



REPUBLIC OF KENYA NATIONAL ASSEMBLY  
THE NATIONAL TREASURY AND PLANNING

DATE: 06 MAY 2020 DAY: [ ]

THE NATIONAL TREASURY  
P O BOX 30007 - 00100  
NAIROBI  
KENYA

TABLED BY: [ ]  
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29<sup>th</sup> April, 2020

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Ref. ZZ/TS/GP/30

Mr. Michael Sialai, CBS  
Clerk of the National Assembly  
Parliament Buildings  
NAIROBI

Dear *Sialai,*

RE: SUBMISSION OF THE FINANCE BILL, 2020 AND SUPPORTING DOCUMENTS FOR THE FY 2020/21 BUDGET

The National Treasury and Planning has finalized preparation of the Finance Bill 2020 and obtained the necessary approval from Cabinet to submit the same to the National Assembly. This is compliance with the Constitution and the Public Finance Management Act, 2012. In this regard, please find attached the following documents for your necessary action:

1. the Finance Bill, 2020;
2. the Budget Summary for the Fiscal Year 2020/21 and the Supporting Information
3. the Estimates of Revenue, Grants and Loans for the Fiscal Year 2020/21
4. the Financial Statement for the Financial Year 2020/21 and

Yours *Sincerely,*

*[Signature]*

HON. (AMB.) UKUR YATANI, E.G.H.  
CABINET SECRETARY/THE NATIONAL TREASURY AND PLANNING

*PMK*  
*please ensure*  
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*5/5/20*

THE FINANCE BILL, 2020

A Bill for THE NATIONAL ASSEMBLY

AN ACT of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto

DATE: 06 MAY 2020

DAY.

ENACTED by the Parliament of Kenya, as follows

PART I—PRELIMINARY

1. This Act may be cited as the Finance Act, 2020 and shall come into operation, or be deemed to have come into operation, as follows—

- (a) sections 2, 3, 4, 5, 6, 7, 8, 9, 15 and 16, the 1st January, 2021; and
(b) all other sections, on the date of assent.

PART II—INCOME TAX ACT

2. Section 6A of the Income Tax Act is amended in subsection (1) by deleting the word "ten" and substituting therefor the word "fifteen".

3. Section 12 of the Income Tax Act is amended in subsection (1) by deleting paragraph (a) and substituting therefor the following new paragraph—

- (a) if the minimum tax payable under section 12D is higher than the instalment tax under this section.

4. The Income Tax Act is amended by inserting the following new sections immediately after section 12C—

Minimum tax.

12D. (1) Notwithstanding any other provision of this Act, a tax to be known as minimum tax shall be payable by a person if—

- (a) that person's income is not exempt under this Act;
(b) that person's income is not chargeable to tax under sections 5, 6A, 12C, the Eighth or the Ninth Schedules; or
(c) the instalment tax payable by that person under section 12 is higher than the minimum tax.

Short title and commencement.

Amendment of section 6A of Cap. 470.

Amendment of section 12 of Cap. 470.

Insertion of new sections 12D and 12E in Cap. 470.

(2) The tax payable under this section shall be paid in instalments which shall be due on the twentieth day of each period ending on the fourth, sixth, ninth and twelfth month of the year of income.

Digital service tax.

**12E.** (1) Notwithstanding any other provision of this Act, a tax to be known as digital service tax shall be payable by a person whose income from the provision of services is derived from or accrues in Kenya through a digital market place:

Provided that a resident person or a non-resident person with a permanent establishment in Kenya shall offset the digital service tax paid against the tax payable for that year of income.

(2) The tax payable under subsection (1) shall be due at the time of the transfer of the payment for the service to the service provider.

Amendment of section 15 of Cap. 470.

**5.** Section 15 of the Income Tax Act is amended in subsection (2) by—

- (a) deleting paragraph (h);
- (b) deleting paragraph (s);
- (c) deleting paragraph (ss);
- (d) deleting paragraph (u);
- (e) deleting paragraph (v); and
- (f) deleting paragraph (x).

Repeal of section 22C of Cap. 470.

**6.** The Income Tax Act is amended by repealing section 22C.

Amendment of section 34 of Cap. 470.

**7.** Section 34 of the Income Tax Act is amended in subsection (1) by inserting the following new paragraphs immediately after paragraph (m)—

(n) tax upon the gross turnover of a person whose income is chargeable to tax under section 12D shall be charged at the rate specified in the Third Schedule.

(o) tax upon the gross transaction value of services chargeable to tax under section 12E shall be charged at the rate specified in the Third Schedule.

Amendment of the First Schedule to Cap. 470.

8. Part I of the First Schedule to the Income Tax Act is amended by—

- (a) deleting paragraph 44;
- (b) deleting paragraph 45;
- (c) deleting paragraph 53.

Amendment of Third Schedule to Cap. 470.

9. The Third Schedule to the Income Tax Act is amended in Head B by adding the following new paragraphs immediately after paragraph 10—

- 11. The rate of tax in respect of minimum tax under section 12D shall be one per cent of the gross turnover.
- 12. The rate of tax in respect of digital service tax under section 12E shall be one point five per cent of the gross transaction value.

**PART III—VALUE ADDED TAX ACT**

Amendment of section 17 of No. 35 of 2013.

10. Section 17 of the Value Added Tax Act, 2013, is amended by deleting subsection (2) and substituting therefor the following new subsection—

(2) If, at the time when a deduction for input tax would otherwise be allowable under subsection (1)—

- (a) the person does not hold the documentation referred to in subsection (3), or
- (b) the registered supplier has not declared the sales invoice in a return,

the deduction for input tax shall not be allowed until the first tax period in which the person holds such documentation:

Provided that the input tax shall be allowable for a deduction within six months after the end of the tax period in which the supply or importation occurred.

Amendment of First Schedule to No. 35 of 2013.

11. The First Schedule to the Value Added Tax Act, 2013, is amended—

- (a) in Section A of Part I by—
  - (i) deleting tariff numbers 8802.11.00, 8802.12.00, 8802.20.00,

8803.30.00, 8805.10.00, 8805.21.00 and 8805.29.00 and their respective descriptions appearing immediately after paragraph 39;

- (ii) deleting paragraph 43;
- (iii) deleting paragraph 45;
- (iv) deleting paragraph 47;
- (v) deleting paragraph 50;
- (vi) deleting paragraph 65;
- (vii) deleting paragraph 67;
- (viii) deleting paragraph 104;
- (ix) deleting paragraph 107;

(b) in Section A of Part I, by adding the following new paragraph immediately after paragraph 110—

111. Maize (corn) seeds of tariff no. 1005.10.00.

- (c) in Part II, by inserting the word “ambulance” immediately after the word “dental” appearing in paragraph 4.
- (d) in Part II, by adding the words “excluding helicopters of tariff numbers 8802.11.00 and 8802.12.00” at the end of paragraph 18.

Amendment of the  
Second Schedule  
to No. 35 of 2013.

**12.** The Second Schedule to the Value Added Tax Act, 2013, is amended in Part A by—

- (a) deleting paragraph 13;
- (b) deleting paragraph 13A;
- (c) deleting paragraph 18.

**PART IV—EXCISE DUTY ACT**

Amendment of  
section 2 of No. 23  
of 2015.

**13.** Section 2 of the Excise Duty Act, 2015, is amended by deleting the definition of “licence” and substituting therefor the following new definition—

“licence”—

- (a) in the case of excisable services, means the certificate of registration;
- (b) in the case of excisable goods, means the licence issued under section 17; or
- (c) in the case of any activity under section 15 (1) (e), means the licence required thereunder.

Amendment of the First Schedule to No. 23 of 2015.

14. The First Schedule to the Excise Duty Act, 2015, is amended in paragraph 1 of Part I by—

- (a) deleting the word “imported” appearing in the description relating to “sugar confectionery of tariff heading 17.04”;
- (b) deleting the word “imported” appearing in the description relating to “white chocolate, chocolate in blocs, slabs or bars of tariff Nos. 1806.31.00, 1806.32.00, 1806.90.00”;
- (c) deleting the expression “10%” appearing in the description “Beer, Cider, Perry, Mead, Opaque beer and mixtures of fermented beverages with non-alcoholic beverages and spirituous beverages of alcoholic strength not exceeding 10%” and substituting therefor the expression “8%”;
- (d) by deleting the expression “10%” appearing in the second column against the description “Spirits of undenatured ethyl alcohol; spirits liqueurs and other spirituous beverages of alcoholic strength exceeding 10%” and substituting therefor the expression “8%”.

**PART V—TAX PROCEDURES ACT**

Insertion of a new section 37D in No. 29 of 2015.

15. The Tax Procedures Act, 2015, is amended by inserting the following new section immediately after section 37C—

Voluntary Tax Disclosure Programme.

37D. (1) There is established a programme to be known as the Voluntary Tax Disclosure Programme which shall be for a period of three years with effect from the 1<sup>st</sup> January, 2021.

(2) For purpose of this section, “voluntary tax disclosure programme” means a programme where a person discloses the person’s tax liabilities to the Commissioner for the purpose of being granted relief of penalties and interest on the tax disclosed.

(3) A person with a tax liability may apply to the Commissioner for relief in the prescribed form with respect to tax liabilities that accrued within a period of five years prior to the 1<sup>st</sup> July, 2020.

(4) A person granted relief under this section—

(a) shall not be prosecuted with respect to the tax liability disclosed under this section; and

(b) shall be granted a remission of the interest and penalty due on the tax liability as follows –

(i) where the disclosure is made and tax liability paid in the first year of the programme, a full remission of the interest and penalty;

(ii) where the disclosure is made and tax liability paid in the second year of the programme, remission of fifty per cent of the interest and penalty; and

(iii) where the disclosure is made and tax liability paid in the final year of the programme, remission of twenty-five per cent of the interest and penalty.

(5) An application under subsection (3) shall be voluntary and disclose all material facts.

(6) Where the Commissioner is satisfied with the facts disclosed in the application under subsection (3), the Commissioner shall grant the relief applied for:

Provided that the relief shall not result in the payment of a refund to the person.

(7) Where the Commissioner grants relief under subsection (6), the Commissioner shall enter into an agreement with the person setting out the terms of payment of the tax liability and the period within which the payment shall be made which shall not exceed one year from the date of the agreement.

(8) Where a person fails to meet the terms of the

agreement under subsection (7), that person shall be liable to pay the full interest and penalty that had been remitted under the agreement.

(9) A person granted relief under this section shall not seek any other remedy including the right to appeal with respect to the taxes, penalties and interest remitted by the Commissioner.

(10) Where, before the expiry of the agreement between the Commissioner and the person, the Commissioner establishes that the person failed to disclose a material fact in respect of the relief granted under this section, the Commissioner may—

- (a) withdraw any relief granted;
- (b) assess and collect any balance of the tax liability; or
- (c) commence prosecution under section 80.

(11) A person aggrieved by a decision of the Commissioner under subsection (10) may appeal against the decision.

(12) This section shall not apply to a person if the person—

- (a) is under audit, investigation or is a party to ongoing litigation in respect of the tax liability or any matter relating to the tax liability; or
- (b) has been notified of a pending audit or investigation by the Commissioner.

(13) The disclosure of a tax liability under this section shall be confidential.

Insertion of a new section 42B in No. 29 of 2015.

**16.** The Tax Procedures Act, 2015, is amended by inserting the following new section immediately after section 42A—

Appointment of digital service tax agent.

**42B.** (1) The Commissioner may appoint an agent for the purpose of collection and remittance of digital service tax to the Commissioner.

(2) An appointment under subsection (1) may be

revoked at any time by the Commissioner.

**PART VI—MISCELLANEOUS FEES AND LEVIES ACT**

Amendment of section 7 of No. 29 of 2016.

**17.** Section 7 of the Miscellaneous Fees and Levies Act, 2016, is amended in subsection (3) by deleting paragraph (b) and substituting therefor the following new paragraph—

- (b) goods imported under the East African Community Duty Remission Scheme shall be charged import declaration fee at a rate of one point five per cent of the customs value.

Insertion of a new section 9A in No. 29 of 2016.

**18.** The Miscellaneous Fees and Levies Act, 2016, is amended by inserting the following new section immediately after section 9—

Duty on goods for home use from an export processing zone enterprise.

**9A.** Notwithstanding the import duties payable under section 110 of the East African Community Customs Management Act, 2004, an additional duty at a rate of two point five per cent of the customs value shall be payable in respect of goods entered for home use from an export processing zones enterprise.

Amendment of the Second Schedule to No. 29 of 2016.

**19.** The Second Schedule to the Miscellaneous Fees and Levies Act, 2016, is amended—

(a) in Part A by—

(i) deleting paragraph (xv) and substituting therefor the following new paragraph—

(xv) aircraft, excluding aircraft of unladen weight not exceeding 2,000kg and helicopters of heading 8802.11.00 and 8802.12.00.

(ii) deleting paragraph (xxii);

(iii) deleting paragraph (xxiii);

(iv) by inserting the following new paragraph immediately after paragraph (xxiv)—

(xxv) all goods, including materials supplies, equipment, machinery and motor vehicles for the official use by the Kenya Defence Forces and National Police Service.

- (b) in Part B—
  - (i) deleting paragraph (vi);
  - (ii) by adding the following new paragraphs immediately after paragraph (vii)—
    - (viii) currency notes and coins imported by the Central Bank of Kenya.
    - (ix) all goods, including materials supplies, equipment, machinery and motor vehicles for the official use by the Kenya Defence Forces and National Police Service.

**PART VII—TAX APPEALS TRIBUNAL**

**20.** Section 13 of the Tax Appeals Tribunal Act, 2013, is amended in subsection (6) by inserting the words “or documents” immediately after the word “appeal”.

**PART VIII—MISCELLANEOUS**

**21.** Section 2 of the Public Roads Toll Act is amended—

- (a) in the definition of the expression “toll collector” by inserting the words “private or public” immediately before the word “toll”;
- (b) by inserting the following new definitions in proper alphabetical sequence—

“base toll rate” means the unit rate prescribed by the Minister under section 4A for the calculation of applicable tolls;

“Fund” means the National Roads Toll Fund established under section 6A;

“Minister” means the Cabinet Secretary for the time being responsible for matters relating to roads.

**22.** Section 3 of the Public Roads Toll Act is amended—

- (a) by deleting subsection (2) and substituting therefor the following new subsection—

(2) The stations specified in the first column of the First

Amendment of section 13 of No. 40 of 2013.

Amendment of section 2 of Cap. 407.

Amendment of section 3 of Cap. 407.

Schedule are declared to be transit toll stations for the public roads respectively set out in the second column.

- (b) by deleting subsection (5) and substituting therefor the following new subsection—

(5) The toll in respect of every vehicle approaching and proceeding through a toll station shall be paid to the toll collector in such manner as may be prescribed by the Minister.

Amendment of section 4A of Cap. 407.

**23.** Section 4A of the Public Roads Toll Act is amended—

- (a) by deleting subsection (3);
- (b) by deleting subsection (4);
- (c) by deleting subsection (5).

Amendment of section 4B of Cap. 407.

**24.** Section 4B of the Public Roads Toll Act is amended—

- (a) by inserting the following proviso immediately after subsection (1)—

Provided that the agreement may prescribe alternative arrangements for the levying, collection and administration of tolls and management of toll infrastructure.

- (b) by inserting the following proviso immediately after subsection (2)—

Provided that the Minister may prescribe the base toll rate in the agreement and permit the person referred to in subsection (1) to adjust, vary or otherwise revise the toll in accordance with an adjustment mechanism provided in the agreement.

Insertion of new section on Cap. 407.

**25.** The Public Roads Toll Act is amended by inserting the following new section immediately after section 6—

Establishment of Fund.

No.18 of 2012.

**6A.** (1) The Minister responsible for the National Treasury shall establish a Fund to be known as the National Roads Toll Fund under the Public Finance Management Act, 2012.

(2) All tolls collected by the persons appointed under section 4 shall be remitted to the Fund.

(3) The Fund shall be administered in accordance with

section 24 of the Public Finance Management Act, 2012, and the regulations made thereunder.

Amendment of section 8 of Cap. 407.

**26.** Section 8 of the Public Roads Toll Act is amended by inserting the following new subsection immediately after subsection (2)—

(3) Notwithstanding subsections (1) and (2), the person with whom the Minister enters into an agreement under section 4A may collect the unpaid tolls from defaulters as a civil debt recoverable summarily.

Amendment of section 11 of Cap. 485A.

**27.** Section 11 of the Capital Markets Act is amended in subsection (3) by adding the following new paragraph immediately after paragraph (g)—

(h) license, approve and regulate private equity and venture capital companies that have access to public funds.

Amendment of section 18 of Cap. 485A.

**28.** Section 18 of the Capital Markets Act is amended in subsection (1) by deleting the words “and paying beneficiaries from collected unclaimed dividends when they resurface”.

Amendment of section 204A of Cap. 487

**29.** Section 204A of the Insurance Act is amended in subsection (3) by inserting the expression “within thirty days” immediately after the word “may”.

Amendment of section 2 of Cap. 496.

**30.** Section 2 of the Standards Act is amended by deleting the definition of the word “consolidator” and substituting therefor the following new definition—

"consolidator" means a firm that is licensed to consolidate goods belonging to different consignees at the country of export, which shall be under one Master Bill of Lading or Master Airway Bill, and breaks the consignment into smaller consignments at the port of destination for the different consignees for the purpose of individual customs declaration.

Amendment of section 7 of No. 9 of 1993.

**31.** Section 7 of the Road Maintenance Levy Fund Act, 1993, is amended—

- (a) by deleting the words “and transit tolls levied under the Public Roads Toll Act” appearing in subsection (2); and
- (b) by deleting the words “and transit tolls” appearing in subsection (3).

Amendment of section 5 of No. 2 of 1995.

**32.** Section 5 of the Kenya Revenue Authority Act, 1995, is amended by inserting the following new subsection immediately after subsection

(2)—

(2A) The Authority may establish an institution to provide capacity building and training for the better carrying out of its functions.

Amendment of section 16 of No. 2 of 1995.

**33.** Section 16 of the Kenya Revenue Authority Act, 1995, is amended in subsection (1) by inserting the following new paragraph immediately after paragraph (b)—

(ba) any commission received by the Authority for collecting any revenue on behalf of a county government or government agency:

Provided that such commission shall not exceed two per cent of the total revenue collected on behalf of the county government or government agency.

Insertion of a new section 20A in No. 2 of 1995.

**34.** The Kenya Revenue Authority Act, 1995, is amended by inserting the following new section immediately after section 20—

Limitation of actions.

**20A.** Legal action against the Authority shall not be instituted unless—

- (a) it is commenced within twelve months after the act, neglect or default complained of;
- (b) in the case of continuing injury or damage, within six months after the cessation of the act; and
- (c) at least one month written notice specifying the particulars of the claim and intention to commence the action or legal proceeding has been served upon the Commissioner-General.

Amendment of section 21 of No. 2 of 1995.

**35.** Section 21 of the Kenya Revenue Authority Act, 1995, is amended by adding the following new paragraph immediately after paragraph (e)—

(f) with respect to capacity building and training.

Amendment of section 35 of No. 3 of 1997.

**36.** Section 35 of the Retirement Benefits Act, 1997, is amended by renumbering the existing provision as subsection (1) and inserting the following new subsections —

(2) A trustee who fails to submit a copy of the actuarial report to the Chief Executive Officer by the due date specified in

the regulations shall pay a penalty of one hundred thousand shillings.

(3) Where the report remains unsubmitted, the trustee, in addition to the penalty specified under subsection (2), shall pay a further penalty of one thousand shillings for each day or part thereof during which the report remains unsubmitted.

Amendment of  
Second Schedule  
to No. 18 of 2015.

37. The Second Schedule to the Insolvency Act, 2015, is amended in paragraph 3 (1) by adding the following new item immediately after item (g)—

(h) all amounts that are held on behalf of the Kenya Revenue Authority by a person registered under the Banking Act who has been appointed as an agent for revenue banking services by the Commissioner at the point of receivership or liquidation of the bank or institution.

**MEMORANDUM OF OBJECTS AND REASONS**

This Bill has been submitted by the Cabinet Secretary for the National Treasury and Planning and formulates the proposals announced in the Budget for 2020/2021 relating to liability to, and collection of taxes, and for matters incidental thereto.

The Bill also seeks to amend the following laws—

**The Roads Tolls Act (Cap. 407)**

The Bill proposes to amend the Act to enable the persons, who enter into agreement with the Cabinet Secretary responsible for roads, collect road tolls on roads constructed and managed under such agreements. The amendment also proposes creation of a Fund by the Cabinet Secretary for the National Treasury in which the funds collected shall be deposited into.

**The Capital Markets Act (Cap. 485A)**

The Bill seeks to amend section 11 (3) of the Act to bring private equity and venture capital firms that access public funds (pensions scheme funds) under the regulatory oversight of the Capital Markets Authority in line with the Cabinet Secretary's policy pronouncement and intention in the financial year 2015/16 budget speech. The Bill further seeks to amend section 18 of the Act to remove the function of payment of beneficiaries from collected unclaimed dividends when the resurface since this is a function currently domiciled under the Unclaimed Financial Assets Authority.

**The Insurance Act (Cap. 487)**

The Bill seeks to amend section 204A (3) of the Insurance Act to specify the period within which an appeal against the decision of the Commissioner of Insurance by an aggrieved party can be filed in the Tribunal.

**The Standards Act (Cap. 496)**

The Bill proposes to amend the definition of "consolidator" in section 2 of the Act to facilitate visibility of individual consignees for the purpose of customs declaration.

**The Kenya Revenue Authority Act (No. 2 of 1995)**

The Bill seeks to amend the Act to provide for a legal framework for the establishment of an institution to offer capacity building and training on tax, customs and revenue administration. The Bill further proposes to amend the Act to include commissions earned by the Kenya Revenue Authority on collections made on behalf of government agencies or county governments as a source of funding for the Authority capped at 2% of the revenue collected. The

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Bill also seeks to amend the Act by providing for specific timelines within which the Authority can be sued to enable the Authority to effectively manage its disputes.

**The Retirement Benefits Act, 1997 (No. 3 of 1997)**

The Bill, seeks to amend the Retirement Benefits Act, 1997 to enhance supervisory role of the Authority on pension schemes by providing powers to charge a penalty for failure to submit actuarial valuation reports within the period specified in the Regulations.

**The Insolvency Act (No. 18 of 2015)**

The Bill proposes to amend the Second Schedule to the Act to reduce the risk exposure on the tax revenues held by commercial banks before transfer to Central Bank by declaring them preferential claims in the order of priority in the event of insolvency.

Dated the 29<sup>th</sup> April, 2020

**Joseph K. Limo**  
*Chairperson of the Departmental Committee  
on Finance and National Planning*

*The Finance Bill, 2020*

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*Section 2 of Cap. 407 which is intended to amended —*

**2. Interpretation**

In this Act, unless the context otherwise requires—

“**toll collector**” means a toll collector appointed under section 4

*Section 3 of Cap. 407 which is intended to amended —*

**3. Toll stations, etc.**

(2) The public roads set out in the First Schedule are declared to be toll roads for the purposes of this Act.

(5) Every vehicle approaching and proceeding through a toll station shall be stopped at the toll station and the toll in respect of that vehicle shall be paid to the toll collector or in such other manner as may be prescribed by the Minister.

*Section 4 of Cap. 407 which is intended to amended —*

**4. Appointment of toll collectors**

(1) The Minister shall appoint toll collectors who shall collect tolls at toll stations and perform such other duties as may be prescribed by the Minister for the purpose of this Act.

(2) Every toll station shall have a station manager appointed by the Minister.

*Section 4A of Cap. 407 which is intended to amended —*

**4A. Agreements for road management**

(3) A proposed agreement for the purpose of this section shall be laid before the National Assembly for approval prior to signature.

(4) The tolling regime provided for in an agreement to be entered into by the Minister or a roads agency designated by the Minister, shall be laid before the National Assembly for approval prior to the Minister or roads Authority designated by the Minister signing such agreement.

(5) Any agreement entered into by the Minister or a roads agency pursuant to subsection (1) without the approval of the National Assembly shall be null and void.

*Section 4B of Cap. 407 which is intended to amended —*

**4B. Levying of tolls pursuant to agreement**

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(1) A person with whom the Minister or a roads agency enters into an agreement pursuant to section 4A shall be entitled to levy toll, and collect monies payable as toll on such toll road, or portion thereof, for his or her own account during the said period, and may for that purpose erect a toll station or toll stations and facilities in connection therewith, including permanent and movable weighbridges, on the toll road or portion of thereof.

(2) The person referred to in subsection (1) shall only be entitled to levy toll in accordance with the agreement with the Minister or the roads agency and the amount of such toll shall be subject to approval by the Minister.

*Section 11 (3) of Cap. 485A which is intended to amend—*

**11. Objectives of the Authority**

(3) For the purpose of carrying out its objectives, the Authority may exercise, perform or discharge all or any of the following powers, duties and functions—

(a) advise the Minister on all aspects of the development and operation of capital markets;

(b) implement policies and programmes of the Government with respect to the capital markets;

(c) employ such officers and servants as may be necessary for the proper discharge of the functions of the Authority;

(cc) impose sanctions for breach of the provisions of this Act or the regulations made thereunder, or for non-compliance with the Authority's requirements or directions, and such sanctions may include—

(i) levying of financial penalties, proportional to the gravity or severity of the breach, as may be prescribed;

(ii) ordering a person to remedy or mitigate the effect of the breach, make restitution or pay compensation to any person aggrieved by the breach;

(iii) publishing findings of malfeasance by any person;

(iv) suspending or cancelling the listing of any securities or exchange-traded derivatives contracts, or the trading of any securities or exchange-traded derivatives contracts, for the protection of investors;

(d) to issue guidelines and notices on all matters within the jurisdiction of the Authority under this Act;

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- (e) to grant a licence to any person to operate as a stockbroker, derivatives broker, dealer or investment adviser, fund manager, investment bank, central depository or authorised securities dealer, and ensure the proper conduct of that business;
- (f) to grant approval to any person to operate as a securities exchange, derivatives exchange, credit rating agency, registered venture capital company or to operate in any other capacity which directly contributes to the attainment of the objectives of this Act and to ensure the proper conduct of that business;
- (fa) regulate spot commodity markets;
- (ff) recognize any person duly licensed by a prescribed foreign authority to carry on any licensed activity in Kenya which requires a license or an approval under this Act;
- (g) register, approve and regulate collective investment schemes;
- (h) inquire, either on its own motion or at the request of any other person, into the affairs of any person which the Authority has approved or to which it has granted a licence and any public company the securities of which are publicly offered or traded on an approved securities exchange or on an over the counter market;
- (i) give directions to any person which the Authority has approved or to which it has granted a licence and any public company the securities of which are publicly offered or traded on an approved securities exchange or on an over the counter market;
- (j) conduct inspection of the activities, books and records of any persons approved or licensed by the Authority;
- (k) deleted by Act No. 9 of 2007, s. 46 (b);
- (l) deleted by Act No. 9 of 2007, s. 46 (b);
- (m) appoint an auditor to carry out a specific audit of the financial operations of any collective investment scheme or public company the securities of which are publicly offered or traded on an approved securities exchange or on an over the counter market, if such action is deemed to be in the interest of the investors, at the expense of such collective investment scheme or company;
- (n) grant compensation to any investor who suffers pecuniary loss resulting from the failure of a licensed broker or dealer to meet his contractual obligations;
- (o) have recourse against any person whose act or omission has resulted in a payment from the Compensation Fund;

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- (p) act as an appellate body in respect of appeals against any self regulatory organization securities or exchange-traded derivatives contracts exchange, derivatives exchange or central depository in actions by parties aggrieved thereby;
- (q) co-operate or enter into agreements for mutual co-operation with other regulatory authorities for the development and regulation of cross-border activities in capital markets;
- (r) regulate and oversee the issue and subsequent trading, both in primary and secondary markets, of capital market instruments;
- (s) regulate the use of electronic commerce for dealing in securities or offer services ordinarily carried out by a licensed person;
- (t) trace any assets, including bank accounts, of any person who, upon investigation by the Authority, is found to have engaged in any fraudulent dealings in an issuer and its securities or insider trading;
- (u) in writing, order caveats to be placed against the title to such assets or prohibit any such person from operating any such bank accounts as may be directed by the Authority, pending determination of any charges instituted against that person;
- (v) prescribe notices or guidelines on corporate governance of a company whose securities have been issued to the public or a section of the public;
- (w) do all such other acts as may be incidental or conducive to the attainment of the objectives of the Authority or the exercise of its powers under this Act.

*Section 18 (1) of Cap. 485A which is intended to amend—*

**18. Establishment of the Investor Compensation Fund**

(1) There shall be established a Fund to be known as the Investor Compensation Fund for the purposes of granting compensation to investors who suffer pecuniary loss resulting from the failure of a licensed stockbroker or dealer to meet his contractual obligations and paying beneficiaries from collected unclaimed dividends when they resurface.

*Section 204A of Cap. 496 which is intended to amend—*

**204A. Power of the Authority to settle disputes**

(3) A party that is dissatisfied with the determination of the dispute by the Commissioner may appeal the determination to the Tribunal.

*Section 2 of Cap. 496 which is intended to amend—*

*The Finance Bill, 2020*

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"consolidator" means a person who assembles cargo belonging to various persons to form one consignment at the country of supply which may be declared as belonging to one importer at the port of destination and deconsolidated back into the original individual consignments for delivery to the respective cargo owners upon arrival at the destination port or consolidators warehouse;

*Section 16 (1) of No. 2 of 1995 which is intended to amend—*

**16. Funds of the Authority**

(1) The funds of the Authority shall consist of—

- (a) one and such amount, not exceeding two percent of the revenue estimated in the financial estimates for each financial year to be collected by the Authority under this Act as may be determined by the Minister in each financial year;
- (b) three percent of the revenue actually collected in each successive three-month period in the financial year in excess of the amount estimated to be collected in respect of that period;
- (c) loans and grants received by the Authority with the approval of the Minister; and
- (d) any other monies as may, with the approval of the Minister, be received by or made available to the Authority for the purpose of performing its functions.

*Section 21 of No. 2 of 1995 which is intended to amend—*

**21. Regulations**

The Board may make regulations for the carrying into effect the provisions of this Act, and in particular but without prejudice to the foregoing make regulations—

- (a) respecting the terms and conditions of service, including pensions, gratuities and other retirement benefits, of all members of staff of the Authority;
- (b) prescribing the procedure for the appointment of all members of the staff of the Authority;
- (c) prescribing the code of conduct and discipline;
- (d) respecting the administration and management of the funds of the Authority;
- (e) respecting the performance targets of the Authority.

*Section 35 of No. 3 of 1997 which is intended to amended —*

**35. Actuarial evaluations**

The Board may require the trustees of such schemes or categories of schemes as it may specify, to cause the schemes to be evaluated by an actuary appointed by the trustees with the approval of the Board and to present the actuarial report to the Chief Executive Officer at such regular intervals as the Board may specify.

*Paragraph 3 (1) of the Second Schedule to No. 18 of 2015 which is intended to amended—*

**3. Second priority claims**

(1) After the claims referred to in paragraph 2 have been paid, claims in respect of the following debts have second priority to the extent that they remain unpaid:

- (a) all wages or salaries payable to employees in respect of services provided to the bankrupt or company during the four months before the commencement of the bankruptcy or liquidation;
- (b) any holiday pay payable to employees on the termination of their employment before, or because of, the commencement of the bankruptcy or liquidation;
- (c) any compensation for redundancy owed to employees that accrues before, or because of, the commencement of the bankruptcy or liquidation;
- (d) amounts deducted by the bankrupt or company from the wages or salaries of employees in order to satisfy their obligations to other persons (including amounts payable to the Kenya Revenue Authority in accordance with Income Tax Act (Cap. 470);
- (e) any reimbursement or payment provided for, or ordered by the Industrial Court under the Labour Institutions Act, 2007 (No. 12 of 2007) to the extent that the reimbursement or payment does not relate to any matter specified in the Labour Relations Act, 2007 (No. 14 of 2007) respect of wages or other money or remuneration lost during the four months before the commencement of the bankruptcy or liquidation;
- (f) amounts that are preferential claims under section 175(2) and (3);
- (g) all amounts that are by any other written law required to be paid in accordance with the priority established by this subparagraph paid by the buyer to a seller on account of the purchase price of goods.

**SECRET**



**THE NATIONAL TREASURY AND PLANNING**

**THE BUDGET SUMMARY FOR THE FISCAL YEAR 2020/21 AND THE SUPPORTING  
INFORMATION**

**April 2020**

**SECRET**

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## THE BUDGET SUMMARY FOR THE FISCAL YEAR 2020/21 AND THE SUPPORTING INFORMATION

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### I. BACKGROUND

1. The Constitution of Kenya, 2010 and the Public Finance Management (PFM) Act, 2012, require the Cabinet Secretary responsible for finance to submit to the National Assembly the Budget Estimates of the Government for the next financial year at least two months before the end of the financial year.

2. In fulfillment of this legal requirement, the National Treasury and Planning has prepared this Budget Summary and other documents in support of the FY 2020/21 Budget. This Budget Summary includes:

- i. Policy framework for the FY 2020/21 Budget and the Medium Term;
- ii. A Statement specifying the measures taken by the National Government to implement the recommendations made by the National Assembly with respect to the Budget for the previous financial years;
- iii. Highlights of the FY 2020/21 Budget;
- iv. An explanation of how the fiscal responsibility principles and the financial objectives over the Medium Term are being met;
- v. A memorandum by the Cabinet Secretary on the resolutions adopted by the National Assembly on the 2020 Budget Policy Statement;
- vi. Information regarding loans, guarantees and other liabilities;
- vii. Revenue allocations to County Governments from the National Government's share in terms of Article 202 of the Constitution, including conditional and unconditional transfers;
- viii. Estimates of revenue and expenditure for State Corporations for the FY ending 30th June, 2021; and
- ix. All estimated revenue by broad economic classification.

## **II. POLICY FRAMEWORK FOR THE FY 2020/21 BUDGET AND THE MEDIUM TERM**

### **Policy Framework underpinning the FY 2020/21 Budget**

#### ***Global Growth Outlook***

3. The FY 2020/21 budget is prepared against a backdrop of a contracting global economy with severe economic disruptions occasioned by the Covid-19 pandemic. The pandemic has devastated many countries causing interruptions to global production, supply chains, trade flows, volatility in financial markets and tightening of global financial market conditions. Consequently, global growth is projected to contract by -3.0 percent in 2020, from the earlier projection of 3.3 percent in January 2020. This contraction is worse than the 2008-2009 global financial crisis. On the positive side, the global economy is expected to rebound strongly in 2021 to grow by 5.8 percent assuming the pandemic is fully contained in the second half of 2020. Advanced economies have also faced widespread outbreaks occasioning a revision of their 2020 growth outlook from 1.6 percent in January 2020 to negative 6.1 percent in April 2020 and a rebound to 4.5 percent in 2021.

4. Emerging and developing economies are projected to contract by -1.0 percent in 2020, a downward revision from a projected growth of 4.4 percent in January 2020 occasioned by the Covid-19 pandemic, severe external demand shock, tightening conditions in the global financial markets and significant decline in commodity prices. These economies are expected to bounce back in 2021 and grow by 6.6 percent.

5. Amidst the global turbulence, African economies have not been spared. With Africa's increased interconnectedness with the rest of the world, Covid-19 Pandemic poses a new blow to Africa's economies. Consequently, Sub-Saharan's economic growth is projected to contract by -1.6 percent in 2020 from a January projection of 3.5 percent. Like the rest of the world, these economies are projected to rebound strongly to grow at 4.1 percent in 2021.

#### ***Domestic Economic Growth***

6. Kenya's economy remained strong and resilient prior to Covid-19 pandemic, despite the challenging global environment. In 2019, the economy grew by 5.4 per cent from a growth of 6.3 per cent in 2018. The slower growth in 2019 was partly due to slow agricultural activities following suppressed long rains in key agricultural zones. The growth of agricultural activities slowed down to 3.6 percent in 2019 compared to 6.0 percent in 2018 and was more pronounced in production of crops that declined to 3.8 percent from 7.2 percent and fishing and aquaculture that declined to 1.8 percent from 8.4 percent over the same period. On the other hand, improvements were

recorded in the farming of sorghum, millet, rice and potatoes as well as increased delivery of milk to processors during the twelve months to December 2019.

7. The manufacturing sector was equally suppressed with its performance declining to 3.2 percent in 2019 from 4.3 percent in 2018: Major declines were recorded in the production of wood and wood products, sugar, electrical equipment and cement. On the positive side, enhanced manufacturing of motor vehicles, trailers, plastics, animal and vegetable fats and oils and pharmaceutical products supported the performance of the sector. Credit advanced to enterprises involved in manufacturing increased by 9.3 percent to Ksh 366.9 billion in 2019 reflecting improved activities in the sector.

8. The service sector activities provided significant support to growth in 2019 especially accommodation and restaurant that expanded by 10.3 percent, information and communication that grew by 9.0 percent, transport and storage that grew by 7.8 percent, financial and insurance that grew by 6.6 percent and wholesale and retail trade that grew by 6.6 percent in the twelve months to December 2019. Additionally, electricity and water supply sector recorded a growth of 7.0 percent while construction sector grew by 6.4 percent in the twelve months to December 2019.

9. The outbreak of the Covid-19 pandemic in the world has had a significant negative impact on the Kenyan economy in 2020. This followed the closure of borders by world economies impacting on trade, tourism, agriculture, manufacturing and other related sectors. With the confirmation of the first case in Kenya on March 12, 2020, trade (both imports and exports) and tourist arrivals fell dramatically, partly due to containment measures announced by the Government. While the extent of the adverse effects of the pandemic is still evolving, preliminary analysis shows that most sectors of the economy including tourism, manufacturing, wholesale and retail, will significantly suffer. Agricultural sector has further been affected by the low global demand for agricultural products especially horticulture, tea and coffee, desert locust invasion among others. Further, the reduction in imports of raw materials and intermediate goods from China and other countries has significantly impacted the manufacturing sector. Revenue performance for FY 2019/20 has also been impacted negatively by the low import-related taxes. At the same time, other domestic taxes have shrunk due to declining incomes and depressed consumption as the Government enhanced Covid-19 containment measures including the restricted movements into and out of the most affected counties and night time curfew.

10. Against this backdrop, the projected growth for 2020 has been revised downwards to 2.5 percent from the baseline of 3.0 percent (in early April 2020) and initial projection of 6.1 percent in the 2020 Budget Policy Statement. In tandem with the global predictions, Kenya's economy is expected to rebound subsequently from a projected growth of 2.5 percent in 2020 to grow by 5.8 percent in 2021 and 2022, 6.2 percent in 2023 and 6.5 percent by 2024. This growth will be driven by the services sector, the industry sector as well as the primary sector. In terms of fiscal years,

real GDP growth is projected at 4.0 percent in FY 2019/20, 4.2 percent in FY 2020/21, 5.8 percent in FY 2021/22, 6.0 percent in FY 2022/23 and 6.4 percent in FY 2023/24 (**Table 1 and Annex Table 1**).

11. The growth outlook for the FY 2020/21 and the medium term is supported by a stable macroeconomic environment with inflation expected to remain within the Government target range, after world economies recover from the Covid-19 pandemic. Further, it is expected that Government investments in the “Big Four” Agenda will strengthen growth. Private consumption as well as ongoing public and private investments are expected to support domestic growth. As the world borders that were initially closed due to the spread of Covid -19 pandemic open, Kenya will take advantage to expand its export base.

**Table 1: Updated Macroeconomic Framework**

	2017/18	2018/19	2019/20			2020/21		2021/22		2022/23		2023/24	
	Act	Act	Printed Estimates	Supp I Budget	Supp II Budget	BPS20	Budget	BPS20	PROJ.	BPS20	PROJ.	BPS20	PROJ.
<b>Annual percentage change</b>													
<b>National Account and Prices</b>													
Real GDP	5.6	5.9	6.2	5.8	4.0	6.2	4.2	6.3	5.8	6.6	6.0	6.8	6.4
GDP Deflator	6.7	3.2	6.5	5.3	5.4	5.6	6.2	5.4	5.4	5.3	5.4	5.4	5.5
CPI Index (eop)	5.1	5.0	5.2	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
CPI Index (avg)	5.2	4.9	5.3	5.1	5.1	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Terms of Trade (-deterioration)	0.8	0.6	0.4	-1.6	2.6	0.8	4.2	1.1	1.1	0.3	0.5	0.4	0.6
<b>Percentage of GDP</b>													
<b>Investment and saving</b>													
Investment	18.4	17.7	24.4	19.7	15.7	21.4	21.6	22.1	22.1	22.4	23.1	22.6	24.6
Gross National Savings	13.7	13.6	19.8	15.2	11.4	16.6	16.5	17.8	17.0	19.6	19.1	21.2	22.0
<b>Central Government Budget</b>													
Total revenue	17.9	18.3	19.7	20.1	18.6	18.3	16.6	18.5	17.0	18.4	16.9	18.4	17.1
Total expenditure and net lending	25.2	26.2	26.0	27.8	27.1	23.6	24.2	22.8	23.1	21.9	22.5	21.8	21.6
Overall Fiscal balance excl. grants	-7.3	-7.9	-6.3	-7.6	-8.6	-5.3	-7.6	-4.2	-6.1	-3.5	-5.6	-3.3	-4.5
Overall Fiscal balance, incl. grants, cash basis	-7.4	-7.8	-6.0	-6.3	-8.2	-4.9	-7.3	-3.9	-5.7	-3.1	-5.3	-3.0	-4.2
Nominal debt (eop), net of deposits	52.7	57.0	54.1	54.3	58.7	56.1	60.5	53.9	60.0	51.0	59.0	48.3	56.7
<b>External sector</b>													
Current external balance, incl. official transfers	-4.7	-4.1	-4.6	-4.5	-4.2	-4.7	-5.1	-4.3	-5.1	-2.9	-4.0	-1.3	-2.6
Gross reserves in months of imports	6.3	6.4	7.1	6.4	6.5	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0

12. The macroeconomic outlook is faced with risks from both external and domestic sources. Risks from global sources are on the downside and relate to the devastating impacts of the Covid-19 pandemic; the disruptions of economic and financial markets globally; weaker external demand as most economies are projected to contract. Domestically, the economy will face significant

headwinds from disruption of trade, reduced tourist arrivals, reduced investment flows, restricted movement of people and goods due to Covid-19 containment measures and the disruptions of social norms. Equally, desert locusts continue to pose great challenge to food and fodder security in the country. On the positive side, the timely onset of long rains in the first quarter of 2020 and the forecast of above normal long rains in key agricultural zones during the year will support agricultural activities. The Government continues to monitor the developments while putting in place policy measures to safeguard against the adverse impact to the economy and to safeguard macroeconomic stability.

***Fiscal Policy Framework for FY 2020/21 and the Medium Term***

13. The fiscal framework underpinning the FY 2020/21 budget and the medium term is in line with the fiscal consolidation plan that aims to gradually reduce the fiscal deficit from 7.8 percent of GDP in FY 2018/19 to 7.3 percent of GDP in FY 2020/21 and 4.2 percent of GDP over the medium term. This will in turn reduce the stock of public debt and create enough fiscal space to fund priority expenditures under the “Big Four” Agenda over the medium term. The fiscal consolidation plan is supported by revenue mobilization and rationalization of low priority recurrent expenditure while protecting capital expenditure.

14. **Fiscal Impact of Covid-19 in FY 2019/20:** Execution of budget for FY 2019/20 has progressed well despite the challenges of reduced revenue collection. In the nine months to 31<sup>st</sup> March 2020, revenue collection was below target by Ksh 211.9 billion (out of which Ksh 132.3 billion was due to ordinary revenue shortfall and Ksh 79.6 billion in ministerial A-i-A shortfall). The impact of the current Covid-19 pandemic is projected to further worsen revenue collection in the remaining quarter of FY 2019/20 and the projection for FY 2020/21. In particular, import-related taxes such as import duty, VAT on imports, import declaration fees and railway development levy will be negatively affected due to lower imports and closure of trade among countries while other domestic taxes will be affected due to declines in incomes and depressed consumption.

15. To cushion Kenyans against the Covid-19 pandemic and increase liquidity in the economy, the Government has put in place various measures such as reduction in corporate income tax rate and personal income (PAYE) top tax rate from 30 percent to 25 percent, 100 percent tax relief to those earning below Ksh 24,000 per month, reduction in VAT rate from 16 percent to 14 percent and reduction in turnover tax rate from 3 percent to 1 percent among others. These measures will reduce income tax and VAT collections. Overall, it is projected that in the FY 2019/20 the pandemic will directly lead to a revenue loss of about Ksh 79.4 billion and indirectly through the incentives by Ksh 53.7 billion and this will widen the fiscal deficit in FY 2019/20 and in the Medium Term.

***Budget Framework for FY 2020/21***

16. Following the various measures put in place by the Government to deal with the impact of the Covid-19 pandemic, the fiscal framework for FY 2019/20 - 2020/21 budget and the medium term has been revised to take into account the existing shortfalls in revenues as at end March 2020 as well as the negative impact on revenue due to the pandemic and the impact of the reduced tax rates under PAYE, Corporate tax and VAT. In this respect, revenue collection for FY 2020/21 is projected to decline to 16.6 percent of GDP down from 18.3 percent of GDP in FY 2018/19. Expenditures have also been revised downwards to provide more resources for interventions related to the Covid-19 pandemic and reduce non priority expenditures during this period.

### **Revenue and Expenditure Projections**

17. The FY 2020/21 budget targets revenue collection including Appropriation-in-Aid (AIA) of Ksh 1,870.5 billion (16.6 percent of GDP) with ordinary revenues projected at Ksh 1,621.4 billion (14.4 percent of GDP). On the other hand, total expenditure and net lending are projected at Ksh 2,729.8 billion (24.2 percent of GDP) while recurrent expenditures will amount to Ksh 1,805.2 billion (16.0 percent of GDP).

### **Development and Net Lending**

18. Ministerial development expenditures including foreign financed projects and allocation to contingencies fund but excluding conditional transfers to the County Governments are projected at Ksh 554.7 billion in the FY 2020/21. Most of the outlays are expected to support critical infrastructure. Part of the development budget will be funded by project loans (Ksh 241.6 billion) and project grants (Ksh 33.1 billion) from development partners, external borrowing while the balance will be financed through domestic resources.

### **Deficit Financing**

19. Reflecting the projected expenditures and revenues, the fiscal deficit, including grants, in the FY 2020/21, is projected at Ksh 823.2 billion (7.3 percent of GDP). The deficit is expected to decline to Ksh 722.9 billion (5.7 per cent of GDP) in the FY 2021/22 and to Ksh 662.7 billion (4.2 percent of GDP) in the FY 2023/24. This will maintain fiscal consolidation over the medium term so as to stabilize growth in public debt.

20. The fiscal deficit in FY 2020/21 will be financed by net external financing of Ksh 349.7 billion (3.1 percent of GDP), net domestic borrowing of Ksh 486.2 billion (4.3 percent of GDP) and other net domestic repayments of Ksh 12.6 billion.

21. **Medium Term Fiscal Framework:** Over the medium term, driven by continued reforms, revenue collection is expected at 17.1 percent of GDP by 2023/24 as shown in **Table 2 and Annex Tables 2 (a-d)**. Overall expenditures will decline gradually to 21.6 percent of GDP in the FY

2023/24. With these shifts in the projected expenditures and revenues, the fiscal deficit inclusive of grants is expected to gradually decline to 4.2 percent in the FY 2023/24.

22. **Tax and revenue reforms:** In the recent past revenue mobilization as a share of GDP has been declining but the Government implemented tax policy measures through the tax amendment law to reverse the trend over the medium term. The Government also moved to strengthen tax administration so as to seal loopholes and safeguard revenue base. Save for Covid-19 pandemic, these measures are expected to yield positive results and therefore reverse the trend. These measures will also broaden the tax base and further improve revenue administration into the medium term.

23. **Expenditure Priorities for the FY 2020/21 and the Medium-Term Budget:** Expenditure priorities in the budget for FY 2020/21 and the medium term are aligned to programmes under the “Big Four” Agenda. Specifically, the planned expenditures prioritized employment creation; youth empowerment; enhancing manufacturing activities; rolling out of Universal Health Coverage (UHC); improving food security and nutrition; and easing availability and affordability of houses through construction of affordable houses and spending through the enablers. The outbreak of Covid-19 has necessitated inclusion of spending requirements not initially anticipated in the FY 2019/20 budget.

24. **Deficit Financing:** External creditors (multilateral, bilateral and commercial lenders) and domestic market through the issuance of debt securities (T-Bills and T-Bonds) have remained the main sources of deficit financing to the Government. As such, in the FY 2020/21 and over the medium term, the Government will continue to diversify these sources by maximizing on official external sources for loans on concessional terms.

25. Further, debt and debt service obligations will be evaluated from an economic security perspective to inform public expenditure policy and in line with the Medium Term Debt Management Strategy. Additionally, the Government is working on re-profiling its debt portfolio by replacing expensive commercial debt with relatively cheaper funds from alternative sources. Moreover, the fiscal consolidation that the Government is pursuing, will progressively reduce the debt service over the medium term. The reduction in fiscal deficits will be reinforced by better selection of public investment projects underpinned by prudent pricings and costs containment.

26. Domestically, the designed borrowing plan is anchored in the medium term debt management strategy to ensure public debt sustainability without crowding out the private sector. Additionally, the Government is supporting the development of the domestic debt market by implementing various financial reforms in the domestic debt market aimed at deepening it and improving efficiency to reduce debt yields and make credit affordable to all sectors.

**Table 2: Medium Term Fiscal Framework**

FINANCIAL YEAR (FY)	FY 2018/19	FY 2019/20		FY 2020/21		FY 2021/22	FY 2022/23	FY 2023/24	FY 2018/19	FY 2019/20		FY 2020/21		FY 2021/22	FY 2022/23	FY 2023/24		
	Prel	Budget	Supp I Budget	Supp II Budget	BPS	Budget	Projections			Prel	Budget	Supp I Budget	Supp II Budget	BPS	Budget	Projections		
	Ksh Billions									Share of GDP								
<b>1.0 TOTAL EXPENDITURE AND NET LENDING</b>	2,433.7	2,796.0	2,874.2	2,767.0	2,748.2	2,729.8	2,908.1	3,153.8	3,401.2	26.2	26.0	27.8	27.1	23.6	24.2	23.1	22.5	21.6
1.1 Recurrent Expenditures (1.2+1.3)	1,531.1	1,760.3	1,760.0	1,765.9	1,781.0	1,805.2	1,895.4	2,067.9	2,265.1	16.5	16.4	17.0	17.3	15.3	16.0	15.1	14.7	14.4
1.2 Ministerial Recurrent Expenditures	1,084.6	1,210.3	1,209.9	1,241.3	1,206.3	1,202.2	1,270.0	1,338.0	1,429.9	11.7	11.2	11.7	12.2	10.4	10.7	10.1	9.5	9.1
o/w Wages and Salaries	417.5	483.5	487.6	476.6	483.7	481.7	541.3	573.8	591.0	4.5	4.5	4.7	4.7	4.2	4.3	4.3	4.1	3.8
Govt Contribution to civil service pensions	-	10.3	4.8	-	10.3	10.3	21.6	22.9	24.3	-	0.1	0.0	-	0.1	0.1	0.2	0.2	0.2
1.3 Interest Payments and Pensions	446.5	550.1	550.1	524.7	574.7	603.0	625.4	729.9	835.1	4.8	5.1	5.3	5.1	4.9	5.3	5.0	5.2	5.3
1.4 Ministerial Development Expenditures	539.4	651.7	730.2	668.1	587.3	549.7	623.3	687.1	730.0	5.8	6.1	7.1	6.6	5.0	4.9	5.0	4.9	4.6
o/w Domestically Financed	314.0	395.9	448.2	442.9	341.0	299.1	341.7	374.4	412.5	3.4	3.7	4.3	4.3	2.9	2.7	2.7	2.7	2.6
Foreign Financed	225.4	255.8	281.9	225.2	246.3	250.6	281.6	312.7	317.6	2.4	2.4	2.7	2.2	2.1	2.2	2.2	2.2	2.0
1.5 Net Lending	2.5	0.6	0.6	0.6	-	-	-	-	-	0.0	0.0	0.0	0.0	-	-	-	-	-
1.6 Contingencies Fund	-	5.0	5.0	-	5.0	5.0	5.0	5.0	5.0	-	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0
1.7 County Allocation	360.7	378.3	378.3	332.4	375.0	369.9	384.5	393.7	401.2	3.9	3.5	3.7	3.3	3.2	3.3	3.1	2.8	2.5
o/w Equitable Share	314.0	316.5	316.5	286.5	316.5	316.5	325.7	334.8	341.2	3.4	2.9	3.1	2.8	2.7	2.8	2.6	2.4	2.2
<b>2.0 TOTAL REVENUES</b>	1,701.7	2,115.9	2,084.2	1,892.8	2,134.1	1,870.5	2,139.1	2,367.8	2,691.6	18.3	19.7	20.1	18.6	18.3	16.6	17.0	16.9	17.1
2.1 Ordinary Revenues	1,499.8	1,877.2	1,843.8	1,643.4	1,856.7	1,621.4	1,871.7	2,077.8	2,363.3	16.1	17.4	17.8	16.1	16.0	14.4	14.9	14.8	15.0
2.2 Ministerial Aia	201.9	238.7	240.4	249.4	277.4	249.1	267.4	290.0	328.3	2.2	2.2	2.3	2.4	2.4	2.2	2.1	2.1	2.1
<b>3.0 GRANTS</b>	19.7	38.8	41.8	34.5	42.8	36.1	46.1	46.9	46.9	0.2	0.4	0.4	0.3	0.4	0.3	0.4	0.3	0.3
3.1 AMISOM and Other Programme grants	4.3	5.0	4.0	11.7	4.9	3.0	2.5	-	-	0.0	0.0	0.0	0.1	0.0	0.0	0.0	-	-
3.2 Project grants	15.4	33.8	37.8	22.8	37.9	33.1	43.6	46.9	46.9	0.2	0.3	0.4	0.2	0.3	0.3	0.3	0.3	0.3
<b>4.0 Adjustments to cash basis</b>	-	-	90.7	-	-	-	-	-	-	-	-	0.9	-	-	-	-	-	-
<b>5.0 DEFICIT</b>	(712.3)	(641.3)	(657.4)	(839.8)	(571.2)	(823.2)	(722.9)	(739.0)	(662.7)	(7.7)	(6.0)	(6.3)	(8.2)	(4.9)	(7.3)	(5.7)	(5.3)	(4.2)
<b>6.0 Discrepancy</b>	8.7	(0.0)	-	-	-	-	-	-	-	0.1	(0.0)	-	-	-	-	-	-	-
<b>7.0 FINANCING</b>	721.1	641.3	657.4	839.8	571.2	823.2	722.9	739.0	662.7	7.8	6.0	6.3	8.2	4.9	7.3	5.7	5.3	4.2
7.1 External Commercial Financing	373.7	213.1	213.1	6.2	0.3	6.2	-	-	-	4.0	2.0	2.1	0.1	0.0	0.1	-	-	-
7.2 Project Loans	222.3	247.6	269.8	219.0	242.9	241.6	273.5	302.0	307.6	2.4	2.3	2.6	2.1	2.1	2.1	2.2	2.2	2.0
7.3 Semi concessional Loans	-	-	-	-	124.1	124.1	124.3	105.6	113.6	-	-	-	-	1.1	1.1	1.0	0.8	0.7
7.4 Programme and other concessional Loans	84.8	2.0	2.0	246.2	152.0	152.0	152.8	134.6	139.9	0.9	0.0	0.0	2.4	1.3	1.3	1.2	1.0	0.9
O/W Programme Loans	8.2	2.0	2.0	96.2	2.0	2.0	3.5	3.5	3.5	0.1	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0
Rapid Credit Facility from IMF	-	-	-	74.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DPO (WB & ADB) and Other Concessional Loans	76.6	-	-	150.0	150.0	150.0	149.3	131.1	136.4	0.8	-	-	1.5	1.3	1.3	1.2	0.9	0.9
7.5 Foreign Repayments	(266.2)	(131.4)	(131.4)	(121.5)	(174.1)	(174.1)	(231.3)	(248.7)	(459.9)	(2.9)	(1.2)	(1.3)	(1.2)	(1.5)	(1.5)	(1.8)	(1.8)	(2.9)
7.6 Domestic Financing other than borrowing	2.9	3.2	3.2	152.1	3.2	(12.6)	3.3	3.3	3.3	0.0	0.0	0.0	1.5	0.0	(0.1)	0.0	0.0	0.0
7.7 Domestic Borrowing	303.7	306.8	300.7	337.8	222.9	486.2	400.2	442.1	558.1	3.3	2.8	2.9	3.3	1.9	4.3	3.2	3.1	3.5
<b>Nominal GDP (Fiscal Year)</b>	9,303.1	10,765.7	10,355.4	10,196.6	11,636.9	11,275.8	12,575.9	14,043.6	15,759.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

NB. Ministerial Expenditures includes revised ceilings for Judiciary and Parliament

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III. MEASURES TAKEN BY THE NATIONAL GOVERNMENT TO IMPLEMENT RECOMMENDATIONS MADE BY THE NATIONAL ASSEMBLY FOR PREVIOUS FINANCIAL YEAR(S)

27. Section 38 (1) (f) of the PFM Act requires the National Treasury to submit a statement specifying the measures taken by the national government to implement any recommendations made by the National Assembly with respect to the budget for the previous financial year or years. Below we highlight a number of measures taken by the National Government to implement National Assembly resolutions on the FY 2019/20 Budget, FY 2019/20 Supplementary Estimates No.1 and the 2020 Budget Policy Statement.

A. STATUS OF IMPLEMENTATION OF THE RECOMMENDATIONS BY THE NATIONAL ASSEMBLY ON THE 2019/20 BUDGET

28. **Resolution 1: Ksh 4.6 billion allocated to the Ministry of Health for roll-out of Universal Health Coverage to the 43 Counties be released only upon provision of a summative report on the progress of Universal Health Care rollout in the 4 pilot Counties.**

**Action taken:** The Ministry of Health has indicated that the summative report on the progress of Universal Health Coverage rollout to the 4 pilot Counties was finalized and submitted to the National Assembly.

29. **Resolution 2: National Treasury comes up with a framework for the completion of stalled projects by October 1, 2019.**

**Action taken:** The National Treasury will continue to prioritize and allocate resources for completion of stalled projects when the fiscal environment improves. In the FY 2020/21 Budget, we have allocated Ksh 218 million for completion of stalled government buildings and ESP markets.

30. **Resolution 3: House considers amending the Public Finance Management Act, 2012 to put sanctions and penalize any Ministry, Department or Agency that fails to settle outstanding commitments, or that commits the Government when there are inadequate provisions.**

**Action taken:** Parliament to consider necessary amendments to the Public Finance Management Act, 2012. However, the Public Procurement and Disposal Act, 2015 already requires that no entity shall commit the Government where there is no budgetary provision.

31. **Resolution 4: State Department for Early Learning and Basic Education conducts an infrastructural audit in all public schools within the next three months to identify infrastructural gaps and prepare a plan of action aimed at ensuring that the distribution of**

*the funds is equitable and priority accorded to schools located in rural areas. Further the State Department should submit quarterly reports on how infrastructural funds have been utilized.*

**Action taken:** The State Department of Early Learning and Basic Education allocated **Ksh 1.8 billion** during the FY2019/20 budget to upgrade secondary schools to national schools and improve primary and secondary schools' infrastructure. During the financial year **Ksh 1.1 billion** had been disbursed to various schools and the balance was rationalized during Supplementary II due to non-performance of revenue collection. To ensure equitability, the State Department funds school infrastructure development in all the Sub-Counties across the Country. Due to the current public health situation in the Country, the State Department will be advised to comply with this requirement in the FY 2020/21.

32. **Resolution 5: *The State Department for Vocational and Technical Training, the Ministry of Interior and Coordination of National Government and the National Government Constituency Development Fund (NGCDF) management initiate modalities within the next three months to ensure that stalled Technical Training Institutes (TTIs) projects are completed.***

**Action taken:** The State Department for Vocational and Technical Training, the Ministry of Interior and Coordination of National Government and the National Government Constituency Development Fund (NGCDF) management were unable to fund stalled TTIs due to the constrained fiscal space. The stalled projects will be prioritized for completion over the Medium-Term.

33. **Resolution 6: *Funds earmarked for relief food be budgeted under the Ministry of Devolution to ensure adequate and timely planning and distribution of the requisite money and relief food to Kenyans in need throughout the year.***

**Action taken:** All funds earmarked for relief food and humanitarian assistance in the FY 2019/20 have been budgeted under the Ministry of Devolution and ASAL development.

34. **Resolution 7: *Beginning FY 2019/20, the Controller of Budget report includes non-financial performance reports in the Quarterly Budget Implementation Reports to facilitate proper oversight by Parliament and the County Assemblies as per the Constitutional requirements.***

**Action taken:** The Office of the Controller of Budget to report on the compliance with the resolution to include non-financial performance reports in the Quarterly Budget Implementation Reports from FY 2020/21.

35. **Resolution 8: *The responsible Cabinet Secretary ensure that regulations on the Cherry Revolving Fund under the State Department for Cooperatives as well as the Ajira***

Fund under the State Department for ICT are developed and fast tracked in order to ensure proper operationalization of the Funds, and are submitted to Parliament for consideration before the end of the 1st quarter of the FY 1920/20.

**Action taken:** The Coffee Cherry Fund Regulations have been finalized and have been submitted to Parliament for approval. The operationalization of the Ajira Fund has been suspended and consequently the State Department for Information, Communication and Technology has not prepared the Regulations.

36. **Resolution 9: State Department for Sports prepares and submits its planned activities and expenditure plans which will be funded by the proceeds from the Sports, Arts and Social Development Fund for pre-budget scrutiny by relevant committee in the next budget process.**

**Action taken:** The State Department for Sports is expected to submit its planned activities and expenditures funded from the proceeds of the Sports, Arts and Social Development Fund to the relevant Committees of Parliament during discussions on the FY 2020/21 Budget.

37. **Resolution 10: Starting July 1, 2019, the National Tree Planting Campaign Project be implemented by way of inter-sectorial approach, and undertaken by institutions with the technical know-how such as the Kenya Forest Service, through community forest associations, Kenya Water Towers Agency, and the Kenya Forestry research Institute instead of being a project exclusive to the headquarters of the Ministry of Environment and Forestry.**

**Action taken:** As resolved, the allocation to National Tree Planting Campaign Project amounting to Ksh 1 billion was distributed to the key technical agencies that is Kenya Forest Service (Ksh 775 million) Kenya Forestry Research Institute (Ksh 75 million) Kenya Water Towers Agency (Ksh 50 million) and Headquarters (Ksh 100 million).

38. **Resolution 11: The Cross-Country Bulk Water and Sanitation Programme be rolled out in a manner that promotes equitable distribution of water resources throughout the Country.**

**Action taken:** When submitting the FY 2019/20 Budget, Cross-Country Bulk Water and Sanitation Programme had an allocation of **Ksh 3 billion** distributed in three projects covering a few Counties. As resolved by the National Assembly, this amount was reduced to **Ksh 2 billion** and collapsed as a transfer to address the issue of equitable distribution.

39. **Resolution 12: The National Treasury considers providing for resources in the FY 2019/20 financial year to rehabilitate roads that were recently washed away by flood across the Country.**

**Action taken:** The National Treasury allocated Ksh 60.3 billion in the FY 2019/20 Supplementary Estimates No.2 for rehabilitation of roads. In the FY 2020/21 Budget Ksh 31.5 billion has been allocated for rehabilitation of roads across the Country including those washed away by floods.

40. **Resolution 13: *The Parliamentary Service Commission Budgets for retired Speakers as per the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 commencing July, 2019 akin to other arms of Government which also incorporate budgeting for respective offices contemplated in the Act.***

**Action taken:** The Parliamentary Service Commission has already implemented the resolution and budgeted for retired Speakers as per the Retirement Benefits (Deputy President and Designated State Officers) Act, 2015 commencing July, 2019.

41. **Resolution 14: *Both Bus Rapid Transit and Diesel Multiple Units be domiciled in the State Department for Transport and that the Kenya National Shipping Line remains in the State Department for Shipping and Maritime Affairs for ease of coordination and management.***

**Action taken:** Organization structure of the Executive including assignment of function is the mandate of the Presidency. In view of this, the National Treasury has prepared the FY 2019/20 Supplementary Estimates and the FY 2020/21 Budget in accordance to the Executive Order No.6 of 2019 on the re-organization of Government.

#### **B. STATUS OF IMPLEMENTATION OF THE RESOLUTIONS OF THE NATIONAL ASSEMBLY ON THE 2019/20 SUPPLEMENTARY ESTIMATES NO.1**

42. During the approval of the FY 2019/20 Supplementary Estimates No.1, the National Assembly made the following resolutions which we have addressed as indicated in the subsequent paragraphs.

43. **Resolution 1: *That each financial year, upon approval of the annual estimates, the Cabinet Secretary for National Treasury ensures that the National Treasury uploads the approved Budget into Integrated Financial Management Information System(IFMIS) in accordance with the PFM Regulations(2015), within seven day of the enactment of the Appropriations Act so as to ease implementation of annual work plans, procurement plans and clearance of pending bills and that a status report to be submitted to National Assembly every quarter.***

**Action taken:** That after the approval of the Appropriation Act for FY 2019/20 Supplementary Estimates No.1, the Cabinet Secretary/National Treasury & Planning approved uploading of the Budget Estimates and the Estimates were uploaded accordingly in the IFMIS. Further, the National

Treasury submits to the National Assembly Quarterly Economic and Budget Report every quarter. This report provides the status of the budget implementation for the financial year.

44. **Resolution 2: That the Cabinet Secretary for the National Treasury institutionalizes the Street Children Rehabilitation Trust Fund and released Ksh 153.9 million held in suspense account to enable the Trust Fund to execute its mandate and thereafter submit status report on this resolution to the National Assembly by February.**

Action taken; Pursuant to Section 45(1) and (2) of the Public Finance Management Act, 2012, the National Treasury advised the State Department to surrender the unspent balances to the Exchequer and request the National Treasury for additional funding to cater for their expenses. The National Treasury is waiting for response from the State Department. The request will be considered in the context of the FY2020/21 Budget.

45. **Resolution 3: That the approval of payment of Ksh 1.16 billion to Loiyangalani – Suswa Transmission Line under Lake Turkana wind power project be deferred awaiting the findings of the special forensic audit, the recommendation of the relevant Committee and decision of the House.**

Action taken: The Office of Auditor General has completed the audit as recommended by Parliament. However, the Auditor General is not in place to sign the audit. The National Treasury has however proposed a provision of Ksh 1.16 billion in the FY 2019/20 Supplementary Estimates No. 2 for consideration and approval by the National Assembly.

46. **Resolution 4: That the National Treasury should not effect, through the IFMIS and/or through Treasury Circulars, any reduction in the approved Budget of Judiciary, Parliament and/ or any Ministries, State Departments and Agencies before approval by the House as doing so is illegal.**

Action taken: The National Treasury appreciates the said policy resolution in future budgets. However, given that the Country is facing the challenge of the Corona virus (Covid-19) which is being experienced across the globe, there is slowdown in economic growth leading to under performance of the revenue. Further, there is need to provide resources to counter the effects of the Covid-19.

47. In this regard, the National Treasury has rationalized the FY 2019/20 Budget Estimates for the Executive, Parliament and Judiciary to address the emerging issues of Covid-19 and low revenue performance for consideration and approval by the National Assembly.

**IV. HIGHLIGHTS OF THE FY 2020/21 BUDGET**

48. The FY 2020/21 will continue with the implementation of the “Big Four” Agenda. Thus, the targeted expenditures will prioritize employment creation, youth empowerment, supporting manufacturing activities, enhancing health coverage, improving food security and enhancing living conditions through affordable housing. The allocations to other critical sectors such as education, infrastructure, energy and social protection will remain protected so as to achieve the targeted objectives.

49. We also intend to initiate expenditure policy reforms to create further fiscal space to cater for the economic recovery initiatives to mitigate against the impact of the Covid-19 pandemic.

50. The overall total gross expenditures in the FY 2020/21 budget is as indicated in **Table 3** below:

**Table 3: Summary of Budget Estimates for FY 2020/21**

<b>FY 2020/21 SUMMARY OF BUDGET ESTIMATES</b>		
<b>Item Description</b>	<b>FY 2019/2020(Supplementary Estimates No. 1)</b>	<b>FY 2020/2021 Estimates</b>
<b>1.0 National Government Budget Estimates</b>	<b>2,006,964,144,131</b>	<b>1,804,989,353,363</b>
Executive	1,947,872,783,131	1,751,744,803,763
Parliament	39,889,291,000	35,193,650,000
Judiciary	19,202,070,000	18,050,899,600
<b>2.0 Consolidated Services Fund</b>	<b>805,779,795,289</b>	<b>927,593,191,519</b>
<b>3.0 County Allocation(Sharable Revenue)</b>	<b>316,500,000,000</b>	<b>316,500,000,000</b>
<b>Total</b>	<b>3,129,243,939,420</b>	<b>3,049,082,544,882</b>

51. The allocation to the Executive comprise Ksh 1,167.4 billion for the Recurrent Budget and Ksh 584.3 billion for Development Budget. The allocation to County Governments of Ksh 316.5 billion excludes Conditional Grants amounting to Ksh 53.4 billion.

52. The Highlights of FY 2020/21 Budget are as indicated in the subsequent paragraphs:

**a. “Big Four” Agenda Allocations**

53. Ksh 127.3 billion has been allocated in the FY 2020/21 Budget to implement “Big Four” Agenda under all clusters, both for drivers and enablers as indicated in **Table 4** below;

Table 4: "Big Four" Agenda Allocations for the FY 2020/21

ITEM DESCRIPTION	Amount(Ksh.)
	FY 2020/21 Budget
<b>1.0 UNIVERSAL HEALTHCARE</b>	<b>50,265,805,271</b>
1152 Ministry of Energy	637,000,000
1095 State Department for Public Works	109,300,000
1091 State Department for Infrastructure	1,014,325,000
1109 Ministry of Water, Sanitation & Irrigation	759,000,000
1122 State Department for Information Communication Technology	409,290,271
1081 Ministry of Health	47,336,890,000
<b>2.0 MANUFACTURING</b>	<b>18,191,131,000</b>
<b>ENABLERS</b>	
1152 Ministry of Energy	2,664,000,000
1095 State Department for Public Works	61,500,000
1109 Ministry of Water, Sanitation & Irrigation	524,000,000
1091 State Department for Infrastructure	756,000,000
1122 State Department for Information Communication Technology	35,000,000
1192 State Department for Mining	30,000,000
1175 State Department for Industrialization	6,500,831,000
1092 State Department for Transport	6,129,800,000
1065 State Department for University Education	1,490,000,000
1222 State Department for Regional and Northern Corridor Development	312,000,000
<b>3.0 FOOD SECURITY</b>	<b>52,071,093,120</b>
<b>ENABLERS</b>	
1152 Ministry of Energy	
1109 Ministry of Water, Sanitation & Irrigation	10,734,598,120
1091 State Department for Infrastructure	2,285,675,000
1169 State Department for Crop Development & Agricultural Research	29,281,970,000
1162 State Department for Livestock.	2,595,200,000
1166 State Department for Fisheries, Aquaculture & the Blue Economy	3,277,200,000
1222 State Department for Regional and Northern Corridor Development	815,450,000
1071 The National Treasury	500,000,000
1112 Ministry of Lands and Physical Planning	2,581,000,000
<b>4.0 AFFORDABLE HOUSING</b>	<b>6,757,200,000</b>
<b>ENABLERS</b>	
1152 Ministry of Energy	
1095 State Department for Public Works	29,200,000
1109 Ministry of Water, Sanitation & Irrigation	1,294,000,000
1091 State Department for Infrastructure	705,000,000
1071 The National Treasury	4,200,000,000
1094 State Department for Housing & Urban Development	529,000,000
<b>GRAND TOTAL</b>	<b>127,285,229,391</b>

**b. Allocations under key Thematic Areas**

54. Allocations in the FY2020/21 Budget broadly remain within the approved 2020 BPS ceilings, with variations on account of expenditure rationalization to reflect the revised Fiscal Framework. **Table 5** below details the key allocations in thematic areas:

**Table 5: Allocations under key Thematic Areas in the FY 2020/21 Budget**

Thematic Areas	Amount (Ksh million)
<b>1. Agriculture and Food Security</b>	<b>36,586</b>
National Value Chain Support Programme	1,542
Cotton Industry Revitalization	240
Livestock & Crop Insurance Scheme	595
Livestock Production (Big Four Interventions)	270
Food Security and Crop Diversification Project	1,000
Kenya Cereal Enhancement Programme	4,185
Small Scale Irrigation and Value Addition Project	1,475
Drought Resilience and Sustainable Livelihood Programme	1,073
Kenya Climate Smart Agriculture Project	10,590
National Agricultural & Rural Inclusivity Project	5,511
Agricultural Sector Development Support Programme II	949
Climate Smart Agricultural Productivity Project	339
Fall Army Worm Mitigation	425
Establishment of Liquid Nitrogen Plants - KAGRC	200
Sustainable Tse Tse and Trypanosomiasis Free Areas in Kenya - KENTTEC	220
Aquaculture Technology Development and Innovation Transfers	430
Development of Blue Economy Initiatives	383
Rehabilitation of Fish Landing Sites in Lake Victoria	222
Aquaculture Business Development Project	1,807
Construction of Shimoni Mariculture Centre	435
Regional Pastoral Livelihood Resilience project	1,297
Livestock Value Chain Support Project	142
Modernize Foot & Mouth Disease Laboratory for GMP standards	176
Processing and Registration of Title deeds	2,011
Digitization of Land Registries	570
Agricultural Loans (Agricultural Finance Corporation)	500
<b>2. Transport</b>	<b>36,672</b>
Standard Gauge Railway: Nairobi to Naivasha (Phase II)	18,094

Mombasa Port Development Project( Donor)	5,000
LAPSSET Project	7,250
Insurance for ferries for Likoni channe	328
Dongo Kundu Special Economic Zone	3,000
Naivasha Special Economic Zone (Textile Park)	3,000
<b>3. Roads</b>	<b>181,415</b>
Construction of Roads and Bridges	86,948
Rehabilitation of Roads	31,591
Maintenance of Roads	61,876
Design of Roads and Bridges	1,000
<b>4. Energy</b>	<b>70,507</b>
Geothermal generation	9,319
Power Transmission and Distribution	48,448
Alternative Energy Technologies	3,666
Electrification of Public Institutions	6,841
Transformers for Constituencies	900
Development of Nuclear Energy	814
Coal Exploration and Mining	519
<b>5. Housing &amp; Urban Development and Public Works</b>	<b>16,237</b>
Kenya Affordable Housing Project (Kenya Mortgage Refinance Company)	4,200
Construction of Housing Units for National Police & Kenya Prison	540
Maintenance of Government Pool Houses	1,018
Kenya Urban Programme (KenUP)	7,566
Construction of Affordable Housing Units	529
Construction of Markets (Gikomba, Githurai, Chaka, Kamkunji, Dagoreti)	1,160
Nairobi Metropolitan Services Improvement Project (NAMSIP)	560
Construction of Vision 2030 Flagship & ESP Markets	110
Construction of County Headquarters	300
Construction of Foot Bridges	146
Construction & Completion of Stalled Government Buildings	108
<b>6. Information, Communication and Technology</b>	<b>11,193</b>
Rehabilitation of NOFBI II Expansion Cable	404
Construction of Konza Complex Phase I B	500
Konza Technopolis Masterplan Consultancy - MDP2	580
Horizontal Infrastructure Phase I - Engineer, Procure, Construct and Finance (EPCF) for KONZA	6,300
Konza data Center & Smart City Facilities	100
Government Shared Services	2,100

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Digital Literacy Programme (School Laptop Project)	800
Connectivity to Health Facilities (Big Four)	409
<b>7. National Security</b>	<b>171,262</b>
National Intelligence Service	39,051
Defence	112,482
Leasing of Police Motor Vehicles (In both NT & Interior)	10,699
National Communication and Surveillance System	1,500
Police Modernization Programme	1,000
National Integrated Identity Management System	500
Group Personal Insurance (NPS & Prisons)	2,295
Medical Insurance (NPS & Prisons)	3,400
Equipping of the National Forensic Laboratory	335
<b>8. Educational Sector</b>	<b>201,236</b>
Free Day Secondary Education (Including NHIF for Students)	59,422
Free Primary Education	13,401
School Feeding Programme	1,856
Recruitment of Teachers	2,000
Digital Literacy Programme & Competency Based Curriculum	800
Primary and Secondary Infrastructure	2,040
Construction and Equipping TTIs and Vocational Training Centers	6,268
Subsidy to KNEC for Examination Fees Waiver	4,023
Higher Education Loans Board	16,857
University Education	93,746
National Research Fund	823
<b>9. Health Sector</b>	<b>102,292</b>
Kenyatta National Hospital	13,973
Moi Referral and Teaching Hospital	9,644
Kenya Medical Training Centre	6,789
Cover for the Elderly and Severely Disabled	1,873
Rollout of Universal Health Coverage	12,625
Universal Health Coverage Coordination & Management	4,867
Free Maternity Health Care	4,098
Transforming Health Systems for UHC	5,291
Health Sector Support for Universal Health Coverage	4,000
Rural Health Centers & Dispensaries - Removal of user Fees	900
Conditional Grant to level 5 Hospitals	4,326
Global Fund (HIV, Malaria, TB)	19,438
Cancer Centers (Regional, Kisii, MTRH, KNH)	1,268
Vaccines and Immunizations	1,400

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Managed Equipment Services	6,205
Integrated Molecular Imaging Centre (KUTRRH)	583
Kenya COVID-19 Emergency Response Project	2,660
Procurement of Equipment at the National Blood Transfusion Services	600
Procurement of Family Planning & Reproductive Health Commodities	863
KNH Burns and Pediatrics Center	888
<b>10. Manufacturing and Industrialization</b>	<b>6,806</b>
Development of SEZ Textile Park Naivasha	118
Development of Leather Industrial Park - Kenanie	237
Development of Athi River Textile Hub. EPZA	296
Industrial Research Laboratories – KIRDI	689
Kenya Industry and Entrepreneurship Project	1,405
Modernization of RIVATEX	843
Development of Various Small and Medium Enterprises (SMEs) in Kenya	800
Kenya Youth Empowerment and Opportunities Project	715
Constituency Industrial Development Centers	281
Provision of Finances to SMEs in the manufacturing sector KIE	712
Dairy Processing (Powdered Milk)	500
Coffee Industry Revitalization	210
<b>11. Social Protection and Affirmative Action</b>	<b>32,966</b>
Cash Transfer to Elderly Persons	16,673
Cash Transfer to Orphans and Vulnerable Children	7,931
Cash Transfers to Persons with Severe Disability	1,190
Hunger Safety Net Programme	4,383
Kenya Social and Economic Inclusion Project	2,589
National Development Fund for Persons With Disabilities (PWDs)	200
<b>12. Equity, Poverty Reduction, Women and Youth Empowerment</b>	<b>53,667</b>
Kenya Youth Empowerment Project	2,237
National Youth Service (NYS)	9,462
Youth Enterprise Development Fund	359
Youth Employment and Enterprise (Uwezo Fund)	82
Women Enterprise Fund	150
National Government Affirmative Action Fund	2,130
National Government Constituency Development Fund	32,715
Equalization Fund	6,532
<b>13. Sports Culture, Recreation and Tourism</b>	<b>20,437</b>
Sports, Arts and Social Development Fund	14,000
Refurbishment of Regional Stadia	136
Tourism Promotion Fund (TPF)	2,500

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Tourism Fund	3,801
<b>14. Environmental Protection, Water &amp; Natural Resources</b>	<b>99,506</b>
Forests and Water Towers Conservation	10,659
Meteorological Service	1,627
Environment Management and Protection	3,214
Water Resources Management	10,878
Water and Sewerage Infrastructure Development	43,730
Water Storage and Flood Control	9,384
Irrigation and Land Reclamation	9,895
Water Harvesting and Storage for Irrigation	1,318
Wildlife Conservation and Management	8,802
<b>TOTAL</b>	<b>1,040,781</b>

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V. ADHERENCE TO FISCAL RESPONSIBILITY PRINCIPLES

55. In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM regulations, and in keeping with prudent and transparent management of public resources, the Government has adhered to the fiscal responsibility principles as set out in the statute as follows:

**a. A minimum of 30 percent of the national government's budget allocated to the development expenditure over the medium term.**

56. The National Government's allocation to development expenditures has been above 30 per cent of its total expenditures. In the FY 2020/21, the allocation to development in the budget is 32.6 percent of the total expenditures meeting the set threshold. We will ensure that this requirement is adhered to even over the Medium-Term.

**b. The National Government's expenditure on wages and benefits for its employees not to exceed 35 percent of the national government equitable share of the revenue.**

57. The National Government has over the years strictly adhered to the requirement. However due to the measures taken to fight COVID-19 pandemic that have significantly reduced the revenues projection for FY 2020/21, the National Government share of wages and benefits to revenues in the FY 2020/21 is projected at 36.9 percent. This is expected to reduce over the medium term following the National Conference of the Public Sector Wage Bill and ensure that the national government's expenditure on wages and benefits is sustainable.

**c. Over the medium term, the National Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.**

58. The Government has continued to adhere to this principle as all Government's medium to long term borrowing is being channeled towards funding of Development Expenditures. Further, this borrowing is carried out within the context of the Medium Term Debt Strategy (MTDs) approved by Parliament.

**d. Public debt and obligations shall be maintained at a sustainable level as approved by Parliament for National Government**

59. The PFM Act requires that the public debt and obligations be maintained at sustainable levels. Kenya's debt ratios compared with internationally recognized threshold continues to show that debt levels remain sustainable. In addition, the Government's fiscal consolidation programme as outlined in the approved 2020 BPS aims at ensuring stronger debt sustainability position going forward.

60. The external debt sustainability indicators illustrate that Kenya's debt carrying capacity remains strong, however due to the estimated negative impact of COVID-19 on growth projections, domestic revenue mobilization and exports over the medium term, the risk to debt distress has increased from moderate to high. This risk profile is expected to be short term as the world economies are expected to emerge from the COVID-19 pandemic and in turn enable the demand for our exports and tourism sector to recover, coupled with recovery of domestic consumption and finally improving our growth prospects. In addition, the Government will adhere to its fiscal consolidation plan as well as implement liability management strategy aimed at re-profiling short term commercial loans by replacing them with long dated maturities. This strategy will significantly improve the debt sustainability ratios.

***e. Fiscal risks shall be managed prudently***

61. To manage fiscal risks prudently as required, the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from Public Private Partnership projects among others are taken into account and a contingency provision made to cushion the economy from unforeseeable shocks.

***f. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future***

62. On the principle of maintaining a reasonable degree of predictability with respect to the level of tax rates and tax bases, the Government continues to carry out tax reforms through modernizing and simplifying tax laws. In order to lock in predictability and enhance compliance with tax system, the Government through the Finance Act, 2018, amended the Income Tax Act, Excise Duty Act, VAT Act and the Tax Procedures Act. However, in order to cushion Kenyans from the negative impacts of the Covid-19 pandemic, the Government recently reduced the personal and corporate income tax, the VAT tax rates to 25 percent and 14 percent respectively.

VI. MEMORANDUM ON THE RESOLUTIONS ADOPTED BY THE NATIONAL ASSEMBLY ON THE 2020 BUDGET POLICY STATEMENT

(a) Introduction

63. Section 25(8) of the Public Finance Management (PFM) Act, 2012 prescribes that the Cabinet Secretary for The National Treasury shall take into account resolutions passed by Parliament in finalizing the budget for a given financial year. The National Assembly approved the 2020 Budget Policy Statement (BPS) and the Medium Term Debt Management Strategy for the FY 2020/21 on 5<sup>th</sup> March, 2020.

64. Section 38(1) (iii) of the PFM Act, 2012 requires the Cabinet Secretary to prepare a memorandum explaining how the resolutions adopted on the BPS have been taken into account. In this regard, the following Section provides a brief to Parliament on the extent to which the resolutions of the House on the 2020 BPS have been taken into account and the reasons thereof.

(b) Resolutions by the National Assembly on the 2020 BPS

65. **Resolution 1: *Before the Budget Estimates for FY 2020/21 are submitted to the House, the National Treasury should resubmit the macroeconomic and fiscal framework with adequate information on debt, clearly indicating the amount of concessional, semi-concessional and commercial loans, as well as clearly outlining the country's borrowing strategy. This information should be accompanied by a list of specific projects that will benefit from these funds and realign what they submit to the medium term debt strategy.***

**Action taken:** The Macro and Fiscal Framework underpinning the Budget for FY 2020/21 – FY 2023/24 is attached here as Annexes Table 1 and Table 2 (a –d). The Budget Estimates for FY 2020/21 provides adequate information on debt. It provides the borrowing strategy to finance the fiscal deficit through 40 percent net domestic borrowing and 60 percent net external borrowing over the same period. It also provides guidance on how to refinance maturing public debt and funding of the annual fiscal deficits during the period 2020/21-2022/23 while at the same time minimizing costs and risks of overall public debt.

66. **Resolution 2: *By 30<sup>th</sup> April 2020 when the budget estimates are submitted to the House, the National Treasury develops a criteria for identifying and isolating core priority programmes (Big Four) in the FY 2020/21 budget in order to shield them from expenditure cuts. In addition, a monitoring and evaluation framework and accountability matrix shall be provided clearly identifying the total resource requirements.***

67. **Action taken:** Expenditures related to the 'Big Four' Plan have been clearly identified and isolated in the FY 2020/21 Budget under specific Heads. The Government has developed a

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comprehensive Monitoring and Evaluation framework for 'Big Four' Plan through the Presidential Delivery Unit (PDU) which monitors and evaluates the implementation of 'Big Four' projects. This is coordinated by the National Development Implementation Technical Committee (NDITC).

68. **Resolution 3: *User Fees (fines and forfeitures) collected by the Judiciary for services rendered shall be retained and applied by the institution in order to enable operationalization of the Judiciary Fund in line with Article 173 of the Constitution, similar to other government institutions that generate and retain AIA revenues.***

**Action taken;** The National Treasury, wishes to clarify that this resolution is contrary to Government Policy which seeks to convert user fees retained by MDAs (Appropriation In Aid) to revenue due to the exchequer. This policy has been implemented before in the State Department of Immigration and lately in the Ministry of Foreign Affairs. The importance of this policy is to ensure visibility of all national resources, eliminate conflict of interest and to let the Exchequer cushion the relevant MDAs whenever shortfalls arise in the collection of these fees.

In addition, the bulk of the fees collected by the Judiciary are fines and forfeitures, which are fees not intended to defray any court or administration expenses but are legal impositions and penalties required and demanded by law. It is important to remit these fines and forfeitures to the exchequer to avoid any conflict of interest. The Judiciary should retain only fees charged on services they offer in order to defray administration expenses.

Further, the resources proposed for retention is part of the national resource that have already been shared by the National Government (Executive, Parliament, Judiciary and the County Governments). The proposal will introduce a financing gap. The national Treasury is however committed to operationalizing the Judiciary Fund and is currently jointly with the Judiciary finalizing the draft regulations to operationalize the Fund.

69. **Resolution 4: *To enforce commitment control, the Ministries, Departments and Agencies shall submit a quarterly projection of details of commitments by sub-programme/project to the National Treasury. The Treasury shall then align its cash releases to those specific commitments.***

**Action taken:** The National Treasury has critically reviewed this requirement and agreed that there is need to ensure Ministries, Departments and Agencies provide adequate information on the project commitments they are undertaking to ensure accountability. Going forward, details of commitments by sub-programme/project will be submitted by the MDAs to the National Treasury to guide the cash releases from The National Treasury.

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70. **Resolution 5: Pending Bills that have been determined as legally payable and above Ksh 500 million, shall be settled through a long-term instrument including and where necessary, use of debt swaps for intergovernmental bills.**

**Action taken:** The National Treasury is committed to settling of all verified and payable pending bills. In view of this, we have allocated **Ksh 13.1 billion** for settling of payable pending Bills as well as **Ksh 60 billion** for pending bills for roads in the FY 2019/20 Supplementary Estimates No.2. MDAs will be required to prioritize payment of pending bills as a first charge on the FY 2020/21 Budget.

71. **Resolution 6: In order to enhance transparency and accountability, as from 1<sup>st</sup> July 2020, the net exchequer issues shall be published on the website of the National Treasury by vote, programme and project at the end of each month.**

**Action taken:** The National Treasury has critically assessed this requirement and will work in conjunction with the Controller of Budget to expedite publication of this information.

**Resolution 7: Adequate funds be provided for full operationalization of institutions of public finance, in particular, recent institutions created through various pieces of legislation.**

**Action taken:** The funding for new institutions shall be prioritized and allocated resources by the respective Ministries, Departments and Agencies in the FY 2020/21 Budget and over the Medium-Term.

72. **Resolution 8: On the expenditure reduction efforts, the policy of cutting the budget by a certain percentage across the board has been determined as being an ineffective way of expenditure control. Rather, there ought to be critical reforms in expenditure that will isolate wasteful expenditure and ensure only key expenditure needs are funded.**

**Action taken:** The National Treasury, while implementing expenditure rationalization is guided by a critical review of expenditures including relevance of such expenditures on the mandate of the MDA to determine non-core expenditure areas. We also consider the absorption status of expenditure items and projects and project likely expenditure levels.

73. **Resolution 9: By 30<sup>th</sup> April, 2020 when the Budget Estimates are submitted, it should clearly indicate projects that will be funded through the Sports Funds and the funds be directly applied to these projects.**

**Action taken:** The State Department for Sports is expected to submit the details of projects and activities to be funded by the Sports, Arts and Social Development Fund to the relevant Parliamentary Committee for discussion.

74. **Resolution 10:** *The process of filling a vacant constitutional, statutory, or any critical senior leadership position in the public financial and budgetary sectors including the Audit Office be expedited before the incumbent leaves office. This will guarantee continuity and performance of critical roles provided for under the Constitution and Statutes.*

76. **Action taken:** Public Service Commission will ensure that the process of filling vacant Constitutional and statutory or any critical senior leadership position in the Public financial and budgetary sector be expedited before the incumbent leaves office to guarantee continuity and performance of critical roles provided for under the Constitution and Statutes.

75. **Resolution 11:** *To support the ongoing reduction in the fiscal deficit, the borrowing strategy shall entail a reliable net domestic borrowing target for FY 2020/21 and the medium term. The commercial debt borrowing target shall be consistent with debt ceiling and the National Treasury shall ensure that external debt service costs do not breach internationally accepted debt service to exports ration threshold in the medium term.*

**Action taken:** The National Treasury continues to pursue fiscal consolidation and maintain macroeconomic stability so as to reduce the overall cost of debt on the economy and safeguard debt sustainability.

The 2020 Medium-Term Debt Management Strategy provides guidance on how to refinance maturing public debt and funding of the annual fiscal deficits during the period 2020/21-2022/23 while at the same time minimizing costs and risks of overall public debt. The strategy is to finance fiscal deficits through 40 percent net domestic borrowing and 60 percent net external borrowing over the same period.

#### **Financial Resolutions by the National Assembly on the 2020 BPS**

76. **Resolution i:** *The Ceilings of each arm of Government for FY 2020/21 be capped as follows: Parliament – Ksh 39.14 billion; Judiciary – Ksh 19.05 billion; and Executive – Ksh 1,778.13 billion.*

**Action taken:** The fiscal framework that informed the 2020 BPS has been revised in light of the COVID-19 pandemic. Revenue projections have been reviewed downwards due to the impact of the pandemic on the economy. Expenditure projections have also been reviewed to prioritize on interventions aimed at addressing the spread of the pandemic and its impact on the economy. In view of this, the revised expenditures are as follows: Parliament – Ksh 35.2 billion; Judiciary– Ksh 18.05 billion; and Executive – Ksh 1,751.7 billion.

Parliament and Judiciary have been requested to adjust their ceilings to the revised expenditure levels.

**77. Resolution ii: Ksh 3 billion is allocated for strategic response to public initiatives.**

**Action taken:** In view of the Covid-19 pandemic, the revenue projections for FY 2020/21 have been revised downwards. Consequently, we have rationalized expenditures to align with the revised Fiscal Framework. Regardless of this, the National Treasury will provide Ksh 1 billion for the implementation of these initiatives in the FY 2020/21 Budget through a Supplementary Budget once the initiatives and the relevant MDAs are determined through Public Participation.

**78. Resolution iii: *The financing gap of Ksh 7 billion is funded through re-prioritization and re-alignment within the Executives approved ceilings.***

**Action taken:** In light of the downward revision in revenues, demand for additional expenditures to address the spread of COVID-19 and its impact on the economy, there is no fiscal space to accommodate the additional expenditures.

**79. Resolution iv: *In effecting the approved ceilings for each arm of Government, the National Treasury should take into consideration the summary of recommendations as indicated in Schedule 2 & 3.***

**Action taken:** In light of the downward revision in revenues, demand for additional expenditures to address the spread of COVID-19 and its impact on the economy, there is no fiscal space to accommodate additional expenditures.

**80. Resolution v: *County Governments be allocated Ksh 369.868 billion for FY 2020/21 distributed as follows:***

**(a) County Government Equitable Share of Ksh 316.5 billion**

**(b) Conditional allocation from the National Governments equitable share as follows:**

- **Leasing of Medical Equipment – Ksh 6.205 billion**
- **Compensation for User fees foregone –Ksh 900 million**
- **Level 5 Hospitals – Ksh 4.326 billion**
- **Construction of County Headquarters – Ksh 300 million**
- **Rehabilitation of Village Polytechnics – Ksh 2 billion**
- **Allocation from Fuel Levy Fund – Ksh 9.433 billion**
- **Allocation from Loans and Grants – Ksh 30.204 billion.**

- (c) **Before finalization of the Division of revenue Bill (DorB), the transfer of functions of the Nairobi County to the National Government shall be reflected in the allocations provided.**

**Action taken:** County Governments have been allocated Ksh 369.868 billion for FY 2020/21 distributed as follows:

- (a) County Government Equitable Share of Ksh 316.5 billion
- (b) Conditional allocation from the National Governments equitable share as follows:
- Leasing of Medical Equipment – Ksh 6.205 billion
  - Compensation for User fees foregone –Ksh 900 million
  - Level 5 Hospitals – Ksh 4.326 billion
  - Construction of County Headquarters – Ksh 300 million
  - Rehabilitation of Village Polytechnics – Ksh 2 billion
  - Allocation from Fuel Levy Fund – Ksh 9.433 billion
  - Allocation from Loans and Grants – Ksh 30.204 billion.
- (c) The National Treasury shall ensure the transfer of functions of the Nairobi County to the National Government shall be reflected in the allocations provided for in the County Allocation of Revenue Bill, 2020. The above actions are included in the FY 2019/20 Supplementary II Budget submitted to Parliament.

81. **Resolution vi: *The allocation to the Equalization Fund of Ksh 6.53 billion be as provided in the Budget Policy Statement.***

**Action Taken:** We have allocated Ksh 6.53 billion in the FY 2020/21 Budget for the Equalization Fund.

**VII. REVENUE AND EXPENDITURE ALLOCATION FROM THE EQUALIZATION FUND AND COMPLIANCE WITH THE POLICY DEVELOPED BY CRA UNDER ARTICLE 216(4) OF THE CONSTITUTION**

82. The National Treasury proposed that County Governments be allocated Ksh 6.5 billion from the Equalization Fund in FY 2020/21 to finance development projects in the marginalized areas. The National Assembly, however allocated Ksh 6.78 billion to the Equalization Fund in FY 2020/21. Accordingly, cumulative allocations to the Equalization Fund since its introduction amount to Ksh 43.8 billion since FY 2013/14 to FY 2020/21. Failure to allocate in some years is attributable mainly to: i) delay in approval of the initial Policy setting out the criteria to identify marginalized areas; ii) delay in approval of the PFM (Equalization Fund) Guidelines, 2015; and, iii) lapse of the Equalization Fund Appropriations Act, 2017. Nevertheless, allocations in FYs 2015/16 and 2016/17 were enhanced to make up for the shortfalls.

83. As at 30th June, 2019, the National Treasury had cumulatively disbursed Ksh 10.3 billion to National Government agencies implementing Equalization Fund projects countrywide. The disbursement is equivalent to 83.4 percent of the total expenditure of Ksh 12.4 billion approved by National Assembly under the first Marginalization Policy. Out of the total disbursed funds of Ksh 10.3 billion from the Equalization Fund to implementing agencies, the agencies have been able to spend a cumulative of Ksh 7 billion or 68% of the funds disbursed to them. This expenditure comprises of Ksh 121.6 million for administrative expenses and Ksh 6.9 billion as development expenditure.

84. Article 221(2) of the Constitution requires the National Treasury to submit estimates of expenditure from the Equalization Fund for FY 2020/2021. Since projects to be financed under the second Policy have not been identified, the National Treasury has not yet prepared the required estimates.

## VIII. REVENUE ALLOCATION TO COUNTY GOVERNMENTS, INCLUDING CONDITIONAL AND UNCONDITIONAL GRANTS

85. In FY 2020/21, the National Treasury proposes that County Governments be allocated an equitable share of revenue raised nationally of Ksh 316.5 billion. The Counties' FY 2019/20 equitable revenue share allocation of Ksh 316.5 billion (as per the Division of Revenue Act, 2019, and the County Allocation of Revenue Act, 2019), was retained for the FY 2020/21. This was necessitated by the prolonged shortfalls in ordinary revenue vis-à-vis the estimates, the fact that the National Government continues to solely bare the shortfalls in revenue in any given FY and a proposal by the National Treasury that all the increment in revenues be earmarked for Consolidated Fund Services (CFS), as discussed in the 2020 Budget Policy Statement (BPS). This proposal, has been approved by Parliament. Since the annual Division of Revenue Act is prepared using revenue estimates, any shortfalls in actual revenue undermine the base for computing equitable shares for both levels of Government.

86. In addition to the equitable share of revenue raised nationally, the National Treasury proposes that County Governments receive additional conditional allocations amounting to Ksh 53.4 billion. This reflects a decrease of Ksh 8.2 billion. This decreased has been occasioned by decrease of donor funded additional conditional allocations compared with the funding in financial year 2019/20. This comprises: i) additional conditional allocations from the National Government of Ksh 13.7 billion; ii) 15 percent of collections from the Road Maintenance (Fuel) Levy Fund, amounting to Ksh 9.4 billion; and, iii) conditional allocation from proceeds of external loans and grants amounting to Ksh 30.2 billion. Each conditional allocation is distributed based on its objectives, criteria for selecting beneficiary Counties and distribution formula.

87. The 2020 BPS and the Division of Revenue Bill (DoRB), 2020 submitted by the National Treasury to Parliament contains the vertical division of revenue summarized in **Table 6**.

88. Horizontal distribution of County Governments' equitable revenue share allocation for FY 2020/21 is based on the second basis of the revenue allocation criteria approved by Parliament in accordance with Article 217 of the Constitution. The criteria uses six parameters with specific weight, namely: population (45 percent), land area (8 percent), poverty (18 percent), a basic equal share (26 percent), fiscal responsibility (2 percent) and development factor (1 percent).

89. The Nairobi City County Government transferred some of its functions to the National Government pursuant to Article 187 of the Constitution and as read with Section 26 of the Intergovernmental Relations Act. The transfer was legally effected through a mutual Deed Agreement vide Gazette Notice No. 1609 dated 25th February, 2020. According to the Agreement, the scope of the functions unequivocally transferred to the National Government is as follows: County health services; County transport services; County planning and development services;

and, County public works, utilities and ancillary services. In this regard and in order to ensure that resources necessary for performance of the four functions are transferred as contemplated under Article 187 of the Constitution, it will be necessary to amend the Division of Revenue Bill 2020 and the County Allocation of Revenue Bill 2020 once ascended into law.

**Table 6: Total County Allocations for FY 2020/21**

Type/Level of allocation	Amount in Ksh.	Percentage (%) of 2016/17 audited and approved Revenue i.e. Ksh 1,357,698 Million
<b>A. Total Sharable Revenue</b>	<b>1,856,700,000,000</b>	
<b>B. National Government*</b>	<b>1,533,668,000,000</b>	
<b>Of which:</b>		
1. <i>Leasing of Medical Equipment</i>	6,205,000,000	
2. <i>Compensation for user fees forgone</i>	900,000,000	
3. <i>Level 5 hospitals</i>	4,326,000,000	
4. <i>Supplement for construction of county headquarters</i>	300,000,000	
5. <i>Rehabilitation of Youth Polytechnics</i>	2,000,000,000	
<b>C. Equalization Fund</b>	<b>6,788,490,000</b>	<b>0.50%</b>
<b>D. County equitable share</b>	<b>316,500,000,000</b>	<b>23.31%</b>
<b>Memo items</b>		
<b>1. County equitable share</b>	<b>316,500,000,000</b>	
<b>2. Additional conditional allocations(National Government share of Revenue) of which;</b>	<b>13,731,000,000</b>	
2.1. <i>Leasing of Medical Equipment</i>	6,205,000,000	
2.2. <i>Compensation for user fees forgone</i>	900,000,000	
2.3. <i>Level 5 hospitals</i>	4,326,000,000	
2.4. <i>Supplement for construction of county headquarters</i>	300,000,000	
2.5. <i>Rehabilitation of Youth Polytechnics</i>	2,000,000,000	
<b>3. Allocation from Fuel Levy Fund (15%)</b>	<b>9,433,265,625</b>	
<b>4. Conditional allocations (Loans &amp; grants) of which:</b>	<b>30,204,347,510</b>	
4.1 <i>IDA-Kenya Devolution Support Program (KDSP) (Level 1)</i>	2,115,000,000	
4.2 <i>IDA-Transforming Health Systems for Universal Care Project</i>	4,345,375,741	
4.3 <i>DANIDA-Universal Healthcare For Devolved System Program</i>	900,000,000	

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4.4 IDA-National Agriculture & Rural Inclusive Growth Project (NARIGP)	4,261,646,438	
4.5 EU-Instruments for Devolution Advice and Support (IDEAS)	216,014,391	
4.6 IDA (World Bank) - Kenya Climate Smart Agriculture Project (KCSAP)	7,119,726,782	
4.7 World Bank- Kenya Urban Support Program(KUSP)- UDG	6,366,000,000	
4.8 IDA- Water and Sanitation Development Project (WSDP)	3,400,000,000	
4.9 Sweden Agriculture Sector Development Programme II (ASDP II)	652,584,158	
5.0 EU- Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER)	528,000,000	
5.1 Drought Resilience Programme in Northern Kenya	300,000,000	
<b>Total County Allocations= (1+2+3+4)</b>	<b>369,868,613,135</b>	<b>27.24%</b>

*\*The National Government share includes Ksh 4,300 million which is a special grant to the National Health Insurance Fund (NHIF) for free maternal health care, to be disbursed as a reimbursement to County Governments.*

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**IX. OTHER BUDGET DOCUMENTS AND INFORMATION**

104. The following information and documents have been prepared to accompany the FY 2020/21 budget estimates: highlights of the 2020 Medium Term Debt Management Strategy (MTDS), domestic and external loan redemption and interest, list of guaranteed loans, revenues for guaranteed loans repayment interest, a list of Semi-Autonomous Government Agencies receiving funds from the exchequer as well as public pensions and Public Service Superannuation Scheme. The details are given as follows:

**A. Highlights of the 2020 Medium Term Debt Management Strategy**

105. The 2020 MTDS covering the period FY2020/21- FY2022/23 will implement the government's desired composition of the debt portfolio. The 2020 MTDS provides guidance on how to refinance maturing public debt and funding of the annual fiscal deficits during the period 2020/21-2022/23 while at the same time minimizing costs and risks of overall public debt

106. The strategy is to finance fiscal deficits through 40 percent net domestic borrowing and 60 percent net external borrowing over the same period. The strategy will be achieved through 72 percent gross borrowing from of domestic debt market and 28 per cent from external sources over the medium term. Gross external borrowing on concessional and semi-concessional terms is projected at 15 percent and 13 percent respectively. The focus of the 2020 debt management strategy is to fund the fiscal deficits while at the same time reducing refinancing risk by lengthening the maturity of existing securities. In particular, it is aimed at accessing more concessional funding to minimize the carrying cost of debt.

107. Government will continue to pursue fiscal consolidation and maintain macroeconomic stability so as to reduce the overall cost of debt on the economy and safeguard debt sustainability. Any adverse shock on the macroeconomic variables, such as exchange rate or interest rates, will directly translate to deterioration of the debt position and debt service burden and hence fiscal instability.

**B. National Government Loans to State Corporations, Government Agencies, and other Organizations**

108. Total outstanding loans by the National Government to State Corporations, Government Agencies, and other organizations as at June 30<sup>th</sup>, 2019 stood at Ksh 809.9 billion (**Table 7**).

**Table 7: Statement of Outstanding Loans to State Corporations and Other Agencies as at 30<sup>th</sup> June, 2019**

	TO WHOM LENT	Amount Lent	Amount Repaid/ Written Off	Amount Outstanding
		Kshs	Kshs	Kshs
1	Agricultural Finance Corporation	562,294,453	87,175,290	475,119,163
2	Agricultural Settlement Fund and Central Land Board.	126,326,880	47,253,828	79,073,052
3	Agro-chemical & food Company Ltd	2,941,884,000	95,000,000	2,846,884,000
4	Athi Water Services Board	39,599,586,946	481,217,885	39,118,369,061
5	Catering Levy Trustee/Kenya Utalii College	140,000,000	13,000,000	127,000,000
6	Coast Water Service Board	12,241,117,290	-	12,241,117,290
7	Co-operative Bank of Kenya Ltd	658,861,548	256,710,212	402,151,336
8	East African Sugar Industries Limited, Muhoroni	177,123,100	-	177,123,100
9	Eldoret Municipal Council	1,058,673,824	708,673,824	350,000,000
10	Equity Bank Ltd	872,782,214	451,449,408	421,332,807
11	Faulu Kenya Deposit Taking Micro-Finance Ltd.	235,568,667	98,153,611	137,415,056
12	Halal Meat Products	27,701,420	-	27,701,420
13	IDB Capital Limited	1,555,675,500	-	1,555,675,500
14	Industrial and Commercial Dev. Corporation	1,254,936,119	883,087,559	371,848,560
15	Kenya Airports Authority	4,251,876,908	1,173,498,805	3,078,378,104
16	Kenya Civil Aviation Authority	2,087,092,807	376,578,106	1,710,514,701
17	Kenya Electricity Generating Co. Ltd.	129,416,615,900	22,271,014,444	107,145,601,456
18	Kenya Meat Commission	940,241,100	-	940,241,100
19	Kenya Power and Lighting Co. Limited	73,713,141,269	9,375,373,658	64,337,767,610
20	Kenya Railways Corporation	473,210,691,342	-	473,210,691,342
21	Kenya Tourist Development Corporation	48,000,000	-	48,000,000
22	Kenya Urban Transport Various Towns	40,706,140	-	40,706,140
23	Kenya Women Finance Trust Deposit Taking Micro-Finance Ltd.	241,334,333	100,555,971	140,778,362
24	Kenyatta University	10,857,620,656	-	10,857,620,656
25	Kilifi Mariakani Water & Sewerage Co. Ltd	1,059,644,328	-	1,059,644,328
26	Kwale Water & Sewerage Co. Ltd	2,051,265,560	-	2,051,265,560
27	K-Rep Bank Kenya	250,000,000	215,004,019	34,995,981
28	Lake Basin Development Authority (LBDA)	2,000,000,000	-	2,000,000,000
29	Lake Victoria North Water Services Board	7,593,445,499	-	7,593,445,499
30	Lake Victoria South Water Services Board	13,121,785,606	-	13,121,785,606
31	Local Government Loans Authority	7,688,792,480	94,518,760	7,594,273,720

32	Malindi Water, Sewerage & Sanitation Co. Ltd	1,058,633,217	-	1,058,633,217
33	Miwani Outgrowers Mills Limited	6,600,000	-	6,600,000
34	Miwani Sugar Company (1989) Limited	16,000,020	-	16,000,020
35	Miwani Sugar Mills Limited	78,088,180	-	78,088,180
36	Moi University	250,000,000	18,750,000	231,250,000
37	Mombasa Pipeline Board	63,400,000	40,435,020	22,964,980
38	Mombasa Water & Sanitation Co. Ltd	1,798,411,538	-	1,798,411,538
39	Mumias Outgrowers Company Limited	43,208,440	26,691,040	16,517,400
40	Mumias Sugar Company Limited	3,000,000,000	-	3,000,000,000
41	Nairobi City Council	123,109,580	20,775,820	102,333,760
42	National Irrigation Board	2,262,036,544	-	2,262,036,544
43	National Water Conservation and Pipeline Corporation	2,460,874,897	-	2,460,874,897
44	Northern Water Services Board	5,389,000,000	-	5,389,000,000
45	Nyeri Water and Sewerage Company	1,159,592,738	504,170,757	655,421,981
46	Nzoia Sugar Company Limited	482,139,360	23,629,260	458,510,100
47	Rafiki Deposit Taking Micro-Finance Ltd.	111,352,583	46,396,910	64,955,674
48	Rift Valley Water Services Board	4,834,529,796	16,800,000	4,817,729,796
49	Rural Electrification Authority	13,649,158,450	-	13,649,158,450
50	SMEP Deposit Taking Micro-Finance Ltd.	128,435,306	49,398,195	79,037,111
51	South Nyanza Sugar Company Limited	253,317,120	54,289,700	199,027,420
52	Tana Water Services Board	7,543,116,143	-	7,543,116,143
53	Tanathi Water Services Board	9,713,565,506	-	9,713,565,506
54	Tavevo Water & Sewerage Co. Ltd	1,506,555,390	-	1,506,555,390
55	Uchumi Supermarkets Limited	1,200,000,000	-	1,200,000,000
56	Water Resource Management	362,612,300	-	362,612,300
	<b>Total</b>	<b>847,518,522,997</b>	<b>37,529,602,080</b>	<b>809,988,920,916</b>

### C. Investment Revenue Estimates for FY 2020/2021

109. In the FY 2020/21, the National Treasury has budgeted for investment revenue of Ksh 39.2 billion as shown in **Table 8** below:

Table 8: Projected Investment Revenue Estimates – FY 2020/2021

	Printed Estimates FY 2019/2020	Actual Revenue Receipts - FY2019/2020 (As at 31st March, 2020)	Projected Investment Revenue Estimates - FY2020/2021
Loan Redemption	4,323,208,688	2,989,349,986	4,824,900,886
Interest Receipts	2,133,380,120	1,609,328,048	1,813,567,279
Other Profits & Dividends	28,013,215,301	26,986,494,086	28,567,655,534
Dividends From CBK	1,500,000,000	4,000,000,000	4,000,000,000
Surplus Funds	4,985,000,000	-	-
Directors Fees	29,478,000	13,335,187	31,691,640
<b>TOTAL</b>	<b>40,984,282,109</b>	<b>35,598,507,309</b>	<b>39,237,815,341</b>

**D. Other Tables**

110. The rest of the Tables in this document are as follows:
- i. Table 9: Internal interest payments from the Consolidated Fund
  - ii. Table 10: Summary of Interest on Internal Debt
  - iii. Table 11: Internal debt redemption from the Consolidated Fund
  - iv. Table 12: External debt redemption from the Consolidated Fund
  - v. Table 13: External Debt Interest Payments from the Consolidated fund
  - vi. Table 14: List of Publicly Guaranteed Debt

Table 9: Internal Interest Payments from the Consolidated Fund

242000 - INTEREST ON INTERNAL DEBT									
SUB-HEAD DESCRIPTION				REVISED	PRINTED	PRINTED	PRINTED	PRINTED	PRINTED
				ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES	
				2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	
TREASURY	ISSUE No.	PRINCIPAL	DUE YR.	TENOR	Kshs	Kshs	Kshs	Kshs	Kshs
002000203	FXD1/2017/2	31,806,400,000.00	2019/09	2YRS	1,847,792,808	-	-	-	-
002000220	MAB1/2017/3	150,050,000.00	2020/04	3YRS	15,005,000	-	-	-	-
002000209	FXD1/2010/10	19,394,150,000.00	2020/04	10YRS	2,327,298,000	-	-	-	-
002000204	FXD1/2015/5	30,956,050,000.00	2020/06	5YRS	4,084,031,677	-	-	-	-
002000220	MAB2/2017/3	891,350,000.00	2020/09	3YRS	75,955,000	63,567,500	-	-	-
002000209	FXD2/2010/10	33,387,900,000.00	2020/10	10YRS	3,107,411,853	1,553,705,927	-	-	-
002000204	FXD2/2015/5	30,673,850,000.00	2020/11	5YRS	4,269,799,920	2,134,899,960	-	-	-
002000203	FXD1/2019/2	31,120,850,000.00	2021/01	2YRS	3,330,242,159	3,330,242,159	-	-	-
002000204	FXD1/2016/5	19,545,570,000.00	2021/04	5YRS	2,801,662,004	2,801,662,004	-	-	-
002000204	FXD2/2016/5	24,395,300,000.00	2021/07	5YRS	3,432,174,757	3,432,174,757	1,716,087,379	-	-
002000204	FXD3/2016/5	23,051,050,000.00	2021/09	5YRS	3,022,453,676	3,022,453,676	1,511,226,838	-	-
002000212	FXD1/2007/15	3,654,600,000.00	2022/03	15YRS	529,917,000	529,917,000	529,917,000	-	-
002000212	SFX1/2007/15	6,000,000,000.00	2022/05	15YRS	870,000,000	870,000,000	870,000,000	-	-
002000209	FXD1/2012/10	35,273,700,000.00	2022/06	10YRS	4,481,523,585	4,481,523,585	4,481,523,585	-	-
002000212	FXD2/2007/15	32,682,600,000.00	2022/06	15YRS	4,412,151,000	4,412,151,000	4,412,151,000	-	-
002000204	FXD1/2017/5	29,599,150,000.00	2022/08	5YRS	3,689,534,048	3,689,534,048	3,689,534,048	1,844,767,024	-
002000204	FXD2/2017/5	20,712,100,000.00	2022/10	5YRS	2,592,533,557	2,592,533,557	2,592,533,557	1,296,266,779	-
002000212	FXD3/2007/15	32,958,100,000.00	2022/11	15YRS	4,119,762,500	4,119,762,500	4,119,762,500	2,059,881,250	-
002000212	FXD1/2008/15	34,789,800,000.00	2023/03	15YRS	4,348,725,000	4,348,725,000	4,348,725,000	4,348,725,000	-
002000204	FXD1/2008/5	30,795,550,000.00	2023/03	5YRS	3,787,544,695	3,787,544,695	3,787,544,695	3,787,544,695	-
002000209	FXD1/2013/10	39,248,200,000.00	2023/06	10YRS	4,855,394,822	4,855,394,822	4,855,394,822	4,855,394,822	-
002000204	FXD1/2019/5	65,359,500,000.00	2024/02	5YRS	2,327,182,740	7,388,237,880	7,388,237,880	7,388,237,880	7,388,237,880
002000209	FXD1/2014/10	35,852,150,000.00	2024/01	10YRS	4,366,791,870	4,366,791,870	4,366,791,870	4,366,791,870	4,366,791,870
002000204	FXD2/2019/5	39,201,400,000.00	2024/05	5YRS	4,261,976,208	4,261,976,208	4,261,976,208	4,261,976,208	4,261,976,208
002000212	FXD1/2009/15	31,952,450,000.00	2024/10	15YRS	3,994,056,250	3,994,056,250	3,994,056,250	3,994,056,250	3,994,056,250
002000204	FXD3/2019/5	28,485,250,000.00	2024/12	5YRS	1,636,762,465	3,273,524,930	3,273,524,930	3,273,524,930	3,273,524,930
002000212	FXD1/2010/15	27,693,900,000.00	2025/03	15YRS	2,838,624,750	2,838,624,750	2,838,624,750	2,838,624,750	2,838,624,750
002000212	FXD2/2010/15	13,513,100,000.00	2025/12	15YRS	1,216,179,000	1,216,179,000	1,216,179,000	1,216,179,000	1,216,179,000
002000209	FXD1/2016/10	18,306,450,000.00	2026/08	10YRS	2,753,107,016	2,753,107,016	2,753,107,016	2,753,107,016	2,753,107,016
002000209	FXD1/2017/10	35,174,400,000.00	2027/07	10YRS	4,560,712,704	4,560,712,704	4,560,712,704	4,560,712,704	4,560,712,704
002000212	FXD1/2012/15	48,937,100,000.00	2027/09	15YRS	4,181,688,500	5,383,081,000	5,383,081,000	5,383,081,000	5,383,081,000
002000212	FXD1/2013/15	42,138,450,000.00	2028/02	15YRS	4,740,575,625	4,740,575,625	4,740,575,625	4,740,575,625	4,740,575,625
002000212	FXD2/2013/15	39,876,600,000.00	2028/02	15YRS	5,866,924,500	5,866,924,500	5,866,924,500	5,866,924,500	5,866,924,500
002000212	FXD1/2008/20	38,145,100,000.00	2028/06	15YRS	5,244,951,250	5,244,951,250	5,244,951,250	5,244,951,250	5,244,951,250
002000209	FXD1/2018/10	40,584,600,000.00	2028/08	10YRS	5,148,562,356	5,148,562,356	5,148,562,356	5,148,562,356	5,148,562,356
002000209	FXD2/2018/10	32,767,150,000.00	2028/12	10YRS	4,096,549,093	4,096,549,093	4,096,549,093	4,096,549,093	4,096,549,093
002000209	FXD1/2019/10	52,044,000,000.00	2029/02	10YRS	4,079,713,752	6,473,232,720	6,473,232,720	6,473,232,720	6,473,232,720
002000209	FXD3/2019/10	45,005,050,000.00	2029/08	10YRS	2,591,615,804	5,183,231,609	5,183,231,609	5,183,231,609	5,183,231,609
002000209	FXD4/2019/10	36,426,550,000.00	2029/11	10YRS	2,236,590,170	4,473,180,340	4,473,180,340	4,473,180,340	4,473,180,340
002000209	FXD2/2019/10	51,326,720,000.00	2029/04	10YRS	6,313,186,560	6,313,186,560	6,313,186,560	6,313,186,560	6,313,186,560
002000213	FXD1/2011/20	9,365,800,000.00	2031/05	20YRS	936,580,000	936,580,000	936,580,000	936,580,000	936,580,000
002000213	FXD1/2012/20	44,581,650,000.00	2032/11	20YRS	5,349,798,000	5,349,798,000	5,349,798,000	5,349,798,000	5,349,798,000
002000212	FXD1/2018/15	49,254,850,000.00	2033/05	15YRS	5,057,561,713	8,442,306,400	8,442,306,400	8,442,306,400	8,442,306,400
002000212	FXD2/2018/15	29,064,350,000.00	2033/10	15YRS	3,705,704,625	3,705,704,625	3,705,704,625	3,705,704,625	3,705,704,625
002000212	FXD1/2019/15	30,566,695,238.50	2034/01	15YRS	3,929,954,191	3,929,954,191	3,929,954,191	3,929,954,191	3,929,954,191
002000212	FXD2/2019/15	42,447,300,000.00	2034/04	15YRS	5,405,239,182	8,350,976,300	8,350,976,300	8,350,976,300	8,350,976,300
002000212	FXD3/2019/15	50,552,950,000.00	2034/07	15YRS	3,119,117,015	6,238,234,030	6,238,234,030	6,238,234,030	6,238,234,030

**Table 9: Internal Interest Payments from the Consolidated Fund (Cont'd)**

TREASURY BOND	ISSUE No.	SUB-HEAD	242000 -Interest on Internal Debt			REVISED ESTIMATES	PRINTED ESTIMATES	PRINTED ESTIMATES	PRINTED ESTIMATES	PRINTED ESTIMATES
			DESCRIPTION	DUE YR.	TENOR	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
			PRINCIPAL			Kshs	Kshs	Kshs	Kshs	Kshs
002000212	FXD1/2020/15		5,151,250,000.00	2035/02	15YRS	-	657,093,450	657,093,450	657,093,450	657,093,450
002000214	FXD1/2010/25		20,192,500,000.00	2035/05	25YRS	2,271,656,250	2,271,656,250	2,271,656,250	2,271,656,250	2,271,656,250
002000213	FXD1/2016/20		12,761,200,000.00	2036/09	20YRS	1,786,568,000	1,786,568,000	1,786,568,000	1,786,568,000	1,786,568,000
002000213	FXD1/2018/20		31,536,840,000.00	2038/03	20YRS	3,070,603,800	4,162,862,880	4,162,862,880	4,162,862,880	4,162,862,880
002000213	FXD2/2018/20		15,846,650,000.00	2038/07	20YRS	2,091,757,800	2,091,757,800	2,091,757,800	2,091,757,800	2,091,757,800
002000213	FXD1/2019/20		14,541,900,000.00	2039/03	20YRS	935,989,394	1,871,978,787	1,871,978,787	1,871,978,787	1,871,978,787
002000213	FXD2/2019/20		9,022,760,000.00	2039/03	20YRS	1,161,499,895	1,161,499,895	1,161,499,895	1,161,499,895	1,161,499,895
002000215	SDB1/2011/30		28,144,700,000.00	2041/01	30YRS	3,377,364,000	3,377,364,000	3,377,364,000	3,377,364,000	3,377,364,000
002000214	FXD1/2018/25		42,783,020,000.00	2043/05	25YRS	690,448,400	5,732,924,680	5,732,924,680	5,732,924,680	5,732,924,680
002000208	IFB2/2010/9		15,874,483,887	2019/08	9YRS	952,469,033				
002000207	IFB1/2011/12		14,399,102,964	2019/09	8YRS	1,727,892,981				
002000204	IFB1/2015/9		8,666,244,750.00	2020/12	5YRS	953,286,923	476,643,461	-	-	-
002000211	IFB1/2009/12		7,868,365,500.00	2021/02	12YRS	983,545,688	983,545,688			
002000211	IFB1/2015/12		20,442,069,304.00	2021/03	12YRS	2,248,627,623	2,248,627,623	-	-	-
002000208	IFB1/2016/9		8,249,902,200.00	2021/05	9YRS	1,031,237,775	1,031,237,775			
002000207	IFB1/2013/12		12,388,366,473.72	2021/09	8YRS	1,399,226,577	1,399,226,577	699,613,289	-	-
002000211	IFB2/2009/12		5,388,325,000.00	2021/11	12YRS	646,599,000	646,599,000	646,599,000		
002000209	IFB1/2017/12		2,866,080,000.00	2022/02	10YRS	343,929,600	343,929,600	343,929,600	-	-
002000211	IFB1/2014/12		11,062,042,230.72	2022/10	12YRS	1,216,824,645	1,216,824,645	1,216,824,645	608,412,323	-
002000206	IFB1/2017/7		20,734,725,000.00	2022/11	7YRS	2,591,840,625	2,591,840,625	2,591,840,625	1,295,920,313	
002000204	IFB1/2015/9		7,362,807,645.05	2022/12	7YRS	809,908,841	809,908,841	809,908,841	404,954,420	-
002000208	IFB1/2016/9		8,249,913,817.02	2023/05	7YRS	1,031,239,227	1,031,239,227	1,031,239,227	1,031,239,227	
002000207	IFB1/2011/12		10,283,098,969.87	2023/09	12YRS	1,233,971,876	1,233,971,876	1,233,971,876	1,233,971,876	616,985,938
002000209	IFB1/2017/12		5,158,944,000.00	2024/02	12YRS	644,868,000	644,868,000	644,868,000	644,868,000	644,868,000
002000211	IFB1/2015/12		20,199,547,781.00	2024/03	12YRS	2,149,486,411	2,149,486,411	2,149,486,411	2,149,486,411	2,149,486,411
002000206	IFB1/2017/7		20,734,725,000.00	2024/11	7YRS	2,591,840,625	2,591,840,625	2,591,840,625	2,591,840,625	2,591,840,625
002000204	IFB1/2015/9		9,090,497,604.95	2024/12	9YRS	999,954,737	999,954,737	999,954,737	999,954,737	999,954,737
002000208	IFB1/2016/9		19,803,383,982.98	2025/05	9YRS	2,475,422,998	2,475,422,998	2,475,422,998	2,475,422,998	2,475,422,998
002000207	IFB1/2013/12		15,205,108,388.28	2025/09	12YRS	1,672,561,923	1,672,561,923	1,672,561,923	1,672,561,923	1,672,561,923
002000211	IFB1/2014/12		15,420,546,720.28	2026/10	12YRS	1,696,260,139	1,696,260,139	1,696,260,139	1,696,260,139	1,696,260,139
002000211	IFB1/2015/12		11,209,345,142.61	2027/03	12YRS	1,233,027,966	1,233,027,966	1,233,027,966	1,233,027,966	1,233,027,966
002000212	IFB1/2018/15		16,473,920,000.00	2028/01	15YRS	2,059,240,000	2,059,240,000	2,059,240,000	2,059,240,000	2,059,240,000
002000209	IFB1/2018/20		18,393,650,000.00	2028/11	10YRS	2,198,041,175	2,198,041,175	2,198,041,175	2,198,041,175	2,198,041,175
002000209	IFB1/2017/12		6,305,376,000.00	2029/02	12YRS	1,146,432,000	1,146,432,000	1,146,432,000	1,146,432,000	1,146,432,000
002000212	IFB1/2016/15		40,029,650,000.00	2031/10	15YRS	4,803,558,000	4,803,558,000	4,803,558,000	4,803,558,000	4,803,558,000
002000212	IFB1/2018/15		24,710,880,000.00	2033/01	15YRS	3,088,860,000	3,088,860,000	3,088,860,000	3,088,860,000	3,088,860,000
002000209	IFB1/2018/20		9,196,825,000.00	2033/10	15YRS	1,182,435,790	1,182,435,790	1,182,435,790	1,182,435,790	1,182,435,790
002000221	IFB1/2019/16		71,028,550,000.00	2035/10	16YRS	4,172,927,313	8,345,854,625	8,345,854,625	8,345,854,625	8,345,854,625
002000209	IFB1/2018/20		9,196,825,000.00	2038/10	20YRS	2,850,261,560	2,850,261,560	2,850,261,560	2,850,261,560	2,850,261,560
002000214	IFB1/2019/25		16,828,650,000.00	2044/02	25YRS	2,053,095,300	2,053,095,300	2,053,095,300	2,053,095,300	2,053,095,300
002000218	May-June Issue		80,000,000,000.00	various	various	-	22,860,300,000	21,317,520,000	31,976,280,000	42,635,040,000
002000219	NEW LOANS		-	-	-	-	11,776,660,492	41,756,472,210	66,087,195,145	93,082,765,883
			<b>SUB - TOTAL</b>		<b>Kshs</b>	<b>231,535,380,285</b>	<b>287,511,493,815</b>	<b>297,397,465,932</b>	<b>309,665,699,069</b>	<b>325,169,938,017</b>

**Table 10: Summary of Interest on Internal Debt**

CONSOLIDATED FUND SERVICES										
(1) R60 PUBLIC DEBT										
242000 - INTEREST ON INTERNAL										
SUB-HEAD	ITEM	DESCRIPTION	REVISED ESTIMATES 2019/20 Kshs	PRINTED ESTIMATES 2020/2021 Kshs	PRINTED ESTIMATES 2021/2022 Kshs	PRINTED ESTIMATES 2022/2023 Kshs	PRINTED ESTIMATES 2023/2024 Kshs			
<b>OTHER LOANS:</b>										
002000401	2420102	Pre - 1997 Gov't Overdraft Debt	683,512,671	666,862,671	650,212,671	633,562,671	616,912,671			
002000403	2420102	Tax Reserve Certificate								
002000407	2420102	Short Term Borrowing (T. Bills Interest)	63,084,490,371	67,662,134,736	63,491,037,263	63,397,848,788	66,488,055,583			
002000404	2420102	Miscellaneous ( Advertising )	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000			
002000405	2420102	SDR- Allocation Charges	-	-	-	-	-			
002000402	2420102	Government Overdraft- Interest Charges	3,438,946,880	5,821,310,000	5,821,310,000	5,821,310,000	5,821,310,000			
002000408	2420102	Commissions to CBK	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000	3,000,000,000			
		<b>SUB - TOTAL</b>	<b>70,276,949,921</b>	<b>77,220,307,407</b>	<b>73,032,559,933</b>	<b>72,922,721,458</b>	<b>75,996,278,253</b>			
		<b>TOTAL INTEREST ON BONDS &amp; OTHER LOANS</b>	<b>301,812,330,207</b>	<b>364,731,801,222</b>	<b>370,430,025,865</b>	<b>382,588,420,527</b>	<b>385,661,977,322</b>			
2420000		<b>GRAND TOTAL INTERNAL DEBT - INTEREST</b>	<b>301,812,330,207</b>	<b>364,731,801,222</b>	<b>370,430,025,865</b>	<b>382,588,420,527</b>	<b>385,661,977,322</b>			

Note:

1. Net domestic financing has been assumed at Kshs 222.86 billion in the fiscal year 2020/21
2. Of the Kshs 222.86 bn net domestic borrowing ,100% is assumed to be through bonds
3. Interest rates will be stable between 7.00% p.a-8.00% p.a , 8.00 -9.00% p.a and 9.00% p.a- 10.5% p.a - for 91 days,182 days and 364 days.
4. The usage of the overdraft at CBK will fluctuate within the year but close at zero at end June 2020. Interest will be charged at the CBR rate and the facility will be utilized at 50 % of the set ceiling .

SECRET

Table 11: Internal Debt Redemption from the Consolidated Fund

CONSOLIDATED FUND									
INTERNAL DEBT REDEMPTION									
SUB- HEAD	ITEM	DESCRIPTION				REVISED	PRINTED	PRINTED	PRINTED
			ISSUE No.	DUE YR.	TENOR	ESTIMATES 2019/2020	ESTIMATES 2020/2021	ESTIMATES 2021/2022	ESTIMATES 2022/2023
					Kshs	Kshs	Kshs	Kshs	Kshs
002000208	5210201	IFB2/2010/9		2019/08	9YRS	15,874,483,887			
002000203	5210201	FXD1/2017/02		2019/09	2YRS	11,126,600,000			
002000203	5210201	FXD1/2017/02		2019/09	2YRS	20,679,800,000			
002000207	5210201	IFB1/2011/1		2019/09	8YRS	14,399,101,836			
002000213	5210201	MAB1/2017/3		2020/04	3YR	150,050,000			
002000209	5210201	IFB1/2010/10		2020/04	10YRS	12,052,600,000			
002000209	5210201	IFB1/2010/10		2020/04	10YRS	7,341,550,000			
002000204	5210201	FXD1/2015/5		2020/06	5YRS	12,461,700,000			
002000204	5210201	FXD1/2015/5		2020/06	5YRS	5,566,200,000			
002000204	5210201	FXD1/2015/5		2020/06	5YRS	12,928,150,000			
002000213	5210201	MAB1/2017/3		2020/09	3YRS		247,750,000		
002000213	5210201	MAB1/2017/3		2020/09	3YRS		183,000,000		
002000213	5210201	MAB1/2017/3		2020/09	3YRS		197,000,000		
002000213	5210201	MAB1/2017/3		2020/09	3YRS		263,600,000		
002000209	5210201	FXD2/2010/10		2020/10	10YRS		13,847,900,000		
002000209	5210201	FXD2/2010/10		2020/10	10YRS		3,890,350,000		
002000209	5210201	FXD2/2010/10		2020/10	10YRS		5,200,100,000		
002000209	5210201	FXD2/2010/10		2020/10	10YRS		1,111,650,000		
002000209	5210201	FXD2/2010/10		2020/10	10YRS		9,337,900,000		
002000204	5210201	FXD2/2015/5		2020/11	5YRS		30,673,850,000		
002000204	5210201	IFB1/2015/09		2020/12	5YRS		5,709,387,750		
002000204	5210201	IFB1/2015/09		2020/12	5YRS		509,202,750		
002000204	5210201	IFB1/2015/09		2020/12	5YRS		1,625,415,750		
002000209	5210201	IFB1/2015/09		2020/12	5YRS		822,238,500		
002000203	5210201	FXD1/2019/2		2021/01	2YRS		23,708,850,000		
002000203	5210201	FXD1/2019/2		2021/01	2YRS		7,412,000,000		
002000211	5210201	IFB1/2009/12		2021/02	12YRS		7,868,365,500		
002000211	5210201	IFB1/2015/12		2021/03	12YRS		9,876,461,424		
002000211	5210201	IFB1/2015/12		2021/03	12YRS		10,565,607,880		
002000204	5210201	FXD1/2016/05		2021/04	5YRS		19,544,200,000		
002000204	5210201	IFB1/2016/09		2021/05	5YRS		8,249,902,200		
002000204	5210201	FXD2/2016/5		2021/07	5YRS			24,395,300,000	
002000207	5210201	IFB1/2013/12		2021/09	8YRS			5,494,159,495	
002000207	5210201	IFB1/2013/12		2021/09	8YRS			6,894,206,979	
002000204	5210201	FXD3/2016/5		2021/09	5YRS			23,051,050,000	
002000211	5210201	IFB2/2009/12		2021/11	12YRS			5,388,325,000	
002000211	5210201	IFB1/2017/12		2022/02	12YRS			1,258,160,000	
002000211	5210201	IFB1/2017/12		2022/02	12YRS			1,607,920,000	
002000212	5210201	FXD1/2007/15		2022/03	15YRS			3,654,600,000	
002000212	5210201	SFX1/2007/12		2022/05	15YRS			6,000,000,000	
002000212	5210201	FXD2/2007/15		2022/06	15YRS			7,236,950,000	
002000212	5210201	FXD2/2007/15		2022/06	15YRS			25,445,650,000	
002000209	5210201	FXD1/2012/10		2022/06	10YRS			11,061,750,000	
002000209	5210201	FXD1/2012/10		2022/06	10YRS			443,150,000	
002000209	5210201	FXD1/2012/10		2022/06	10YRS			5,298,850,000	
002000209	5210201	FXD1/2012/10		2022/06	10YRS			18,469,950,000	
002000204	5210201	FXD1/2017/5		2022/08	5YRS			12,109,150,000	
002000204	5210201	FXD1/2017/5		2022/08	5YRS			17,490,000,000	
002000211	5210201	IFB1/2014/12		2022/10	12YRS			4,992,243,486	
002000211	5210201	IFB1/2014/12		2022/10	12YRS			496,781,595	
002000211	5210201	IFB1/2014/12		2022/10	12YRS			2,209,998,429	
002000211	5210201	IFB1/2014/12		2022/10	12YRS			3,363,018,721	
002000204	5210201	FXD1/2017/5		2022/10	5YRS			13,492,100,000	
002000204	5210201	FXD2/2017/5		2022/10	5YRS			7,220,000,000	
002000212	5210201	FXD3/2007/15		2022/11	15YRS			7,841,100,000	
002000212	5210201	FXD3/2007/15		2022/11	15YRS			14,927,900,000	
002000212	5210201	FXD3/2007/15		2022/11	15YRS			10,189,100,000	
002000206	5210201	IFB1/2017/7		2022/11	7YRS			20,734,725,000	
002000206	5210201	IFB1/2015/9		2022/12	7YRS			766,621,692	
002000206	5210201	IFB1/2015/9		2022/12	7YRS			474,759,907	
002000206	5210201	IFB1/2015/9		2022/12	7YRS			798,225,421	
002000206	5210201	IFB1/2015/9		2022/12	7YRS			5,323,200,625	
002000212	5210201	FXD1/2008/15		2023/03	15YRS			7,380,900,000	
002000212	5210201	FXD1/2008/15		2023/03	15YRS			2,692,550,000	
002000212	5210201	FXD1/2008/15		2023/03	15YRS			4,695,250,000	
002000212	5210201	FXD1/2008/15		2023/03	15YRS			20,021,100,000	
002000204	5210201	FXD1/2008/5		2023/03	5YRS			23,055,800,000	
002000204	5210201	FXD1/2008/5		2023/03	5YRS			7,739,750,000	
002000206	5210201	IFB1/2016/9		2023/05	7YRS			8,249,913,817	
002000209	5210201	FXD1/2013/10		2023/06	10YRS			4,737,700,000	
002000209	5210201	FXD1/2013/10		2023/06	10YRS			11,909,050,000	
002000209	5210201	FXD1/2013/10		2023/06	10YRS			521,700,000	
002000209	5210201	FXD1/2013/10		2023/06	10YRS			9,958,400,000	
002000209	5210201	FXD1/2013/10		2023/06	10YRS			12,121,350,000	
002000211	5210201	IFB1/2011/12		2023/09	12YRS				10,283,098,164
002000209	5210201	FXD1/2014/10		2024/01	10YRS				35,852,150,000
002000204	5210201	FXD1/2019/5		2024/02	5YRS				65,359,500,000

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**Table 11: Internal Debt Redemption from the Consolidated Fund (Cont'd)**

CONSOLIDATED FUND INTERNAL DEBT REDEMPTION											
SUB- HEAD	ITEM	DESCRIPTION	ISSUE No.	DUE YR.	TENOR	REVISED ESTIMATES 2019/2020 Kshs	PRINTED ESTIMATES 2020/2021 Kshs	PRINTED ESTIMATES 2021/2022 Kshs	PRINTED ESTIMATES 2022/2023 Kshs	PRINTED ESTIMATES 2023/2024 Kshs	
002000211	5210201	IFB1/2017/12		2024/02	12YRS					5,158,944,000	
002000211	5210201	IFB1/2015/12		2024/03	12YRS					20,199,547,781	
002000204	5210201	FXD2/2019/05		2024/05	5YRS					39,201,400,000	
002000219	5210201	NEW LOANS								80,000,000,000	
<b>SUB TOTAL</b>						<b>Kshs</b>	<b>112,580,235,723</b>	<b>160,844,731,754</b>	<b>145,700,021,474</b>	<b>235,512,388,693</b>	<b>256,054,639,945</b>
002000401	5210201	Pre - 1997 Gov't Overdraft debt				1,110,000,000	1,110,000,000	1,110,000,000	1,110,000,000	1,110,000,000	
002000407	5210201	Redemption of Treasury Bills - Shortfall				100,000,000,000	100,000,000,000	100,000,000,000	100,000,000,000	100,000,000,000	
002000403	5210201	Tax Reserve Certificate				300,000	300,000	300,000	300,000	300,000	
<b>SUB TOTAL</b>							<b>101,110,300,000</b>	<b>101,110,300,000</b>	<b>101,110,300,000</b>	<b>101,110,300,000</b>	
<b>GRAND TOTAL INTERNAL DEBT</b>						<b>Kshs</b>	<b>213,690,535,723</b>	<b>261,955,031,754</b>	<b>246,810,321,474</b>	<b>336,622,688,693</b>	<b>357,164,939,945</b>

**Table 12: External Debt Redemption from the Consolidated Fund**

CONSOLIDATED FUND SERVICES (1) 1002 - PUBLIC DEBT 5510600 - EXTERNAL DEBT REDEMPTION						
HEAD	CREDITOR	PRINTED ESTIMATES 2019/2020 Kshs	REVISED ESTIMATES 2019/2020 Kshs	PRINTED ESTIMATES 2020/2021 Kshs	PRINTED ESTIMATES 2021/2022 Kshs	PRINTED ESTIMATES 2022/2023 Kshs
501	GERMANY	2,399,676,377	2,399,676,377	3,031,606,300	3,929,826,234	4,803,876,107
502	ITALY	6,355,045,641	6,355,045,641	11,352,399,456	18,636,935,195	17,226,891,883
503	JAPAN	5,271,076,030	5,271,076,030	4,699,800,675	5,305,630,502	5,986,009,188
504	IDA	14,795,175,869	14,795,175,869	17,576,054,729	22,103,201,787	30,290,917,881
505	ADB/ADF	4,625,937,678	4,625,937,678	5,662,338,763	7,064,189,966	7,979,408,363
506	U.S.A	529,658,620	529,658,620	420,416,585	214,963,443	218,748,176
507	DENMARK	213,229,730	213,229,730	163,030,199	98,761,144	98,761,144
508	NETHERLANDS	260,657,265	260,657,265	55,132,488	-	-
509	OPEC	746,405,559	746,405,559	731,311,871	752,637,306	648,903,418
510	BADEA	272,667,408	272,667,408	290,274,244	401,527,643	1,368,814,135
511	FRANCE	9,048,206,219	9,048,206,219	7,266,593,263	7,933,047,197	9,740,868,604
512	EIB	1,964,786,918	1,964,786,918	1,684,175,134	2,183,847,192	2,789,510,292
513	SAUDI FUND	109,295,164	109,295,164	83,787,968	83,787,968	83,787,968
514	AUSTRIA - BAWAG	-	-	32,514,545	86,405,435	86,405,435
515	SWITZERLAND	-	-	-	-	-
512	EEC	234,470,404	234,470,404	240,298,978	242,573,253	245,227,345
517	BELGIUM	1,933,434,665	1,933,434,665	1,881,931,248	1,958,041,230	1,960,751,357
518	FINLAND	283,518,300	283,518,300	287,840,230	287,840,230	287,840,230
519	GOVERNMENT OF CHINA	156,340,537	156,340,537	-	-	-
536	EXIM BANK OF CHINA	33,569,929,658	23,035,566,696	43,266,932,229	70,024,787,989	73,917,972,115
537	CHINA DEVELOPMENT BANK	17,560,916,730	17,560,916,730	18,762,973,950	18,762,973,950	13,553,489,418
520	SPAIN	2,068,261,494	2,068,261,494	5,775,658,382	5,668,362,241	5,484,498,545
521	KUWAIT	243,727,743	243,727,743	204,090,831	204,090,831	204,090,831
522	EXIM BANK OF KOREA	180,188,469	180,188,469	170,441,114	170,441,114	170,441,114
523	CANADA	113,693,440	113,693,440	-	-	-
524	SWEDEN	-	-	-	-	-
525	UNITED KINGDOM	62,488,495	62,488,495	-	-	-
526	IFAD	457,550,974	457,550,974	517,169,294	816,260,598	896,110,517
527	NORDIC DEVELOPMENT FUND	61,968,307	61,968,307	62,912,947	62,912,947	62,912,947
530	EXIM BANK OF INDIA	616,910,448	616,910,448	647,506,552	808,755,066	808,755,066
531	STANDARD BANK -BVR	818,274,568	818,274,568	830,748,279	830,748,279	415,374,140
532	DEBUT INTERNATIONAL SVRNG	-	-	-	-	-
534	ISRAEL	-	629,193,863	656,777,797	656,777,797	656,777,797
538	ABU DHABI	140,181,969	140,181,969	147,134,305	147,134,305	147,134,305
539	CITI BANK SYND	-	-	-	-	-
540	TDB SYND	26,288,797,499	26,288,797,499	53,138,600,099	53,138,600,101	44,860,817,475
541	POLAND	-	-	-	17,576,492	41,810,528
535	AFREXIM BANK	-	-	-	16,799,956,928	32,575,045,530
<b>NEW LOANS-REDEMBTIONS</b>		<b>131,382,472,179</b>	<b>121,477,303,081</b>	<b>179,640,452,458</b>	<b>239,392,594,362</b>	<b>257,611,951,853</b>

**Table 13: External Debt Interest Payments from the Consolidated Fund**

CONSOLIDATED FUND SERVICES (1) 1002- PUBLIC DEBT 2410100 - INTEREST ON EXTERNAL DEBT						
HEAD	CREDITOR	PRINTED	REVISED	PRINTED	PRINTED	PRINTED
		ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES	ESTIMATES
		2019/2020	2019/2020	2020/2021	2021/2022	2022/2023
		Kshs	Kshs	Kshs	Kshs	Kshs
501	GERMANY	625,191,528	625,191,528	619,556,800	754,508,813	901,696,787
502	ITALY	2,663,011,543	2,663,011,543	2,546,645,874	2,449,349,559	2,148,131,524
503	JAPAN	571,347,535	571,347,535	619,713,696	746,372,402	779,555,771
504	IDA	6,388,766,963	6,388,766,963	8,905,548,297	9,785,786,796	10,512,199,551
505	ADB/ADF	3,543,214,182	3,543,214,182	3,672,611,767	4,494,814,172	5,134,605,034
506	U.S.A	60,059,699	60,059,699	46,453,851	34,880,710	28,403,597
516	NEW LOANS/1	40,384,750,000	441,000,000	29,378,126,462	45,800,419,412	57,527,278,131
508	NETHERLANDS	6,045,664	6,045,664	689,157	-	-
509	OPEC	81,292,785	81,292,785	76,901,176	91,984,696	121,769,512
510	BADEA	56,569,625	56,569,625	57,499,888	74,140,651	86,324,098
511	FRANCE	1,560,544,540	4,560,544,540	1,416,239,868	1,494,702,328	1,723,780,861
512	EIB	1,581,299,622	1,581,299,622	456,071,799	460,600,328	495,583,903
513	SAUDI FUND	25,257,265	25,257,265	31,953,274	40,350,243	50,925,123
514	AUSTRIA	27,212,913	27,212,913	20,337,105	20,833,646	20,385,634
515	SWITZERLAND	-	-	-	-	-
512	EEC	18,857,578	18,857,578	16,742,039	14,325,743	11,893,907
517	BELGIUM	99,389,503	99,389,503	114,608,502	110,675,454	98,380,517
518	FINLAND	-	20,571,214	-	-	-
519	CHINA	-	24,374,014	-	-	-
536	EXIM BANK OF CHINA	37,845,014,895	37,845,014,895	29,886,568,140	29,330,662,128	28,717,984,458
537	CHINA DEVELOPMENT BANK	4,788,408,687	4,788,408,687	3,166,414,821	1,890,344,465	613,696,141
520	SPAIN	242,829,114	242,829,114	404,594,185	334,461,368	294,566,345
521	KUWAIT	58,881,035	58,881,035	52,564,715	81,565,303	114,554,664
522	EXIM BANK OF KOREA	28,020,070	28,020,070	29,792,243	30,155,626	32,601,202
523	CANADA	2,923,721	2,923,721	-	-	-
524	SWEDEN	-	-	-	-	-
525	UNITED KINGDOM	457,894	915,788	-	-	-
526	IFAD	153,906,952	153,906,952	175,401,335	188,260,219	207,066,967
527	NORDIC DEVELOPMENT FUND	21,030,494	21,030,494	20,879,234	20,407,387	19,935,540
530	EXIM BANK OF INDIA	212,290,627	212,290,627	188,609,503	183,091,096	168,665,497
531	STANDARD BANK -BVR	58,129,884	58,129,884	40,758,010	22,648,851	4,539,693
532	DEBUT INTERNATIONAL SVRNG BOND (USD 2.75 BN)	14,530,725,000	14,530,725,000	15,175,934,813	15,175,934,813	15,175,934,813
542	2018 INTERNATIONAL SVRNG BOND (USD 2.0 BN)	16,607,591,250	16,607,591,250	17,107,417,425	17,107,417,425	17,107,417,425
543	2019 INTERNATIONAL SVRNG BOND (USD 1.2 BN)	-	10,094,898,240	10,595,561,760	10,595,561,760	10,595,561,760
544	2019 INTERNATIONAL SVRNG BOND (USD 900 MN)	-	7,729,932,160	6,953,337,405	6,953,337,405	6,953,337,405
534	ISRAEL	342,033,119	342,033,119	234,946,617	241,879,253	218,125,792
538	ABU DHABI	20,161,690	20,161,690	17,135,159	22,320,889	32,353,332
539	-	1,263,042,820	1,263,042,820	-	-	-
540	TDB SYND	17,052,353,482	17,052,353,482	22,630,103,478	18,231,106,858	14,001,010,604
541	POLAND	20,628,806	20,628,806	24,468,602	38,037,699	51,861,619
535	AFREXIM BANK	-	-	-	-	-
		<b>150,941,240,483</b>	<b>131,867,724,005</b>	<b>154,684,186,999</b>	<b>166,820,937,495</b>	<b>173,950,127,206</b>

**Table 14: List of Publicly Guaranteed Debt, In Ksh million**

Agency	Year	Purpose of the loan	Creditor	Jun-15	Jun-16	Jun-17	Jun- 18	Jun-19
Nairobi City County	1985	Umoja II Housing Project	USA	-	-	-	-	-
Kenya Broadcasting Corporation	1989	KBC Modernization Project	Japan	2,404	2,224	1,386	1,035	357
Telkom Kenya Ltd	1990	Purchase of Microwave Telephone System	Canada	375	-	-	-	-
Tana and Athi River Development Authority	1990	Tana Delta Irrigation Project	Japan	1,172	1,156	811	673	279
East African Portland Cement	1990	Cement Plant Rehabilitation Project	Japan	1,457	1,438	1,008	836	346
KenGen Ltd	1995	Mombasa Diesel Generating Power Project	Japan	3,393	3,767	3,325	2,923	2,421
	1997	Sondu Miriu Hydropower Project	Japan	3,372	3,827	3,422	3,099	2,727
	2004	Sondu Miriu Hydropower Project II	Japan	8,005	9,534	8,753	8,404	8,207
	2007	Sondu Miriu Hydropower Project – Sang'oro Power Plant	Japan	3,416	4,218	3,972	3,827	3,760
	2010	Olkaria Unit 4 & 5 Geothermal Power Project	Japan	44	55	51	51	19,389
	2010	Rehabilitation and Expansion of the Hydropower Plant Kindaruma	Germany		3,514	3,302	2,970	2,607
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Germany		4,656	4,875	4,510	3,924

Agency	Year	Purpose of the loan	Creditor	Jun-15	Jun-16	Jun-17	Jun- 18	Jun-19
Kenya Ports Authority	2007	Mombasa Port Modernization Project	Japan	15,856	22,099	21,211	23,808	23,903
Kenya Railways	2008	Kenya Railways Concessioning	IDA	4,439	4,044	4,667	4,547	4,603
Kenya Ports Authority	2016	Kenya Port Development Project Phase 2	Japan			614	6,333	10,158
Kenya Airways	2017	Kenya Airways	Various Banks	0	0	77,784	75,787	76,724
Kenya Farmers Association	2005	Revival of KFA	Local banks	Unutilized	Unutilized	Unutilized		Unutilized
National Cereals & Produce Board (GSM-102)	2009	Importation of maize under GSM-102	USA	Unutilized	Unutilized	Unutilized		Unutilized
<b>Total</b>				<b>43,933</b>	<b>60,530</b>	<b>135,179</b>	<b>138,803</b>	<b>159,405</b>

## E. Annexes

111. The following are annexes to this report:

- Annex Table 1, Annex Table 2(a-d) on Macro and Fiscal Framework for the FY 2016/17 – FY 2023/24
- Annex on Breakdown of Estimates of Revenues and Expenditure for State Corporations of the Government of Kenya for the Financial Year ending 30th June 2021.
- Annex on Estimates of Revenues, Grants and Loans that captures the Revenues estimates by broad economic classification.
- Annex on Comparison of Expenditures by Vote and Programmes, 2020/21

**Annex Table 1: Updated Macroeconomic Indicators**

	2017/18	2018/19	2019/20			2020/21		2021/22		2022/23		2023/24	
	Prel. Act	Prel. Act	Printed Estimates	Supp I Budget	Supp II Budget	BPS'20	Budget	BPS'20	PROJ.	BPS'20	PROJ.	BPS'20	PROJ.
<i>annual percentage change, unless otherwise indicated</i>													
<b>National Account and Prices</b>													
Real GDP	5.6	5.9	6.2	5.8	4.0	6.2	4.2	6.3	5.8	6.6	6.0	6.8	6.4
GDP deflator	6.7	3.2	6.5	5.3	5.4	5.6	6.2	5.4	5.4	5.3	5.4	5.4	5.5
CPI Index (eop)	5.1	5.0	5.2	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
CPI Index (avg)	5.2	4.9	5.3	5.1	5.1	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Terms of trade (-deterioration)	0.8	0.6	0.4	-1.6	2.6	0.8	4.2	1.1	1.1	0.3	0.5	0.4	0.6
<b>Money and Credit (end of period)</b>													
Net domestic assets	9.3	4.7	12.0	15.0	12.8	16.8	14.8	6.5	5.3	15.4	14.4	15.9	15.7
Net domestic credit to the Government	15.3	19.5	14.0	14.0	15.7	9.1	19.6	6.8	13.5	5.6	13.1	13.2	14.6
Credit to the rest of the economy	4.3	4.3	11.5	9.9	7.1	13.6	7.5	13.1	9.4	15.9	12.2	14.2	13.3
Broad Money, M3 (percent change)	11.1	9.2	13.2	11.1	9.6	12.1	10.6	12.1	11.5	12.5	11.7	12.6	12.2
Reserve money (percent change)	7.4	2.5	12.5	6.6	5.2	7.6	6.1	7.6	7.0	8.0	7.2	8.1	7.7
<i>in percentage of GDP, unless otherwise indicated</i>													
<b>Investment and Saving</b>													
Investment	18.4	17.7	24.4	19.7	15.7	21.4	21.6	22.1	22.1	22.4	23.1	22.6	24.6
Central Government	5.5	5.9	6.1	5.8	6.7	5.3	5.0	5.1	5.2	5.3	5.1	4.9	4.8
Other	12.9	11.8	18.3	13.8	9.0	16.1	16.6	17.1	16.9	17.2	18.0	17.6	19.8
Gross National Saving	13.7	13.6	19.8	15.2	11.4	16.6	16.5	17.8	17.0	19.6	19.1	21.2	22.0
Central Government	1.8	1.8	3.4	1.6	1.3	3.0	0.5	3.7	2.0	4.4	2.2	4.0	2.8
Other	12.0	11.8	16.4	13.6	10.1	13.6	16.0	14.1	14.9	15.1	16.9	17.3	19.2
<b>Central Government Budget</b>													
Total revenue	17.9	18.3	19.7	20.1	18.6	18.3	16.6	18.5	17.0	18.4	16.9	18.4	17.1
Total expenditure and net lending	25.2	26.2	26.0	27.8	27.1	23.6	24.2	22.8	23.1	21.9	22.5	21.8	21.6
Overall Fiscal balance excl. grants	-7.3	-7.9	-6.3	-7.6	-8.6	-5.3	-7.6	-4.2	-6.1	-3.5	-5.6	-3.3	-4.5
Overall Fiscal balance, incl. grants, cash basis	-7.4	-7.8	-6.0	-6.3	-8.2	-4.9	-7.3	-3.9	-5.7	-3.1	-5.3	-3.0	-4.2
Primary budget balance	-3.2	-3.6	-1.8	-3.0	-4.0	-1.0	-3.0	0.3	-1.8	0.8	-1.2	1.0	0.0
Net domestic borrowing	3.2	3.3	2.8	2.9	3.3	1.9	4.3	1.4	3.2	1.1	3.1	2.4	3.5
Total external support (grant & loans)	2.4	2.6	3.7	3.0	2.5	2.5	2.5	2.5	2.5	2.4	2.5	2.1	2.2
<b>External Sector</b>													
Exports value, goods and services	14.6	14.1	15.3	14.5	13.4	13.8	12.7	13.4	12.2	13.3	11.9	13.2	11.6
Imports value, goods and services	22.6	21.2	22.5	21.9	20.2	20.9	20.3	19.9	19.7	18.2	18.2	16.4	16.5
Current external balance, including official transfers	-4.7	-4.1	-4.6	-4.5	-4.2	-4.7	-5.1	-4.3	-5.1	-2.9	-4.0	-1.3	-2.6
Gross reserves in months of next yr's imports	5.6	4.9	6.2	4.5	4.9	4.3	4.5	5.8	5.8	5.9	5.9	5.9	5.9
Gross reserves in months of this yr's imports	6.3	6.4	7.1	6.4	6.5	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
<b>Public debt</b>													
Nominal debt (eop), net of deposits	52.7	57.0	54.1	54.3	58.7	56.1	60.5	53.9	60.0	51.0	59.0	48.3	56.7
Domestic (gross)	29.1	29.9	28.3	29.8	30.6	28.4	32.0	26.8	31.9	24.9	31.7	24.5	31.8
Domestic (net)	22.6	24.5	23.5	22.0	25.7	24.1	27.5	22.9	27.9	21.4	28.1	21.4	28.6
External	30.1	32.5	30.6	32.3	33.1	32.0	33.0	31.0	32.1	29.6	30.9	26.9	28.2
<b>Memorandum Items:</b>													
Nominal GDP (in Ksh Billion)	8,518	9,303	10,766	9,348	10,197	11,637	11,276	13,044	12,576	14,674	14,044	16,527	15,760
Nominal GDP (in US\$ Million)	83,212	90,881	104,748	91,323	99,742	115,217	110,672	130,124	123,799	145,788	137,058	163,349	153,041

Source: National Treasury

Notes: BPS = Budget Policy Statement; BROP = Budget Review & Outlook Paper; SGR = Standard Gauge Railway

**Annex Table 2a: Fiscal Framework for FY 2016/17 – FY 2023/24 (Ksh billions)**

	2017/18	2018/19	2019/20		2020/21		2021/22		2022/23		2023/24		
	Act	Prel. Act	Printed Estimates	Supp I Budget	Supp II Budget	BPS'20	Budget	BPS'20	PROJ.	BPS'20	PROJ.	BPS'20	PROJ.
<b>TOTAL REVENUE</b>	<b>1,522.9</b>	<b>1,701.7</b>	<b>2,115.9</b>	<b>2,084.2</b>	<b>1,892.8</b>	<b>2,134.1</b>	<b>1,870.5</b>	<b>2,417.1</b>	<b>2,139.1</b>	<b>2,706.6</b>	<b>2,367.8</b>	<b>3,046.4</b>	<b>2,691.6</b>
Ordinary Revenue	1,365.1	1,499.8	1,877.2	1,843.8	1,643.4	1,856.7	1,621.4	2,144.9	1,871.7	2,418.3	2,077.8	2,720.6	2,363.3
Income Tax	640.5	685.3	884.4	804.5	736.3	862.3	685.0	996.9	776.6	1,141.3	846.5	1,280.6	973.1
Import duty (net)	93.7	106.9	135.4	128.2	93.4	126.5	106.8	147.7	137.4	164.1	159.0	182.3	177.5
Excise duty	167.8	194.3	242.2	261.6	201.2	258.0	241.4	272.0	277.3	303.1	312.8	348.1	357.9
Value Added Tax	357.1	414.1	496.0	464.5	412.6	496.4	481.6	602.0	567.7	670.6	635.3	757.8	717.4
Investment income	23.9	26.0	33.0	19.7	34.7	21.0	28.6	21.6	21.6	22.3	22.3	22.9	22.9
Other	82.0	73.1	86.1	165.3	165.2	92.5	78.1	104.7	91.1	116.9	102.0	128.8	114.4
Railway Development Levy	20.8	21.3	27.7	28.4	22.7	27.8	27.2	29.2	30.4	32.5	34.2	36.1	38.5
Ministerial and Departmental Fees (AiA)	137.1	180.6	211.0	212.0	226.8	249.6	221.9	243.0	237.0	255.8	255.8	289.8	289.8
<b>EXPENDITURE AND NET LENDING</b>	<b>2,146.8</b>	<b>2,433.7</b>	<b>2,796.0</b>	<b>2,874.2</b>	<b>2,767.0</b>	<b>2,748.2</b>	<b>2,729.8</b>	<b>2,968.2</b>	<b>2,908.1</b>	<b>3,214.1</b>	<b>3,153.8</b>	<b>3,595.0</b>	<b>3,401.2</b>
Recurrent expenditure	1,349.9	1,531.1	1,760.3	1,760.0	1,765.9	1,781.0	1,805.2	1,945.3	1,895.4	2,067.9	2,067.9	2,404.1	2,265.1
Interest payments	323.9	375.7	441.5	441.5	433.7	456.0	484.3	541.3	491.3	577.0	577.0	661.6	661.6
Domestic interest	239.5	272.4	290.5	290.5	301.8	308.4	321.9	371.0	321.1	382.0	382.0	454.2	454.2
Foreign Interest	84.4	103.4	150.9	150.9	131.9	147.6	162.4	170.2	170.2	195.0	195.0	207.5	207.5
Wages and Salaries/1	388.9	417.5	483.5	487.6	476.6	500.7	465.3	541.3	541.3	573.8	573.8	591.0	591.0
Contribution to civil service pension fund	0.0	0.0	10.3	4.8	0.0	10.3	10.3	21.6	21.6	22.9	22.9	24.3	24.3
Pensions etc	65.1	70.8	108.6	108.6	91.0	118.7	118.7	134.0	134.0	152.9	152.9	173.5	173.5
Other	445.9	531.8	574.2	575.4	622.6	550.0	584.6	570.1	568.7	601.3	598.0	811.7	671.3
Defense and NSIS	126.1	135.3	142.2	142.1	142.1	145.3	142.1	136.9	138.4	140.0	143.3	142.0	143.3
Development and Net lending	469.7	541.9	652.3	730.8	668.8	587.3	549.7	633.5	623.3	747.4	687	785	730.0
Domestically financed	266.2	307.0	390.2	442.5	442.9	334.5	292.5	345.1	334.9	427.2	366.9	459.2	404.5
o/w Domestically Financed (Net)	229.2	262.2	323.0	374.2	378.5	265.3	242.6	272.4	261.0	349.1	287.1	372.9	315.8
o/w Exchequer Issues	229.2	262.2	323.0	374.2	378.5	265.3	242.6	272.4	261.0	349.1	287.1	372.9	315.8
Ministerial Development AIA	37.0	44.8	67.2	68.3	64.3	94.9	55.4	78.7	73.9	78.1	79.8	86.2	88.7
Foreign financed	201.0	225.4	255.8	281.9	225.3	246.3	250.6	281.6	281.6	312.7	312.7	317.6	317.6
Net lending	2.5	2.5	0.6	0.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contingencies	0.0	0.0	5.0	5.0	0.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
County Allocation	327.3	360.7	378.3	378.3	332.3	375.0	369.9	384.5	384.5	393.7	393.7	401.2	401.2
Sharable	302.0	314.0	316.5	316.5	286.5	316.5	316.5	325.7	325.7	334.8	334.8	341.2	341.2
Conditional Allocation	25.3	46.7	61.8	61.8	45.8	58.5	53.4	58.8	58.8	58.9	58.9	59.9	59.9
Level Five Hospital	4.2	4.3	4.5	4.5	4.5	4.6	4.3	4.7	4.7	4.8	4.8	5.0	5.0
Road Maintenance Levy 15%	10.6	9.4	9.0	9.0	9.0	9.4	9.4	9.9	9.9	10.4	10.4	10.8	10.8
Capital Transfers	2.0	8.8	8.8	8.8	8.8	8.7	8.5	7.7	7.7	6.5	6.5	6.3	6.3
Recurrent Transfers	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Foreign Financed Transfers	7.5	23.3	38.7	38.7	22.7	34.8	30.2	35.5	35.5	36.2	36.2	37.0	37.0
Equalization Fund for Marginal areas	0.0	7.0	5.8	5.8	0.0	6.5	6.5	6.8	6.8	7.5	7.5	8.0	8.0
<b>Fiscal Balance (commitment basis excl. grants)</b>	<b>-623.9</b>	<b>-732.0</b>	<b>-680.1</b>	<b>-789.9</b>	<b>-874.2</b>	<b>-614.1</b>	<b>-859.3</b>	<b>-551.2</b>	<b>-769.0</b>	<b>-507.5</b>	<b>-785.9</b>	<b>-548.6</b>	<b>-709.6</b>
<b>Grants</b>	<b>27.6</b>	<b>19.7</b>	<b>38.8</b>	<b>41.8</b>	<b>34.5</b>	<b>42.8</b>	<b>36.1</b>	<b>46.1</b>	<b>46.1</b>	<b>46.9</b>	<b>46.9</b>	<b>46.9</b>	<b>46.9</b>
Of which: Project grants	22.9	15.4	33.8	37.8	22.8	37.9	33.1	43.6	43.6	46.9	46.9	46.9	46.9
Programme grants	4.7	4.3	5.0	4.0	11.7	4.9	3.0	2.5	2.5	0.0	0.0	0.0	0.0
County Health Facilities - DANIDA	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Fiscal Balance (incl. grants)</b>	<b>-596.3</b>	<b>-712.3</b>	<b>-641.3</b>	<b>-748.1</b>	<b>-839.8</b>	<b>-571.2</b>	<b>-823.2</b>	<b>-505.1</b>	<b>-722.9</b>	<b>-460.6</b>	<b>-739.0</b>	<b>-501.7</b>	<b>-662.7</b>
Adjustment to Cash Basis	-34.7	8.7	0.0	90.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Fiscal Balance (incl. grants) Cash Basis</b>	<b>-631.0</b>	<b>-721.1</b>	<b>-641.3</b>	<b>-657.4</b>	<b>-839.8</b>	<b>-571.2</b>	<b>-823.2</b>	<b>-505.1</b>	<b>-722.9</b>	<b>-460.6</b>	<b>-739.0</b>	<b>-501.7</b>	<b>-662.7</b>
Statistical discrepancy	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>FINANCING</b>	<b>631.3</b>	<b>721.1</b>	<b>641.3</b>	<b>657.4</b>	<b>839.8</b>	<b>571.2</b>	<b>823.2</b>	<b>505.1</b>	<b>722.9</b>	<b>460.6</b>	<b>739.0</b>	<b>501.7</b>	<b>662.7</b>
Net Foreign Financing	355.0	414.5	331.3	353.5	349.9	345.2	349.71	319.3	319.35	297.1	293.59	101.2	101.22
Project loans	180.8	222.3	247.6	269.8	219.0	242.9	241.55	273.5	273.5	302.0	302.0	307.6	307.6
Programme and other concessional Loans	8.5	84.8	2.0	2.0	246.2	152.0	152.0	3.5	152.8	3.5	134.6	3.5	139.9
O/W: Programme Loans	8.5	8.2	2.0	2.0	96.2	2.0	2.0	3.5	3.5	3.5	3.5	3.5	3.5
Rapid Credit Facility from IMF	-	-	-	-	74.4	-	-	-	-	-	-	-	0.0
DPO (WB & ADB) and Other Concessional Loans	-	76.6	-	-	150.0	150.0	150.0	-	149.3	-	131.1	-	136.4
Commercial Financing	304.0	373.7	213.1	213.1	6.2	274.4	6.2	273.6	0.0	240.2	0.0	250.0	0.0
Semi concessional Loans	0.0	0.0	0.0	0.0	0.0	124.1	124.1	124.3	124.3	105.6	105.6	113.6	113.6
Repayments due	-138.4	-266.2	-131.4	-131.4	-121.5	-174.1	-174.1	-231.3	-231.3	-248.7	-248.7	-459.9	-459.9
Other Domestic Financing	2.6	2.9	3.2	3.2	152.1	3.2	-12.6	3.3	3.3	3.3	3.3	3.3	3.3
Net Domestic Financing	273.7	303.7	306.8	300.7	337.8	222.9	486.2	182.4	400.2	160.1	442.1	397.1	558.1
Financing gap	35.0	8.7	0.0	-90.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Memo items</b>													
External Debt	2,560.2	3,023.1	3,354.5	3,376.6	3,373.1	3,721.8	3,722.8	4,041.1	4,042.1	4,338.2	4,335.7	4,439.4	4,436.9
Domestic Debt (gross)	2,478.8	2,785.9	3,086.3	3,086.6	3,123.7	3,309.5	3,609.9	3,491.9	4,010.1	3,652.1	4,452.2	4,049.1	5,010.3
Domestic Debt (net)	1,928.1	2,278.5	2,578.8	2,579.2	2,616.3	2,802.1	3,102.4	2,984.5	3,502.6	3,144.6	3,944.7	3,541.7	4,502.8
Primary budget balance	-272.4	-336.6	-193.4	-306.6	-406.1	-115.2	-338.9	36.2	-231.5	116.4	-162.1	160.0	-1.0
Nominal GDP	8,518.0	9,303.1	10,765.7	10,355.4	10,196.6	11,636.9	11,275.8	13,044.1	12,575.9	14,673.6	14,043.6	16,527.2	15,759.9

Source: The National Treasury

Notes: BPS = Budget Policy Statement; BROP = Budget Review & Outlook Paper; SGR = Standard Gauge Railway

Annex Table 2a: Fiscal Framework for FY 2016/17 – FY 2023/24 (Percent of GDP)

	2017/18	2018/19	2019/20			2020/21		2021/22		2022/23		2023/24	
	Act	Prel Act	Printed Estimates	Supp I Budget	Supp II Budget	BPS'20	Budget	BPS'20	PROJ.	BPS'20	PROJ.	BPS'20	PROJ.
<b>TOTAL REVENUE</b>	<b>17.9</b>	<b>18.3</b>	<b>19.7</b>	<b>20.1</b>	<b>18.6</b>	<b>18.3</b>	<b>16.6</b>	<b>18.5</b>	<b>17.0</b>	<b>18.4</b>	<b>16.9</b>	<b>18.4</b>	<b>17.1</b>
Ordinary Revenue	16.0	16.1	17.4	17.8	16.1	16.0	14.4	16.4	14.9	16.5	14.8	16.5	15.0
Income tax	7.5	7.4	8.2	7.8	7.2	7.4	6.1	7.6	6.2	7.8	6.0	7.7	6.2
Import duty (net)	1.1	1.1	1.3	1.2	0.9	1.1	0.9	1.1	1.1	1.1	1.1	1.1	1.1
Excise duty	2.0	2.1	2.3	2.5	2.0	2.2	2.1	2.1	2.2	2.1	2.2	2.1	2.3
Value Added Tax	4.2	4.5	4.6	4.5	4.0	4.3	4.3	4.6	4.5	4.6	4.5	4.6	4.6
Investment income	0.3	0.3	0.3	0.2	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.1
Other	1.0	0.8	0.8	1.6	1.6	0.8	0.7	0.8	0.7	0.8	0.7	0.8	0.7
Railway Development Levy	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Ministerial and Departmental Fees (AiA)	1.6	1.9	2.0	2.0	2.2	2.1	2.0	1.9	1.9	1.7	1.8	1.8	1.8
<b>EXPENDITURE AND NET LENDING</b>	<b>25.2</b>	<b>26.2</b>	<b>26.0</b>	<b>27.8</b>	<b>27.1</b>	<b>23.6</b>	<b>24.2</b>	<b>22.8</b>	<b>23.1</b>	<b>21.9</b>	<b>22.5</b>	<b>21.8</b>	<b>21.6</b>
Recurrent expenditure	15.8	16.5	16.4	17.0	17.3	15.3	16.0	14.9	15.1	14.1	14.7	14.5	14.4
Interest payments	3.8	4.0	4.1	4.3	4.3	3.9	4.3	4.1	3.9	3.9	4.1	4.0	4.2
Domestic interest	2.8	2.9	2.7	2.8	3.0	2.7	2.9	2.8	2.6	2.6	2.7	2.7	2.9
Foreign Interest	1.0	1.1	1.4	1.5	1.3	1.3	1.4	1.3	1.4	1.3	1.4	1.3	1.3
Wages and Salaries/I	4.6	4.5	4.5	4.7	4.7	4.3	4.1	4.2	4.3	3.9	4.1	3.6	3.8
Contribution to civil service pension fund	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.2
Pensions etc	0.8	0.8	1.0	1.0	0.9	1.0	1.1	1.0	1.1	1.0	1.1	1.0	1.1
Other	5.2	5.7	5.3	5.6	6.1	4.7	5.2	4.4	4.5	4.1	4.3	4.9	4.3
Defense and NSIS	1.5	1.5	1.3	1.4	1.4	1.2	1.3	1.0	1.1	1.0	1.0	0.9	0.9
Development and Net lending	5.5	5.8	6.1	7.1	6.6	5.0	4.9	4.9	5.0	5.1	4.9	4.7	4.6
Domestically financed	3.1	3.3	3.6	4.3	4.3	2.9	2.6	2.6	2.7	2.9	2.6	2.8	2.6
o/w Domestically Financed (Net)	2.7	2.8	3.0	3.6	3.7	2.3	2.2	2.1	2.1	2.4	2.0	2.3	2.0
o/w Exchequer Issues	2.7	2.8	3.0	3.6	3.7	2.3	2.2	2.1	2.1	2.4	2.0	2.3	2.0
Ministerial Development AIA	0.4	0.5	0.6	0.7	0.6	0.8	0.5	0.6	0.6	0.5	0.6	0.5	0.6
Foreign financed	2.4	2.4	2.4	2.7	2.2	2.1	2.2	2.2	2.2	2.1	2.2	1.9	2.0
Net lending	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contingencies	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
County Allocation	3.8	3.9	3.5	3.7	3.3	3.2	3.3	2.9	3.1	2.7	2.8	2.4	2.5
Sharable	3.5	3.4	2.9	3.1	2.8	2.7	2.8	2.5	2.6	2.3	2.4	2.1	2.2
Conditional Allocation	0.3	0.5	0.6	0.6	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4
Level Five Hospital	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Road Maintenance Levy 15%	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Capital Transfers	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Recurrent Transfers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Foreign Financed Transfers	0.1	0.3	0.4	0.4	0.2	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.2
Equalization Fund for Marginal areas	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1
<b>Fiscal Balance (commitment basis excl grants)</b>	<b>-7.3</b>	<b>-7.9</b>	<b>-6.3</b>	<b>-7.6</b>	<b>-8.6</b>	<b>-5.3</b>	<b>-7.6</b>	<b>-4.2</b>	<b>-6.1</b>	<b>-3.5</b>	<b>-5.6</b>	<b>-3.3</b>	<b>-4.5</b>
Grants	0.3	0.2	0.4	0.4	0.3	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3
Of which: Project grants	0.3	0.2	0.3	0.4	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Programme grants	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Fiscal Balance (incl. grants)</b>	<b>-7.0</b>	<b>-7.7</b>	<b>-6.0</b>	<b>-7.2</b>	<b>-8.2</b>	<b>-4.9</b>	<b>-7.3</b>	<b>-3.9</b>	<b>-5.7</b>	<b>-3.1</b>	<b>-5.3</b>	<b>-3.0</b>	<b>-4.2</b>
Adjustment to Cash Basis	-0.4	0.1	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Fiscal Balance (incl. grants) Cash Basis</b>	<b>-7.4</b>	<b>-7.8</b>	<b>-6.0</b>	<b>-6.3</b>	<b>-8.2</b>	<b>-4.9</b>	<b>-7.3</b>	<b>-3.9</b>	<b>-5.7</b>	<b>-3.1</b>	<b>-5.3</b>	<b>-3.0</b>	<b>-4.2</b>
Statistical discrepancy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>FINANCING</b>	<b>7.4</b>	<b>7.8</b>	<b>6.0</b>	<b>6.3</b>	<b>8.2</b>	<b>4.9</b>	<b>7.3</b>	<b>3.9</b>	<b>5.7</b>	<b>3.1</b>	<b>5.3</b>	<b>3.0</b>	<b>4.2</b>
Net Foreign Financing	4.2	4.5	3.1	3.4	3.4	3.0	3.1	2.4	2.5	2.0	2.1	0.6	0.6
Project loans	2.1	2.4	2.3	2.6	2.1	2.1	2.1	2.1	2.2	2.1	2.2	1.9	2.0
Programme and other concessional Loans	0.1	0.9	0.0	0.0	2.4	1.3	1.3	0.0	1.2	0.0	1.0	0.0	0.9
O/W Programme Loans	0.1	0.1	0.0	0.0	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rapid Credit Facility from IMF	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DPO (WB & ADB) and Other Concessional Loans	0.0	0.8	0.0	0.0	1.5	1.3	1.3	0.0	1.2	0.0	0.9	0.0	0.9
Commercial Financing	3.6	4.0	2.0	2.1	0.1	2.4	0.1	2.1	0.0	1.6	0.0	1.5	0.0
Semi concessional Loans	0.0	0.0	0.0	0.0	0.0	1.1	1.1	1.0	1.0	0.7	0.8	0.7	0.7
Repayments due	-1.6	-2.9	-1.2	-1.3	-1.2	-1.5	-1.5	-1.8	-1.8	-1.7	-1.8	-2.8	-2.9
Other Domestic Financing	0.0	0.0	0.0	0.0	1.5	0.0	-0.1	0.0	0.0	0.0	0.0	0.0	0.0
Net Domestic Financing	3.2	3.3	2.8	2.9	3.3	1.9	4.3	1.4	3.2	1.1	3.1	2.4	3.5
Financing gap	0.4	0.1	0.0	-0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Memo Items</b>													
External Debt	30.1	32.5	31.2	32.6	33.1	32.0	33.0	31.0	32.1	29.6	30.9	26.9	28.2
Domestic Debt (gross)	29.1	29.9	28.7	29.8	30.6	28.4	32.0	26.8	31.9	24.9	31.7	24.5	31.8
Domestic Debt (net)	22.6	24.5	24.0	24.9	25.7	24.1	27.5	22.9	27.9	21.4	28.1	21.4	28.6
Primary budget balance	-3.2	-3.6	-1.8	-3.0	-4.0	-1.0	-3.0	0.3	-1.8	0.8	-1.2	1.0	0.0
Nominal GDP	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: The National Treasury

Notes: BPS = Budget Policy Statement, BRP = Budget Review &amp; Outlook Paper, SGR = Standard Gauge Railway

**Annex Table 2c: Fiscal Framework for FY 2016/17 – FY 2020/21 (Ksh billions)**

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20			FY 2020/21	
	Act	Act	Act	Budget	SUPP I	SUPP II	BPS	Budget
<b>TOTAL REVENUE</b>	<b>1,439.6</b>	<b>1,522.9</b>	<b>1,701.7</b>	<b>2,115.9</b>	<b>2,084.2</b>	<b>1,892.8</b>	<b>2,134.1</b>	<b>1,870.5</b>
<b>Ordinary revenue</b>	<b>1,306.6</b>	<b>1,365.1</b>	<b>1,499.8</b>	<b>1,877.2</b>	<b>1,843.8</b>	<b>1,643.4</b>	<b>1,856.7</b>	<b>1,621.4</b>
Import Duty	89.9	93.7	106.9	135.4	128.2	93.4	126.5	106.8
Excise Taxes	165.5	167.8	194.3	242.2	261.6	201.2	258.0	241.4
Income Tax	625.1	640.5	685.3	884.4	804.5	736.3	862.3	685.0
VAT	339.0	357.1	414.1	496.0	464.5	412.6	496.4	481.6
Investment income & Mop up	28.9	23.9	26.8	34.5	100.5	125.8	31.0	28.6
Other Revenue	58.2	82.0	72.3	84.6	84.5	74.0	82.5	78.1
Ministerial Appropriation in Aid	133.0	157.8	201.9	238.7	240.4	249.4	277.4	249.1
<b>Grants</b>	<b>27.0</b>	<b>27.6</b>	<b>19.7</b>	<b>38.8</b>	<b>41.8</b>	<b>34.5</b>	<b>42.8</b>	<b>36.1</b>
<b>TOTAL EXPENDITURE</b>	<b>2,111.9</b>	<b>2,146.8</b>	<b>2,433.7</b>	<b>2,796.0</b>	<b>2,874.2</b>	<b>2,767.0</b>	<b>2,748.2</b>	<b>2,729.8</b>
Recurrent Expenditure	1,165.0	1,349.9	1,531.1	1,760.3	1,760.0	1,765.9	1,781.0	1,805.2
Interest Payments	271.2	323.9	375.7	441.5	441.5	433.7	456.0	484.3
Pensions & Other CFS	64.0	65.1	70.8	108.6	108.6	91.0	118.7	118.7
Contribution to Civil Ser Pension	-	-	-	10.3	4.8	-	10.3	10.3
Wages & Salaries	336.6	388.9	417.5	483.5	487.6	476.6	483.7	481.7
Defense and NSIS	130.2	126.1	135.3	142.2	142.1	142.1	145.3	145.3
Others	304.5	336.0	384.0	411.6	412.3	446.4	393.8	391.6
Ministerial Recurrent AIA <sup>1</sup>	58.5	109.9	147.8	162.6	163.2	176.1	173.2	173.4
Development	641.8	469.7	541.9	657.3	735.8	668.7	592.3	554.7
Domestically Financed (Gross)	393.0	266.2	314.0	400.9	453.2	442.9	346.0	304.1
o/w Domestically Financed (Net) <sup>1,2</sup>	359.2	229.2	269.2	333.8	385.0	378.5	276.8	254.2
Ministerial Development AIA	33.9	37.0	44.8	67.2	68.3	64.3	69.2	49.9
Foreign Financed	246.4	201.0	225.4	255.8	281.9	225.2	246.3	250.6
Net Lending	2.4	2.5	2.5	0.6	0.6	0.6	-	-
County Transfer <sup>3</sup>	305.0	327.3	360.7	378.3	378.3	332.4	375.0	369.9
<b>BALANCE INCLUSIVE OF GRANTS</b>	<b>(645.4)</b>	<b>(596.3)</b>	<b>(712.3)</b>	<b>(641.3)</b>	<b>(748.1)</b>	<b>(839.8)</b>	<b>(571.2)</b>	<b>(823.2)</b>
Adjustments to cash basis	(14.2)	(34.7)	-	-	90.7	-	-	-
<b>BALANCE INCLUSIVE OF GRANTS</b>	<b>(659.5)</b>	<b>(631.0)</b>	<b>(712.3)</b>	<b>(641.3)</b>	<b>(657.4)</b>	<b>(839.8)</b>	<b>(571.2)</b>	<b>(823.2)</b>
Discrepancy	35.4	(2.3)	5.8	-	0.0	0.0	-	-
<b>TOTAL FINANCING</b>	<b>694.9</b>	<b>628.7</b>	<b>718.2</b>	<b>641.3</b>	<b>657.4</b>	<b>839.8</b>	<b>571.2</b>	<b>823.2</b>
<b>NET FOREIGN FINANCING</b>	<b>385.7</b>	<b>355.0</b>	<b>414.5</b>	<b>331.3</b>	<b>353.5</b>	<b>349.9</b>	<b>345.2</b>	<b>349.7</b>
Disbursements	421.7	493.3	680.8	462.7	484.8	471.4	519.3	523.9
Commercial Financing	186.3	304.0	373.7	213.1	213.1	6.2	0.3	6.2
Semi concessional & Other Loans	-	-	-	-	-	-	124.1	124.1
Project Loans	228.6	180.8	222.3	247.6	269.8	219.0	242.9	241.6
Programme & Other Concessional Loans	6.8	8.5	84.8	2.0	2.0	246.2	152.0	152.0
O/W Programme Loans	-	-	8.2	2.0	2.0	96.2	2.0	2.0
Rapid Credit Facility from IMF	-	-	-	-	-	74.4	-	-
DPO (WB & ADB) and Other Concessio	-	-	76.6	-	150.0	150.0	150.0	150.0
Debt repayment - Principal	(35.9)	(138.4)	(266.2)	(131.4)	(131.4)	(121.5)	(174.1)	(174.1)
Other Domestic Financing	2.3	2.6	2.9	3.2	3.2	152.1	3.2	(12.6)
<b>NET DOMESTIC FINANCING</b>	<b>309.2</b>	<b>273.7</b>	<b>303.7</b>	<b>306.8</b>	<b>300.7</b>	<b>337.8</b>	<b>222.9</b>	<b>486.2</b>
<b>Nominal GDP</b>	<b>7,658</b>	<b>8,518</b>	<b>9,303</b>	<b>10,766</b>	<b>10,355</b>	<b>10,197</b>	<b>11,637</b>	<b>11,276</b>

NOTES

1. Excludes Conditional Transfers to County Governments
2. Includes the allocation to Contingencies Fund
3. Includes conditional Transfers from National Government

**Annex Table 2d: Fiscal Framework for FY 2016/17 – FY 2020/21 (Percent of GDP)**

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20			FY 2020/21	
	Act	Act	Act	Budget	SUPPI	Revised Budget	BPS	Budget
<b>TOTAL REVENUE</b>	<b>18.8</b>	<b>17.9</b>	<b>18.3</b>	<b>19.7</b>	<b>20.1</b>	<b>18.6</b>	<b>18.3</b>	<b>16.6</b>
<b>Ordinary revenue</b>	<b>17.1</b>	<b>16.0</b>	<b>16.1</b>	<b>17.4</b>	<b>17.8</b>	<b>16.1</b>	<b>16.0</b>	<b>14.4</b>
Import Duty	1.2	1.1	1.1	1.3	1.2	0.9	1.1	0.9
Excise Taxes	2.2	2.0	2.1	2.3	2.5	2.0	2.2	2.1
Income Tax	8.2	7.5	7.4	8.2	7.8	7.2	7.4	6.1
VAT	4.4	4.2	4.5	4.6	4.5	4.0	4.3	4.3
Investment income & Mop up	0.4	0.3	0.3	0.3	1.0	1.2	0.3	0.3
Other Revenue	0.8	1.0	0.8	0.8	0.8	0.7	0.7	0.7
Ministerial Appropriation in Aid	1.7	1.9	2.2	2.2	2.3	2.4	2.4	2.2
<b>Grants</b>	<b>0.4</b>	<b>0.3</b>	<b>0.2</b>	<b>0.4</b>	<b>0.4</b>	<b>0.3</b>	<b>0.4</b>	<b>0.3</b>
<b>TOTAL EXPENDITURE</b>	<b>27.6</b>	<b>25.2</b>	<b>26.2</b>	<b>26.0</b>	<b>27.8</b>	<b>27.1</b>	<b>23.6</b>	<b>24.2</b>
<b>Recurrent Expenditure</b>	<b>15.2</b>	<b>15.8</b>	<b>16.5</b>	<b>16.4</b>	<b>17.0</b>	<b>17.3</b>	<b>15.3</b>	<b>16.0</b>
Interest Payments	3.5	3.8	4.0	4.1	4.3	4.3	3.9	4.3
Pensions & Other CFS	0.8	0.8	0.8	1.0	1.0	0.9	1.0	1.1
Contribution to Civil Ser Pension	-	-	-	0.1	0.0	-	0.1	0.1
Wages & Salaries	4.4	4.6	4.5	4.5	4.7	4.7	4.2	4.3
Defense and NSIS	1.7	1.5	1.5	1.3	1.4	1.4	1.2	1.3
Others	4.0	3.9	4.1	3.8	4.0	4.4	3.4	3.5
Ministerial Recurrent AIA <sup>1</sup>	0.8	1.3	1.6	1.5	1.6	1.7	1.5	1.5
<b>Development</b>	<b>8.4</b>	<b>5.5</b>	<b>5.8</b>	<b>6.1</b>	<b>7.1</b>	<b>6.6</b>	<b>5.1</b>	<b>4.9</b>
Domestically Financed (Gross)	5.1	3.1	3.4	3.7	4.4	4.3	3.0	2.7
o/w Domestically Financed (Net) <sup>1,2</sup>	4.7	2.7	2.9	3.1	3.7	3.7	2.4	2.3
Ministerial Development AIA	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.4
Foreign Financed <sup>1</sup>	3.2	2.4	2.4	2.4	2.7	2.2	2.1	2.2
Net Lending	0.0	0.0	0.0	0.0	0.0	0.0	-	-
County Transfer <sup>3</sup>	4.0	3.8	3.9	3.5	3.7	3.3	3.2	3.3
<b>BALANCE INCLUSIVE OF GRANTS</b>	<b>(8.4)</b>	<b>(7.0)</b>	<b>(7.7)</b>	<b>(6.0)</b>	<b>(7.2)</b>	<b>(8.2)</b>	<b>(4.9)</b>	<b>(7.3)</b>
Adjustments to cash basis	(0.2)	(0.4)	-	-	0.9	-	-	-
<b>BALANCE INCLUSIVE OF GRANTS (Cash Basis)</b>	<b>(8.6)</b>	<b>(7.4)</b>	<b>(7.7)</b>	<b>(6.0)</b>	<b>(6.3)</b>	<b>(8.2)</b>	<b>(4.9)</b>	<b>(7.3)</b>
Discrepancy	0.5	(0.0)	0.1	-	0.0	0.0	-	-
<b>TOTAL FINANCING</b>	<b>9.1</b>	<b>7.4</b>	<b>7.7</b>	<b>6.0</b>	<b>6.3</b>	<b>8.2</b>	<b>4.9</b>	<b>7.3</b>
<b>NET FOREIGN FINANCING</b>	<b>5.0</b>	<b>4.2</b>	<b>4.5</b>	<b>3.1</b>	<b>3.4</b>	<b>3.4</b>	<b>3.0</b>	<b>3.1</b>
<b>Disbursements</b>	<b>5.5</b>	<b>5.8</b>	<b>7.3</b>	<b>4.3</b>	<b>4.7</b>	<b>4.6</b>	<b>4.5</b>	<b>4.6</b>
Commercial Financing	2.4	3.6	4.0	2.0	2.1	0.1	0.0	0.1
SemiConcessional Loans	-	-	-	-	-	-	1.1	1.1
Project Loans AIA	3.0	2.1	2.4	2.3	2.6	2.1	2.1	2.1
Programme & Other Concessional Loans	0.1	0.1	0.9	0.0	0.0	2.4	1.3	1.3
O/W Programme Loans	-	-	0.1	0.0	0.0	0.9	0.0	0.0
Development Policy Operations - WB	-	-	0.8	-	1.4	1.5	1.3	1.3
Debt repayment - Principal	(0.5)	(1.6)	(2.9)	(1.2)	(1.3)	(1.2)	(1.5)	(1.5)
	0.0	0.0	0.0	0.0	0.0	1.5	0.0	(0.1)
<b>NET DOMESTIC FINANCING</b>	<b>4.0</b>	<b>3.2</b>	<b>3.3</b>	<b>2.8</b>	<b>2.9</b>	<b>3.3</b>	<b>1.9</b>	<b>4.3</b>
<b>Nominal GDP</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

NOTES

1. Excludes Conditional Transfers to County Governments
2. Includes the allocation to Contingencies Fund
3. Includes conditional Transfers from National Government

**SECRET**



**REPUBLIC OF KENYA**



**2020/2021**

**ESTIMATES OF REVENUE  
GRANTS AND LOANS**

**of the**

**Government of Kenya**

**for the year ending 30th June, 2021**

**April, 2020**

**SECRET**

**SECRET**

**Estimates of Revenue, Grants and  
Loans**

of the

Government of Kenya

**SECRET**

# SECRET

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**ESTIMATES OF REVENUE AND GRANTS - OVERALL SUMMARY I**

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Projections		
						2020/2021	2021/2022	2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
111	Taxes on Income, Profits, and Capital Gains	640,546,172,005	686,994,011,920	884,368,760,077	736,268,023,003	685,013,952,037	776,582,656,412	846,516,302,389
114	Taxes on Goods and Services	632,950,349,183	721,408,118,633	854,876,883,713	740,928,494,077	850,459,264,680	987,437,486,831	1,108,826,250,574
115	Taxes on International Trade and Transactions	138,285,553,119	152,374,869,760	196,175,214,560	142,374,124,675	162,704,389,899	200,088,466,752	229,379,781,346
<b>110</b>	<b>Taxes</b>	<b>1,411,782,074,307</b>	<b>1,560,777,000,314</b>	<b>1,935,420,858,350</b>	<b>1,619,570,641,755</b>	<b>1,698,177,606,616</b>	<b>1,964,108,609,995</b>	<b>2,184,722,334,308</b>
121	Social Security Contributions	510,964,676	475,373,307	1,127,889,511	557,101,364	492,432,578	551,979,413	619,815,664
<b>120</b>	<b>Social contributions</b>	<b>510,964,676</b>	<b>475,373,307</b>	<b>1,127,889,511</b>	<b>557,101,364</b>	<b>492,432,578</b>	<b>551,979,413</b>	<b>619,815,664</b>
131	Grants From Foreign Governments	2,695,967,719	2,289,317,204	11,747,478,793	11,200,153,043	4,833,692,136	6,012,693,644	6,510,809,639
132	Grants From International Organizations	23,788,084,626	17,402,442,166	27,037,069,129	19,457,898,722	31,225,420,509	40,044,637,694	40,417,863,035
133	From other general government units	-	-	-	3,800,000,000	-	-	-
<b>130</b>	<b>Grants</b>	<b>26,484,052,346</b>	<b>19,691,759,369</b>	<b>38,784,547,922</b>	<b>34,458,051,765</b>	<b>36,059,112,645</b>	<b>46,057,331,338</b>	<b>46,928,672,674</b>
141	Property Income	28,283,594,171	31,422,689,613	40,345,688,125	130,525,469,932	33,267,369,705	27,190,430,066	28,522,019,539
142	Sales of Goods and Services	72,227,099,032	96,432,555,308	115,167,128,536	123,185,772,582	119,096,718,755	127,054,531,170	133,365,963,138
143	Fines, Penalties, and Forfeitures	1,175,680,066	1,567,178,913	1,644,971,633	870,089,662	1,043,618,998	1,171,861,317	1,315,878,787
144	Other Receipts Not Classified Elsewhere	6,676,718,588	1,044,570,868	5,831,500,000	1,718,559,544	2,494,267,539	2,759,795,046	2,904,189,113
<b>140</b>	<b>Other Revenue</b>	<b>108,363,091,858</b>	<b>130,466,994,702</b>	<b>162,989,288,293</b>	<b>256,299,891,720</b>	<b>155,901,974,997</b>	<b>158,176,617,599</b>	<b>166,108,050,577</b>
311	Receipts from Sale of Fixed Assets	20,296,756	35,832,065	8,156,000	8,156,000	8,156,000	8,156,000	8,156,000
312	Receipts from Sale of Inventories, Stocks and Commodities	91,548,072	7,401,450,586	8,523,615,630	8,543,615,630	8,074,565,630	8,453,815,630	8,513,315,630
314	Receipts from Sale of Non-Produced Assets	447,797,103	503,389,862	2,309,000,000	2,309,000,000	2,309,000,000	2,309,030,000	2,309,030,000
320	Transactions in Financial Assets	1,695,954,258	2,011,605,251	5,523,000,000	5,523,000,000	5,523,000,000	5,523,000,000	5,523,000,000
	<b>Receipts from Sale of Assets</b>	<b>2,255,596,189</b>	<b>9,952,277,764</b>	<b>16,363,771,630</b>	<b>16,383,771,630</b>	<b>15,914,721,630</b>	<b>16,294,001,630</b>	<b>16,353,501,630</b>
	<b>TOTAL REVENUE EXCLUSIVE OF GRANTS</b>	<b>1,522,911,727,030</b>	<b>1,701,671,646,086</b>	<b>2,115,901,807,784</b>	<b>1,892,811,406,469</b>	<b>1,870,486,735,821</b>	<b>2,139,131,208,637</b>	<b>2,367,803,702,179</b>
	<b>TOTAL REVENUE INCLUSIVE OF GRANTS</b>	<b>1,549,395,779,376</b>	<b>1,721,363,405,456</b>	<b>2,154,686,355,706</b>	<b>1,927,269,458,234</b>	<b>1,906,545,848,466</b>	<b>2,185,188,539,975</b>	<b>2,414,732,374,853</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Projections		
		Ksh	Ksh	Ksh	Ksh	2020/2021 Ksh	2021/2022 Ksh	2022/2023 Ksh
1111	Payable by Individuals	363,305,107,272	393,439,728,578	468,496,803,304	395,411,479,352	376,991,468,857	422,578,722,389	474,512,101,963
1112	Payable by Corporations and Other Enterprises (Net <sup>4</sup> )	277,241,064,733	291,890,221,299	415,871,956,773	340,856,543,651	308,022,483,180	354,003,934,023	372,004,200,425
1110	<b>Taxes on Income, Profits, and Capital Gains</b>	<b>640,546,172,005</b>	<b>685,329,949,877</b>	<b>884,368,760,077</b>	<b>736,268,023,003</b>	<b>685,013,952,037</b>	<b>776,582,656,412</b>	<b>846,516,302,389</b>
11410	General Taxes on Goods and Services	386,068,381,168	427,447,950,481	512,752,705,015	433,282,132,115	499,186,865,765	587,425,214,129	657,371,681,028
11411	Value Added Taxes (Net <sup>4</sup> )	357,128,744,720	414,143,407,776	495,980,401,708	412,629,138,480	481,611,588,512	567,724,666,980	635,250,008,681
11414	Taxes on Financial and Capital Transactions	28,939,636,448	13,304,542,705	16,772,303,307	20,652,993,636	17,575,277,252	19,700,547,149	22,121,672,347
11420	Excises (Net <sup>4</sup> )	167,753,134,371	196,608,900,149	242,245,458,081	203,996,271,950	244,807,085,675	281,109,453,897	316,960,833,037
11450	Taxes on Use of Goods, Permission to Use Goods	1,901,318,145	2,494,335,670	2,312,987,917	2,668,912,105	2,750,921,233	3,139,815,190	3,525,686,995
11451	Motor Vehicles Taxes	1,574,253,345	2,222,193,603	1,970,003,919	2,430,546,291	2,466,597,934	2,764,868,412	3,104,660,628
11452	Other	327,064,800	272,142,067	342,983,998	238,365,814	284,323,299	374,946,779	421,026,367
11460	Other Taxes on Goods and Services	597,066,815	776,306,907	686,978,700	546,331,096	651,665,007	859,372,750	964,986,518
1140	<b>Taxes on Goods and Services</b>	<b>556,319,900,498</b>	<b>627,327,493,207</b>	<b>757,998,129,713</b>	<b>640,493,647,266</b>	<b>747,396,537,680</b>	<b>872,533,855,966</b>	<b>978,823,187,578</b>
1151	Customs and Other Import Duties (Net <sup>4</sup> )	93,685,384,903	106,874,931,944	135,421,632,741	93,442,037,480	106,762,074,741	137,381,392,402	158,966,236,883
1156	Other Taxes on International Trade and Transactions	23,827,404,941	24,196,727,815	33,015,481,819	26,250,120,528	28,784,617,346	32,265,363,615	36,230,658,806
1150	<b>Taxes on International Trade and Transactions</b>	<b>117,512,789,844</b>	<b>131,071,659,758</b>	<b>168,437,114,560</b>	<b>119,692,158,008</b>	<b>135,546,692,087</b>	<b>169,646,756,017</b>	<b>195,196,895,689</b>
110	<b>Taxes</b>	<b>1,314,378,862,347</b>	<b>1,443,729,102,843</b>	<b>1,810,804,004,350</b>	<b>1,496,453,828,277</b>	<b>1,567,957,181,804</b>	<b>1,818,763,268,395</b>	<b>2,020,536,385,656</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Projections		
						2020/2021	2021/2022	2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1211	Employee Contributions	510,964,676	475,373,307	1,127,889,511	557,101,364	492,432,578	551,979,413	619,815,664
1210	Social Security Contributions	510,964,676	475,373,307	1,127,889,511	557,101,364	492,432,578	551,979,413	619,815,664
1200	<b>Social Contributions</b>	<b>510,964,676</b>	<b>475,373,307</b>	<b>1,127,889,511</b>	<b>557,101,364</b>	<b>492,432,578</b>	<b>551,979,413</b>	<b>619,815,664</b>
1311	Current	2,342,133,425	2,074,386,647	6,559,078,043	10,457,078,043	2,360,030,156	2,478,031,664	2,634,147,659
1310	<b>Grants from Foreign Governments</b>	<b>2,342,133,425</b>	<b>2,074,386,647</b>	<b>6,559,078,043</b>	<b>10,457,078,043</b>	<b>2,360,030,156</b>	<b>2,478,031,664</b>	<b>2,634,147,659</b>
1321	Current	11,758,891,168	10,667,979,542	12,915,738,124	12,181,646,125	13,641,048,021	18,042,179,428	14,926,836,732
1320	<b>Grants from International Organizations</b>	<b>11,758,891,168</b>	<b>10,667,979,542</b>	<b>12,915,738,124</b>	<b>12,181,646,125</b>	<b>13,641,048,021</b>	<b>18,042,179,428</b>	<b>14,926,836,732</b>
1330	<b>From other general government units</b>	-	-	-	3,800,000,000	-	-	-
1331	Current	-	-	-	3,800,000,000	-	-	-
1300	<b>Grants</b>	<b>14,101,024,593</b>	<b>12,742,366,189</b>	<b>19,474,816,167</b>	<b>26,438,724,168</b>	<b>16,001,078,177</b>	<b>20,520,211,092</b>	<b>17,560,984,391</b>
1411	Interest	2,113,818,788	2,177,611,133	2,133,380,120	2,166,690,863	1,659,783,124	2,133,380,120	2,240,049,125
1412	Dividends	16,011,474,345	18,763,157,461	29,542,693,301	46,057,478,000	28,567,655,534	21,620,952,732	22,269,581,314
1413	Withdrawals from Income of Quasi-Corporations	7,926,970,900	8,000,000,000	4,985,000,000	79,733,482,000	-	-	-
1415	Rent	1,655,510,339	1,668,430,385	2,419,527,605	1,422,731,969	1,854,003,947	2,248,170,114	2,524,461,999
1410	<b>Property Income</b>	<b>27,707,774,372</b>	<b>30,609,198,978</b>	<b>39,080,601,025</b>	<b>129,380,382,832</b>	<b>32,081,442,605</b>	<b>26,002,502,966</b>	<b>27,034,092,439</b>
1421	Sales by Market Establishments	156,530,113	689,716,987	-	182,759,149	217,995,540	287,478,113	322,808,122
1422	Administrative Fees	15,261,977,419	22,366,819,195	20,017,209,804	15,650,886,984	18,509,913,210	23,653,256,633	26,560,155,371
1423	Incidental Sales by Non-market Establishments	1,394,688	10,175,006	1,820,869	4,602,450	5,489,813	7,239,602	8,129,323
1420	Sales of Goods and Services	15,419,902,220	23,066,711,188	20,019,030,673	15,838,248,583	18,733,398,563	23,947,974,348	26,891,092,816
1430	Fines, Penalties, and Forfeitures	1,123,835,935	1,567,178,913	1,644,971,633	870,089,662	1,043,618,998	1,171,861,317	1,315,878,787
1440	Other Receipts Not Classified Elsewhere	5,916,610,633	289,817,883	4,500,000,000	278,478,332	1,120,767,539	1,256,295,046	1,410,689,113
1400	<b>Other Revenue</b>	<b>50,168,123,161</b>	<b>55,532,906,962</b>	<b>65,244,603,330</b>	<b>146,367,199,409</b>	<b>52,979,227,705</b>	<b>52,378,633,677</b>	<b>56,651,753,155</b>
311	Receipts from Sale of Non-Financial Assets	5,536,565	18,896,182	-	-	-	-	-
312	Receipts from Sale of Inventories, Stocks and Commodities	-	710,961	-	-	-	-	-
310	<b>Receipts from Sale of Assets</b>	<b>5,536,565</b>	<b>19,607,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL REVENUE EXCLUSIVE OF GRANTS (EXCHEQUER)</b>	<b>1,365,063,486,750</b>	<b>1,499,756,990,255</b>	<b>1,877,176,497,191</b>	<b>1,643,378,129,050</b>	<b>1,621,428,842,087</b>	<b>1,871,693,881,485</b>	<b>2,077,807,954,475</b>
	<b>TOTAL REVENUE INCLUSIVE OF GRANTS (EXCHEQUER)</b>	<b>1,379,164,511,343</b>	<b>1,512,499,356,444</b>	<b>1,896,651,313,358</b>	<b>1,669,816,853,218</b>	<b>1,637,429,920,264</b>	<b>1,892,214,092,577</b>	<b>2,095,368,938,866</b>

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

Code	Description	Actual Receipts	Actual Receipts	Printed	Revised	Projections		
		2017/2018 <sup>1</sup>	2018/2019 <sup>2</sup>	Estimates	Estimates	2020/2021	2021/2022	2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
<b>Recurrent Appropriation in Aid</b>								
1110	Taxes on Income, Profits, and Capital Gains	-	1,664,062,043	-	-	-	-	-
1140	Taxes on Goods and Services (include RML)	64,077,162,615	74,667,262,852	62,469,854,000	63,735,960,000	68,752,727,000	76,935,203,615	93,151,389,383
<b>1100</b>	<b>Taxes</b>	<b>64,077,162,615</b>	<b>76,331,324,895</b>	<b>62,469,854,000</b>	<b>63,735,960,000</b>	<b>68,752,727,000</b>	<b>76,935,203,615</b>	<b>93,151,389,383</b>
1410	Property Income	575,819,799	392,307,072	321,087,100	321,087,100	357,927,100	363,927,100	363,927,100
1420	Sales from Goods and Services	53,093,597,699	69,733,348,357	91,254,097,863	103,385,180,999	96,594,320,192	98,552,556,822	98,990,870,322
1430	Fines, penalties, and forfeitures	51,844,131	-	-	-	-	-	-
1440	Other Receipts Not Classified Elsewhere	760,107,955	754,752,985	1,331,500,000	1,440,081,212	1,373,500,000	1,503,500,000	1,493,500,000
<b>1400</b>	<b>Other Revenue</b>	<b>54,481,369,584</b>	<b>70,880,408,414</b>	<b>92,906,684,963</b>	<b>105,146,349,311</b>	<b>98,325,747,292</b>	<b>100,419,983,922</b>	<b>100,848,297,422</b>
3110	Receipts from Sale of Fixed Assets	14,760,191	16,935,883	8,156,000	8,156,000	8,156,000	8,156,000	8,156,000
3120	Receipts from Sale of Inventories, Stocks and Commodities	91,548,072	7,400,739,625	8,355,615,630	8,375,615,630	7,906,565,630	8,345,315,630	8,345,315,630
3140	Receipts from Sale of Non-Produced Assets	447,797,103	503,389,862	2,309,000,000	2,309,000,000	2,309,000,000	2,309,030,000	2,309,030,000
3200	Transactions in Financial Assets	1,695,954,258	2,011,605,251	5,523,000,000	5,523,000,000	5,523,000,000	5,523,000,000	5,523,000,000
	<b>Receipts from Sale of Assets</b>	<b>2,250,059,624</b>	<b>9,932,670,621</b>	<b>16,195,771,630</b>	<b>16,215,771,630</b>	<b>15,746,721,630</b>	<b>16,185,501,630</b>	<b>16,185,501,630</b>
	<b>Total Recurrent Appropriation in Aid</b>	<b>120,808,591,823</b>	<b>157,144,403,931</b>	<b>171,572,310,593</b>	<b>185,098,080,941</b>	<b>182,825,195,922</b>	<b>193,540,689,167</b>	<b>210,185,188,435</b>
<b>Development Appropriation in Aid</b>								
1140	Taxes on Goods and Services <sup>5</sup>	12,553,286,069	19,413,362,574	34,408,900,000	36,698,886,811	34,310,000,000	37,968,427,250	36,851,673,613
1150	Taxes on international trade and transactions (RDL)	20,772,763,275	21,303,210,002	27,738,100,000	22,681,966,667	27,157,697,812	30,441,710,735	34,182,885,657
<b>1100</b>	<b>Taxes</b>	<b>33,326,049,344</b>	<b>40,716,572,576</b>	<b>62,147,000,000</b>	<b>59,380,853,478</b>	<b>61,467,697,812</b>	<b>68,410,137,985</b>	<b>71,034,559,269</b>
1310	Grants From Foreign Governments	353,834,294	214,930,557	5,188,400,750	743,075,000	2,473,661,980	3,534,661,980	3,876,661,980
1312	Capital	353,834,294	214,930,557	5,188,400,750	743,075,000	2,473,661,980	3,534,661,980	3,876,661,980
1320	Grants From International Organizations	12,029,193,458	6,734,462,624	14,121,331,005	7,276,252,597	17,584,372,488	22,002,458,266	25,491,026,303
1322	Capital	12,029,193,458	6,734,462,624	14,121,331,005	7,276,252,597	17,584,372,488	22,002,458,266	25,491,026,303
<b>1300</b>	<b>Grants</b>	<b>12,383,027,753</b>	<b>6,949,393,180</b>	<b>19,309,731,755</b>	<b>8,019,327,597</b>	<b>20,058,034,468</b>	<b>25,537,120,246</b>	<b>29,367,688,283</b>
1410	Property Income	-	421,183,563	944,000,000	824,000,000	828,000,000	824,000,000	1,124,000,000
1420	Sales from Goods and Services	3,713,599,113	3,632,495,762	3,894,000,000	3,962,343,000	3,769,000,000	4,554,000,000	7,484,000,000
<b>1400</b>	<b>Other Revenue</b>	<b>3,713,599,113</b>	<b>4,053,679,325</b>	<b>4,838,000,000</b>	<b>4,786,343,000</b>	<b>4,597,000,000</b>	<b>5,378,000,000</b>	<b>8,608,000,000</b>
3140	Receipts from Sale of Non-Produced Assets	-	-	168,000,000	168,000,000	168,000,000	108,500,000	168,000,000
	<b>Other Receipts from Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>168,000,000</b>	<b>168,000,000</b>	<b>168,000,000</b>	<b>108,500,000</b>	<b>168,000,000</b>
	<b>Total Development Appropriation in Aid</b>	<b>49,422,676,210</b>	<b>51,719,645,081</b>	<b>86,462,731,755</b>	<b>72,354,524,075</b>	<b>86,290,732,280</b>	<b>99,433,758,231</b>	<b>109,178,247,552</b>
	<b>TOTAL REVENUE EXCLUSIVE OF GRANTS</b>	<b>157,848,240,280</b>	<b>201,914,655,831</b>	<b>238,725,310,593</b>	<b>249,433,277,419</b>	<b>249,057,893,734</b>	<b>267,437,327,152</b>	<b>289,995,747,704</b>
	<b>TOTAL REVENUE AND GRANTS INCLUSIVE OF GRANTS</b>	<b>170,231,268,033</b>	<b>208,864,049,012</b>	<b>258,035,042,348</b>	<b>257,452,605,016</b>	<b>269,115,928,202</b>	<b>292,974,447,398</b>	<b>319,363,435,987</b>

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## REVENUE AND GRANTS DUE TO THE EXCHEQUER- DETAILED

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>1110000 Taxes on Income, Profits and Capital Gains</b>							
	<b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
<b>1111000</b>	<b>Income Tax from Individuals (P.A.Y.E)</b>							
1111001	Income Tax from Individuals (P.A.Y.E)	363,305,107,272	393,439,728,578	468,496,803,304	395,411,479,352	376,991,468,857	422,578,722,389	474,512,101,963
<b>1112000</b>	<b>Income Tax from Corporations (Other Enterprises)</b>							
1112001	Income Tax from Corporations (Other Enterprises) <sup>6</sup>	278,133,600,922	292,405,902,170	416,171,956,773	341,156,543,651	308,322,483,180	354,303,934,023	372,304,200,425
1112003	Refunds	(892,536,189)	(515,680,871)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)	(300,000,000)
	<b>Total Taxes on Income, Profits and Capital Gains (Net<sup>4</sup>)</b>	<b>640,546,172,005</b>	<b>685,329,949,877</b>	<b>884,368,760,077</b>	<b>736,268,023,003</b>	<b>685,013,952,037</b>	<b>776,582,656,412</b>	<b>846,516,302,389</b>
	<b>1140000 Taxes on Goods and Services</b>							
	<b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
<b>1141110</b>	<b>VAT on Domestic Goods and Services</b>							
1141111	Receipt from VAT on Domestic Goods and Services	222,717,950,050	244,363,792,139	289,580,205,190	255,121,823,990	280,864,819,996	324,920,934,668	357,498,576,240
1141112	Refund of VAT on Domestic Goods and Services	(16,475,012,100)	(13,588,247,826)	(14,400,000,000)	(14,400,000,000)	(18,000,000,000)	(18,000,000,000)	(18,000,000,000)
<b>1141120</b>	<b>VAT on Imported Goods and Services</b>							
1141121	Receipts from VAT on Imported Goods and Services	150,885,806,770	183,367,863,463	220,800,196,519	171,907,314,490	218,746,768,516	260,803,732,311	295,751,432,441
	<b>Total VAT (Net<sup>4</sup>)</b>	<b>357,128,744,720</b>	<b>414,143,407,776</b>	<b>495,980,401,708</b>	<b>412,629,138,480</b>	<b>481,611,588,512</b>	<b>567,724,666,980</b>	<b>635,250,008,681</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1141400	<b>Taxes on Financial and Capital Transactions</b> <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
1141402	Second Hand Motor Vehicle Purchase Tax	170,926,070	192,318,560	224,455,664	232,555,044	236,004,471	264,543,036	297,054,408
1141403	Capital Gains Tax	16,639,964,267	2,951,245,512	4,648,680,863	9,031,536,046	6,059,102,230	6,791,792,098	7,626,478,509
	<b>Stamp Duty</b>							
1141404	Stamp duty	12,127,958,275	10,117,000,401	11,892,797,115	11,382,532,880	11,273,182,403	12,636,574,458	14,189,819,996
1141405	Stamp Duty Refunds	(10,431,814)	(1,865,093)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
	<b>(Receiver of Revenue - Principal Secretary of Ministry of Land and Physical Planning)</b>							
1141404	Stamp duty	11,219,651	45,843,325	12,369,665	12,369,665	12,988,148	13,637,556	14,319,434
	<b>Total Stamp Duty</b>	<b>12,128,746,112</b>	<b>10,160,978,633</b>	<b>11,899,166,780</b>	<b>11,388,902,545</b>	<b>11,280,170,551</b>	<b>12,644,212,014</b>	<b>14,198,139,430</b>
	<b>Total Taxes on Financial and Capital Transactions</b>	<b>28,939,636,448</b>	<b>13,304,542,705</b>	<b>16,772,303,307</b>	<b>20,652,993,636</b>	<b>17,575,277,252</b>	<b>19,700,547,149</b>	<b>22,121,672,347</b>
1142000	Excise Taxes	168,380,268,318	194,744,475,189	239,719,811,161	201,745,225,575	241,917,956,925	277,868,839,450	313,332,705,609
1142007	Excise Refunds	(627,133,947)	(434,680,576)	(720,000,000)	(540,000,000)	(540,000,000)	(540,000,000)	(540,000,000)
1142008	Anti-adulteration Levy	-	2,299,105,536	3,245,646,919	2,791,046,375	3,429,128,750	3,780,614,447	4,168,127,428
1146000	<b>Other Taxes on Goods and Services</b> <b>(Receiver of Revenue - Principal Secretary to the Ministry of Mining)</b>							
1146001	Cement Levy	597,066,815	776,306,907	686,978,700	546,331,096	651,665,007	859,372,750	964,986,518
	<b>Total Taxes on Goods and Services (Net<sup>4</sup>)</b>	<b>554,418,582,353</b>	<b>624,833,157,537</b>	<b>755,685,141,796</b>	<b>637,824,735,161</b>	<b>744,645,616,447</b>	<b>869,394,040,776</b>	<b>975,297,500,583</b>
	<b>1150000 Taxes on Inter-Trade &amp; Transactions</b> <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
1151000	<b>Receipts from Customs and Other Import Duties</b>							
1151001	Customs Duties	93,928,786,533	107,029,154,821	135,661,632,741	93,622,037,480	106,942,074,741	137,561,392,402	159,146,236,883
1151009	Customs Duties Refunds	(243,401,630)	(154,222,878)	(240,000,000)	(180,000,000)	(180,000,000)	(180,000,000)	(180,000,000)
1156000	<b>Other Taxes on International Trade and Transactions</b>							
1156001	Import Declaration and Inspection Fees	23,827,404,941	24,196,727,815	33,015,481,819	26,250,120,528	28,784,617,346	32,265,363,615	36,230,658,806
	<b>Total Taxes on International Trade &amp; Transactions (Net<sup>4</sup>)</b>	<b>117,512,789,844</b>	<b>131,071,659,758</b>	<b>168,437,114,560</b>	<b>119,692,158,008</b>	<b>135,546,692,087</b>	<b>169,646,756,017</b>	<b>195,196,895,689</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
114500	<b>Receipts from Permission to use Goods or to Perform Services and Activities</b>  (Receiver of Revenue - Principal Secretary to the National Treasury)							
1145006	Licences under Traffic Act (Receiver of Revenue - Principal Secretary to State Department for Correctional Services)	1,574,253,345	2,222,193,603	1,970,003,919	2,430,546,291	2,466,597,934	2,764,868,412	3,104,660,628
1145014	Licences under Betting, Lotteries and Gaming Act  (Receiver of Revenue - Principal Secretary to the Ministry of Mining)	280,475,800	264,938,942	294,855,619	216,967,188	258,798,968	341,286,978	383,229,899
1145013	Mineral Export Licence Fee	5,852,050	7,203,125	6,060,411	5,193,377	6,194,673	8,169,125	9,173,081
1145009	Prospecting Fee	40,736,950	-	42,067,969	16,205,249	19,329,658	25,490,676	28,623,387
	<b>Total Receipts from Permission to use Goods or to Perform Services and Activities</b>	<b>1,901,318,145</b>	<b>2,494,335,670</b>	<b>2,312,987,917</b>	<b>2,668,912,105</b>	<b>2,750,921,233</b>	<b>3,139,815,190</b>	<b>3,525,686,995</b>
	<b>1210000 Social Security Contributions</b>  (Receiver of Revenue - Principal Secretary to the National Treasury)							
1211030	<b>Contribution from Government Employees to Social and Welfare Schemes within Government</b>							
1211031	Contribution from Government Employees to Social and Welfare Schemes within Government (WCPS)  (Receiver of Revenue - Principal Secretary to the National Treasury-Pensions Department)	202,945,590	213,142,905	530,108,070	235,014,237	207,733,590	232,853,532	261,470,380
1211031	Contribution from Government Employees to Social and Welfare Schemes within Government	308,019,086	262,230,402	597,781,441	322,087,128	284,698,988	319,125,881	358,345,285
	<b>Total Social Security Contributions</b>	<b>510,964,676</b>	<b>475,373,307</b>	<b>1,127,889,511</b>	<b>557,101,364</b>	<b>492,432,578</b>	<b>551,979,413</b>	<b>619,815,664</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>1410000 Property Income</b>							
	<b>(Receiver of Revenue - Director General, Public Investment &amp; Portfolio Management)</b>							
1411000	<b>Interest Received</b>							
1411201	Interest	2,113,818,788	2,177,611,133	2,133,380,120	2,166,690,863	1,659,783,124	2,133,380,120	2,240,049,125
1412000	<b>Profits and Dividends</b>							
1412101	Dividends from Central Bank of Kenya (CBK)	-	800,000,000	1,500,000,000	11,400,000,000	-	-	-
1412103	Other Profits and Dividends	16,011,474,345	17,963,157,461	28,042,693,301	34,657,478,000	28,567,655,534	21,620,952,732	22,269,581,314
1413000	<b>Withdrawals from Income of quasi-corporations</b>	-	-	-	-	-	-	-
1413101	Surplus funds from Regulatory Authority	7,926,970,900	8,000,000,000	4,985,000,000	79,733,482,000	-	-	-
	<b>(Receiver of Revenue - The Principal Secretary to the National Treasury)</b>							
1415001	Rent of Land	735,081,448	610,032,875	1,209,658,538	624,400,966	884,332,266	991,269,114	1,113,092,463
	<b>(Receiver of Revenue - The Principal Secretary to the Ministry of Land and Physical Planning)</b>							
1415001	Rent of Land	18,314,962	28,169,469	30,654,685	21,578,035	30,560,735	34,256,256	38,466,225
1415009	Stand Premia on Town Plots	27,674,917	93,762,386	69,362,095	56,371,096	79,837,768	89,492,057	100,490,304
1410500	<b>Receipt from Royalties</b>							
	<b>(Receiver of Revenue - The Principal Secretary to the Ministry of Mining)</b>							
1415003	Royalty on Carbon Dioxide	46,411,674	6,433,076	51,263,496	21,021,758	25,074,802	33,066,992	37,130,805
1415004	Mining Royalties	94,953,566	117,042,988	136,159,318	84,332,697	100,592,238	132,654,396	148,957,136
1415005	Magadi Soda Royalty	135,377,550	195,135,000	145,290,836	131,478,621	156,828,007	206,814,412	232,231,147
1415006	Base Titanium Royalty	490,949,539	519,564,262	582,998,117	401,984,619	479,488,192	632,317,344	710,026,833
	<b>(Receiver of Revenue - The Principal Secretary to the State Department for Fisheries and Blue Economy)</b>							
1415008	Fishing Rights	106,746,683	98,290,328	194,140,520	81,564,175	97,289,939	128,299,543	144,067,087
	<b>Total Property Income</b>	<b>27,707,774,372</b>	<b>30,609,198,978</b>	<b>39,080,601,025</b>	<b>129,380,382,832</b>	<b>32,081,442,605</b>	<b>26,002,502,966</b>	<b>27,034,092,439</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>1420000 Sales of Goods and Services</b>							
<b>1421000</b>	<b>Sales of Market Establishments</b>							
	<b>(Receiver of Revenue - The Principal Secretary to the State Department for Housing and Urban Development)</b>							
1421003	Rent of Government Buildings and Housing	156,530,113	230,294,826	-	-	-	-	-
	<b>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)</b>							
1421003	Rent of Government Buildings and Housing	-	459,422,161	-	182,759,149	217,995,540	287,478,113	322,808,122
<b>1422000</b>	<b>Administrative Fees and Charges</b>							
	<b>(Receiver of Revenue - The Principal Secretary to the National Treasury)</b>							
1422001	Fees under Traffic Act	1,325,756,589	1,646,575,108	1,685,779,532	1,902,934,476	1,931,160,194	2,164,683,487	2,430,715,171
	<b>(Receiver of Revenue - Principal Secretary to the Ministry of Land and Physical Planning)</b>							
1422003	Other Land Revenue	702,125,115	918,967,739	1,014,795,602	752,509,974	1,065,771,654	1,194,648,848	1,341,466,822
1422004	Land Adjudication and Case Fees	39,570	2,790,883	25,452	1,313,894	1,860,854	2,085,875	2,342,222
1422017	Conveyance Fees	7,482,735	6,033,757	9,993,964	6,274,345	8,886,286	9,960,849	11,185,001
1420219	Land Valuation Fees	1,772,680	8,048,560	5,055,153	4,559,012	6,456,878	7,237,669	8,127,152
1422020	Land Registration Fees	17,887,762	29,557,125	29,020,863	22,023,878	31,192,177	34,964,055	39,261,009
1422005	Sale of Freehold Interest in Agricultural Land	531	-	388	246	349	391	439
	<b>(Receiver of Revenue - State Law Office and Department of Justice)</b>							
1422008	Official Receiver's Fees	832,825	2,790,322	835,827	1,441,296	1,719,181	2,267,142	2,545,766
1422009	Registration of Companies	11,282,600	37,801,557	252,943,619	19,525,786	23,290,403	30,713,845	34,488,464
1420211	Registration of Coat of Arms	-	-	10,104	-	-	-	-
1422012	Registration of Business Names	18,630,441	62,419,982	71,155,630	32,242,037	38,458,377	50,716,366	56,949,222
1422013	Registration of Marriages	47,947,790	160,645,697	106,466,635	82,978,949	98,977,484	130,524,966	146,566,007
1420214	Registration of Hire Purchase Agreement	459,490	1,539,489	1,712,138	795,198	948,514	1,250,838	1,404,561
1422015	Registration of Societies	5,544,866	18,577,683	9,718,059	9,596,003	11,446,135	15,094,407	16,949,454
1422018	Registration of Newspapers, Books and Periodicals	93,800	314,270	194,573	162,331	193,629	255,345	286,726
1422031	Public Trustee Fees	50,883,918	170,482,987	77,641,987	88,060,243	105,038,464	138,517,785	155,541,114
1422032	Business Names Search Fees	167,568,320	561,425,866	168,167,661	289,995,496	345,907,304	456,159,695	512,220,054

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue - The Principal Secretary to the State Department for Interior and Citizen Services)</b>							
1422023	Licence Fees	344,000	39,788,610	48,539,463	15,964,841	19,042,899	25,112,517	28,198,754
1422024	Registration of Births and Deaths	322,004,210	152,189,326	322,221,640	188,635,234	225,004,548	296,721,130	333,187,072
1422029	Identity Card Fees	120,766,773	88,646,705	122,092,131	83,305,144	99,366,570	131,038,066	147,142,165
1422034	Certificate of Good Conduct Fees	674,327,058	1,015,720,908	705,676,298	672,304,809	801,926,746	1,057,528,002	1,187,494,326
1422035	Hire of Security Services Fees	854,267,574	565,588,252	865,787,052	564,821,780	673,720,737	888,458,390	997,646,677
1422025	Immigration Visas and Other Consular Fees	3,302,454,036	4,724,684,225	4,382,604,147	3,193,213,308	3,808,872,287	5,022,889,088	5,640,183,788
1422027	Passport Fees	1,115,906,360	2,460,975,990	1,190,410,647	1,422,891,689	1,697,228,528	2,238,192,833	2,513,258,547
1422028	Work Permit Fees	1,650,000	8,332,605,602	1,721,738,283	3,315,385,264	3,954,599,281	5,215,064,218	5,855,976,539
1422030	Other Immigration Fees	5,514,205,683	169,608,320	5,807,356,096	2,261,033,749	2,696,966,333	3,556,580,989	3,993,671,786
1422038	East African Community Tourist Visa Fees	42,838,663	100,153,117	71,380,978	56,882,446	67,849,514	89,475,455	100,471,662
	<b>(Receiver of Revenue - The Judiciary (Registrar of High Court))</b>							
1422039	Sale of Goods and Fees for Services	954,904,031	1,056,183,336	1,345,885,881	649,025,923	778,509,960	872,650,368	979,895,907
	<b>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)</b>							
1422039	Sale of Goods and Fees for Services	-	32,703,778	-	13,009,635	15,517,923	20,464,011	22,978,964
	<b>Total Administrative Fees and Charges</b>	<b>15,261,977,419</b>	<b>22,366,819,195</b>	<b>20,017,209,804</b>	<b>15,650,886,984</b>	<b>18,509,913,210</b>	<b>23,653,256,633</b>	<b>26,560,155,371</b>
<b>1423000</b>	<b>Incidental Sales by Non-Market Establishments (Receiver of Revenue - The Principal Secretary to the State Department for Interior and Citizen Services)</b>							
1423008	Sale of Tender Documents	1,394,688	760,500	1,409,628	857,339	1,022,635	1,348,584	1,514,320
	<b>(Receiver of Revenue - The Principal Secretary to the National Treasury)</b>							
1423008	Sale of Tender Documents	-	-	51,195	-	-	-	-
	<b>(Receiver of Revenue - The Principal Secretary to the State Department for Public Works)</b>							
1423008	Sale of Tender Documents	-	-	360,046	-	-	-	-
	<b>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)</b>							
1423008	Sale of Tender Documents	-	9,414,506	-	3,745,111	4,467,177	5,891,018	6,615,003
	<b>Total Receipts from Incidental sales of goods and services</b>	<b>1,394,688</b>	<b>10,175,006</b>	<b>1,820,869</b>	<b>4,602,450</b>	<b>5,489,813</b>	<b>7,239,602</b>	<b>8,129,323</b>
	<b>Total Sales of Goods and Services(excluding sales of market establishments)</b>	<b>15,263,372,107</b>	<b>22,376,994,201</b>	<b>20,019,030,673</b>	<b>15,655,489,434</b>	<b>18,515,403,023</b>	<b>23,660,496,235</b>	<b>26,568,284,694</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1430000	<b>Fines, Penalties and Forfeitures</b> <b>(Receiver of Revenue - The Judiciary (Registrar of High Court))</b>							
1430000	<b>Fines, Penalties and Forfeitures and Other Charges</b>							
1430001	Court Imposed Fines & Forfeitures <b>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)</b>	1,123,835,935	1,545,402,946	1,644,971,633	861,427,134	1,033,286,315	1,158,235,257	1,300,578,134
1430099	Other Fines, Penalties, Forfeitures and other Charges	-	21,775,967	-	8,662,528	10,332,683	13,626,060	15,300,653
	<b>Total Fines Penalties and Forfeitures</b>	<b>1,123,835,935</b>	<b>1,567,178,913</b>	<b>1,644,971,633</b>	<b>870,089,662</b>	<b>1,043,618,998</b>	<b>1,171,861,317</b>	<b>1,315,878,787</b>
1440000	<b>Other Receipts Not Classified Elsewhere</b> <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
1441200	<b>Other receipts paid to Exchequer (Miscellaneous Revenue)</b>							
1441201	Sundry Revenue	227,048,677	192,747,216	744,575,497	237,888,254	1,078,147,958	1,211,544,486	1,363,701,025
1441201	Miscellaneous Revenue <b>(Receiver of Revenue - Principal Secretary to the State Department for Interior and Citizen Services)</b>	5,685,432,659	-	3,752,698,939	-	-	-	-
1441200	<b>Other receipts paid to Exchequer (Miscellaneous Revenue)</b>							
1441201	Sundry Revenue <b>(Receiver of Revenue - The Principal Secretary to the Ministry of Defence)</b>	4,129,297	24,947,784	2,725,564	2,725,564	2,861,842	3,004,934	3,155,181
1441201	Sundry Revenue	-	72,122,883.00	-	37,864,513.58	39,757,739.25	41,745,626.22	43,832,907.53
	<b>Total Other Receipts Not Classified Elsewhere</b>	<b>5,916,610,633</b>	<b>289,817,883</b>	<b>4,500,000,000</b>	<b>278,478,332</b>	<b>1,120,767,539</b>	<b>1,256,295,046</b>	<b>1,410,689,113</b>
3100000	<b>Receipts from Sale of Non Financial Assets</b>							
3110000	<b>Receipts from the Sale of Fixed Assets</b>							
3112120	<b>Receipts from the Sale of Vehicles and Transport Equipment</b> <b>(Receiver of Revenue - The Principal Secretary to the National Treasury)</b>							
3112121	Sale of Motor Vehicles <b>(Receiver of Revenue - The Principal Secretary to the State Department for Interior and Citizen Services)</b>	841,615	-	-	-	-	-	-
3112121	Sale of Motor Vehicles	4,694,950	18,896,182	-	-	-	-	-

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
3120000	<b>Receipts from the Sales of Inventories, Stocks, and Commodities</b>  (Receiver of Revenue - The Principal Secretary to the National Treasury)							
3122101	Sale of Inventories	-	710,961	-	-	-	-	-
	<b>Total Receipts From Sale of Non Financial Assets</b>	<b>5,536,565</b>	<b>19,607,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1311002	<b>1310000 Grants from Foreign Governments</b> (Receiver of Revenue - Principal Secretary to the National Treasury) Grants from Foreign Governments - Cash Through Exchequer	2,342,133,425	2,074,386,647	6,559,078,043	6,559,078,043	2,360,030,156	2,478,031,664	2,634,147,659
1311003	Grants from Foreign Governments - Cash Through Exchequer (Budget Support)	-	-	-	3,898,000,000	-	-	-
	<b>Total Grants from Foreign Governments</b>	<b>2,342,133,425</b>	<b>2,074,386,647</b>	<b>6,559,078,043</b>	<b>10,457,078,043</b>	<b>2,360,030,156</b>	<b>2,478,031,664</b>	<b>2,634,147,659</b>
1321002	<b>1320000 Grants from International Organizations</b> (Receiver of Revenue - Principal Secretary to the National Treasury) Grants from International Organizations - Cash Through Exchequer	7,031,377,252	6,362,978,795	7,915,738,124	8,181,646,125	10,641,048,021	15,542,179,428	14,926,836,732
1321003	(Receiver of Revenue - Ministry of Defence) AMISOM grants	4,727,513,916	4,305,000,747	5,000,000,000	4,000,000,000	3,000,000,000	2,500,000,000	-
	<b>Total Grants from International Organizations</b>	<b>11,758,891,168</b>	<b>10,667,979,542</b>	<b>12,915,738,124</b>	<b>12,181,646,125</b>	<b>13,641,048,021</b>	<b>18,042,179,428</b>	<b>14,926,836,732</b>
1330100	<b>1330000 Grants from Other Levels of Government</b> (Receiver of Revenue - Principal Secretary to the National Treasury) Grants to Central Government from General Government Units (Nairobi County)	-	-	-	3,800,000,000	-	-	-
	<b>Total Grants from Other Levels of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,800,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Grants</b>	<b>14,101,024,593</b>	<b>12,742,366,189</b>	<b>19,474,816,167</b>	<b>26,438,724,168</b>	<b>16,001,078,177</b>	<b>20,520,211,092</b>	<b>17,560,984,391</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue - The Presidency)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1422033	Surcharge Fees	8,081,850	7,040,185	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
1423008	Sale of Tender Documents	1,842,800	88,600	3,032,074	3,032,074	3,300,000	3,300,000	3,300,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112121	Sale of Motor Vehicles	2,476,515	13,323,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
	<b>Total A.I.A from the Presidency</b>	<b>12,401,165</b>	<b>20,451,785</b>	<b>10,132,074</b>	<b>10,132,074</b>	<b>10,400,000</b>	<b>10,400,000</b>	<b>10,400,000</b>
	<b>(Receiver of Revenue- State Department for Interior)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	-	27,560,105	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
1422016	Examination and Tuition Fees	-	34,439,895	43,737,000	43,737,000	43,737,000	43,737,000	43,737,000
1422036	Agency Fees	-	-	1,639,000,000	2,009,800,000	2,009,800,000	2,073,800,000	2,170,800,000
	<b>1140000 Taxes of Goods and Services</b>							
1422039	Sale of Goods and Fees for Services	-	5,857,250	6,169,847	11,132,847	11,132,847	11,132,847	11,132,847
	<b>Total A.I.A from State Department for Interior</b>	<b>-</b>	<b>67,857,250</b>	<b>1,723,906,847</b>	<b>2,099,669,847</b>	<b>2,099,669,847</b>	<b>2,163,669,847</b>	<b>2,260,669,847</b>
	<b>(Receiver of Revenue- State Department for Correctional Services)</b>							
	<b>1440000 Other Receipts not Classified Elsewhere</b>							
1441201	Sundry Revenue	-	-	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
	<b>Total A.I.A from State Department for Correctional Services</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>
	<b>(Receiver of Revenue- Ministry of Defence)</b>							
	<b>1410000 Property Income</b>							
1415001	Rent on Land	393,028,026	-	-	-	-	-	-
1415099	Other Property Income	6,247,946	-	-	-	-	-	-
	<b>1420000 Sale of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	1,604,000	-	-	-	-	-	-
1423008	Sale of Tender Documents	46,456,135	-	-	-	-	-	-
	<b>1430000 Fines, Penalties and Forfeitures and Other Charges</b>							
1430001	Court Imposed Fines & Forfeitures	49,560,765	-	-	-	-	-	-
	<b>1440000 Other Receipts not Classified Elsewhere</b>							
1441201	Sundry Revenue	416,401,581	-	-	-	-	-	-
	<b>Total A.I.A from Ministry of Defence</b>	<b>913,298,453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- Ministry of Foreign Affairs)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1141111	Receipts from VAT on Domestic Goods and Services	-	-	15,070,000	15,070,000	15,270,000	15,270,000	15,270,000
1141112	Refunds of VAT on Domestic Goods and Services	-	27,775,936	27,734,000	29,034,000	30,784,000	30,909,000	31,045,250
1141119	Receipts from VAT on Domestic Goods and Services-Other	-	-	50,000	50,000	50,000	50,000	50,000
	<b>1410000 Property Income</b>							
1415001	Rent on Land	-	-	10,577,100	10,577,100	10,577,100	10,577,100	10,577,100
1415001	Rent on Land and Building	4,521,820	148,167	28,800,000	28,800,000	28,800,000	28,800,000	28,800,000
	<b>1420000 Sale of Goods and Services</b>							
1421002	Other Revenue by Market Establishment	-	936,977	-	-	-	-	-
1421003	Rent on Government Buildings and Housing	103,312,111	123,168,300	144,375,000	147,603,750	147,603,750	147,603,750	147,603,750
1422099	Other Receipts from Administrative Fees and Charges	-	-	24,000	4,024,000	4,024,000	4,124,000	4,331,500
1422025	Immigration Visas and Other Consular Fees	-	388,066,064	233,025,451	245,075,451	252,975,451	250,975,451	250,975,451
1422027	Passport Fees	-	-	63,682,900	63,432,900	63,432,900	63,492,900	63,558,900
1422029	Identity Card Fees	-	-	-	-	-	-	-
1422030	Other Immigration Fees	421,127,405	-	37,800,000	40,550,000	40,550,000	40,550,000	40,550,000
	<b>Total A.I.A from Ministry of Foreign Affairs</b>	<b>528,961,336</b>	<b>540,095,445</b>	<b>561,138,451</b>	<b>584,217,201</b>	<b>594,067,201</b>	<b>592,352,201</b>	<b>592,761,951</b>
	<b>(Receiver of Revenue- State Department for Vocational and Technical Training)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1422016	Examination and Tuition Fees	-	-	2,900,071,609	3,380,071,609	4,637,828,195	4,639,128,769	4,639,128,769
1422023	Licence Fees	-	24,129,929	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
1422099	Other Receipts from Administrative Fees and Charges	-	-	-	20,000,000	20,000,000	20,000,000	20,000,000
	<b>Total A.I.A from State Department for Vocational and Technical Training</b>	<b>-</b>	<b>24,129,929</b>	<b>2,935,071,609</b>	<b>3,435,071,609</b>	<b>4,692,828,195</b>	<b>4,694,128,769</b>	<b>4,694,128,769</b>
	<b>(Receiver of Revenue- State Department for University Education)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1423010	Sale of Goods and Fees for Services	28,874,907,301	36,785,721,442	45,234,938,863	44,891,884,441	44,891,884,441	44,891,884,441	44,891,884,441
	<b>3200000 Transactions in Financial Assets</b>							
3204004	Loans from the Higher Education Loans Board	1,695,954,258	2,011,605,251	5,523,000,000	5,523,000,000	5,523,000,000	5,523,000,000	5,523,000,000
	<b>Total A.I.A from State Department for University Education</b>	<b>30,570,861,559</b>	<b>38,797,326,693</b>	<b>50,757,938,863</b>	<b>50,414,884,441</b>	<b>50,414,884,441</b>	<b>50,414,884,441</b>	<b>50,414,884,441</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Early Learning and Basic Education)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	70,000,000	118,264,933	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000
1423010	Sale of Goods and Fees for Services	1,356,019,650	2,104,678,690	1,350,500,000	1,350,500,000	1,350,500,000	1,350,500,000	1,348,500,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112222	Receipt from Sale of Plant, Machinery and Equipment	-	-	100,000	100,000	100,000	100,000	100,000
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122101	Sale of Capital Goods	-	-	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
	<b>Total A.I.A from State Department for Early Learning and Basic Education</b>	<b>1,426,019,650</b>	<b>2,222,943,623</b>	<b>1,432,600,000</b>	<b>1,432,600,000</b>	<b>1,432,600,000</b>	<b>1,432,600,000</b>	<b>1,430,600,000</b>
	<b>(Receiver of Revenue- National Treasury)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1422036	Agency Fees	-	-	2,949,300,000	2,949,300,000	2,949,300,000	2,949,300,000	2,949,300,000
	<b>1440000 Other Receipts not Classified Elsewhere</b>							
1441201	Sundry Revenue	5,951,981	-	-	-	-	-	-
	<b>Total A.I.A from National Treasury</b>	<b>5,951,981</b>	<b>-</b>	<b>2,949,300,000</b>	<b>2,949,300,000</b>	<b>2,949,300,000</b>	<b>2,949,300,000</b>	<b>2,949,300,000</b>
	<b>(Receiver of Revenue- State Department for Planning)</b>							
	<b>1440000 Other Receipts not Classified Anywhere</b>							
1441201	Sundry Revenue	47,000	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000
	<b>Total A.I.A from State Department for Planning</b>	<b>47,000</b>	<b>71,000,000</b>	<b>71,000,000</b>	<b>71,000,000</b>	<b>71,000,000</b>	<b>71,000,000</b>	<b>71,000,000</b>
	<b>(Receiver of Revenue- Ministry of Health)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	11,685,690,446	4,165,000,000	6,680,421,655	6,680,421,655	7,399,750,000	7,720,936,056	7,720,936,056
1423010	Sale of Goods and Fees for Services	-	-	-	-	240,000,000	240,000,000	240,000,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112121	Sale of Motor Vehicles	1,833,632	-	206,000	206,000	206,000	206,000	206,000
	<b>3520000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122199	Receipts from Sales of Other Inventories, Stocks and Commodities-Other	11,122,638	7,267,974,713	8,290,800,630	8,290,800,630	7,842,050,630	8,280,800,630	8,280,800,630
	<b>Total A.I.A from Ministry of Health</b>	<b>11,698,646,716</b>	<b>11,432,974,713</b>	<b>14,971,428,285</b>	<b>14,971,428,285</b>	<b>15,482,006,630</b>	<b>16,241,942,686</b>	<b>16,241,942,686</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Infrastructure)</b>							
	<b>1140000 Taxes of Goods and Services</b>							
1142009	Receipts from Transit/Toll Charges	765,778,080	839,705,182	550,000,000	550,000,000	550,000,000	550,000,000	550,000,000
1142010	Road Maintenance levy	63,311,384,535	67,354,256,958	57,643,000,000	57,643,000,000	61,283,000,000	69,220,690,615	85,331,756,133
	<b>1420000 Sales of Goods and Services</b>							
1422016	Examination Fees	-	-	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
1422036	Agency Fees	48,724,983	59,710,556	26,000,000	26,000,000	40,000,000	26,000,000	26,000,000
	<b>1440000 Other Receipts not Classified Elsewhere</b>							
1441201	Sundry Revenue	-	9,981,826	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
	<b>Total A.I.A from State Department for Infrastructure</b>	<b>64,125,887,598</b>	<b>68,263,654,522</b>	<b>59,619,000,000</b>	<b>59,619,000,000</b>	<b>63,273,000,000</b>	<b>71,196,690,615</b>	<b>87,307,756,133</b>
	<b>(Receiver of Revenue- State Department for Transport)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422036	Agency Fees	1,519,116,308	2,402,314,958	503,000,000	503,000,000	503,000,000	580,000,000	550,000,000
1423002	Aviation Fees and Air Navigation Charges	-	8,238,475,245	8,114,000,000	8,114,000,000	8,114,000,000	8,449,000,000	8,407,000,000
	<b>1440000 Other Receipts not Classified Elsewhere</b>							
1441206	Direct Payment- Maintenance of Airstrips	-	-	60,000,000	119,801,212	60,000,000	60,000,000	60,000,000
	<b>Total A.I.A from State Department for Transport</b>	<b>1,519,116,308</b>	<b>10,640,790,203</b>	<b>8,677,000,000</b>	<b>8,736,801,212</b>	<b>8,677,000,000</b>	<b>9,089,000,000</b>	<b>9,017,000,000</b>
	<b>(Receiver of Revenue- State Department for Shipping and Maritime)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1422016	Examination and Tuition Fees	-	-	-	-	40,000,000	40,000,000	40,000,000
1422036	Agency Fees	-	1,454,217,996	1,230,000,000	1,036,000,000	1,230,000,000	1,288,000,000	1,278,000,000
	<b>Total A.I.A from State Department for Shipping and Maritime</b>	<b>-</b>	<b>1,454,217,996</b>	<b>1,230,000,000</b>	<b>1,036,000,000</b>	<b>1,270,000,000</b>	<b>1,328,000,000</b>	<b>1,318,000,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Public Works)							
	3140000 Disposal and Sales of Non-Produced Assets							
3143322	Receipts from Sale of Non-Produced Assets	-	4,426,389	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	<b>Total A.I.A from State Department for Public Works</b>	-	<b>4,426,389</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
	(Receiver of Revenue- State Department for Water Services)							
	1420000 Sales of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	4,056,000	-	-	-	-	-	-
1423008	Sale of Tender Documents	1,011,000	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Water Services</b>	<b>5,067,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue- State Department for Natural Resources)							
	1420000 Sales of Goods and Services							
1422099	Other Receipts from Administrative Fees and Charges	3,050,606,000	-	-	-	-	-	-
1423012	Receipt from Sale of Cultivated Assets	2,702,904,804	-	-	-	-	-	-
	3120000 Receipts from Sale of Inventories, Stocks and Commodities							
3122103	Sale of Non-Capital Goods	69,018,013	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Natural Resources</b>	<b>5,822,528,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue- Ministry of Water and Sanitation)							
	1420000 Sale of Goods and Services							
1423003	Water Rates	-	2,430,299,316	1,704,000,000	1,898,000,000	-	-	-
1423011	Course Fees and Hostel Charges	-	167,509,474	205,000,000	205,000,000	-	-	-
	<b>Total A.I.A from Ministry of Water and Sanitation</b>	<b>-</b>	<b>2,597,808,790</b>	<b>1,909,000,000</b>	<b>2,103,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- Ministry of Water, Sanitation and Irrigation)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1423003	Water Rates	-	-	-	-	1,702,200,000	1,802,200,000	1,909,200,000
1423011	Course Fees and Hostel Charges	-	-	-	-	205,000,000	205,000,000	205,000,000
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	-	-	-	308,000,000	308,000,000	308,000,000
	<b>Total A.I.A from Ministry of Water, Sanitation and Irrigation</b>	-	-	-	-	<b>2,215,200,000</b>	<b>2,315,200,000</b>	<b>2,422,200,000</b>
	<b>(Receiver of Revenue- Ministry of Environment and Forestry)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1421003	Rent of Government Buildings and Housing	1,250,000	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
1422023	Licence Fees	92,674,809	352,080,000	90,000,000	370,000,000	90,000,000	90,000,000	90,000,000
1422040	Educational Visits Fees	-	-	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
1422041	Specialized Weather Products Charges	-	-	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
1423011	Course Fees and Hotel Charges	10,500,000	-	10,500,000	10,500,000	10,500,000	10,500,000	10,500,000
1423012	Receipt from Sale of Cultivated Assets	-	660,271,171	872,000,000	872,000,000	872,000,000	872,000,000	872,000,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112222	Receipt from Sale of Plant, Machinery and Equipment	1,750,000	-	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
3112222	Receipt from Sale of Household Furniture and Institutional Equipment	-	-	500,000	500,000	500,000	500,000	500,000
3112222	Receipt from Sale of Office and General Equipment	-	-	500,000	500,000	500,000	500,000	500,000
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122103	Sale of Non-Capital Goods	-	126,177,683	38,000,000	38,000,000	38,000,000	38,000,000	38,000,000
	<b>Total A.I.A from Ministry of Environment and Forestry</b>	<b>106,174,809</b>	<b>1,138,528,854</b>	<b>1,018,900,000</b>	<b>1,298,900,000</b>	<b>1,018,900,000</b>	<b>1,018,900,000</b>	<b>1,018,900,000</b>
	<b>(Receiver of Revenue- Ministry of Land and Physical Planning)</b>							
	<b>1420000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
1422039	Sale of Goods and Fees for Services	9,414,750	15,857,539	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
	<b>Total A.I.A from Ministry of Land and Physical Planning</b>	<b>9,414,750</b>	<b>15,857,539</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,000,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Information Communication Technology)</b>							
1145004	1140000 Taxes on Goods and Services Licences Under Stage Plays and Cinemas Act	-	-	46,000,000	46,000,000	46,000,000	46,000,000	46,000,000
1422016	1420000 Sales of Goods and Services Examination and Tuition Fees	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
1422023	Licence Fees	-	-	-	-	3,000,000	3,000,000	3,000,000
	<b>Total A.I.A from State Department for Information Communication Technology</b>	-	-	<b>48,000,000</b>	<b>48,000,000</b>	<b>51,000,000</b>	<b>51,000,000</b>	<b>51,000,000</b>
	<b>(Receiver of Revenue- State Department for Broadcasting and Telecommunications)</b>							
1145011	1140000 Taxes on Goods and Services Licences under the Communication Act	-	-	4,000,000	4,000,000	4,000,000	4,500,000	4,500,000
1422016	1420000 Sales of Goods and Services Examination and Tuition Fees	12,000,000	12,000,000	14,000,000	14,000,000	14,000,000	15,000,000	16,000,000
1422039	Sale of Goods and Fees for Services	120,000,000	170,000,000	170,000,000	120,000,000	120,000,000	170,000,000	170,000,000
1441201	1440000 Receipts not Elsewhere Classified Sundry Revenue	-	83,173,015	-	48,780,000	42,000,000	172,000,000	162,000,000
3143322	3140000 Disposal and Sales of Non-Produced Assets Receipts from Sale of Non-Produced Assets	447,797,103	497,902,570	2,304,000,000	2,304,000,000	2,304,000,000	2,304,000,000	2,304,000,000
	<b>Total A.I.A from State Department for Broadcasting and Telecommunications</b>	<b>579,797,103</b>	<b>763,075,585</b>	<b>2,492,000,000</b>	<b>2,490,780,000</b>	<b>2,484,000,000</b>	<b>2,665,500,000</b>	<b>2,656,500,000</b>
	<b>(Receiver of Revenue- State Department for Sports)</b>							
1113001	1140000 Taxes on Goods and Services Withholding Tax	-	1,664,062,043	-	-	-	-	-
1144001	Betting Tax	-	6,445,524,776	-	-	-	-	-
1415099	1410000 Property Income Other Property Income	-	-	94,160,000	94,160,000	131,000,000	131,000,000	131,000,000
1422040	1420000 Sales of Goods and Services Educational Visits Fee	40,135,354	-	-	-	-	-	-
1423008	Sale of Tender Documents	286,000	418,250	400,000	400,000	400,000	400,000	400,000
1422036	Agency Fees	-	-	-	-	10,000,000	10,000,000	10,000,000
	<b>Total A.I.A from State Department for Sports</b>	<b>40,421,354</b>	<b>8,110,005,069</b>	<b>94,560,000</b>	<b>94,560,000</b>	<b>141,400,000</b>	<b>141,400,000</b>	<b>141,400,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Culture and Heritage)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	-	-	439,000,000	485,579,590	406,000,000	404,000,000	404,000,000
1422039	Sale of Goods and Fees for Services	-	-	-	500,000	500,000	-	-
1422040	Educational Visits Fee	1,945,910	1,777,815	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	<b>Total A.I.A from State Department for Culture and Heritage</b>	<b>1,945,910</b>	<b>1,777,815</b>	<b>441,000,000</b>	<b>488,079,590</b>	<b>408,500,000</b>	<b>406,000,000</b>	<b>406,000,000</b>
	<b>(Receiver of Revenue- Ministry of Energy)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1142011	5% Electricity Levy - REP	-	-	523,000,000	523,000,000	523,000,000	523,000,000	523,000,000
	<b>1410000 Property Income</b>							
1415007	Royalties on Geothermal Development	-	-	70,000,000	70,000,000	70,000,000	70,000,000	70,000,000
	<b>1420000 Sales of Goods and Services</b>							
1421001	Sale of Electricity	-	-	2,106,000,000	2,668,666,844	2,668,666,844	2,668,666,844	2,668,666,844
1421004	Sale of Steam	-	-	900,000,000	1,186,000,000	900,000,000	900,000,000	900,000,000
1423006	KOSF Storage Charges	408,265,507	341,725,000	203,420,000	203,420,000	203,420,000	217,420,000	231,420,000
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122105	Sale of Woodfuel Burners Jikos	2,052,188	1,166,776	3,580,000	3,580,000	3,580,000	3,580,000	3,580,000
	<b>Total A.I.A from Ministry of Energy</b>	<b>410,317,695</b>	<b>342,891,776</b>	<b>3,806,000,000</b>	<b>4,654,666,844</b>	<b>4,368,666,844</b>	<b>4,382,666,844</b>	<b>4,396,666,844</b>
	<b>(Receiver of Revenue- State Department for Livestock)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1423010	Sale of Goods and Fees for Services	-	-	300,000	300,000	600,000	600,000	600,000
1423012	Sale of Cultivated Assets (Livestock)	-	13,287,877	18,250,000	18,250,000	18,250,000	18,250,000	18,250,000
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122101	Sale of Capital Goods	9,355,233	-	2,450,000	2,450,000	2,150,000	2,150,000	2,150,000
	<b>Total A.I.A from State Department for Livestock</b>	<b>9,355,233</b>	<b>13,287,877</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>21,000,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Crop Development)							
	1420000 Sales of Goods and Services							
1423010	Sale of Goods and Fees for Services	-	22,000	4,000,000	10,047,549,374	-	-	-
	3100000 Receipts from Sale of Non-Financial Assets							
3112222	Receipts from Sale of Machinery of Plant, Machinery and Equipment	-	3,612,883	-	-	-	-	-
	<b>Total A.I.A from State Department for Crop Development</b>	-	<b>3,634,883</b>	<b>4,000,000</b>	<b>10,047,549,374</b>	-	-	-
	(Receiver of Revenue- State Department for Irrigation)							
	1420000 Sale of Goods and Services							
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	244,838,105	365,938,792	308,000,000	308,000,000	-	-	-
	<b>Total A.I.A from State Department for Irrigation</b>	<b>244,838,105</b>	<b>365,938,792</b>	<b>308,000,000</b>	<b>308,000,000</b>	-	-	-
	(Receiver of Revenue- State Department for Agricultural Research)							
	1420000 Sale of Goods and Services							
1423010	Sale of Goods and Fees for Services	1,560,080	-	117,000,000	117,000,000	-	-	-
1423012	Receipts from the Sale of Cultivated Assets (Livestock)	-	-	214,000,000	214,000,000	-	-	-
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	-	687,000,000	687,000,000	-	-	-
	<b>Total A.I.A from State Department for Agricultural Research</b>	<b>1,560,080</b>	-	<b>1,018,000,000</b>	<b>1,018,000,000</b>	-	-	-
	(Receiver of Revenue- State Department for Crop Development and Agricultural Research)							
	1420000 Sale of Goods and Services							
1423010	Sale of Goods and Fees for Services	-	-	-	-	1,773,000,000	1,912,000,000	1,937,000,000
1423012	Receipts from the Sale of Cultivated Assets (Livestock)	-	-	-	-	214,000,000	214,000,000	214,000,000
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	-	-	-	687,000,000	687,000,000	687,000,000
	<b>Total A.I.A from State Department for Crop Development and Agricultural Research</b>	-	-	-	-	<b>2,674,000,000</b>	<b>2,813,000,000</b>	<b>2,838,000,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Cooperatives)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422015	Registration of Societies	2,500,000	-	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
1422041	Audit Fees	4,000,000	-	4,000,000	4,000,000	14,000,000	14,000,000	14,000,000
1422099	Other Receipts from Administrative Fees and Charges	-	234,152,315	339,000,000	339,000,000	430,000,000	450,000,000	470,000,000
	<b>Total A.I.A from State Department for Cooperatives</b>	<b>6,500,000</b>	<b>234,152,315</b>	<b>349,000,000</b>	<b>349,000,000</b>	<b>450,000,000</b>	<b>470,000,000</b>	<b>490,000,000</b>
	<b>(Receiver of Revenue- State Department for Trade)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422099	Receipts from Administrative Fees and Charges	-	21,937,013	26,700,000	38,000,000	39,200,000	42,570,000	42,570,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112121	Sale of Motor Vehicle	7,766,045	-	-	-	-	-	-
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122103	Sale of non-Capital Goods	-	4,296,790	-	-	-	-	-
	<b>Total A.I.A from State Department for Trade</b>	<b>7,766,045</b>	<b>26,233,803</b>	<b>26,700,000</b>	<b>38,000,000</b>	<b>39,200,000</b>	<b>42,570,000</b>	<b>42,570,000</b>
	<b>(Receiver of Revenue- State Department for Industrialization)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422099	Receipts from Administrative Fees and Charges	-	445,135,619	720,454,000	720,454,000	723,350,000	731,030,000	733,030,000
1423010	Sale of Goods and Fees for Services	14,599,160	27,196,061	30,000,000	33,000,000	33,000,000	33,000,000	33,000,000
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122199	Receipts from Sales of Other Inventories, Stocks and Commodities- Other	-	1,060,903	1,000,000	1,000,000	1,000,000	1,030,000	1,030,000
	<b>Total A.I.A from State Department for Industrialization</b>	<b>14,599,160</b>	<b>473,392,583</b>	<b>751,454,000</b>	<b>754,454,000</b>	<b>757,350,000</b>	<b>765,060,000</b>	<b>767,060,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>2</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Labour</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422015	Registration of Societies	929,430	10,000,000	20,000,000	20,000,000	30,000,000	30,000,000	30,000,000
1422010	Registration of Trade Unions	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
1423010	Sale of Goods and Fees for Services	6,101,000	4,125,000	7,100,000	7,100,000	7,100,000	7,100,000	7,100,000
1423016	Examination and Tuition Fees	-	-	336,500,000	336,500,000	372,500,000	372,500,000	372,500,000
1422042	Training Levy	-	419,120,000	119,810,000	119,810,000	215,820,000	215,820,000	215,820,000
1422099	Receipts from Administrative Fees and Charges	-	-	175,000,000	175,000,000	175,000,000	175,000,000	175,000,000
	<b>1440000 Other Receipts Not Classified Elsewhere</b>							
1441201	Sundry Revenue	-	-	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
1441299	Receipts not classified elsewhere classified	-	-	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112121	Sale of Motor Vehicle	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	<b>Total A.I.A from State Department for Labour</b>	<b>7,030,430</b>	<b>433,245,000</b>	<b>751,410,000</b>	<b>751,410,000</b>	<b>893,420,000</b>	<b>893,420,000</b>	<b>893,420,000</b>
	<b>(Receiver of Revenue- State Department for Social Protection, Pensions &amp; Senior Citizens Affairs)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1423008	Sale of Tender Documents	-	149,822	100,000	100,000	100,000	100,000	100,000
1423010	Sale of Goods and Fees for Services	51,046,148	61,149,736	41,115,000	41,115,000	41,115,000	41,115,000	41,115,000
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122102	Sale of Equipment, Plant and Machinery	-	-	35,000	35,000	35,000	35,000	35,000
3122103	Sale of non-capital assets	-	1,123,663	750,000	750,000	750,000	750,000	750,000
	<b>Total A.I.A from State Department for Social Protection, Pensions &amp; Senior Citizens Affairs</b>	<b>51,046,148</b>	<b>62,423,221</b>	<b>42,000,000</b>	<b>42,000,000</b>	<b>42,000,000</b>	<b>42,000,000</b>	<b>42,000,000</b>
	<b>(Receiver of Revenue- State Department for Mining)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422023	Licence Fees	9,758,776	100,000,000	20,000,000	50,000,000	100,000,000	100,000,000	100,000,000
1423010	Sale of Goods and Fees for Service	1,493,575	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Mining</b>	<b>11,252,351</b>	<b>100,000,000</b>	<b>20,000,000</b>	<b>50,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>	<b>100,000,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>2</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department for Petroleum)							
1423006	1420000 Sales of Goods and Services KOSF Storage Charges	47,364,694	47,000,000	47,000,000	47,000,000	47,000,000	49,000,000	49,000,000
	<b>Total A.I.A from State Department for Petroleum</b>	<b>47,364,694</b>	<b>47,000,000</b>	<b>47,000,000</b>	<b>47,000,000</b>	<b>47,000,000</b>	<b>49,000,000</b>	<b>49,000,000</b>
	(Receiver of Revenue-State Department for Tourism)							
1146003	1140000 Taxes on Goods and Services Other Receipts from Taxes on Goods and Services	-	-	3,661,000,000	3,661,000,000	3,801,000,000	3,920,180,000	3,920,180,000
1145008	Air Passenger Service Charge	-	-	-	1,264,806,000	2,499,623,000	2,624,604,000	2,729,588,000
1421002	1420000 Sales of Goods and Services Other Revenues	-	1,000,000,000	-	-	-	-	-
1422023	Licence Fees	902,164,222	204,510,800	215,000,000	235,000,000	215,000,000	221,700,000	221,700,000
1422099	Receipts from Administrative Fees and Charges	193,348	682,107,231	740,000,000	740,000,000	736,000,000	769,280,000	784,280,000
	<b>Total A.I.A from State Department for Tourism</b>	<b>902,357,570</b>	<b>1,886,618,031</b>	<b>4,616,000,000</b>	<b>5,900,806,000</b>	<b>7,251,623,000</b>	<b>7,535,764,000</b>	<b>7,655,748,000</b>
	(Receiver of Revenue-State Department for Wildlife)							
1422099	1420000 Sales of Goods and Services Receipts from Administrative Fees and Charges	-	4,070,499,200	4,199,168,700	4,349,168,700	4,618,000,000	4,853,000,000	5,094,000,000
	<b>Total A.I.A from State Department for Wildlife</b>	<b>-</b>	<b>4,070,499,200</b>	<b>4,199,168,700</b>	<b>4,349,168,700</b>	<b>4,618,000,000</b>	<b>4,853,000,000</b>	<b>5,094,000,000</b>
	(Receiver of Revenue- State Department for Public Service and Youth Affairs)							
1423008	1420000 Sales of Goods and Services Sale of Tender Documents	11,465,422	-	-	-	-	-	-
1423010	Sale of Goods and Fees for Services	-	210,592	-	-	-	-	-
	<b>Total A.I.A from State Department for Public Service and Youth Affairs</b>	<b>11,465,422</b>	<b>210,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue- State Department for Gender)							
1422099	1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	-	-	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
	<b>Total A.I.A from State Department for Gender</b>	<b>-</b>	<b>-</b>	<b>135,000,000</b>	<b>135,000,000</b>	<b>135,000,000</b>	<b>135,000,000</b>	<b>135,000,000</b>

# SECRET

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Public Service)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1423010	Sale of Goods and Fees for Services	-	88,142,000	1,738,509,764	1,738,509,764	1,738,509,764	1,738,509,764	1,738,509,764
	<b>Total A.I.A from State Department for Public Service</b>	-	<b>88,142,000</b>	<b>1,738,509,764</b>	<b>1,738,509,764</b>	<b>1,738,509,764</b>	<b>1,738,509,764</b>	<b>1,738,509,764</b>
	<b>(Receiver of Revenue- State Department for Youth)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1423013	Receipts from Sale of Agricultural Goods	-	230,823,350	1,223,572,000	1,223,572,000	723,570,000	1,223,570,000	1,223,570,000
	<b>Total A.I.A from State Department for Youth</b>	-	<b>230,823,350</b>	<b>1,223,572,000</b>	<b>1,223,572,000</b>	<b>723,570,000</b>	<b>1,223,570,000</b>	<b>1,223,570,000</b>
	<b>(Receiver of Revenue- State Department for Regional and Northern Corridor Development)</b>							
	<b>1410000 Property Income</b>							
1415001	Rent of Land and Buildings	-	236,781,188	117,550,000	117,550,000	117,550,000	123,550,000	123,550,000
	<b>1420000 Sales of Goods and Services</b>							
1423012	Receipt from the Sale of Cultivated Assets (Plants and Crops)	-	20,380,031	16,000,000	16,000,000	17,500,000	18,000,000	18,000,000
1423013	Receipts from Sale of Agricultural Goods	-	136,784,605	189,450,000	219,450,000	206,450,000	214,010,000	214,050,000
	<b>1440000 Other Receipts Not Classified Elsewhere</b>							
1441203	Direct Payment - KENGEN	-	14,507,577	107,000,000	107,000,000	107,000,000	107,000,000	107,000,000
	<b>Total A.I.A from State Department for Regional and Northern Corridor Development</b>	-	<b>408,453,401</b>	<b>430,000,000</b>	<b>460,000,000</b>	<b>448,500,000</b>	<b>462,560,000</b>	<b>462,600,000</b>
	<b>(Receiver of Revenue- State Law Office and Department of Justice)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	185,612,248	175,455,400	170,100,000	180,100,000	170,100,000	170,100,000	170,100,000
1422199	Receipts from Administrative Fees and Charges	-	3,917,228	3,000,000	3,000,000	-	-	-
1423011	Course Fees and Hostel Charges	306,773,394	330,771,606	272,400,000	272,400,000	377,480,000	377,480,000	377,480,000
	<b>Total A.I.A from State Law Office and Department of Justice</b>	<b>492,385,642</b>	<b>510,144,234</b>	<b>445,500,000</b>	<b>455,500,000</b>	<b>547,580,000</b>	<b>547,580,000</b>	<b>547,580,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-National Land Commission)							
1411201	1410000 Property Income							
	Interest Received	163,117,337	155,377,717	-	-	-	-	-
1441201	1440000 Other Receipts not Classified Elsewhere							
	Sundry Revenue	34,649,974	-	-	-	-	-	-
	<b>Total A.I.A from National Land Commission</b>	<b>197,767,311</b>	<b>155,377,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue-Independent Electoral and Boundaries Commission)							
1411201	1410000 Property Income							
	Interest Received	68,000	-	-	-	-	-	-
1422043	1420000 Sales of Goods and Services							
	Nomination Fees	10,538,000	20,214,000	-	-	-	-	-
	<b>Total A.I.A from Independent Electoral Boundaries Commission</b>	<b>10,606,000</b>	<b>20,214,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue-Parliamentary Service Commission)							
1422099	1420000 Sales of Goods and Services							
	Other Receipts from Administrative Fees and Charges	4,917,575	-	4,000,000	2,000,000	-	-	-
1423008	1420000 Sales of Goods and Services							
1423010	1420000 Sales of Goods and Fees for Services	104,000	-	10,000,000	5,000,000	-	-	-
	<b>Total A.I.A from Parliamentary Service Commission</b>	<b>5,021,575</b>	<b>-</b>	<b>14,000,000</b>	<b>7,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue-National Assembly)							
1441201	1440000 Other Receipts not Classified Elsewhere							
	Sundry Revenue	299,791,318	572,926,162	-	-	-	-	-
	<b>Total A.I.A from National Assembly</b>	<b>299,791,318</b>	<b>572,926,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue-Parliamentary Joint Service)							
1422099	1420000 Sales of Goods and Services							
	Other Receipts from Administrative Fees and Charges	-	-	-	7,000,000	-	-	-
	<b>Total A.I.A from Parliamentary Joint Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(Receiver of Revenue-Public Service Commission)							
1423010	1420000 Sales of Goods and Services							
	Sale of Goods and Fees for Services	311,750	1,063,075	520,000	520,000	520,000	520,000	520,000
1441201	1440000 Other Receipts not Classified Elsewhere							
	Sundry Revenue	535,231	-	-	-	-	-	-
	<b>Total A.I.A from Public Service Commission</b>	<b>846,981</b>	<b>1,063,075</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>	<b>520,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue-Teacher Service Commission)</b>							
	<b>1410000 Property Income</b>							
1411201	Interest	8,836,670	-	-	-	-	-	-
	<b>1420000 Sales of Goods and Services</b>							
1421003	Rent of Government Buildings and Housing	6,548,348	-	-	-	-	-	-
1423010	Sale of Goods and Fees for Services	500,340,457	711,252,784	509,000,000	602,000,000	509,000,000	509,000,000	509,000,000
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3112121	Sale of Motor Vehicle	933,999	-	-	-	-	-	-
	<b>3120000 Receipts from Sale of Inventories, Stocks and Commodities</b>							
3122102	Sale of Equipment, Plant and Machinery	-	-	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
	<b>Total A.I.A from Teacher Service Commission</b>	<b>516,659,474</b>	<b>711,252,784</b>	<b>517,000,000</b>	<b>610,000,000</b>	<b>517,000,000</b>	<b>517,000,000</b>	<b>517,000,000</b>
	<b>(Receiver of Revenue-Auditor General)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422041	Audit Fees	186,360,165	206,109,956	150,000,000	210,000,000	150,000,000	150,000,000	150,000,000
	<b>Total A.I.A from Auditor General</b>	<b>186,360,165</b>	<b>206,109,956</b>	<b>150,000,000</b>	<b>210,000,000</b>	<b>150,000,000</b>	<b>150,000,000</b>	<b>150,000,000</b>
	<b>(Receiver of Revenue- State Department for Devolution)</b>							
	<b>1420000 Sale of Goods and Services</b>							
1423008	Sale of Tender Documents	101,000	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Devolution</b>	<b>101,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue-Ethics and Anticorruption Commission)</b>							
	<b>1440000 Other Receipts not Classified Elsewhere</b>							
1441201	Sundry Revenue	2,429,497	1,092,956	-	-	-	-	-
	<b>Total A.I.A from Ethics and Anticorruption Commission</b>	<b>2,429,497</b>	<b>1,092,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue-National Intelligence Service)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1422099	Other Receipts from Administrative Fees and Charges	1,737,535	10,046,032	-	-	-	-	-
	<b>1430000 Fines, Penalties and Forfeitures and Other Charges</b>							
1430001	Court Imposed Fines & Forfeitures	2,283,366	-	-	-	-	-	-
	<b>3100000 Receipts from Sale of Non-Financial Assets</b>							
3122102	Receipts from sale of non produced assets	-	-	-	20,000,000	-	-	-
	<b>Total A.I.A from National Intelligence Service</b>	<b>4,020,901</b>	<b>10,046,032</b>	<b>-</b>	<b>20,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue-Witness Protection Agency)							
1441201	1440000 Other Receipts not Classified Elsewhere Sundry Revenue	284,161	2,066,449	-	-	-	-	-
	<b>Total A.I.A from Witness Protection Agency</b>	<b>284,161</b>	<b>2,066,449</b>	-	-	-	-	-
	(Receiver of Revenue-Commission for Revenue Allocation)							
1441201	1440000 Other Receipts not Classified Elsewhere Sundry Revenue	7,212	-	-	-	-	-	-
	<b>Total A.I.A from Commission for Revenue Allocation</b>	<b>7,212</b>	-	-	-	-	-	-
	(Receiver of Revenue-Salaries and Remuneration Commission)							
1423008	1420000 Sales of Goods and Services Sale of Tender Documents	306,144	66,843	-	-	-	-	-
3122102	3100000 Receipts from Sale of Non-Financial Assets Receipt from Sale of Plant, Machinery and Equipment	-	-	-	-	-	-	-
	<b>Total A.I.A from Salaries and Remuneration Commission</b>	<b>306,144</b>	<b>66,843</b>	-	-	-	-	-
	(Receiver of Revenue-National Gender and Equality Commission)							
1422099	1420000 Sales of Goods and Services Other Receipts from Administrative Fees and Charges	-	169,699	-	-	-	-	-
	<b>Total A.I.A from the National Gender and Equality Commission</b>	-	<b>169,699</b>	-	-	-	-	-
	(Receiver of Revenue-Independent Policing Oversight Authority)							
1441201	1440000 Other Receipts not Classified Elsewhere Sundry revenue	10,000	5,000	-	-	-	-	-
	<b>Total A.I.A from Independent Policing Oversight Authority</b>	<b>10,000</b>	<b>5,000</b>	-	-	-	-	-
	<b>Total Recurrent Appropriations-in-aid</b>	<b>120,808,591,823</b>	<b>157,144,403,931</b>	<b>171,572,310,593</b>	<b>185,098,080,941</b>	<b>182,825,195,922</b>	<b>193,540,689,167</b>	<b>210,185,188,435</b>

## DEVELOPMENT REVENUE COLLECTED AS APPROPRIATIONS-IN-AID

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1322002	(Receiver of Revenue -The Presidency) 1320000 Grants from International Organizations Capital Grants from International Organizations	-	31,477,321	97,096,000	97,096,000	-	-	-
	<b>Total A.I.A from The Presidency</b>	-	<b>31,477,321</b>	<b>97,096,000</b>	<b>97,096,000</b>	-	-	-
1322002	(Receiver of Revenue - State Department for Interior) 1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	50,000,000	-	51,000,000	50,000,000	50,000,000
	<b>Total A.I.A from State Department for Interior</b>	-	-	<b>50,000,000</b>	-	<b>51,000,000</b>	<b>50,000,000</b>	<b>50,000,000</b>
1322002	(Receiver of Revenue- State Department for Devolution) 1320000 Grants from International Organizations Capital Grants from International Organizations	38,654,640	46,382,000	-	-	370,725,939	345,000,000	345,000,000
	<b>Total A.I.A from State Department for Devolution</b>	<b>38,654,640</b>	<b>46,382,000</b>	<b>-</b>	<b>-</b>	<b>370,725,939</b>	<b>345,000,000</b>	<b>345,000,000</b>
1322002	(Receiver of Revenue - State Department for Development of the ASAL) 1320000 Grants from International Organizations Capital Grants from International Organizations	-	-	98,000,000	-	122,000,000	-	-
	<b>Total A.I.A from State Department for Development of the ASAL</b>	<b>-</b>	<b>-</b>	<b>98,000,000</b>	<b>-</b>	<b>122,000,000</b>	<b>-</b>	<b>-</b>
1140101	(Receiver of Revenue - Ministry of Foreign Affairs) Receipts from VAT on Domestic Goods and Services	-	-	-	100,000,000	-	-	-
	<b>Total A.I.A from Ministry of Foreign Affairs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	(Receiver of Revenue- State Department of University Education) <b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	2,000,000	14,040,000	24,000,000	2,000,000	2,000,000
	<b>Total A.I.A from State Department for University Education</b>	-	-	2,000,000	14,040,000	24,000,000	2,000,000	2,000,000
	(Receiver of Revenue- State Department of Early Learning and Basic Education) <b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	425,034,019	368,707,329	17,211,640	110,000,000	-	27,000,000	27,000,000
	<b>Total A.I.A from State Department of Early Learning and Basic Education</b>	425,034,019	368,707,329	17,211,640	110,000,000	-	27,000,000	27,000,000
	(Receiver of Revenue- The National Treasury) <b>1310000 Grants From Foreign Governments</b>							
1312002	Capital Grants from Foreign Governments	2,762,100	2,859,220	10,000,000	5,475,000	18,700,000	18,700,000	18,700,000
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations- Through Exchequer	-	-	7,357,200,573	3,659,863,851	12,336,321,149	16,549,735,366	19,718,829,486
1322002	Capital Grants from International Organizations	9,195,351,346	5,152,603,162	192,572,408	-	-	-	-
1322099	Capital Grants from International Organizations- Other	-	-	145,123,869	-	-	-	-
	<b>Total A.I.A from the National Treasury</b>	9,198,113,446	5,155,462,382	7,704,896,850	3,665,338,851	12,355,021,149	16,568,435,366	19,737,529,486

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Planning )</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations- Through Exchequer	-	-	60,113,010	52,985,610	40,327,400	7,127,400	7,127,400
1322002	Capital Grants from International Organizations	-	-	24,288,000	4,300,000	10,288,000	27,568,000	27,568,000
	<b>Total A.I.A from State Department for Planning</b>	-	-	<b>84,401,010</b>	<b>57,285,610</b>	<b>50,615,400</b>	<b>34,695,400</b>	<b>34,695,400</b>
	<b>(Receiver of Revenue- Ministry of Health)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1312002	Capital Grants from Foreign Governments	307,053,519	-	2,637,400,500	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	217,485,766	14,300,000	204,000,000	100,000,000	650,000,000	550,000,000
	<b>Total A.I.A from Ministry of Health</b>	<b>307,053,519</b>	<b>217,485,766</b>	<b>2,651,700,500</b>	<b>204,000,000</b>	<b>100,000,000</b>	<b>650,000,000</b>	<b>550,000,000</b>
	<b>(Receiver of Revenue- State Department of Infrastructure)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1312099	Grants from Foreign Govts.- Direct Payments	-	27,067,309	-	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	1,165,672,874	827,344,832	2,940,000,000	2,299,194,274	2,239,900,000	2,610,000,000	3,029,473,917
	<b>1140000 Taxes of Goods and Services</b>							
1142010	Road Maintenance Levy- Annuity Fund	10,290,000,000	10,804,500,000	15,460,900,000	16,650,886,811	14,426,000,000	17,100,427,250	15,503,673,613
	<b>Total A.I.A from State Department of Infrastructure</b>	<b>11,455,672,874</b>	<b>11,658,912,141</b>	<b>18,400,900,000</b>	<b>18,950,081,085</b>	<b>16,665,900,000</b>	<b>19,710,427,250</b>	<b>18,533,147,530</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1156002	(Receiver of Revenue-State Department for Transport) <b>1150000 Taxes on Inter. Trade &amp; Transactions</b> Railway Development Levy (RDL)	20,772,763,275	21,303,210,002	27,738,100,000	22,681,966,667	27,157,697,812	30,441,710,735	34,182,885,657
	<b>Total A.I.A from State Department for Transport</b>	20,772,763,275	21,303,210,002	27,738,100,000	22,681,966,667	27,157,697,812	30,441,710,735	34,182,885,657
1422099	(Receiver of Revenue-State Department for Shipping and Maritime) <b>1420000 Sales of Goods and Services</b> Receipts from Administrative Fees and Charges	-	-	670,000,000	566,261,000	510,000,000	275,000,000	290,000,000
	<b>Total A.I.A from State Department for Shipping Maritime</b>	-	-	670,000,000	566,261,000	510,000,000	275,000,000	290,000,000
1421003	(Receiver of Revenue-State Department for Housing and Urban Development) <b>1420000 Sales of Goods and Services</b> Rent on Government Buildings and Housing	156,530,113	260,044,856	1,000,000,000	1,000,000,000	1,055,000,000	2,055,000,000	5,000,000,000
	<b>Total A.I.A from State Department for Housing and Urban Development</b>	156,530,113	260,044,856	1,000,000,000	1,000,000,000	1,055,000,000	2,055,000,000	5,000,000,000
3143322	(Receiver of Revenue-State Department for Public Works) <b>3140000 Receipts from the Sale of Non-Produced Assets</b> Receipts from Sale of Non-Produced Assets	-	-	168,000,000	168,000,000	168,000,000	108,500,000	168,000,000
	<b>Total A.I.A from State Department for Public Works</b>	-	-	168,000,000	168,000,000	168,000,000	108,500,000	168,000,000

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Housing, Urban Development and Public Works)</b>							
	<b>1420000 Sales of Goods and Services</b>							
1421003	Rent on Government Buildings and Housing	-	11,437,906	-	-	-	-	-
	<b>Total A.I.A from State Department for Housing, Urban Development and Public Works</b>	-	11,437,906	-	-	-	-	-
	<b>(Receiver of Revenue- State Department for Water Services)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign Governments	44,018,676	-	-	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	250,072,214	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Water Services</b>	294,090,889	-	-	-	-	-	-
	<b>(Receiver of Revenue- State Department for Irrigation)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1310202	Capital Grants from Foreign Governments	-	-	200,000,000	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	32,027,592	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Irrigation</b>	32,027,592	-	200,000,000	-	-	-	-

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Agricultural Research)</b>							
1312002	<b>1310000 Grants from Foreign Governments</b> Capital Grants from Foreign Governments	-	-	45,000,000	-	-	-	-
1322002	<b>1320000 Grants from International Organizations</b> Capital Grants from International Organizations	362,801,707	-	-	-	-	-	-
	<b>Total A.I.A from State Department for Agricultural Research</b>	362,801,707	-	45,000,000	-	-	-	-
	<b>(Receiver of Revenue- State Department for Crop Development and Agricultural Research)</b>							
1312002	<b>1310000 Grants from Foreign Governments</b> Capital Grants from Foreign Governments	-	-	-	-	609,961,980	757,961,980	787,961,980
1322002	<b>1320000 Grants from International Organizations</b> Capital Grants from International Organizations	-	-	-	-	30,200,000	45,027,500	45,027,500
	<b>Total A.I.A from State Department for Crop Development and Agricultural Research</b>	-	-	-	-	640,161,980	802,989,480	832,989,480
	<b>(Receiver of Revenue- State Department for Social Protection, Pensions and Senior Citizens Affairs)</b>							
1322001	<b>1320000 Grants from International Organizations</b> Capital Grants from International Organizations	-	-	-	-	362,100,000	-	-
1322002	Capital Grants from International Organizations	-	-	439,569,200	335,569,200	-	-	-
	<b>Total A.I.A from State Department for Social Protection,Pensions and Senior Citizens Affairs</b>	-	-	439,569,200	335,569,200	362,100,000	-	-

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- Ministry of Water and Sanitation)</b>							
1312002	<b>1310000 Grants from Foreign Governments</b> Capital Grants from Foreign Governments	-	185,004,028	1,278,000,000	399,600,000	-	-	-
1322002	<b>1320000 Grants from International Organizations</b> Capital Grants from International Organizations	-	57,564,119	151,537,900	287,000,000	-	-	-
	<b>Total A.I.A from Ministry of Water and Sanitation</b>	-	<b>242,568,146</b>	<b>1,429,537,900</b>	<b>686,600,000</b>	-	-	-
	<b>(Receiver of Revenue- Ministry of Environment and Forestry)</b>							
1312002	<b>1310000 Grants from Foreign Governments</b> Capital Grants from Foreign Governments	-	-	435,000,000	-	395,000,000	468,000,000	670,000,000
1322002	<b>1320000 Grants from International Organizations</b> Capital Grants from International Organizations- Exchequer	1,075,103	11,524,454	-	-	-	-	-
1322002	Capital Grants from International Organizations	-	-	1,579,000,000	90,000,000	1,499,000,000	1,509,000,000	1,509,000,000
	<b>Total A.I.A from Ministry of Environment and Forestry</b>	<b>1,075,103</b>	<b>11,524,454</b>	<b>2,014,000,000</b>	<b>90,000,000</b>	<b>1,894,000,000</b>	<b>1,977,000,000</b>	<b>2,179,000,000</b>
	<b>(Receiver of Revenue- Ministry of Water, Sanitation and Irrigation)</b>							
1312002	<b>1310000 Grants from Foreign Governments</b> Capital Grants from Foreign Governments	-	-	-	-	1,450,000,000	1,540,000,000	1,650,000,000
1322002	<b>1320000 Grants from International Organizations</b> Capital Grants from International Organizations	-	-	-	-	-	-	-
1322002	Capital Grants from International Organizations	-	-	-	-	230,000,000	180,000,000	180,000,000
	<b>Total A.I.A from Ministry of Water, Sanitation and Irrigation</b>	-	-	-	-	<b>1,680,000,000</b>	<b>1,720,000,000</b>	<b>1,830,000,000</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Sports)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1144001	Betting Tax (winnings, gaming, lotteries and betting)	-	-	13,200,000,000	13,200,000,000	14,000,000,000	15,000,000,000	15,750,000,000
	<b>Total A.I.A from State Department for Sports</b>	-	-	13,200,000,000	13,200,000,000	14,000,000,000	15,000,000,000	15,750,000,000
	<b>(Receiver of Revenue- State Department of Labour)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1312002	Capital Grants from Foreign Governments	-	-	200,000,000	-	-	-	-
	<b>Total A.I.A from State Department for Labour</b>	-	-	200,000,000	-	-	-	-
	<b>(Receiver of Revenue- Ministry of Energy )</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1142012	5% Electricity Levy-REP	-	5,563,802,000	2,300,000,000	2,300,000,000	2,300,000,000	2,471,000,000	2,231,000,000
1142013	Petroleum Development Levy (PDL)	882,681,567	1,693,073,664	1,826,000,000	2,026,000,000	1,962,000,000	1,775,000,000	1,745,000,000
	<b>1300000 Grants</b>							
1312002	Capital Grants from Foreign Governments	-	-	-	-	-	750,000,000	750,000,000
1322002	Capital Grants from International Organizations	231,407,884	-	-	10,000,000	9,700,000	-	-
	<b>1410000 Property Income</b>							
1415007	Royalties on Geothermal Development	-	-	722,000,000	602,000,000	606,000,000	602,000,000	902,000,000
	<b>1420000 Sales of Goods and Services</b>							
1421004	Sale of Steam	3,557,069,000	3,361,013,000	2,100,000,000	2,167,000,000	2,100,000,000	2,100,000,000	2,100,000,000
1423006	KOSF Storage Charges	-	-	124,000,000	124,000,000	104,000,000	124,000,000	94,000,000
	<b>Total A.I.A from Ministry of Energy</b>	4,671,158,451	10,617,888,664	7,072,000,000	7,229,000,000	7,081,700,000	7,822,000,000	7,822,000,000

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Petroleum)</b>							
	<b>1140000 Taxes on Goods and Services</b>							
1142013	Petroleum Development Levy (PDL)	1,380,604,502	1,351,986,910	1,622,000,000	1,622,000,000	1,622,000,000	1,622,000,000	1,622,000,000
	<b>1310000 Grants from Foreign Governments</b>							
1322002	Capital Grants from International Organizations	-	11,125,770	164,232,000	64,232,000	100,000,000	-	-
	<b>1410000 Property Income</b>							
1415005	Royalties on Oil Exploration		-	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
1415006	Royalties on Oil Exploration Fees		421,183,563	192,000,000	192,000,000	192,000,000	192,000,000	192,000,000
	<b>Total A.I.A from State Department for Petroleum</b>	<b>1,380,604,502</b>	<b>1,784,296,243</b>	<b>2,008,232,000</b>	<b>1,908,232,000</b>	<b>1,944,000,000</b>	<b>1,844,000,000</b>	<b>1,844,000,000</b>
	<b>(Receiver of Revenue- State Department for Tourism)</b>							
114500	<b>Receipts from Permission to use Goods or to Perform Services and Activities</b>							
1145008	Air Passenger Service Charge( Tourism Promotion Fund)	-	-	-	800,000,000	-	-	-
	<b>Total A.I.A from State Department for Tourism</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue- State Department for Livestock)</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	327,096,080	-	100,000,000	-	-	-	-
	<b>Total A.I.A from State Department for Livestock</b>	<b>327,096,080</b>	<b>-</b>	<b>100,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(Receiver of Revenue- State Department for Crop Development)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1312002	Capital Grants from Foreign Governments	-	-	110,000,250	-	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	10,247,871	620,933,641	47,971,662	-	-	-
	<b>Total A.I.A from State Department for Crop Development</b>	<b>-</b>	<b>10,247,871</b>	<b>730,933,891</b>	<b>47,971,662</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- State Department for Fisheries, Aquaculture and Blue Economy)</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	25,000,000	-	-	-	-
	<b>Total A.I.A from State Department for Fisheries, Aquaculture and Blue Economy</b>	-	-	25,000,000	-	-	-	-
	<b>(Receiver of Revenue- State Department for Wildlife)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1312002	Capital Grants from Foreign Governments	-	-	269,000,000	338,000,000	-	-	-
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	-	-	58,810,000	-	-
	<b>Total A.I.A from State Department for Wildlife</b>	-	-	269,000,000	338,000,000	58,810,000	-	-
	<b>(Receiver of Revenue- State Department for Gender)</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	39,652,764	-	-	-	-
	<b>Total A.I.A from State Department for Gender</b>	-	-	39,652,764	-	-	-	-
	<b>(Receiver of Revenue- State Law Office and Department of Justice)</b>							
	<b>1310000 Grants from Foreign Governments</b>							
1312002	Capital Grants from Foreign Governments	-	-	4,000,000	-	-	-	-
	<b>1420000 Sales of Goods and Services</b>							
1420504	Course Fees and Hostel Charges	-	-	-	105,082,000	-	-	-
	<b>Total A.I.A from State Law Office and Department of Justice</b>	-	-	4,000,000	105,082,000	-	-	-

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

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>(Receiver of Revenue- The Judiciary)</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	-	-	-	-	-
	<b>Total A.I.A from The Judiciary</b>	-	-	-	-	-	-	-
	<b>(Receiver of Revenue- Office of the Director of Public Prosecutions)</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	3,500,000	-	-	-	-
	<b>Total A.I.A from Office of the Director of Public Prosecutions</b>	-	-	3,500,000	-	-	-	-
	<b>(Receiver of Revenue- National Gender and Equality Commission)</b>							
	<b>1320000 Grants from International Organizations</b>							
1322002	Capital Grants from International Organizations	-	-	-	-	-	-	-
	<b>Total A.I.A from National Gender and Equality Commission</b>	-	-	-	-	-	-	-
	<b>Total Development Appropriations-in-aid</b>	49,422,676,210	51,719,645,081	86,462,731,755	72,354,524,075	86,290,732,280	99,433,758,231	109,178,247,552

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## ESTIMATES OF LOANS

Code	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	<b>4510000 Repayments from Domestic Lending and On-lending</b> <b>(Receiver of Revenue - Director General, Public Investment &amp; Portfolio Management)</b>							
4510200	Loans to Non-Financial Public Enterprises	2,570,906,159	2,874,438,113	4,236,245,319	4,236,245,319	4,737,937,517	4,363,846,849	4,363,846,849
4510300	Loans to Financial Institutions	52,467,473	44,733,070	86,963,369	86,963,369	86,963,369	89,058,099	89,058,099
	<b>Total Repayments from Domestic Lending and On-lending</b>	<b>2,623,373,631</b>	<b>2,919,171,183</b>	<b>4,323,208,688</b>	<b>4,323,208,688</b>	<b>4,824,900,886</b>	<b>4,452,904,948</b>	<b>4,452,904,948</b>
	<b>4610000 Government Deposits</b>							
4610501	Government Deposits	-	-	-	148,868,500,000	-	-	-
	<b>5110000 Domestic Borrowing</b> <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
5110200	Net Domestic Borrowing	273,709,537,267	303,657,894,806	306,814,149,208	337,779,737,259	486,155,531,739	400,201,432,081	442,081,489,381
	<b>5120000 Currency &amp; Deposits, Accounts Payable, Clearing Transfers and Other liabilities</b> <b>(Receiver of Revenue - Principal Secretary to the National Treasury)</b>							
	<b>5120100 Foreign Borrowing drawn through Exchequer</b>							
5120101	Borrowing from Foreign Governments	1,162,129,743	4,194,438,604	11,744,619,314	5,555,240,555	7,880,772,251	9,191,637,024	9,770,382,578
5120102	Borrowing from International Organizations	23,051,822,834	37,486,874,499	53,503,265,762	49,997,164,991	70,926,950,255	82,724,733,217	87,933,443,199
5120103	Borrowing from Foreign Financial Corporations and Other International Financial Institutions (Commercial loans)	298,084,045,825	362,605,041,695	200,000,000,000	-	-	-	-
5120101	Borrowing from Foreign Governments (Semi-Concessional Loans)	-	-	-	-	124,094,200,000	124,318,452,988	105,600,320,866
5120104	Program Loans	8,523,881,153	84,783,793,193	2,000,000,000	246,177,682,642	152,000,000,000	152,793,043,478	134,613,623,188
	<b>5120200 Foreign Borrowing - Direct Payments</b>							
5120201	Borrowing from Foreign Governments	110,424,712,750	124,641,555,744	84,433,060,051	83,518,715,149	119,096,545,331	127,130,380,580	143,029,507,220
5120202	Borrowing from Foreign Governments (Export Credit)	5,911,506,872	11,106,783,533	13,079,000,000	6,208,594,305	6,208,594,305	-	-
5120203	Borrowing from International Organizations	46,171,617,346	55,940,073,124	97,935,883,156	79,935,883,156	43,648,519,427	54,484,448,820	61,298,360,237
	<b>Total Currency &amp; Deposits, Accounts Payable, Clearing Transfers and Other liabilities</b>	<b>493,329,716,524</b>	<b>680,758,560,392</b>	<b>462,695,828,282</b>	<b>471,393,280,797</b>	<b>523,855,581,569</b>	<b>550,642,696,106</b>	<b>542,245,637,289</b>
	<b>Total Borrowing and Repayments</b>	<b>769,662,627,422</b>	<b>987,335,626,380</b>	<b>773,833,186,178</b>	<b>962,364,726,743</b>	<b>1,014,836,014,194</b>	<b>955,297,033,136</b>	<b>988,780,031,618</b>

Note: <sup>1</sup>The actual receipts for 2017/18 reflect returns from the receivers of revenue which are audited  
<sup>2</sup>The actual receipts for 2018/19 reflect returns from the receivers of revenue which are pre-audited  
<sup>3</sup>Revised figures reflect projected outcome based on trend information  
<sup>4</sup>Net mean excluding Refunds  
<sup>5</sup>Includes Petroleum Development Levy (PDL)  
<sup>6</sup>Income Tax from Corporations is net of the capital gains tax which is separately reported.  
<sup>7</sup>The loans and recurrent AIA for 2019/2020 printed budget have been revised to reflect the final approved figures

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

Vote	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1011	The Presidency	12,401,165	20,451,785	10,132,074	10,132,074	10,400,000	10,400,000	10,400,000
1021	State Department for Interior	-	67,857,250	1,723,906,847	2,099,669,847	2,099,669,847	2,163,669,847	2,260,669,847
1023	State Department for Correctional Services	-	-	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
1032	State Department for Devolution	101,000	-	-	-	-	-	-
1041	Ministry of Defence	913,298,453	-	-	-	-	-	-
1052	Ministry of Foreign Affairs	528,961,336	540,095,445	561,138,451	684,217,201	594,067,201	592,352,201	592,761,951
1064	State Department for Vocational and Technical Training	-	24,129,929	2,935,071,609	3,435,071,609	4,692,828,195	4,694,128,769	4,694,128,769
1065	State Department of University Education	30,570,861,559	38,797,326,693	50,757,938,863	50,414,884,441	50,414,884,441	50,414,884,441	50,414,884,441
1066	State Department for Early Learning and Basic Education	1,426,019,650	2,222,943,623	1,432,600,000	1,432,600,000	1,432,600,000	1,432,600,000	1,430,600,000
1071	The National Treasury	5,951,981	-	2,949,300,000	2,949,300,000	2,949,300,000	2,949,300,000	2,949,300,000
1072	State Department for Planning	47,000	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000	71,000,000
1081	Ministry of Health	11,698,646,716	11,432,974,713	14,971,428,285	14,971,428,285	15,482,006,630	16,241,942,686	16,241,942,686
1091	State Department for Infrastructure	74,415,887,598	79,068,154,522	75,079,900,000	76,269,886,811	77,699,000,000	88,297,117,865	102,811,429,745
1092	State Department for Transport	22,291,879,583	31,944,000,205	36,415,100,000	31,418,767,879	35,834,697,812	39,530,710,735	43,199,885,657
1093	State Department for Shipping and Maritime	-	1,454,217,996	1,900,000,000	1,602,261,000	1,780,000,000	1,603,000,000	1,608,000,000
1094	State Department for Housing and Urban Development	156,530,113	260,044,856	1,000,000,000	1,000,000,000	1,055,000,000	2,055,000,000	5,000,000,000
1095	State Department for Public Works	-	4,426,389	172,000,000	172,000,000	172,000,000	112,500,000	172,000,000
1096	State Department for Housing, Urban Development and Public Works	-	11,437,906	-	-	-	-	-
1103	State Department for Water Services	5,067,000	-	-	-	-	-	-
1106	State Department for Natural Resources	5,822,528,817	-	-	-	-	-	-
1107	Ministry of Water and Sanitation	-	2,597,808,790	1,909,000,000	2,103,000,000	-	-	-
1108	Ministry of Environment and Forestry	106,174,809	1,138,528,854	1,018,900,000	1,298,900,000	1,018,900,000	1,018,900,000	1,018,900,000
1109	Ministry of Water, Sanitation and Irrigation	-	-	-	-	2,215,200,000	2,315,200,000	2,422,200,000
1112	Ministry of Lands and Physical Planning	9,414,750	15,857,539	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
1122	State Department for Information Communication Technology	-	-	48,000,000	48,000,000	51,000,000	51,000,000	51,000,000
1123	State Department for Broadcasting and Telecommunications	579,797,103	763,075,585	2,492,000,000	2,490,780,000	2,484,000,000	2,665,500,000	2,656,500,000
1132	State Department for Sports	40,421,354	8,110,005,069	13,294,560,000	13,294,560,000	14,141,400,000	15,141,400,000	15,891,400,000
1134	State Department for Culture and Heritage	1,945,910	1,777,815	441,000,000	488,079,590	408,500,000	406,000,000	406,000,000
1152	Ministry of Energy	4,850,068,262	10,960,780,440	10,878,000,000	11,873,666,844	11,440,666,844	11,454,666,844	11,468,666,844
1162	State Department for Livestock	9,355,233	13,287,877	21,000,000	21,000,000	21,000,000	21,000,000	21,000,000

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

Vote	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1165	State Department for Crop Development	-	3,634,883	4,000,000	10,047,549,374	-	-	-
1167	State Department for Irrigation	244,838,105	365,938,792	308,000,000	308,000,000	-	-	-
1168	State Department for Agricultural Research	1,560,080	-	1,018,000,000	1,018,000,000	-	-	-
1169	State Department for Crop Development and Agricultural Research	-	-	-	-	2,674,000,000	2,813,000,000	2,838,000,000
1173	State Department for Cooperatives	6,500,000	234,152,315	349,000,000	349,000,000	450,000,000	470,000,000	490,000,000
1174	State Department for Trade	7,766,045	26,233,803	26,700,000	38,000,000	39,200,000	42,570,000	42,570,000
1175	State Department for Industrialization	14,599,160	473,392,583	751,454,000	754,454,000	757,350,000	765,060,000	767,060,000
1184	State Department for Labour	7,030,430	433,245,000	751,410,000	751,410,000	893,420,000	893,420,000	893,420,000
1185	State Department for Social Protection, Pensions & Senior Citizens	51,046,148	62,423,221	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
1192	State Department for Mining	11,252,351	100,000,000	20,000,000	50,000,000	100,000,000	100,000,000	100,000,000
1193	State Department for Petroleum	1,427,969,196	1,820,170,473	1,891,000,000	1,891,000,000	1,891,000,000	1,893,000,000	1,893,000,000
1202	State Department for Tourism	902,357,570	1,886,618,031	4,616,000,000	6,700,806,000	7,251,623,000	7,535,764,000	7,655,748,000
1203	State Department for Wildlife	-	4,070,499,200	4,199,168,700	4,349,168,700	4,618,000,000	4,853,000,000	5,094,000,000
1211	State Department of Public Service and Youth Affairs	11,465,422	210,592	-	-	-	-	-
1212	State Department for Gender	-	-	135,000,000	135,000,000	135,000,000	135,000,000	135,000,000
1213	State Department for Public Service	-	88,142,000	1,738,509,764	1,738,509,764	1,738,509,764	1,738,509,764	1,738,509,764
1214	State Department for Youth	-	230,823,350	1,223,572,000	1,223,572,000	723,570,000	1,223,570,000	1,223,570,000
1222	State Department for Regional and Northern Corridor Development	-	408,453,401	430,000,000	460,000,000	448,500,000	462,560,000	462,600,000
1252	State Law Office and Department of Justice	492,385,642	510,144,234	445,500,000	560,582,000	547,580,000	547,580,000	547,580,000
1271	Ethics and Anticorruption Commission	2,429,497	1,092,956	-	-	-	-	-
1281	National Intelligence Service	4,020,901	10,046,032	-	20,000,000	-	-	-
1321	Witness Protection Agency	284,161	2,066,449	-	-	-	-	-
2021	National Land Commission	197,767,311	155,377,717	-	-	-	-	-
2031	Independent Electoral and Boundaries Commission	10,606,000	20,214,000	-	-	-	-	-
2041	Parliamentary Service Commission	5,021,575	-	14,000,000	7,000,000	-	-	-
2042	National Assembly	299,791,318	572,926,162	-	-	-	-	-
2043	Parliamentary Joint Service	-	-	-	7,000,000	-	-	-
2061	Commission on Revenue Allocation	7,212	-	-	-	-	-	-
2071	Public Service Commission	846,981	1,063,075	520,000	520,000	520,000	520,000	520,000
2081	Salaries and Remuneration Commission	306,144	66,843	-	-	-	-	-
2091	Teacher Service Commission	516,659,474	711,252,784	517,000,000	610,000,000	517,000,000	517,000,000	517,000,000
2111	Auditor General	186,360,165	206,109,956	150,000,000	210,000,000	150,000,000	150,000,000	150,000,000
2141	National Gender and Equality Commission	-	169,699	-	-	-	-	-
2151	Independent Policing Oversight Authority	10,000	5,000	-	-	-	-	-
	<b>Total Revenue Collected as Appropriation in Aid</b>	<b>157,848,240,280</b>	<b>201,914,655,831</b>	<b>238,725,310,593</b>	<b>249,433,277,419</b>	<b>249,057,893,734</b>	<b>267,437,327,152</b>	<b>289,995,747,704</b>

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

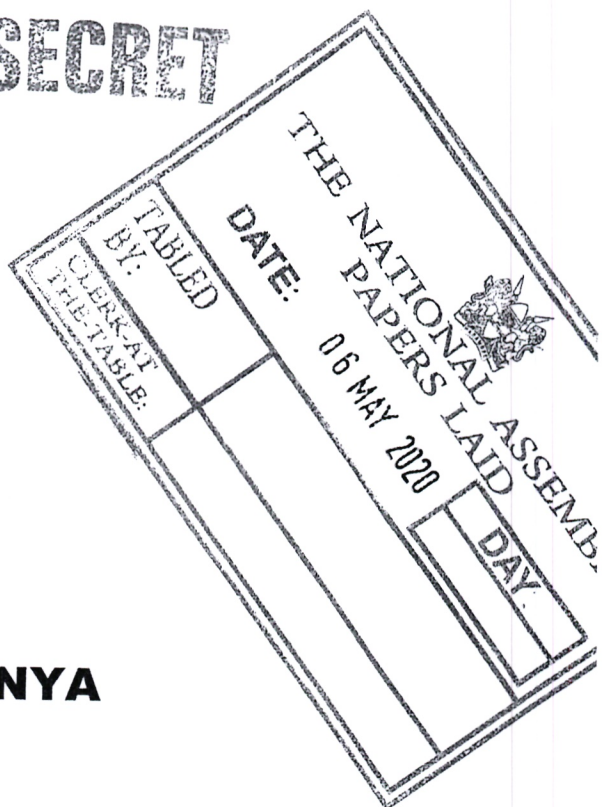
Vote	Description	Actual Receipts 2017/2018 <sup>1</sup>	Actual Receipts 2018/2019 <sup>2</sup>	Printed Estimates 2019/2020	Revised Estimates 2019/2020 <sup>3</sup>	Estimates 2020/2021	Estimates 2021/2022	Estimates 2022/2023
		Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
1011	The Presidency	-	31,477,321	97,096,000	97,096,000	-	-	-
1021	State Department for Interior	-	-	50,000,000	-	51,000,000	50,000,000	50,000,000
1032	State Department for Devolution	38,654,640	46,382,000	-	-	370,725,939	345,000,000	345,000,000
1035	State Department for Development of the ASAL	-	-	98,000,000	-	122,000,000	-	-
1065	State Department of University Education	-	-	2,000,000	14,040,000	24,000,000	2,000,000	2,000,000
1066	State Department for Early Learning and Basic Education	425,034,019	368,707,329	17,211,640	110,000,000	-	27,000,000	27,000,000
1071	The National Treasury	9,198,113,446	5,155,462,382	7,704,896,850	3,665,338,851	12,355,021,149	16,568,435,366	19,737,529,486
1072	State Department for Planning	-	-	84,401,010	57,285,610	50,615,400	34,695,400	34,695,400
1081	Ministry of Health	307,053,519	217,485,766	2,651,700,500	204,000,000	100,000,000	650,000,000	550,000,000
1091	State Department of Infrastructure	1,165,672,874	854,412,141	2,940,000,000	2,299,194,274	2,239,900,000	2,610,000,000	3,029,473,917
1103	State Department for Water Services	294,090,889	-	-	-	-	-	-
1104	State Department for Irrigation	32,027,592	-	200,000,000	-	-	-	-
1107	Ministry of Water and Sanitation	-	242,568,146	1,429,537,900	686,600,000	-	-	-
1108	Ministry of Environment and Forestry	1,075,103	11,524,454	2,014,000,000	90,000,000	1,894,000,000	1,977,000,000	2,179,000,000
1109	Ministry of Water, Sanitation and Irrigation	-	-	-	-	1,680,000,000	1,720,000,000	1,830,000,000
1152	Ministry of Energy	231,407,884	-	-	10,000,000	9,700,000	750,000,000	750,000,000
1162	State Department for Livestock	327,096,080	-	100,000,000	-	-	-	-
1165	State Department for Crop Development	-	10,247,871	730,933,891	47,971,662	-	-	-
1166	State Department for Fisheries, Aquaculture and Blue Economy	-	-	25,000,000	-	-	-	-
1168	State Department for Agricultural Research	362,801,707	-	45,000,000	-	-	-	-
1169	State Department for Crop Development and Agricultural Research	-	-	-	-	640,161,980	802,989,480	832,989,480
1184	State Department for Labour	-	-	200,000,000	-	-	-	-
1185	State Department for Social Protection, Pensions & Senior Citizens	-	-	439,569,200	335,569,200	362,100,000	-	-
1193	State Department for Petroleum	-	11,125,770	164,232,000	64,232,000	100,000,000	-	-
1203	State Department for Wildlife	-	-	269,000,000	338,000,000	58,810,000	-	-
1212	State Department for Gender	-	-	39,652,764	-	-	-	-
1252	State Law Office and Department of Justice	-	-	4,000,000	-	-	-	-
1291	Office of the Director of Public Prosecutions	-	-	3,500,000	-	-	-	-
	<b>Total Grants Collected as Appropriation in Aid</b>	<b>12,383,027,753</b>	<b>6,949,393,180</b>	<b>19,309,731,755</b>	<b>8,019,327,597</b>	<b>20,058,034,468</b>	<b>25,537,120,246</b>	<b>29,367,688,283</b>

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

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**REPUBLIC OF KENYA**



# **FINANCIAL STATEMENT**

**for the**

**Fiscal Year 2020/2021**

***(1st July – 30th June)***

**April, 2020**

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**FINANCIAL STATEMENT FOR FY 2020/21**

		Printed Estimates FY 2019/20	Revised Estimates I FY 2019/20	Revised Estimates II FY 2019/20	Budget Estimates FY 2020/21
	Notes	KSh.Mn	KSh.Mn	KSh.Mn	KSh.Mn
<b>1. Revenue</b>		<b>2,115,902</b>	<b>2,084,246</b>	<b>1,892,811</b>	<b>1,870,487</b>
Ordinary Revenue	Note 1	1,877,176	1,843,813	1,643,378	1,621,429
AIA Ministerial Recurrent	Note 2	171,572	172,150	185,098	182,825
AIA Ministerial Development	Note 3	67,153	68,283	64,335	66,233
<b>2. Grants</b>		<b>38,785</b>	<b>41,804</b>	<b>34,458</b>	<b>36,059</b>
Programme Grants/AMISOM Receipts		5,000	4,000	11,698	3,000
Project Grants (Revenue)		14,475	17,690	8,019	13,001
Project Grants (AIA)		19,310	20,114	14,741	20,058
<b>A. TOTAL REVENUE AND GRANTS</b>		<b>2,154,686</b>	<b>2,126,050</b>	<b>1,927,269</b>	<b>1,906,546</b>
1. Recurrent- Ministerial	Note 4 (a)	1,224,606	1,224,277	1,255,596	1,216,906
2. Recurrent -CFS	Note 4 (b)	550,707	550,707	525,313	602,996
3. Development Expenditure	Note 5	704,214	782,687	699,638	593,386
4. County Governments - Equitable	Note 6	316,500	316,500	286,500	316,500
<b>B. EXPENDITURE AND NET LENDING</b>		<b>2,796,027</b>	<b>2,874,171</b>	<b>2,767,047</b>	<b>2,729,788</b>
<b>C. DEFICIT INCL.GRANTS</b>		<b>(641,341)</b>	<b>(748,121)</b>	<b>(839,777)</b>	<b>(823,242)</b>
1. Net Foreign Financing	Note 7	331,313	353,460	349,916	349,713
2. Domestic Financing	Note 8	310,027	303,914	489,861	473,529
<b>D. ADJUSTMENT TO CASH</b>		<b>-</b>	<b>(90,748)</b>	<b>-</b>	<b>-</b>
<b>E. FINANCING</b>		<b>641,341</b>	<b>657,374</b>	<b>839,777</b>	<b>823,242</b>

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## NOTES TO THE FINANCIAL STATEMENT FOR FY 2020/21

	Printed Estimates FY 2019/20 KSh.Mn	Revised Estimates I FY 2019/20 KSh.Mn	Revised Estimates II FY 2019/20 KSh.Mn	Budget Estimates FY 2020/21 KSh.Mn
<b>Note 1 Ordinary Revenue</b>	<b>1,877,176</b>	<b>1,843,813</b>	<b>1,643,378</b>	<b>1,621,429</b>
Import Duty	135,422	128,221	93,442	106,762
Excise Duty	242,245	261,632	201,205	241,378
Income tax	884,369	804,497	736,268	685,014
VAT	495,980	464,468	412,629	481,612
Investment Revenue	34,528	23,657	46,057	28,568
Others	84,633	161,338	153,776	78,096
<b>Note 2 AIA Ministerial Recurrent</b>	<b>171,572</b>	<b>172,150</b>	<b>185,098</b>	<b>182,825</b>
GoK Road Maintenance Levy 15% - Counties	8,984	8,984	8,984	9,433
Ministerial Recurrent AIA	162,588	163,166	176,114	173,392
<b>Note 3 AIA Ministerial Development</b>	<b>67,153</b>	<b>68,283</b>	<b>64,335</b>	<b>66,233</b>
Railway Development Levy (RDL)	27,738	28,420	22,682	27,158
Other Local Ministerial Dev AIA (including PDL)	39,415	39,863	41,653	39,075
<b>Note 4 Recurrent Expenditure</b>	<b>1,775,313</b>	<b>1,774,984</b>	<b>1,780,909</b>	<b>1,819,902</b>
<b>(a) Recurrent Ministerial</b>	<b>1,224,606</b>	<b>1,224,277</b>	<b>1,255,596</b>	<b>1,216,906</b>
<b>(i) GoK Contribution</b>	<b>1,053,034</b>	<b>1,052,127</b>	<b>1,070,498</b>	<b>1,034,080</b>
National Government O/M Expenditure	1,047,678	1,046,772	1,065,142	1,028,854
GoK level 5 Hospitals - Counties (See note 6b)	4,456	4,456	4,456	4,326
GoK User Fees Foregone - Counties (See note 6b)	900	900	900	900
<b>(ii) Appropriations-in-Aid (Local)</b>	<b>171,572</b>	<b>172,150</b>	<b>185,098</b>	<b>182,825</b>
GoK RML 15% to Counties (See note 6e)	8,984	8,984	8,984	9,433
Ministerial Recurrent AIA	162,588	163,166	176,114	173,392
<b>(b) CFS - Recurrent</b>	<b>550,063</b>	<b>550,063</b>	<b>524,669</b>	<b>602,996</b>
Domestic Debt Interest (See note 9)	290,540	290,540	301,812	321,911
Foreign Debt Interest (See note 9)	150,941	150,941	131,868	162,434
Pension, CFS Salaries, Subs and Misc Exp (See note 9)	108,582	108,582	90,989	118,651
<b>Note 5 Development Expenditure</b>	<b>704,214</b>	<b>782,687</b>	<b>699,638</b>	<b>593,386</b>
<b>(a) Cash Payments</b>	<b>422,303</b>	<b>477,530</b>	<b>450,899</b>	<b>354,483</b>
Project Grants AIA (Revenue) Expenditure	14,475	17,690	8,019	13,001
Project Loans (Revenue) Expenditure	65,248	66,083	55,552	78,808
GoK contribution to development	323,011	374,186	378,522	242,637
Counties Conditional Grants (See note 6c)	8,805	8,805	8,805	8,505
Equalization Fund	5,765	5,766	-	6,532
Contingency Fund	5,000	5,000	-	5,000
<b>(b) Financed by Foreign and Local AIA</b>	<b>281,911</b>	<b>305,157</b>	<b>248,739</b>	<b>238,903</b>
Project Grants AIA	19,310	20,114	14,741	20,058
Project Loans - Counties Conditional Grants (See note 6d)	38,705	38,705	22,738	30,204
Project Loans AIA - National Government	118,553	123,165	95,835	129,471
Railway Development Levy (RDL)	27,738	28,420	22,682	10,816
Project Loans AIA - SGR Phase 1 & 2A	38,190	54,890	51,090	9,278
Other Local AIA (including PDL)	39,415	39,863	41,653	39,075

**NOTES TO THE FINANCIAL STATEMENT FOR FY 2020/21**

	Printed Estimates FY 2019/20 KSh.Mn	Revised Estimates I FY 2019/20 KSh.Mn	Revised Estimates II FY 2019/20 KSh.Mn	Budget Estimates FY 2020/21 KSh.Mn
<b>Note 6 Total County Allocation Per CARA:</b>	<b>378,349</b>	<b>378,349</b>	<b>332,383</b>	<b>369,869</b>
(a) <b>Equitable Share</b>	<b>316,500</b>	<b>316,500</b>	<b>286,500</b>	<b>316,500</b>
Equitable Share	316,500	316,500	286,500	316,500
<b>Conditional Allocation to Counties</b>	<b>61,849</b>	<b>61,849</b>	<b>45,883</b>	<b>53,369</b>
(b) <b>Recurrent</b>	<b>5,356</b>	<b>5,356</b>	<b>5,356</b>	<b>5,226</b>
GoK level 5 Hospitals	4,456	4,456	4,456	4,326
User Fee Foregone	900	900	900	900
(c) <b>Development - GoK</b>	<b>8,805</b>	<b>8,805</b>	<b>8,805</b>	<b>8,505</b>
Leasing of Medical Equipment	6,200	6,200	6,200	6,205
Youth Polytechnics	2,000	2,000	2,000	2,000
County Headquarters	605	605	605	300
(d) <b>Development - External</b>	<b>38,704</b>	<b>38,704</b>	<b>22,738</b>	<b>30,204</b>
World Bank (THSUCP)	2,994	2,994	2,994	4,345
Worldbank NARIGP	7,233	7,233	4,900	4,262
DANIDA (Universal Health DSP)	987	987	987	900
Worldbank KDSP 1	1,410	1,410	1,410	2,115
Worldbank KDSP 2	4,890	4,890	-	-
EU Devolution Advice	493	493	322	216
Worldbank KHSSP	-	-	-	-
Other Loans and Grants	-	-	-	-
Sweden-Agricultural Sector	850	850	850	653
EU (WaTER)	495	495	-	528
Worldbank WSDP	3,500	3,500	1,180	3,400
Worldbank KCSAP	3,643	3,643	1,500	7,120
Worldbank KUSP	11,464	11,464	8,200	6,366
Worldbank KUSP Urban Institutional Grants	396	396	396	-
German Development Bank - DRPNK	350	350	-	300
(e) <b>Other County Allocations</b>	<b>8,984</b>	<b>8,984</b>	<b>8,984</b>	<b>9,433</b>
Road Maintenance Levy	8,984	8,984	8,984	9,433
<b>Note 7 Net Foreign Financing</b>	<b>331,313</b>	<b>353,460</b>	<b>349,916</b>	<b>349,713</b>
(a) <b>Disbursements</b>	<b>462,696</b>	<b>484,843</b>	<b>471,393</b>	<b>523,856</b>
Programme Loans	2,000	2,000	96,178	2,000
Semi concessional Loans	-	-	-	124,094
Development Policy Operations - WB	-	-	150,000	150,000
Loans AIA Development	157,258	161,870	118,573	159,676
Project Loans AIA Revenue	65,248	66,083	55,552	78,808
Project Loans AIA - SGR Phase 1 & 2A	38,190	54,890	51,090	9,278
Commercial Financing - Sovereign Bond	200,000	200,000	-	-
(b) <b>Debt repayment - Principal</b>	<b>(131,382)</b>	<b>(131,382)</b>	<b>(121,477)</b>	<b>(174,142)</b>
<b>Note 8 Domestic Financing</b>	<b>310,027</b>	<b>303,914</b>	<b>489,861</b>	<b>473,529</b>
Net Domestic Borrowing	306,814	300,700	337,780	486,156
Other Domestic borrowing	3,213	3,213	152,082	(12,627)
Domestic Redemptions (Receipts)	4,323	4,323	4,323	4,825
Domestic Loan Repayments CBK	(1,110)	(1,110)	(1,110)	(1,110)
Government Deposits	-	-	148,869	(16,342)
<b>Note 9 Consolidated Fund Services</b>	<b>805,780</b>	<b>805,780</b>	<b>870,481</b>	<b>917,185</b>
(a) <b>Public Debt</b>	<b>696,554</b>	<b>696,554</b>	<b>778,848</b>	<b>798,678</b>
Domestic Debt Interest	290,540	290,540	301,812	321,911
Foreign Debt Interest	150,941	150,941	131,868	162,434
Foreign Debt Principal Repayment	131,382	131,382	121,477	174,142
Internal Redemptions (Rollovers)	123,691	123,691	223,691	140,191
(b) <b>Pension, CFS Salaries, Subscriptions and Misc Exp</b>	<b>108,582</b>	<b>108,582</b>	<b>90,989</b>	<b>118,507</b>
Pensions and Gratuities	104,489	104,489	86,989	114,212
Salaries and Allowances	3,965	3,965	3,985	4,166
Miscellaneous Services	128	128	16	128
Subscriptions to International Organizations	1	1	1	1
(c) <b>Guaranteed Debt</b>	<b>644</b>	<b>644</b>	<b>644</b>	<b>-</b>

