

Main Sector	Name	Sub-Sector Level 1	Name	Sub-Sector Level 2	Name
1000	Agriculture	1100	Crop Farming	1110	Tea Farming
				1120	Coffee Farming
				1130	Sugarcane Farming
				1140	Other Cash crop Farming Activities
				1150	Rice Farming
				1160	Other Cereals Farming Activities
				1170	Legumes Farming Activities
				1180	Horticulture Crop Farming Activities
				1190	Roots and Tubers
		1200	Animal Production	1210	Dairy Farming
				1220	Beef Production
				1230	Poultry Farming
				1240	Bee Keeping
				1250	Rabbit Farming
				1260	Sheep and Goat Rearing
				1270	Pig Farming
				1280	Other Animal Production Activities
		1300	Agriculture supporting Activities	1310	Agricultural Machinery
				1320	Water and Irrigation
1330	Veternary and related services				
1400	Agribusiness	1410	Agricultural equipment and accessories		
		1420	Dealers in Agro-chemicals seeds and farm inputs		
		1430	Distribution of Farm produce		
		1510	Agro- Forestry		
2000	Trade	2100	Wholesale and Retail	2110	Wholesale
				2120	Retail
		2200	Transport	2210	Public service transport
				2220	Purchase of motor vehicle
				2230	Transportation of goods
		2300	Hospitality	2310	Accommodation restaurants
				2320	School and Kindergartens

Main Sector	Name	Sub-Sector Level 1	Name	Sub-Sector Level 2	Name
				2330	Medical clinics and equipment
		2400	Foreign Trade	2410	Import
				2420	Export
3000	Manufacturing and Services Industries	3100	Cottage Industry	3110	Jua Kali Industry
				3120	Small Scale Agricultural Produce Processing
				3130	Dress Making
				3140	Leather tanning
				3150	Carving and Handcrafts
		3200	Servicing Industry	3210	Motor Vehicle Repairs
				3220	Professional Services
				3230	Working Capital for learning Institutions churches and business enterprises
				3240	Promotion of local Tourism
		3300	Information Communication Technology	3310	Computer Services and Internet
				3320	Computer Hardware and Software
				3330	Telecommunications equipment
4000	Education	4100	Education and related services	4110	School Fees (Primary and Secondary)
				4120	College Fees University Fees Training Fees Seminar Fees
				4130	Research and scientific activities
5000	Human Health	5100	Human Health and Related Services	5110	Medical bills Purchase of Medicine
				5120	Maternity bills and expenses
6000	Land and Housing	6100	Land	6110	Purchase of plot
				6120	Land purchase services (surveying and valuation)
		6200	Housing	6210	Construction of multiple residential buildings
				6220	Construction of commercial buildings
				6230	Construction of single residential dwelling units
				6240	Renovations of the buildings
7000	Finance Investment and Insurance	7100	Microfinance	7110	Payments to Microfinance loans
		7200	Commercial Banks	7210	Payments to commercial Banks
		7300	Mortgage Finance	7310	Purchase of residential property/payments to mortgage loans in other financial institutions
		7400	Insurance	7410	Payments to Insurance Policies

Main Sector	Name	Sub-Sector Level 1	Name	Sub-Sector Level 2	Name
		7500	Investments	7510	Buying of SACCO shares
				7520	Purchase of quoted shares, unquoted shares, treasury bills/bonds, commercial papers, unit trusts and other quoted public funds
				7530	Paying personal debts to non-registered institutions
8000	Consumption and Social activities	8100	Utilities	8110	Expenses incurred relating to car and electronics repairs, sewer, electricity, telephone, water, personal debts to family members and friends
		8200	Consumer Staples	8210	Household necessities like food, beverages, and basic household products
		8300	Consumer durable	8310	Goods that do not wear out quickly like automobiles, books, household goods, sports equipment, jewellery and toys