Structure of Budgets

Revenue Domestic revenue These are funds which mainly come from tax and non tax domestic sources

- Tax revenue (main sources)
- Customs duty
- Value Added Tax (VAT)
- Excise duty (imports and local)
- Income tax
- Non tax Revenue
- User charges, e.g. school fees, water, medical charges, rents on government property
- Dividends

For detailed information, click on the Revenue and Taxation link on the left-hand menu.

Revenue from External Sources These are funds used mainly to finance the development expenditure of the government budget which come from: Grants and loans from multilateral and bilateral institutions/countries For detailed information, click on the External Assistance link on the left-hand menu.

Expenditure
Expenditures refer to what the government spends for current and development goods and services

Recurrent Expenditure Shows the expenses of running and managing the day-to-day operations of the government machinery. The key components of the recurrent budget are: Consolidated Fund Services (CFS) covers outlays for servicing the public debt (local and foreign) which includes amortization and interest payments. Other expenses included in this component are remunerations of specified officers e.g. Chief Justice, Judges, Chairmen of established commissions and State House operational costs.

Supply votes - This covers administrative and running expenses for Ministries, Independent Departments, Regions, Sub-ventions to Local Government and other aided government institutions. These expenses cater for personal emoluments and other charges for financing operations and maintenance of public assets

Development expenditure
Development Budget is that portion of the government budget for implementation of projects or investment activities. It consists of direct investment or involvement by government parastatals in actual production. This budget is financed from both local and external sources. Major sectors for investment

- Social infrastructure – education, health and water
- Economic infrastructure – transport and communications and power
- Other areas are agriculture and environment

For detailed information, click on the Expenditure link on the left-hand menu.