	0,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	80,002	5,000	200,000
7	Total Annual Recurrent Revenue	14,383,356	4,361,500	5,647,500
8	Personnel Emoluments	6,254,976	6,560,188	3,370,519
9	Other Operating Expenses	13,568,786	20,915,944	2,276,981
10	Total Annual Operating Expenses	19,823,762	27,476,132	5,647,500
11	Operating Profit/(Loss)/Surplus / (Deficit)	-5,440,406	-23,114,632	0,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	-5,440,406	-23,114,632	0,000
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000

Retirement Benefits Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	1,290,357,359	1,253,149,999	1,323,144,844
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	1,290,357,359	1,253,149,999	1,323,144,844
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	14,824,564	6,228,000	3,915,000
7	Total Annual Recurrent Revenue	1,305,181,923	1,259,377,999	1,327,059,844
8	Personnel Emoluments	407,939,481	484,346,980	557,170,860
9	Other Operating Expenses	475,967,415	689,683,612	755,365,045
10	Total Annual Operating Expenses	883,906,896	1,174,030,592	1,312,535,905
11	Operating Profit/(Loss)/Surplus / (Deficit)	421,275,027	85,347,407	14,523,939
12	Finance Charges	378,573,930		
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	42,701,097	85,347,407	14,523,939
15	Total Annual Development/Capital Budget			105,915,434
16	Retained Earnings; Previous Years & Current Year			105,915,434
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			105,915,434

School Equipment Production Unit				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	25,092,488	94,555,000	114,900,760
2	Cost of Sales	0,000	36,736,168	43,570,549
3	Gross Profit/(Loss)/Surplus/(Deficit)	25,092,488	57,818,832	71,330,211
4	Government Grants – Recurrent	120,000,000	108,000,000	104,760,000
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	145,092,488	165,818,832	176,090,211
8	Personnel Emoluments	77,837,696	65,246,084	73,087,451
9	Other Operating Expenses	108,535,151	86,479,588	92,071,860
10	Total Annual Operating Expenses	186,372,847	151,725,672	165,159,311
11	Operating Profit/(Loss)/Surplus / (Deficit)	-41,280,359	14,093,160	10,930,900
12	Finance Charges	414,226		
13	Corporation Tax	0,000		
14	Net Profit/(Loss)/Surplus /(Deficit)	-41,694,585	14,093,160	10,930,900
15	Total Annual Development/Capital Budget			26,520,900
16	Retained Earnings; Previous Years & Current Year			26,520,900
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			26,520,900

	Sunset Hotel			
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	79,493,115	99,808,006	148,254,454
2	Cost of Sales	21,666,956	29,860,721	42,336,214
3	Gross Profit/(Loss)/Surplus/(Deficit)	57,826,159	69,947,285	105,918,240
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	57,826,159	69,947,285	105,918,240
8	Personnel Emoluments	17,993,112	22,074,348	33,305,669
9	Other Operating Expenses	33,388,204	42,174,491	58,843,951
10	Total Annual Operating Expenses	51,381,316	64,248,839	92,149,620
11	Operating Profit/(Loss)/Surplus / (Deficit)	6,444,843	5,698,446	13,768,620
12	Finance Charges	1,481,572	1,113,278	2,783,195
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	4,963,271	4,585,168	10,985,425
15	Total Annual Development/Capital Budget			28,000,000
16	Retained Earnings; Previous Years & Current Year			28,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			28,000,000

Unclaimed Financial Assets Authority				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	579,745,786	629,784,000	1,168,762,979
2	Cost of Sales			
3	Gross Profit/(Loss)/Surplus/(Deficit)	579,745,786	629,784,000	1,168,762,979
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent	3,828,400		
7	Total Annual Recurrent Revenue	583,574,186	629,784,000	1,168,762,979
8	Personnel Emoluments	132,039,811	207,904,800	325,482,979
9	Other Operating Expenses	397,710,352	417,198,201	661,280,000
10	Total Annual Operating Expenses	529,750,163	625,103,001	986,762,979
11	Operating Profit/(Loss)/Surplus / (Deficit)	53,824,023	4,680,999	182,000,000
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	53,824,023	4,680,999	182,000,000
15	Total Annual Development/Capital Budget			182,000,000
16	Retained Earnings; Previous Years & Current Year			182,000,000
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			182,000,000

University of Nairobi Enterprises and Services				
	Details	Actual	Forecast	Budget
		2024/2025	2025/2026	2026/2027
1	Internally Generated Income	801,013,666	803,433,735	931,067,747
2	Cost of Sales	664,684,232	623,233,463	652,107,092
3	Gross Profit/(Loss)/Surplus/(Deficit)	136,329,434	180,200,272	278,960,655
4	Government Grants – Recurrent			
5	Development Partner - Recurrent Grants			
6	Others Income- Recurrent			
7	Total Annual Recurrent Revenue	136,329,434	180,200,272	278,960,655
8	Personnel Emoluments	88,159,069	95,401,204	100,171,264
9	Other Operating Expenses	42,110,907	88,758,735	95,180,472
10	Total Annual Operating Expenses	130,269,976	184,159,939	195,351,736
11	Operating Profit/(Loss)/Surplus / (Deficit)	6,059,458	-3,959,667	83,608,919
12	Finance Charges			
13	Corporation Tax			
14	Net Profit/(Loss)/Surplus /(Deficit)	6,059,458	-3,959,667	83,608,919
15	Total Annual Development/Capital Budget			0,000
16	Retained Earnings; Previous Years & Current Year			
17	Government Grants - Development			
18	Development Partners' Grants - Development.			
19	Borrowing; Current and Previous Years			
20	Others Incomes - Development			
21	Total Funds to Finance Capital Budget			0,000