



THE REPUBLIC OF KENYA  
OFFICE OF THE CONTROLLER OF BUDGET



**NATIONAL GOVERNMENT**  
**BUDGET IMPLEMENTATION REVIEW REPORT**  
**FINANCIAL YEAR 2018/19**

**AUGUST, 2019**



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## FOREWORD

I am pleased to present the annual National Government Budget Implementation Review Report (BIRR) for the Financial Year (FY) 2018/19. The report has been prepared in accordance with Article 228(6) of the Constitution of Kenya, 2010 which, requires the Controller of Budget (COB) to submit to each House of Parliament a report on the implementation of the budgets of the National and County Governments every four months.

The report presents information on budget implementation by National Government Ministries, Departments and Agencies (MDAs) for the period July 2018 to June 2019. It is based on financial information from the MDAs expenditure reports from the Integrated Financial Management Information System (IFMIS), data on exchequer issues maintained by the Office of the Controller of Budget, and budget performance information from the FY 2017/18. Information contained in this report includes; annual budgetary allocation to MDAs, receipts into and withdrawals from the Consolidated Fund, development and recurrent expenditure by sectors and programmes, and absorption rates of the MDA's budgets for the year under review for both development and recurrent expenditure. Key issues which affected budget implementations during the year have been highlighted and recommendations made on how to address them in order to enhance budget implementation in the future.

Information contained in this report is valuable to members of the public and satisfies requirements of Section 39 (8) of the Public Finance Management Act, 2012, which obligates the Controller of Budget to ensure that the public has access to information on budget implementation. Other stakeholders such as Development Partners and policy makers will also find the report useful.

It is my hope that readers of this report will find it informative and useful in promoting transparency and accountability in the use of public funds. Going forward, the Office will continue to provide information on budget implementation in line with its mandate and to promote prudent use of public funds.



**Mr. Stephen Masha**

**Ag. CONTROLLER OF BUDGET**

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## LIST OF ABBREVIATIONS AND ACRONYMS

<b>AIA</b>	Appropriations in Aid
<b>AMISOM</b>	Africa Union Mission in Somali
<b>ARUD</b>	Agricultural Rural and Urban Development
<b>ASAL</b>	Arid and Semi-arid Lands
<b>Bn</b>	Billion
<b>BIRR</b>	Budget Implementation Review Report
<b>CFS</b>	Consolidated Fund Services
<b>COB</b>	Controller of Budget
<b>COFOG</b>	Classification of Functions of Government
<b>Dev.</b>	Development
<b>EACC</b>	Ethics and Anti-Corruption Commission
<b>EI &amp; ICT</b>	Energy Infrastructure and Information Communication Technology
<b>Est.</b>	Estimates
<b>EWNR</b>	Environment Protection, Water and Natural Resources
<b>Exch.</b>	Exchequer
<b>Exp.</b>	Expenditure
<b>FY</b>	Financial Year
<b>GECA</b>	General Economic and Commercial Affairs
<b>GJLOS</b>	Governance, Justice, Law and Order Sector
<b>ICT</b>	Information Communication Technology
<b>IEBC</b>	Independent Electoral and Boundaries Commission
<b>IFMIS</b>	Integrated Financial Management Information System
<b>IPOA</b>	Independent Policing Oversight Authority
<b>JSC</b>	Judicial Service Commission
<b>KEMRI</b>	Kenya Medical Research Institute
<b>KEMSA</b>	Kenya Medical Supplies Agency
<b>KMTC</b>	Kenya Medical Training College
<b>KNCHR</b>	Kenya National Commission on Human Rights
<b>KNH</b>	Kenyatta National Hospital
<b>Kshs.</b>	Kenya Shillings
<b>MDAs</b>	Ministries Departments and Agencies



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<b>MoLPP</b>	Ministry of Lands and Physical Planning
<b>MTP</b>	Medium Term Plan
<b>MTRH</b>	Moi Teaching and Referral Hospital
<b>NACC</b>	National Aids Control Council
<b>NGEC</b>	National Gender and Equality Commission
<b>NHIF</b>	National Hospital Insurance Fund
<b>NIS</b>	National Intelligence Service
<b>NLC</b>	National Land Commission
<b>NPSC</b>	National Police Service Commission
<b>NT</b>	National Treasury
<b>OCOB</b>	Office of the Controller of Budget
<b>O&amp;M</b>	Operations and Maintenance
<b>PAIR</b>	Public Administration and International Relations
<b>PE</b>	Personnel Emoluments
<b>PFM Act</b>	Public Finance Management Act
<b>PLWDs</b>	Persons Living with Disability
<b>Rec.</b>	Recurrent
<b>RMNCAH</b>	Reproductive, Maternal Newborn Child and Adolescent Health
<b>Rev.</b>	Revised
<b>SAGAs</b>	Semi-Autonomous Government Agencies
<b>SPCR</b>	Social Protection and Culture Recreation
<b>TSC</b>	Teachers Service Commission
<b>WPA</b>	Witness Protection Agency

## EXECUTIVE SUMMARY

This is the Annual National Government Budget Implementation Review Report for FY 2018/19 which has been prepared in line with Article 228 of the Constitution of Kenya, 2010 and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget to submit to Parliament quarterly budget implementation reports for the National and County Governments every four months.

The report presents performance by MDAs in implementation of the FY 2018/19 budget. It also identifies the challenges that affected budget implementation during the reporting period and offers appropriate recommendations. The information presented in this reports includes; receipts into the Consolidated Fund and expenditure, which are analysed and compared to annual targets based on the Approved Budget Estimates for FY 2018/19 and previous performance in FY 2017/18.

During the year, receipts into the consolidated fund amounted to **Kshs.2.6 trillion**, representing 99.4 per cent of the revised annual target of Kshs.2.6 trillion. This translated to 19.9 per cent growth compared to Kshs.2.2 trillion received into the exchequer account in the FY 2017/18. Total exchequer issues to MDAs, Consolidated Funds Service (CFS) and County Governments amounted to **Kshs.2.5 trillion** and comprised of **Kshs.955.5 billion** for MDAs' recurrent expenditure, **Kshs.306.5 billion** for development expenditure, **Kshs.897 billion** towards CFS and **Kshs.342.6 billion** to the County Governments.

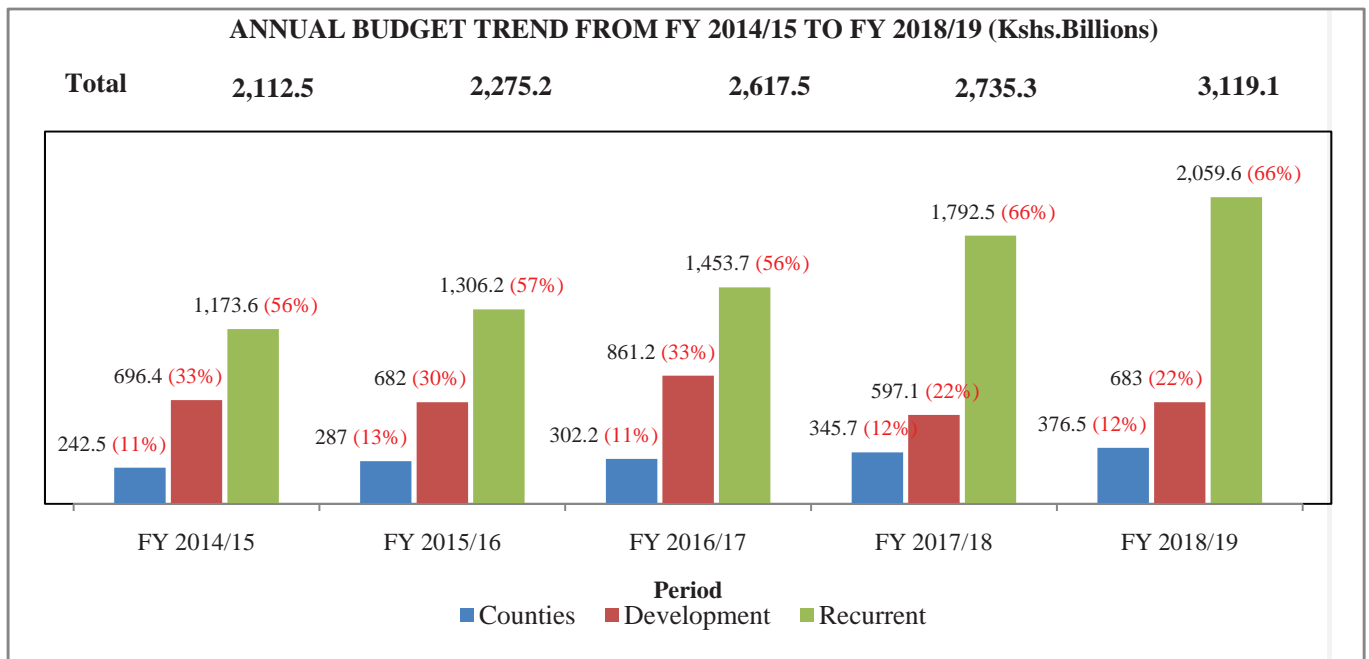
The total expenditure by National Government entities amounted to **Kshs.2.5 trillion** representing 92.1 per cent of the revised gross estimates, an increase from Kshs.2 trillion spent in the FY 2018/19. The expenditure comprised of development and recurrent expenditure of **Kshs.540.9 billion** (absorption rate of 79.2 per cent) and **Kshs.2 trillion** (91.2 per cent) respectively. Development expenditure recorded 26.4 per cent growth compared to Kshs.425.8 billion spent in the FY 2017/18. The highest development expenditure included; Capital Transfers to SAGAs of Kshs.220.1 billion, followed by refurbishment of buildings/infrastructure at Kshs.166.6 billion, representing 40.7 per cent and 30.8per cent of the gross development expenditure respectively.

The annual recurrent expenditure of Kshs.2 trillion comprised of **Kshs.1.1 trillion**, which was incurred on MDAs recurrent programmes representing 94.9 per cent of the revised gross estimates. This was a 10.9 per cent growth from Ksh.961.9 billion recorded in the FY 2017/18. The difference of **Kshs.895 billion** was spent on CFS and represented 95.7 per cent of the revised annual estimates. This was 53.6 per cent growth compared to Kshs.582.5 billion recorded in the FY 2017/18. Analysis of the recurrent expenditure shows that, a total of Kshs.423.4 billion was spent on Personnel Emoluments (PE) where the Teachers Service Commission (TSC) recorded the highest expenditure on PE at Kshs.239.2 billion translating to 56.5 per cent of the total PE expenditure by all MDAs. This is attributed to the fact that the bulk of the TSC's budget is for teachers' salaries. The second highest expenditure item was current transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.375.8 billion, or 35.2 per cent of the total recurrent expenditure. Other categories with significant expenditure included travel at Kshs.17.2 billion and hospitality at Kshs.9.8 billion.

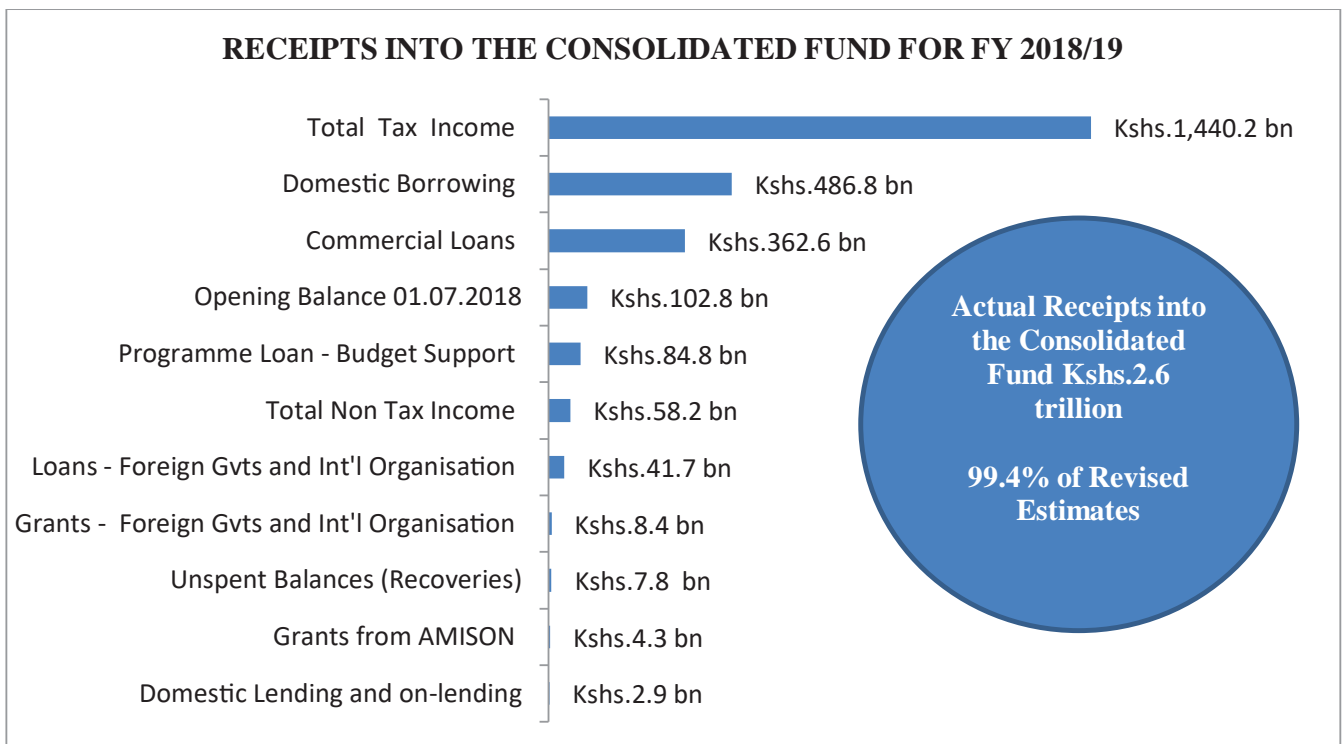
During the FY 2018/19, budget implementation by MDAs was faced by a number of key challenges. These included; delay in uploading procurement plans into IFMIS at the start of the financial year, approval of supplementary budgets too close to year end thereby not allowing time for budget implementation, failure to align budget reallocations to actual performance, and delay by MDAs to submit budget performance financial reports to the Office of the Controller of Budget. To overcome these challenges, we recommend that procurement plans should be uploaded into IFMIS in a

timely manner. Further, supplementary budgets should not be approved too close to year end and the National Treasury should liaise with MDAs when effecting budget revisions in order to align reallocations to budget performance. Finally, Accounting Officers should ensure timely submission of financial reports to the Office of the Controller of Budget in line with Section 83 of the Public Finance Management Act, 2012 in order to allow timely preparation and publication of Budget Implementation review reports.

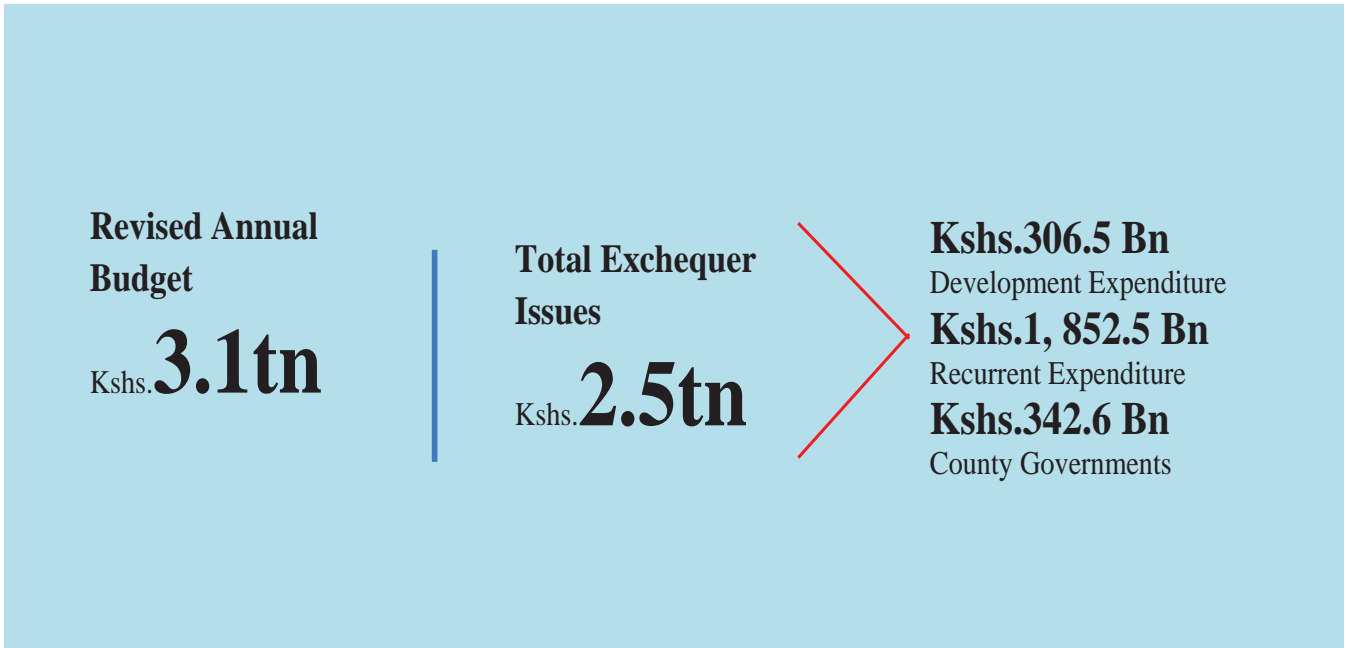
## KEY HIGHLIGHTS



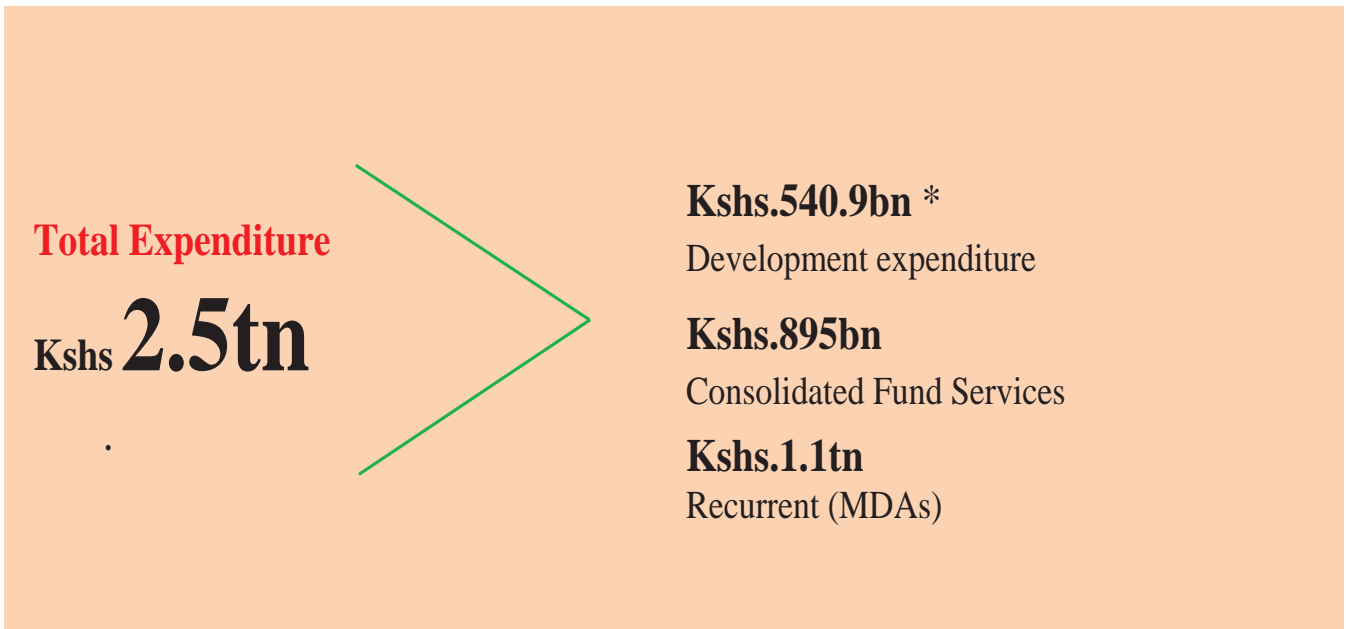
\*County Governments allocation as per the revised County Allocation of Revenue Act, 2018 amounts to Kshs 376.5 billion, consisting of Equitable share of Kshs.314 billion and conditional grants of Kshs.62.5 billion. Out of the conditional grants, Kshs.35.2 billion was to be disbursed directly to County Governments by the National Treasury while Kshs.27.3 billion through various National Government Ministries, Departments and Agencies.



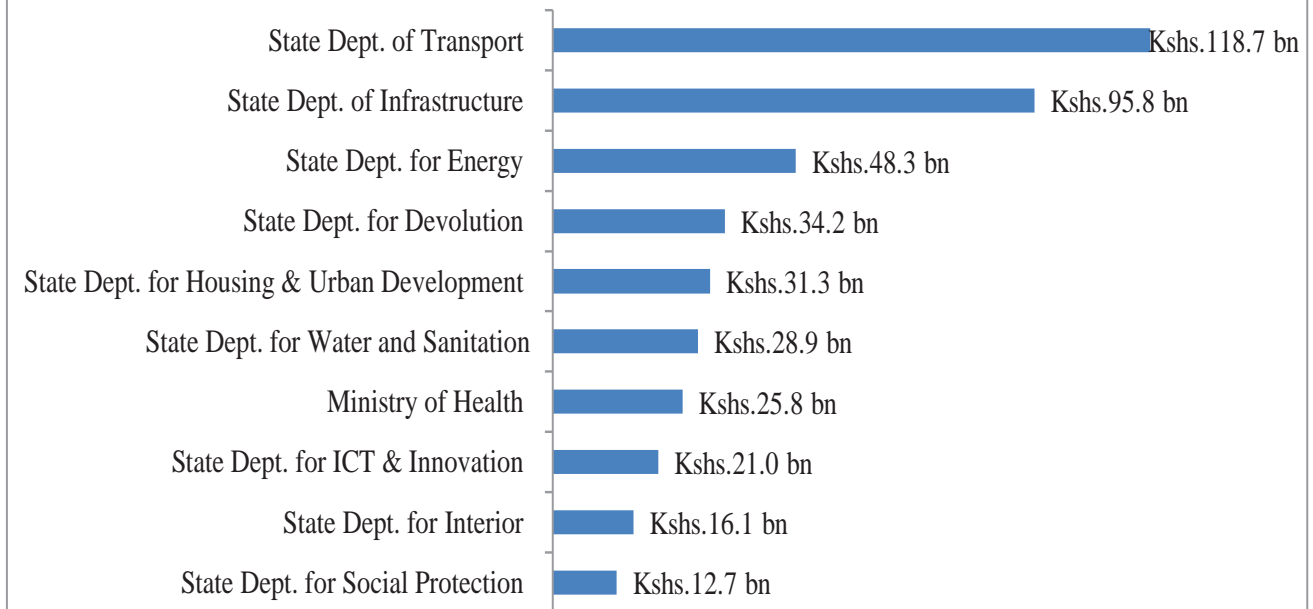
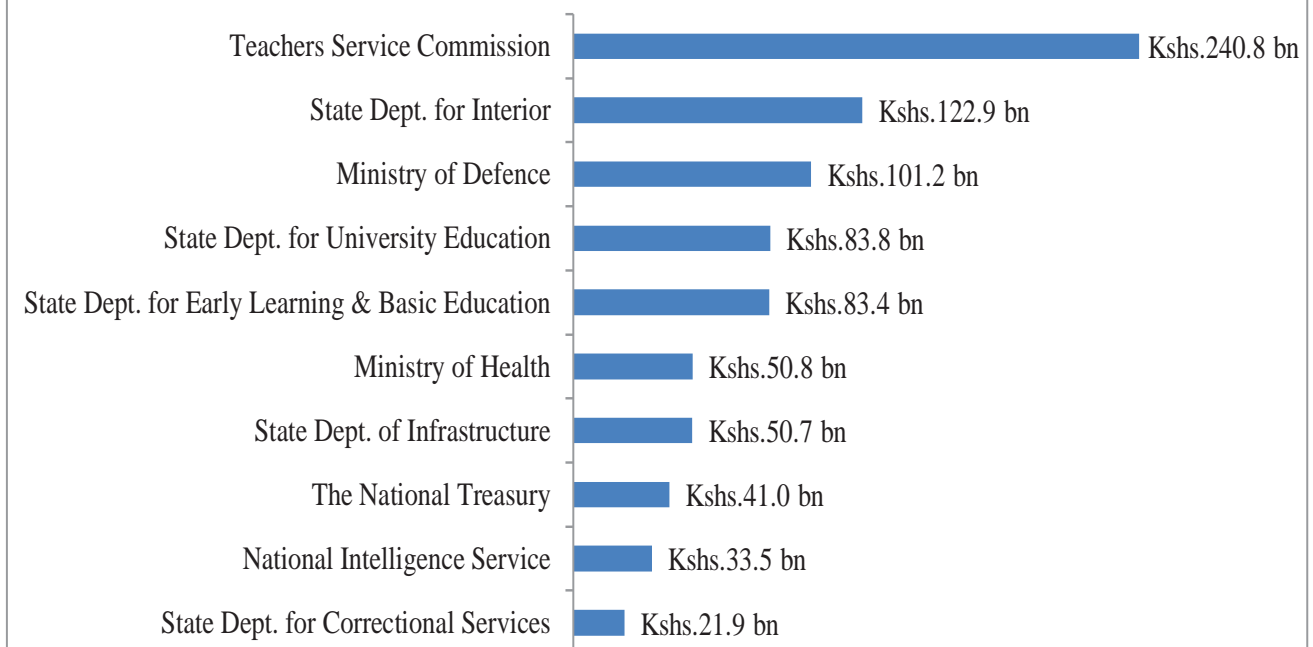
## Overall National Government Budget Performance FY 2018/19

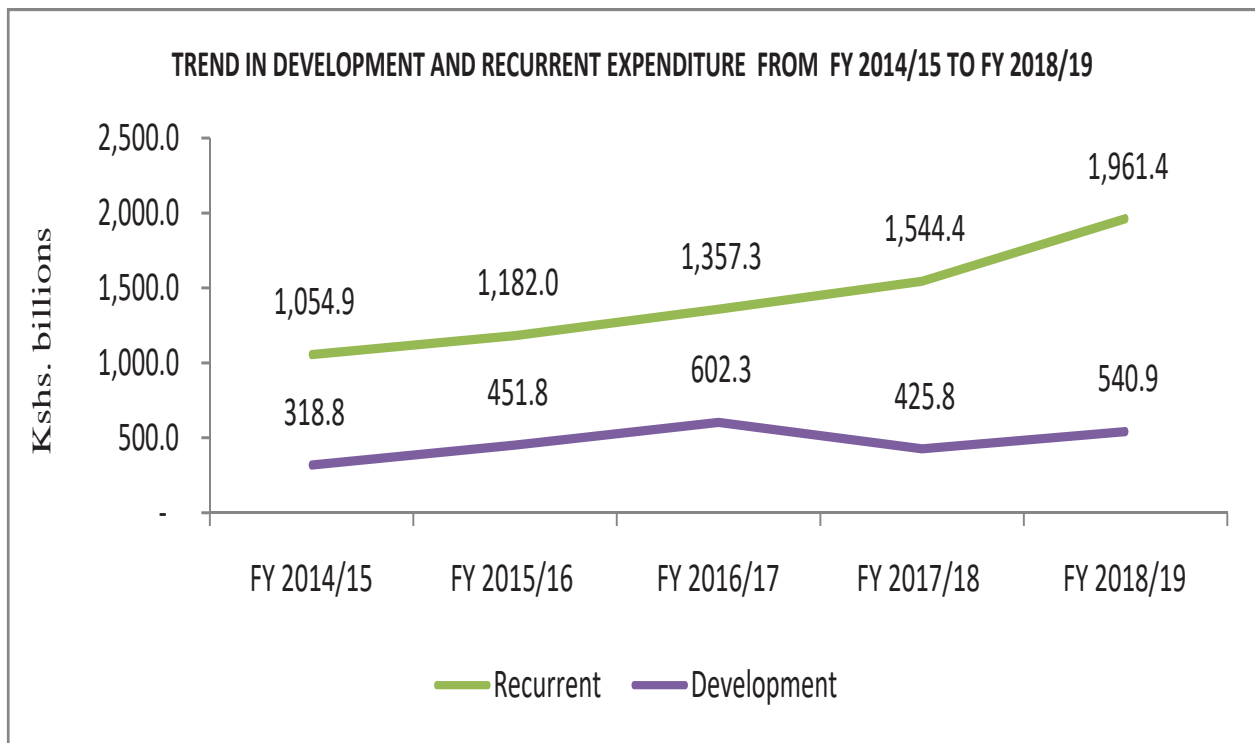
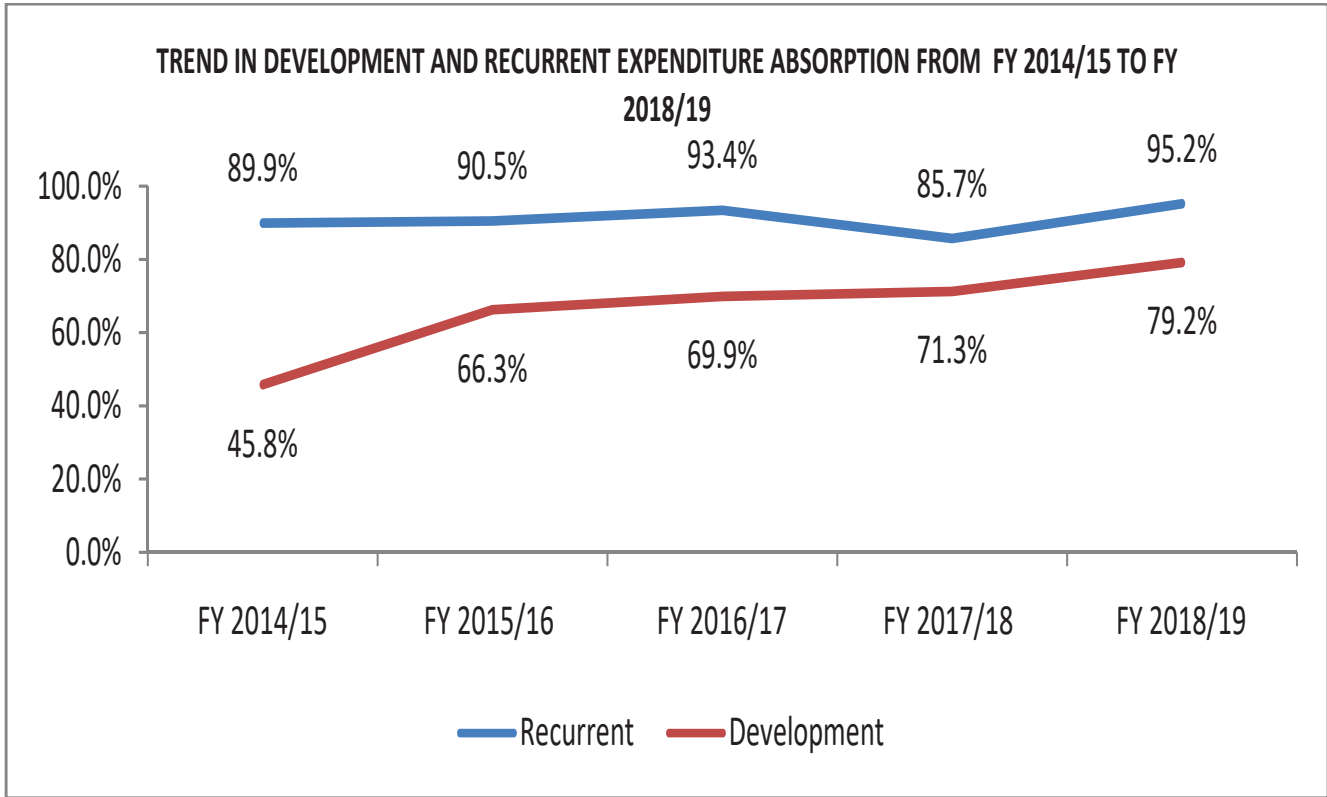


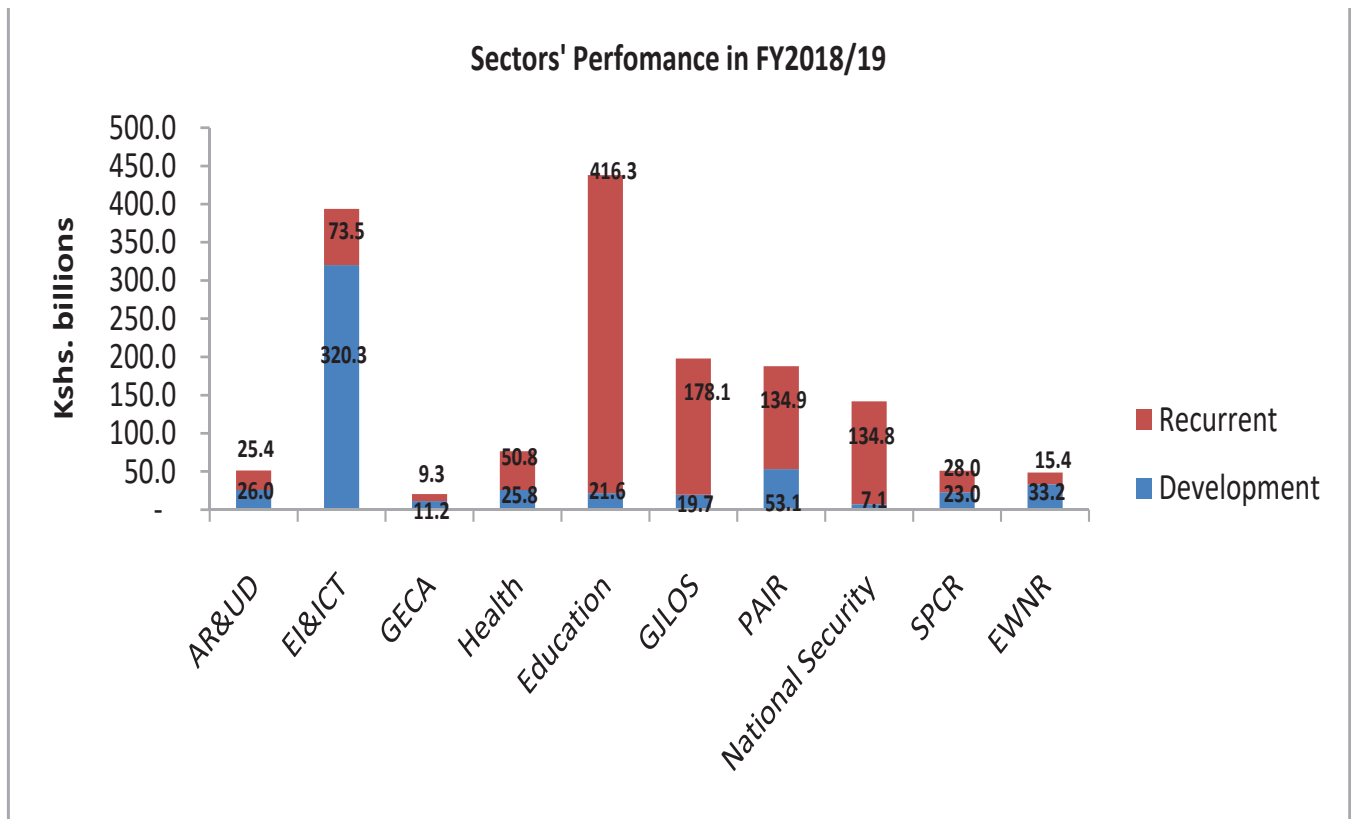
## National Government Expenditure



*\* Development expenditure is significantly higher than development exchequer issued due to Appropriations in Aid (A-I-A) and donor funding. AIA is revenue in the form of receipts from user charges collected internally by Ministries, Departments and Agencies and is spent by the entity that raised the revenue.*

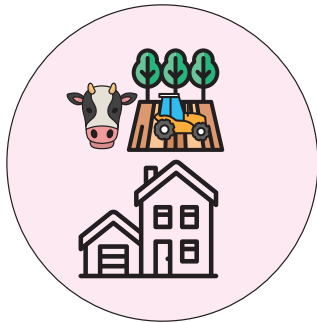
**TOP 10 SPENDING MDAs - DEVELOPMENT EXPENDITURE FY 2018/19****TOP 10 SPENDING MDAs- RECURRENT EXPENDITURE FY 2018/19**



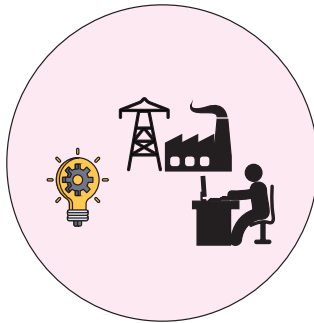




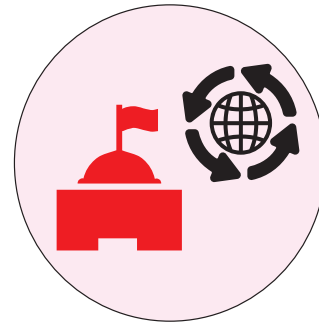
## FY 2018/19 BUDGET ALLOCATION BY SECTORS



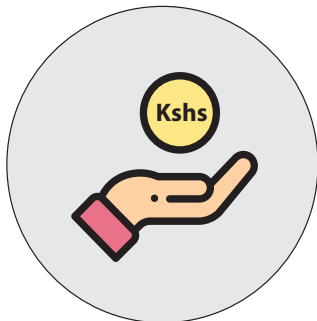
Agriculture Rural & Urban Development  
***Kshs.64.3 Bn***



Energy, Infrastructure & ICT  
***Kshs.443.7 Bn***



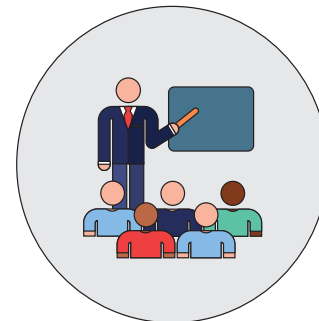
Public Administration and International Relations  
***Kshs.226.4 Bn***



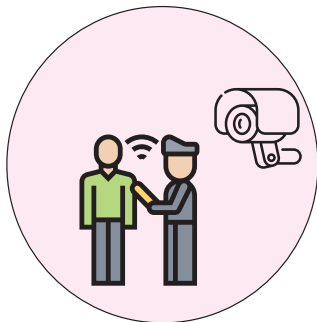
General Economics & Commercial Affairs  
***Kshs.34 Bn***



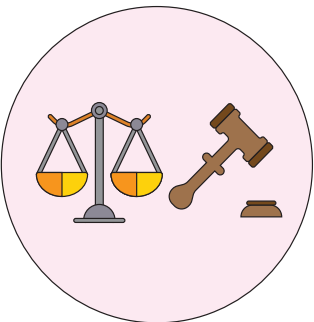
Health  
***Kshs.92.5 Bn***



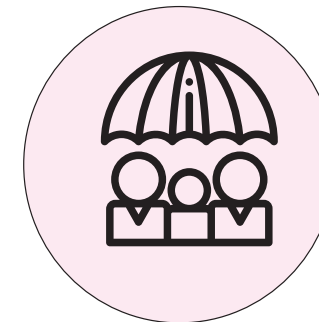
Education  
***Kshs.460.4 Bn***



National Security  
***Kshs.151 Bn***



Governance, Justice, Law & Order - ***Kshs.207.9 Bn***



Social Protection, Culture & Recreation - ***Kshs.54.2 Bn***



Environment Protection, Water & Natural Resources -  
***Kshs.72.8 Bn***

\*The amount does not include allocation to CFS

# 1 INTRODUCTION

Article 228 of the Constitution of Kenya, 2010 established the Office of the Controller of Budget with the mandate to oversee the implementation of the budgets of the National and County Governments by authorizing withdrawals from public funds under Articles 204, 206 and 207 of the Constitution and to report on implementation of the budgets to each House of Parliament every four months. This report fulfils the requirement of Article 228(6), of the Constitution, Section 9 of the Controller of Budget Act, 2016 by presenting information on the budget implementation by National Government MDAs in FY 2018/19.

The report is structured into seven chapters. Chapter one offers the introduction. Chapter two provides information on receipts into the Consolidated Fund and exchequer issues to MDAs, Consolidated Fund Services (CFS) and County Governments. Exchequer issues are expressed as a percentage of the revised net estimates, which represents funding from the National Treasury. Revised net estimates exclude Appropriations in Aid (A-I-A), which is revenue assigned to and collected by MDAs and is appropriated against expenditure approved by Parliament.

Chapter three presents a summary of overall budget performance in the FY 2018/19. This performance is compared with that of the prior financial year, FY 2017/18. Further, the chapter also presents budget performance of Consolidated Fund Services and presents comparison of repayment towards Public Debt; payments for Pensions and Gratuities; Salaries, Allowances and Miscellaneous Services; and, Subscriptions to International Organisations. Finally, the chapter provides an analysis of expenditure by economic items for both development and recurrent expenditure. Absorption rate is used to present budget performance, which is the percentage of expenditure to gross estimates.

Chapter four presents analysis of MDAs' budget performance by sectors for both development and recurrent expenditure. The sectors are; (i) Agriculture, Rural and Urban Development, (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, and (x) Social Protection, Culture and Recreation. Information in this chapter includes; both gross and net budget allocations, exchequer issues, expenditure per MDA, and the aggregate expenditure for each of the ten sectors.

Chapter five provides a summary of budget performance by programme for each MDA and contains details on budget allocation, expenditure for both development and recurrent programmes, and progress on implementation. Key challenges that affected budget implementation in the FY 2018/19 are highlighted in Chapter six. Finally, chapter seven provides the conclusion.

## 2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

### 2.1 Introduction

This chapter provides a summary of receipts into the Consolidated Fund and analysis of exchequer issues to MDAs in the FY 2018/19. The exchequer issues are classified into development, recurrent activities and to the forty seven counties.

#### 2.1.1 Analysis of Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of the revenue estimates and receipts into the Consolidated Fund in the FY 2018/19. The section also presents the trend of receipts into the Consolidated Fund over the last five years.

#### 2.1.2 Revenue Estimates

The revised revenue estimates for FY 2018/19 was Kshs.2.6 trillion, an increase compared to Kshs.2.3 trillion budgeted in FY 2017/18. To finance the budget, the National Treasury budgeted to raise funds from various revenue sources which included: Tax income of Kshs.1.5 trillion, Non-tax income of Kshs.75.3 billion, Net domestic borrowing of Kshs.506.2 billion, Commercial Loan of Kshs.362.6 billion and Loans from Foreign Governments and International Organisations of Kshs.54.2 billion.

Other revenue sources included: Grants from Foreign Governments and International Organisations of Kshs.13.5 billion, Grants from African Mission in Somalia (AMISOM), of Kshs.6.5 billion and Domestic Lending and on Lending of Kshs.3.9 billion, and, Programme loan for budget support of Kshs.82.1 billion.

#### 2.1.3 Receipts into the Consolidated Fund

In the FY 2018/19, total receipts into the Consolidated Fund amounted to Kshs.2.6 trillion representing 99.4 per cent of the revised estimates. This amount comprised of balance brought forward from FY 2017/18, Tax and non-tax income, Domestic borrowing, Loans and grants from foreign governments, international organisations and AMISON, Programme loans for budget support, Domestic lending and on-lending, and unspent balances recovered from MDAs from FY 2017/18.

Table 2.1 presents statement of receipts into the Consolidated Fund in the FY 2018/19.

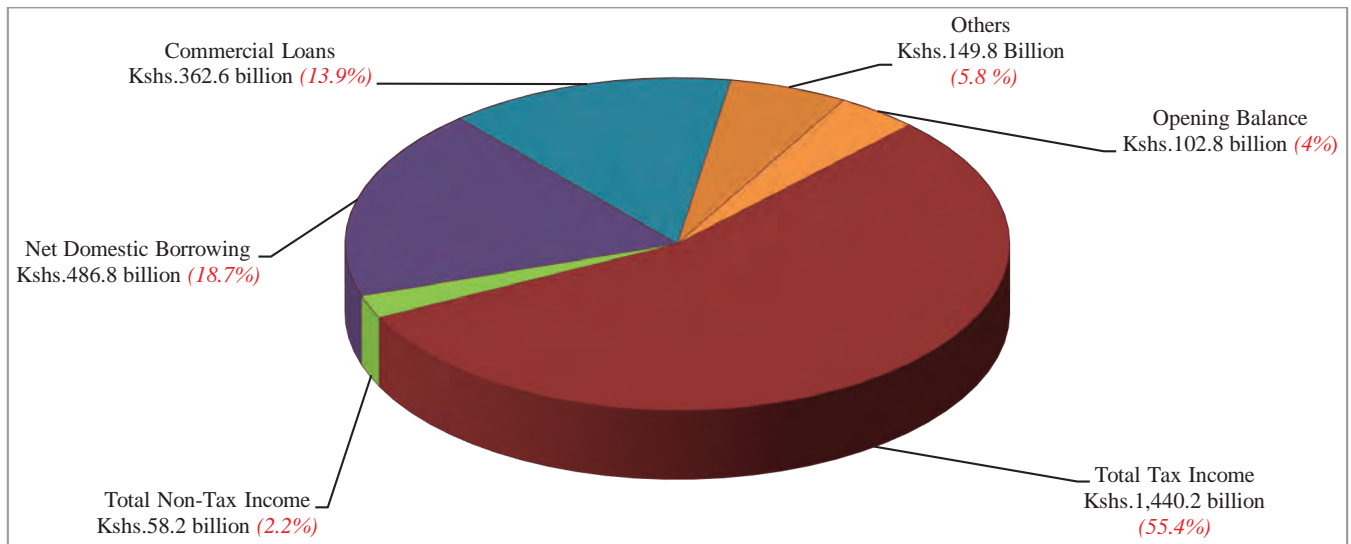
**Table 2. 1 Statement of Receipts into the Consolidated Fund as at 30th June, 2019 (Kshs. Billions)**

Receipts	Revised Estimates FY 2018/19 (Kshs.)	Actual Receipts (Kshs.) As at June, 2019	Performance Against Annual Target (%)	Contribution by Category (%)	Actual Receipts June, 2018 (Kshs.)	Change Compared to June, 2018 (Kshs.)	Percentage Change (%)
Opening Balance 01.07.2018	-	102.8	-	4.0	30.9	71.9	>100
Total Tax Income	1,512.9	1,440.2	95.2	55.4	1,311.7	128.5	9.8
Total Non-Tax Income	75.3	58.2	77.4	2.2	53.4	4.8	9.0
Net Domestic Borrowing	506.2	486.8	96.2	18.7	421.0	65.8	15.6
Loans-Foreign Governments and International Organisations	54.2	41.7	76.9	1.6	24.1	17.6	73.0
Programme Loan- Budget Support	82.1	84.8	103.3	3.3	8.5	76.3	>100
Domestic Lending and On-Lending	3.9	2.8	71.8	0.1	2.6	0.2	7.7
Grant-Foreign Governments and International Organisations	13.4	8.4	62.8	0.3	12.0	(3.6)	(30)
Grants from AMISOM	6.5	4.3	66.2	0.2	4.7	(0.4)	(8.5)
Commercial Loans	362.6	362.6	100	13.9	298.1	64.5	21.6
Unspent Balances (Recoveries)	-	7.8	-	0.3	2.2	5.5	>100
<b>Total Receipts</b>	<b>2,617.1</b>	<b>2,600.4</b>	<b>99.4</b>	<b>100.0</b>	<b>2,169.2</b>	<b>431.2</b>	<b>19.9</b>

Source: National Treasury

Tax income contributed the highest proportion of total receipts into the consolidated fund at 55.4 per cent as shown in Figure 2.1.

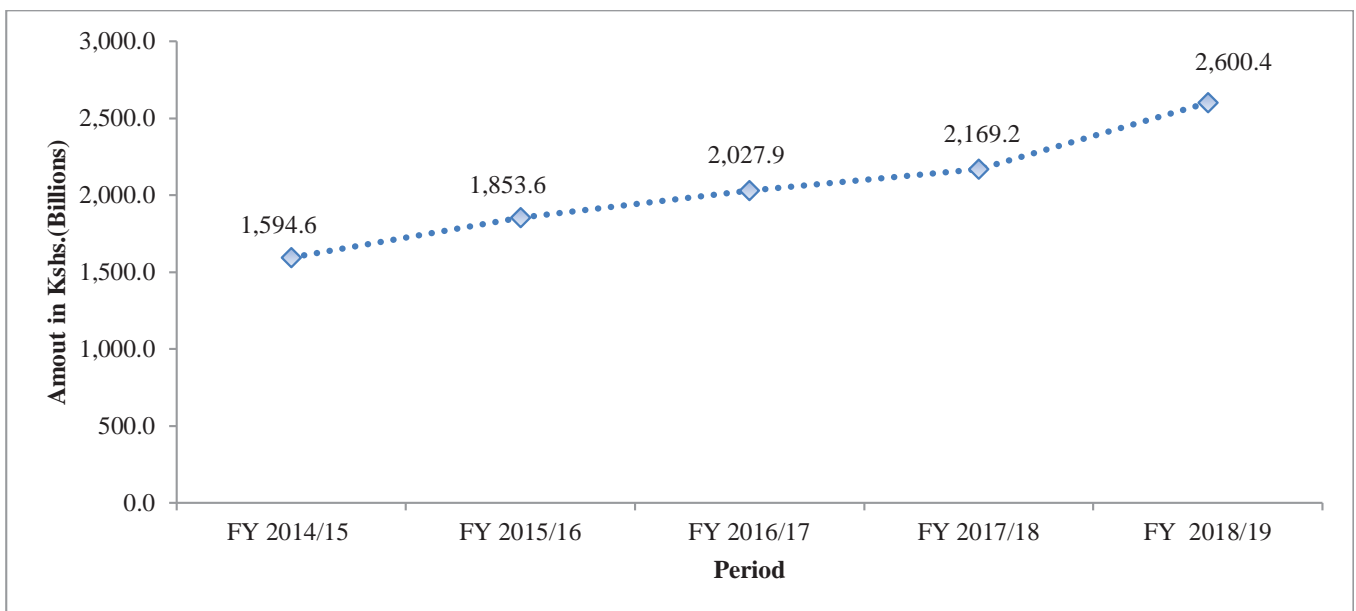
**Figure 2. 1** Composition of Receipts into the Consolidated Fund in the FY 2018/19



Source: National Treasury

In the last five years, receipt into consolidated fund has recorded a tremendous growth of 63 per cent from FY 2014/15 to FY 2018/19 as shown in Figure 2.2.

**Figure 2. 2** Receipts into the Consolidated Fund from FY 2014/15 to FY 2018/19



Source: National Treasury

## 2.2 FY 2018/19 Overall Budget

The revised gross estimates for FY 2018/19 amounted to Kshs.3.1 trillion and comprised of Kshs.2.1 trillion for recurrent expenditure, Kshs.683 billion for development expenditure and Kshs.376.5 billion to county governments. Allocation to county governments comprised of Kshs.314 billion as equitable share of the nationally raised revenue, Kshs.35.2 billion as conditional grant disbursed directly by the National Treasury and Kshs.27.3 billion handled directly under respective National Government MDAs.

The total exchequer issues to MDAs and County Governments in the FY 2018/19 amounted to Kshs.2.5 trillion. This amount represented 95.6 per cent of the revised net estimates, an increase compared to 89.5 per cent (Kshs.2.1 trillion) recorded in FY 2017/18.

Table 2.2 presents a summary of the exchequer issues for the FY 2018/19 against revised net estimates.

**Table 2. 2 Summary of Exchequer Issues (Kshs. Billions)**

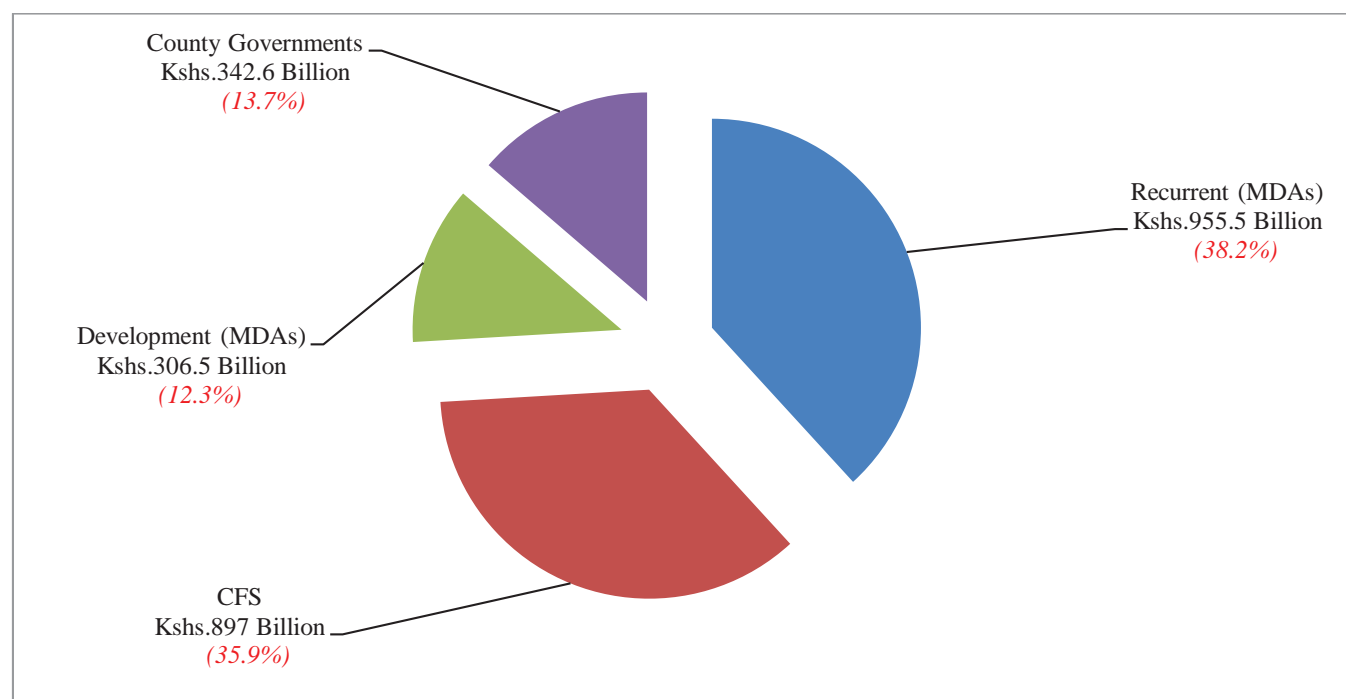
Vote	FY 2018/19					FY 2017/18				
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to Revised net Estimates	% of Exchequer issues to total Issues	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to Revised net Estimates	% of Exchequer issues to total Issues
<b>Recurrent</b>	2,059.6	1,921.2	1,852.5	96.4	74.1	1,792.5	1,672.5	1,473.9	88.1	71.3
<i>MDAs</i>	1,124.2	985.8	955.5	96.9	38.2	1,065.6	945.6	890.7	94.2	43.1
<i>CFS</i>	935.4	935.4	897.0	95.9	35.9	726.9	726.9	583.2	80.2	28.2
<b>Development (MDAs)</b>	683.0	346.3	306.5	88.4	12.3	597.1	318.5	276.4	86.8	13.4
<b>Sub-total</b>	2,742.6	2,268.0	2,159	95.2	86.3	2,382.1	1,991.0	1,750.3	87.9	84.7
<b>County Governments</b>	376.5	349.2	342.6	98.1	13.7	345.7	319.0	316.2	99.1	15.3
<b>Total</b>	3,119.1	2,617.2	2,501.6	95.6	-	2,735.3	2,310.0	2,066.4	89.5	-

Source: National Treasury & OCOB

Table 2.2 shows that county governments received the highest proportion of exchequer issues as a proportion of the revised net estimates at 98.1 per cent, while development expenditure received the lowest at 88.5 per cent.

Figure 2.3 shows composition of exchequer issues for the FY 2018/19.

**Figure 2. 3 Composition of Exchequer Issues in the FY 2018/19**



Source: National Treasury & OCOB

### 2.3 Analysis of Exchequer Issues to MDAs by Sector

The MDAs are grouped into ten Sectors according to the Classification of Functions of Government (COFOG), which is designed to support fiscal analysis by breaking down government fiscal statistics by purpose for ease of comparability across governments. The ten sectors are; (i) Agriculture, Rural and Urban Development, (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, and (x) Social Protection, Culture and Recreation.

Table 2.3 shows exchequer issues by sector.

**Table 2.3 Estimates and Exchequer Issues by Sector (Kshs. Billions)**

Sector	FY 2018/19				FY 2017/18			
	Revised-Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issues to Revised Net Estimates	Revised-Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issues to Revised Net Estimates
Agriculture, Rural & Urban Development	64.3	52.4	48.4	92.3	48.5	44.9	40.9	91.0
Education	460.4	411.2	405.7	98.7	420.2	372.2	368.6	99.0
Energy, Infrastructure and Information Communications Technology (EI & ICT)	443.7	145.3	138.0	95.0	396.0	142.8	130.3	91.3
Environment Protection, Water and Natural Resources	72.8	41.7	34.2	82.0	75.1	40.7	37.4	91.7
General Economic & Commercial Affairs (GECA)	34.0	19.2	16.8	87.3	15.5	14.2	13.1	91.8
Governance, Justice, Law and Order (GJLO)	207.9	205.6	196.9	95.8	217.4	215.1	198.6	92.3
Health	92.5	58.4	53.2	91.0	75.3	53.2	44.4	83.3
Public Administration and International Relations (PAIR)	226.4	207.1	180.4	87.1	214.6	190.4	163.3	85.8
Social Protection, Culture and Recreation	54.2	51.2	49.4	96.5	53.9	51.6	44.6	86.4
National Security	151.0	140.1	138.7	99.0	138.8	138.8	126.1	90.8
<b>Total</b>	<b>1,807.2</b>	<b>1,332.2</b>	<b>1,261.6</b>	<b>94.7</b>	<b>1,655.2</b>	<b>1,264.0</b>	<b>1,167.3</b>	<b>92.3</b>

Source: National Treasury & OCOB

Total exchequer issues to the Sectors amounted to Kshs.1.3 trillion, representing 94.7 per cent of the revised net estimates, a growth compared to 92.3 per cent recorded in the FY 2017/18. The National Security Sector received the highest proportion of exchequer issues to the revised net estimates at 99 per cent, while the Environment Protection, Water and Natural Resources Sector received the lowest at 82 per cent.

### 2.3.1 Recurrent Exchequer Issues by Sector

In FY 2018/19, the revised gross recurrent estimate to MDAs was Kshs.1.1 trillion, representing 36.4 per cent of the revised national budget. Total recurrent exchequer issues to MDAs in the FY 2018/19 was Kshs.955.5 billion, representing 96.9 per cent of the revised recurrent net estimates.

Table 2.4 shows recurrent exchequer issues by Sector in the FY 2018/19.

**Table 2. 4 Recurrent Expenditure Exchequer issues by Sector (Kshs. Billions)**

Sector	FY 2018/19				FY 2017/18			
	Revised-Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issues to Revised Net Estimates	Revised-Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issues to Revised Net Estimates
Agriculture, Rural & Urban Development (ARUD)	26.6	26.2	25.4	96.9	28.5	28.4	27.7	97.5
Education	429.9	389.3	387.1	99.4	401.0	360.5	358.2	99.3
Energy, Infrastructure and Information Communications Technology (EI & ICT)	83.9	14.6	13.4	91.6	70.6	11.4	10.4	91.5
Environment Protection, Water and Natural Resources	19.8	15.8	15.6	98.9	23.7	14.8	14.6	98.8
General Economic and Commercial Affairs (GECA)	15.5	10.0	9.5	94.8	9.8	8.6	8.1	93.6
Governance, Justice, Law and Order (GJLO)	184.9	184.4	178.8	96.9	197.5	196.8	180.9	91.9
Health	53.2	36.5	34.2	93.7	38.6	30.4	28.7	94.4
Public Administration and International Relations (PAIR)	145.0	143.9	127.9	88.9	127.6	126.6	109.9	86.8
Social Protection, Culture and Recreation	29.5	29.0	28.4	97.9	29.4	29.4	26.2	89.2
National Security	136.1	136.1	135.3	99.4	138.8	138.8	126.1	90.8
<b>Total</b>	<b>1,124.2</b>	<b>985.8</b>	<b>955.5</b>	<b>96.9</b>	<b>1,065.6</b>	<b>945.6</b>	<b>890.7</b>	<b>94.2</b>

Source: National Treasury & OCOB

Analysis of recurrent exchequer issues indicated that Education and the National Security Sectors received the highest percentage of exchequer issues to the revised net estimates at 99.4 per cent respectively, while the Public Administration and International Relations (PAIR) sector received the lowest proportion at 88.9 per cent.

Table 2.5 shows recurrent exchequer issues to the MDAs in each of the ten sectors.

**Table 2. 5 Recurrent Exchequer Issues to MDAs by Sectors**

Recurrent Vote				
Sector	Revised Gross Estimates (Kshs. Billions)	Revised Net Estimates (Kshs. Billions)	Exchequer Issues (Kshs. Billions)	% Exch. Issues to Rev. Net Estimates
<b>Agriculture, Rural and Urban Development</b>				
Ministry of Lands and Physical Planning	2.7	2.7	2.4	88.8
State Department for Livestock.	2.2	2.2	2.2	100.0
State Department for Crop Development	12.3	12.3	11.9	97.1
State Department for Fisheries, Aquaculture and the Blue Economy	0.7	0.7	0.6	87.1



<b>Recurrent Vote</b>				
<b>Sector</b>	<b>Revised Gross Estimates (Kshs. Billions)</b>	<b>Revised Net Estimates (Kshs. Billions)</b>	<b>Exchequer Issues (Kshs. Billions)</b>	<b>% Exch. Issues to Rev. Net Estimates</b>
State Department for Irrigation	1.7	1.3	1.2	98.2
State Department for Agricultural Research	5.9	5.9	5.9	99.5
National Lands Commission	1.2	1.2	1.2	99.7
<b>Total</b>	<b>26.6</b>	<b>26.2</b>	<b>25.4</b>	<b>96.9</b>
<b>Energy, Infrastructure and ICT</b>				
State Department of Infrastructure	58.3	1.8	1.7	90.5
State Department of Transport	11.0	1.1	1.1	97.4
State Department for Shipping and Maritime	1.7	0.3	0.2	96.3
State Department for Housing & Urban Development	0.8	0.8	0.7	90.8
State Department for Public Works	1.6	1.6	1.6	96.8
State Department for Housing, Urban Development and Public Works	0.8	0.8	0.8	93.6
State Department of Information Communications & Technology & Innovation	1.8	1.8	1.3	72.3
State Department for Broadcasting & Telecommunications	5.3	4.2	3.9	92.3
Ministry of Energy	2.2	2.0	2.0	100.0
State Department of Petroleum	0.3	0.2	0.2	88.8
<b>Total</b>	<b>83.9</b>	<b>14.6</b>	<b>13.4</b>	<b>91.6</b>
<b>General Economics and Commercial Affairs (GECA)</b>				
State Department for Cooperatives	0.6	0.4	0.3	95.5
State Department for Trade	1.6	1.6	1.6	99.9
State Department for Industrialization	3.3	2.8	2.6	93.1
State Department for East African Community	0.9	0.9	0.9	100.0
State Department for Regional and Northern Corridor Development	2.1	1.9	1.9	99.6
State Department for Tourism	1.4	1.4	1.1	78.8
Ministry of Tourism and Wildlife	5.5	1.0	1.0	99.7
<b>Total</b>	<b>15.5</b>	<b>10.0</b>	<b>9.5</b>	<b>94.8</b>
<b>Health</b>				
Ministry of Health	53.2	36.5	34.2	93.7
<b>Total</b>	<b>53.2</b>	<b>36.5</b>	<b>34.2</b>	<b>93.7</b>
<b>Education</b>				
State Department for Vocational and Technical Training	8.9	8.9	7.1	79.9
State Department for University Education	91.5	52.9	52.9	99.9
State Department for Early Learning & Basic Education	88.4	87.0	86.5	99.5
State Department for Post Training and Skills Development	0.08	0.08	0.06	74.3
Teachers Service Commission	241.0	240.5	240.5	100.0
<b>Total</b>	<b>429.9</b>	<b>389.3</b>	<b>387.1</b>	<b>99.4</b>
<b>Governance, Justice, Law and Order (GJLO)</b>				
State Department for Interior	123.7	123.7	121.6	98.4
State Department for Correctional Services	26.0	26.0	24.5	94.1
State Department for Immigration and Citizen Services	2.2	2.2	1.9	85.9
State Law Office and Department of Justice	4.6	4.2	3.9	91.3
The Judiciary	13.1	13.1	12.9	98.5
Ethics & Anti-Corruption Commission	3.2	3.2	3.2	99.7

<b>Recurrent Vote</b>				
<b>Sector</b>	<b>Revised Gross Estimates (Kshs. Billions)</b>	<b>Revised Net Estimates (Kshs. Billions)</b>	<b>Exchequer Issues (Kshs. Billions)</b>	<b>% Exch. Issues to Rev. Net Estimates</b>
Office of the Director of Public Prosecutions	2.9	2.9	2.2	75.5
Office of the Registrar of Political Parties	1.1	1.1	1.0	94.8
Witness Protection Agency	0.4	0.4	0.4	100.0
Kenya National Human Rights & Equality Commission	0.4	0.4	0.4	96.7
Independent Electoral and Boundaries Commission	4.9	4.9	4.6	93.7
Judicial Service Commission	0.4	0.4	0.4	96.5
National Police Service Commission	0.7	0.7	0.6	88.3
National Gender & Equality Commission	0.4	0.4	0.3	95.7
Independent Policing Oversight Authority	0.9	0.9	0.8	93.5
<b>Total</b>	<b>184.9</b>	<b>184.4</b>	<b>178.8</b>	<b>96.9</b>
<b>Public Administration and International Relations</b>				
The Presidency	9.5	9.5	9.0	94.2
State Department for Devolution	4.2	4.2	3.9	91.3
State Department for Planning	10.1	10.1	9.0	89.6
Ministry of Foreign Affairs	16.1	15.5	14.0	90.3
The National Treasury	44.1	44.1	42.0	95.1
State Department for Public Service and Youth Affairs	1.7	1.6	1.6	100.0
State Department for Public Service	6.2	6.2	6.1	97.9
State Department for Youth	12.2	12.2	6.4	52.5
Parliamentary Service Commission	11.6	11.5	9.7	84.1
National Assembly	20.5	20.5	18.0	87.7
The Commission on Revenue Allocation	0.4	0.4	0.4	99.2
Public Service Commission	1.2	1.2	1.2	98.0
Salaries & Remuneration Commission	0.5	0.5	0.5	106.1
Auditor General	5.5	5.2	5.2	99.2
Controller of Budget	0.6	0.6	0.6	92.9
The Commission on Administrative Justice	0.5	0.5	0.5	97.9
<b>Total</b>	<b>144.0</b>	<b>143.9</b>	<b>127.9</b>	<b>88.9</b>
<b>National Security</b>				
Ministry of Defence	101.5	101.5	101.5	100.0
National Intelligence Service	34.5	34.5	33.8	97.8
<b>Total</b>	<b>136.1</b>	<b>136.1</b>	<b>135.3</b>	<b>99.4</b>
<b>Social Protection, Culture and Recreation</b>				
State Department for Development for the ASAL	1.2	1.2	1.2	98.8
State Department for Sports	2.1	2.1	2.1	99.5
State Department for Heritage	3.5	3.5	3.3	96.5
State Department for Labour	2.4	2.0	1.7	85.0
State Department for Social Protection	18.8	18.8	18.7	99.9
State Department for Gender	1.4	1.4	1.3	89.2
<b>Total</b>	<b>29.5</b>	<b>29.0</b>	<b>28.4</b>	<b>97.9</b>
<b>Environment Protection, Water and Natural Resources</b>				
Ministry of Water and Sanitation	4.0	3.4	3.4	99.9
Ministry of Environment and Forestry	12.5	9.2	9.1	98.8
State Department for Mining	1.0	0.9	0.9	99.9

Recurrent Vote				
Sector	Revised Gross Estimates (Kshs. Billions)	Revised Net Estimates (Kshs. Billions)	Exchequer Issues (Kshs. Billions)	% Exch. Issues to Rev. Net Estimates
State Department for Wildlife	2.3	2.3	2.2	97.8
<b>Total</b>	19.8	15.8	15.6	98.9
<b>Grand Total</b>	1,124.2	985.8	955.5	96.9

Source: National Treasury & OCOB

### 2.3.2 Exchequer Issues towards Consolidated Fund Services (CFS)

The revised allocation to CFS amounted to Kshs.935.4 billion, representing 30.3 per cent of the revised national budget.

Table 2.6 shows exchequer issues towards CFS in the FY 2018/19.

Table 2.6 CFS Exchequer Issues (Kshs. Millions)

Consolidated Fund Services (CFS)	FY 2018/19			FY 2017/18		
	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to revised Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to revised Net Estimates
Public Debt	848,303.9	826,202.9	97.4	649,396.7	517,161.9	79.6
Pensions and Gratuities	80,455.1	66,397.6	82.5	71,895.1	62,413.3	86.8
Salaries, Allowances & Miscellaneous	6,632.8	4,406.5	66.4	5,564.9	3,632.7	65.3
Subscriptions to International Organizations	0.5	-	-	0.5	-	-
<b>Total</b>	<b>935,392.3</b>	<b>897,007.0</b>	<b>95.9</b>	<b>726,857.2</b>	<b>583,207.9</b>	<b>80.2</b>

Source: National Treasury and OCOB

The total exchequer issue to CFS in the FY 2018/19 was Kshs.897 billion. This amount represented 95.9 per cent of the revised net estimates, an increase compared to 80.2 per cent (Kshs.583.2 billion) reported in FY 2017/18. The Public Debt category received the highest proportion of exchequer issues to the revised net estimates at 97.4 per cent, while Salaries, Allowances & Miscellaneous received the lowest at 66.4 per cent.

### 2.3.3 Development Exchequer Issues by Sector

In FY 2018/19, the revised gross allocation to development expenditure was Kshs.683 billion, while total exchequer issues in the period under review amounted to Kshs.306.5 billion. This amount represented 88.4 per cent of the revised development net estimates, an increase compared to 86.8 per cent (Kshs.276.4 billion) recorded in FY 2017/18.

Table 2.7 shows development expenditure exchequer issues by sector for the FY 2018/19.

**Table 2. 7 Development Expenditure Exchequer Issues by Sector (Kshs. Billions)**

Sector	FY 2018/19				FY 2017/18			
	Revised Gross Estimates	Revised Net Estimates	Exch. Issues	% of Exch. Issues to Revised Net Estimates	Revised Gross Estimates	Revised Net Estimates	Exch. Issues	% of Exch. Issues to Revised Net Estimates
Agriculture, Rural and Urban Development	37.7	26.2	23.0	87.7	20.1	16.5	13.2	79.8
Energy, Infrastructure and ICT	359.8	130.7	124.6	95.3	325.4	131.4	119.9	91.2
General Economics and Commercial Affairs (GECA)	18.5	9.2	7.3	79.2	5.7	5.6	4.9	88.9
Health	39.3	21.9	19.0	86.5	36.8	22.8	15.7	68.7
Education	30.5	21.8	18.6	85.3	19.2	11.7	10.4	88.9
Governance, Justice, Law and Order (GJLO)	23.0	21.1	18.1	85.7	19.8	18.4	17.7	96.7
Public Administration and International Relations (PAIR)	81.4	63.2	52.5	83.1	86.9	63.9	53.5	83.7
National Security	15.0	4.0	3.4	85.8	-	-	-	-
Social Protection, Culture and Recreation	24.7	22.2	21.0	94.8	24.4	22.2	18.3	82.8
Environment Protection, Water and Natural Resources	53.0	25.9	18.6	71.7	51.4	25.9	22.7	87.6
<b>Total</b>	<b>683.0</b>	<b>346.3</b>	<b>306.1</b>	<b>88.4</b>	<b>589.6</b>	<b>318.5</b>	<b>276.4</b>	<b>86.8</b>

Source: National Treasury & OCOB

Analysis of development exchequer issues to the MDAs show that, the Energy, Infrastructure and ICT sector received the highest development exchequer issues to its revised net estimates at 95.3 per cent while the Environment Protection, Water and Natural Resources sector received the lowest exchequer issues to revised net estimates at 71.7 per cent.

Table 2.8 shows development exchequer issues to the MDAs in each of the ten sectors.

**Table 2. 8 Development Exchequer Issues to MDAs by Sectors**

Development Vote				
Sector	Revised Gross Estimates (Kshs. Billions)	Revised Net Estimates (Kshs. Billions)	Exchequer Issues (Kshs. Billions)	% Exch. Issues to Rev. Net Estimates
<b>Agriculture, Rural and Urban Development</b>				
Ministry of Lands and Physical Planning	2.8	2.8	2.2	79.5
State Department for Livestock	5.3	3.9	3.5	89.1
State Department for Crop Development	20.1	10.8	9.5	87.5
State Department for Fisheries, Aquaculture and the Blue Economy	1.4	1.4	0.7	50.0
State Department for Irrigation	7.3	6.4	6.4	100.0
State Department for Agricultural Research	0.9	0.9	0.7	81.1
<b>Total</b>	<b>37.7</b>	<b>26.2</b>	<b>23.0</b>	<b>87.7</b>
<b>Energy, Infrastructure and ICT</b>				
State Department of Infrastructure	104.6	64.0	63.2	98.8
State Department of Transport	120.9	13.6	13.5	99.4
State Department for Housing & Urban Development	32.3	13.5	11.4	84.6

<b>Development Vote</b>				
<b>Sector</b>	<b>Revised Gross Estimates (Kshs. Billions)</b>	<b>Revised Net Estimates (Kshs. Billions)</b>	<b>Exchequer Issues (Kshs. Billions)</b>	<b>% Exch. Issues to Rev. Net Estimates</b>
State Department for Public Works	1.4	1.4	0.9	65.9
State Department for Housing, Urban Development and Public Works	6.5	1.9	1.9	98.7
State Department of Information Communications & Technology & Innovation	23.1	9.6	7.9	82.3
State Department for Broadcasting & Telecommunications	0.7	0.7	0.6	91.9
Ministry of Energy	67.1	25.1	24.4	97.3
State Department for Petroleum	3.3	0.9	0.7	78.1
<b>Total</b>	<b>359.8</b>	<b>130.7</b>	<b>124.6</b>	<b>95.3</b>
<b>General Economics and Commercial Affairs (GECA)</b>				
State Department for Cooperatives	0.4	0.4	0.3	89.7
State Department for Trade	0.3	0.3	0.21	77.1
State Department for Industrialization	3.9	3.2	3.0	93.0
State Department for Regional and Northern Corridor Development	12.3	3.9	2.8	72.6
State Department for Tourism	1.3	1.3	0.7	58.9
Ministry of Tourism and Wildlife	0.4	0.2	0.2	100.0
<b>Total</b>	<b>18.5</b>	<b>9.2</b>	<b>7.3</b>	<b>79.2</b>
<b>Health</b>				
Ministry of Health	39.3	21.9	19.0	86.5
<b>Total</b>	<b>39.3</b>	<b>21.9</b>	<b>19.0</b>	<b>86.5</b>
<b>Education</b>				
State Department for Vocational and Technical Training	8.0	2.7	2.1	77.5
State Department for University Education	12.0	9.2	8.0	86.7
State Department for Early Learning & Basic Education	10.5	9.9	8.6	86.3
State Department for Post Training and Skills Development	-	-	-	-
Teachers Service Commission	0.04	0.04	-	-
<b>Total</b>	<b>23.5</b>	<b>21.8</b>	<b>18.6</b>	<b>85.3</b>
<b>Governance, Justice, Law and Order (GJLO)</b>				
State Department for Interior	17.2	16.8	14.8	88.1
State Department for Correctional Services	0.6	0.6	0.4	63.0
State Department for Immigration and Citizen Services	1.5	1.5	1.5	97.8
State Law Office and Department of Justice	0.1	0.1	0.1	100.0
The Judiciary	3.6	2.1	1.4	67.0
Ethics and Anti-Corruption Commission	0.04	0.04	-	-
Office of the Director of Public Prosecution	0.03	0.03	-	-
National Gender and Equality Commission	0.001	0.001	0.001	50.6
<b>Total</b>	<b>23.0</b>	<b>21.2</b>	<b>18.1</b>	<b>85.7</b>
<b>Public Administration and International Relations (PAIR)</b>				
The Presidency	1.1	1.1	0.8	69.7
State Department for Devolution	41.7	36.5	34.1	93.3
State Department for Planning	1.9	1.8	1.8	96.9
Ministry of Foreign Affairs	2.2	2.2	1.8	80.7
The National Treasury	26.9	14.5	9.1	62.6
State Department for Public Service and Youth Affairs	1.4	1.4	1.5	110.8
State Department for Public Service	1.2	1.2	0.8	72.9

<b>Development Vote</b>				
<b>Sector</b>	<b>Revised Gross Estimates (Kshs. Billions)</b>	<b>Revised Net Estimates (Kshs. Billions)</b>	<b>Exchequer Issues (Kshs. Billions)</b>	<b>% Exch. Issues to Rev. Net Estimates</b>
State Department for Youth	2.8	2.8	1.9	69.5
Parliamentary Service Commission	1.7	1.7	0.7	41.2
Public Service Commission	0.1	0.1	0.05	78.3
Auditor General	0.5	0.5	0.4	81.8
<b>Total</b>	<b>81.4</b>	<b>63.7</b>	<b>52.9</b>	<b>83.1</b>
<b>National Security</b>				
Ministry of Defence	15.0	4.0	3.4	85.8
<b>Total</b>	<b>15.0</b>	<b>4.0</b>	<b>3.4</b>	<b>85.8</b>
<b>Social Protection, Culture and Recreation</b>				
State Department for Development for the ASAL	5.9	3.4	3.3	97.1
State Department for Sports	0.7	0.7	0.7	96.3
State Department for Heritage	0.9	0.9	0.8	89.3
State Department for Labour	1.5	1.5	0.9	61.0
State Department for Social Protection	12.9	12.9	12.7	98.8
State Department for Gender	2.8	2.8	2.6	93.4
<b>Total</b>	<b>24.7</b>	<b>22.2</b>	<b>21.0</b>	<b>94.8</b>
<b>Environment Protection, Water and Natural Resources</b>				
Ministry of Water and Sanitation	46.0	20.8	14.4	69.3
Ministry of Environment and Forestry	5.9	4.0	3.0	76.1
State Department for Mining	0.3	0.3	0.3	99.9
State Department for Wildlife	0.9	0.9	0.9	100.0
<b>Total</b>	<b>53.0</b>	<b>25.9</b>	<b>18.6</b>	<b>71.7</b>
<b>Grand Total</b>	<b>683.0</b>	<b>346.8</b>	<b>306.5</b>	<b>88.4</b>

Source: National Treasury & OCOB

## 3 NATIONAL GOVERNMENT OVERALL BUDGET PERFORMANCE

### 3.1 Introduction

This chapter presents the overall budget performance in the FY 2018/19. It presents analysis for both development and recurrent expenditure by the National Government Ministries, Departments and Agencies (MDAs). The Consolidated Fund Services (CFS) is discussed under recurrent expenditure and provides information on public debt; pensions and gratuity; and salaries and allowances to Constitutional Office holders and miscellaneous services. The chapter also presents expenditure by economic classifications by the government entities, for development and recurrent votes respectively.

### 3.2 Overall Government Budget Performance

The revised aggregate budget for the government in FY 2018/19 was Kshs.3.1 trillion as presented in table 3.1. This amount included budget estimates for national government entities and the shareable revenue allocation to county governments.

**Table 3.1: Overall Government Budget Performance (Kshs. Billions)**

VOTE	FY 2018/19						FY 2017/18					
	Revised Gross Estimates	Revised Net Estimates	Cumulative Exch. Issues	Cumulative Expenditure	% of Exch. to Rev. Net Estimates	Absorption Rate (%)	Revised Gross Estimates	Revised Net Estimates	Cumulative Exch. Issues	Cumulative Expenditure	% of Exch. to Rev. Net Estimates	Absorption Rate (%)
<b>Recurrent</b>	2,059.6	1,921.2	1,852.5	1,961.4	96.4	95.2	1,792.5	1,672.5	1,473.9	1,544.4	88.1	86.2
MDAs	1,124.2	985.8	955.5	1,066.4	96.9	94.9	1,065.6	945.6	890.7	961.9	94.2	90.3
CFS	935.4	935.4	897.0	895.0	95.9	95.7	726.9	726.9	583.2	582.5	80.2	80.1
<b>Development</b>	683.0	346.3	306.5	540.9	88.4	79.2	597.1	318.5	276.4	425.8	86.8	72.2
<b>Sub-Total</b>	2,742.6	2,268.0	2,159	2,502.4	95.2	91.2	2,382.1	1,991.0	1,750.3	1,970.2	87.9	82.7
<b>County Governments</b>	376.5*	349.2	342.6	376.0**	98.1	77.8	345.7	319.0	316.2	303.8	99.1	87.8
<b>Total</b>	<b>3,119.1</b>	<b>2,617.2</b>	<b>2,501.6</b>	<b>2,878.4</b>	<b>95.6</b>	<b>92.3</b>	<b>2,735.3</b>	<b>2,310.0</b>	<b>2,066.4</b>	<b>2,274.0</b>	<b>89.5</b>	<b>83.4</b>

Source: NT, OCOB, MDAs & County Treasuries

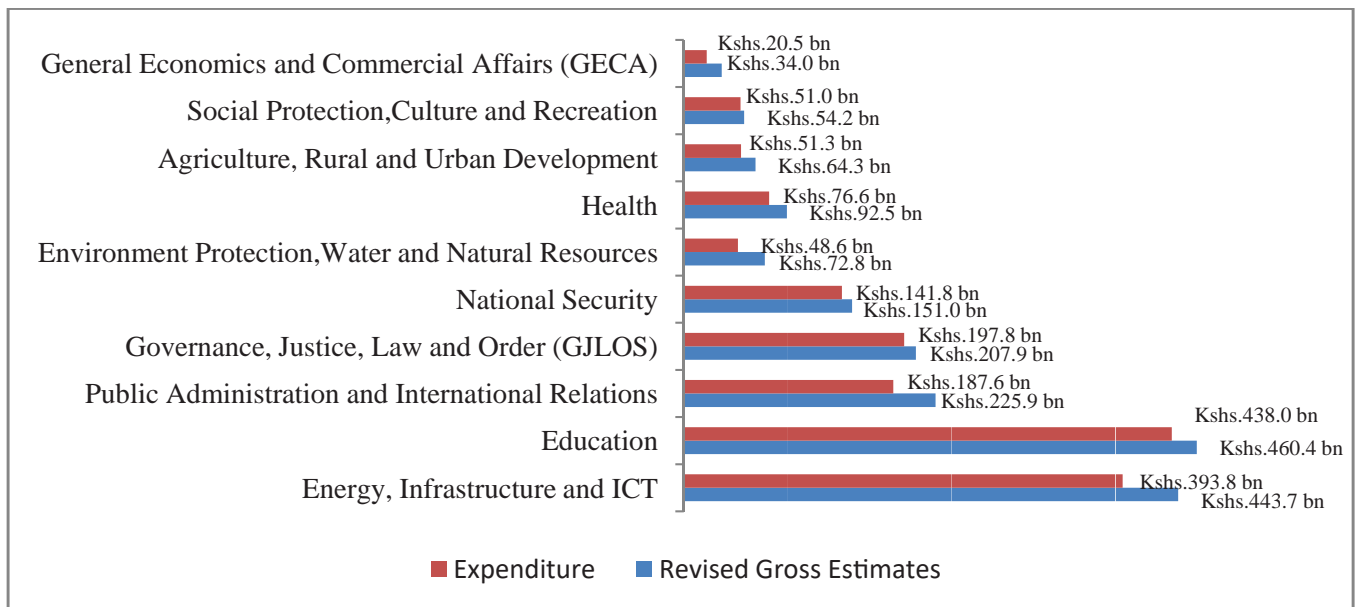
\*County Governments allocation as per the revised County Allocation of Revenue Act, 2018 amounts to Kshs 376.5 billion, consisting of Equitable share of Kshs.314 billion and conditional grants of Kshs. 62.5 billion. Out of the conditional grants, Kshs.35.2 billion was to be disbursed directly to County Governments by the National Treasury while Kshs.27.3 billion relates to conditional grants handled directly under the respective National Government Ministries, Departments and Agencies.

\*\*The difference between the exchequer issues of Kshs.342.6 billion and expenditure of Kshs.376 billion was financed by revenue from own sources and balances brought forward from FY 2017/18.

The total exchequer issues in the FY 2018/19 amounted to Kshs.2.5 trillion. This amount represented 95.6 per cent of the revised net estimates and was an increase from 89.5 per cent recorded in FY 2017/18. The exchequer issues comprised of Kshs.1.9 trillion for recurrent expenditure, Kshs.306.5 billion for development expenditure and Kshs.342.6 billion to Counties. Overall expenditure for both the National and County Governments was Kshs.2.9 trillion (Kshs.2 trillion on recurrent, Kshs.540.9 billion on development and Kshs.376 billion by County Governments). The overall absorption rate was 92.3 per cent of the revised gross budget, an improvement compared to 83.4 per cent recorded in the FY 2017/18.

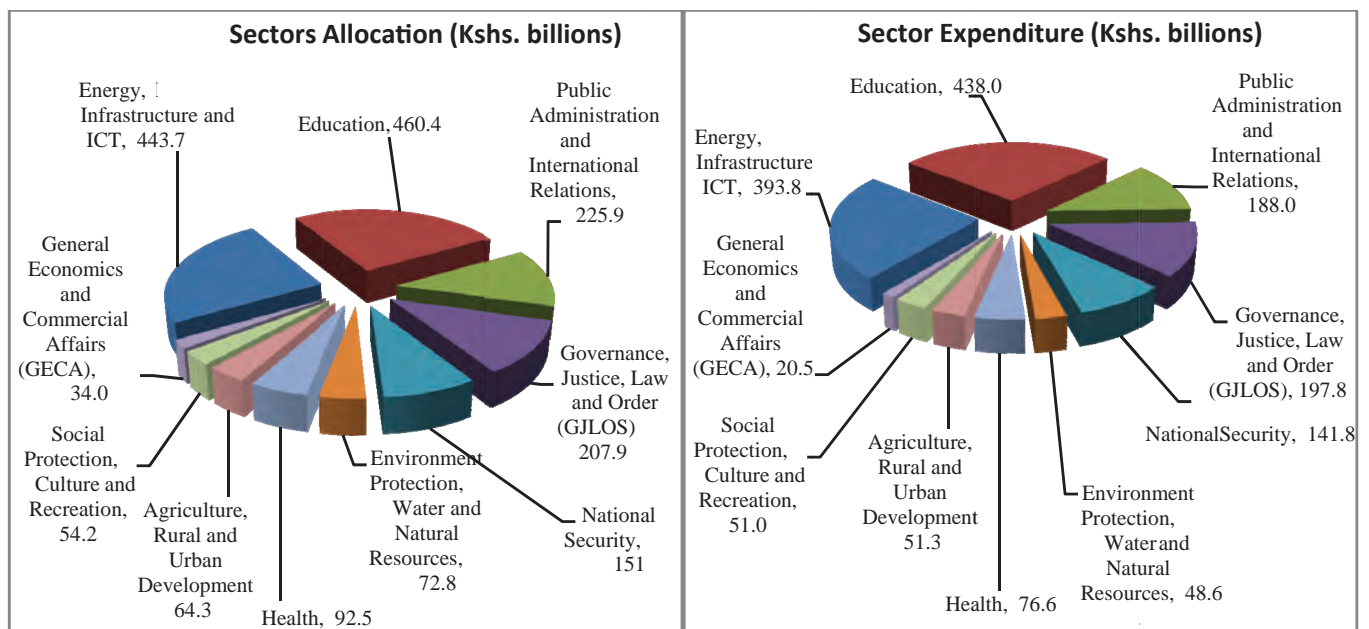
Figure 3.1 and 3.2 shows comparison of sectors annual budget allocation and total expenditure in the FY 2018/19.

**Figure 3.1: Comparison of Revised Annual Budget and Expenditure by Sector**



Source: MDAs & National Treasury

**Figure 3.2: Revised Annual Budget and Expenditure by Sector (Kshs. Billions)**



Source: MDAs & National Treasury

### 3.3 Consolidated Fund Services (CFS)

The Consolidated Fund Services (CFS) comprise of funds allocated towards: (i) Repayment of Public Debt (domestic, foreign and government guaranteed loans to parastatals), (ii) Pensions and gratuities, (iii) Salaries and Allowances to Constitutional Office holders, and miscellaneous services, and, (iv) Subscriptions to International Organizations.



The revised allocation towards CFS amounted to Kshs.935.4 billion, representing 30.3 per cent of the revised gross national budget. Table 3.2 presents a summary on CFS exchequer issues and expenditure performance in the FY 2018/19.

**Table 3.2 Annual Budget and Cumulative Expenditure for CFS (Kshs. Billions)**

Consolidated Fund Services (CFS)	Gross Estimates	Revised Gross Estimates	Exchequer Issues	Cumulative Expenditure	Expenditure as a % of Revised Gross Estimates
Public Debt	870.6	848.3	826.2	821.3	96.8
Pensions and Gratuities	86.3	80.5	66.4	69.3*	86.1
Salaries, Allowances and Miscellaneous Services	6.8	6.6	4.4	4.4	66.7
Subscriptions to International Organizations	0.0005	0.0005	-	-	-
<b>Total</b>	<b>963.7</b>	<b>935.4</b>	<b>897.0</b>	<b>895.0</b>	<b>95.7</b>

Source: National Treasury & Central Bank of Kenya

\*Pension payments processed up to Internet Banking level for FY 2018/19 were paid with FY 2019/20 exchequer issues.

### 3.3.1 Public Debt

The revised allocation for public debt was Kshs.848.3 billion, recording 30.6 per cent growth compared to Kshs.649.4 allocated in FY 2017/18. Exchequer issues on public debt in the financial year amounted to Kshs.826.2 billion, representing 97.4 per cent of the revised estimates. Total expenditure was Kshs.821.3 billion, representing 96.8 per cent of the revised gross estimates. The expenditure comprise of interest payments at Kshs.319.6 billion and principal at Kshs.501.7 billion. The total payments comprised of Kshs.369.8 billion for external debt and Kshs.451.5 billion towards domestic debt.

### 3.3.2 Salaries, Allowances and Miscellaneous Services

The revised allocation for payment to salaries, allowances and miscellaneous services was Kshs.6.6 billion. Total exchequer issues amounted to Kshs.4.4 billion, representing 66.3 per cent of the revised gross estimates. Total expenditure was Kshs.4.4 billion, representing 66.7 per cent of the revised gross estimates. The expenditure comprised of Kshs.3 billion as salaries and allowances to Constitutional Office holders and Kshs.1.4 billion towards guaranteed loans to State Parastatals.

### 3.3.3 Pensions and Gratuities

The revised gross estimates for Pensions and gratuities amounted to Kshs.80.5 billion, an increase compared to Kshs.71.9 billion allocated in FY 2017/18. Exchequer issues in the year amounted to Kshs.66.4 billion, representing 82.5 per cent of the revised estimates. Actual expenditure stood at Kshs.69.3 billion and represented 86.1 per cent of the revised gross estimates.

## 3.4 MDAs Expenditure Analysis

This section presents a breakdown of the MDAs' expenditure by various activities, for both development and recurrent activities in the FY 2018/19. Development expenditure analysis by the various economic items included: maintenance of motor vehicles and other assets for programmes/projects; capital

transfers to SAGAs; civil works and construction of residential buildings; refurbishment of buildings/infrastructure; purchase of specialized plants, equipment and machinery; pre-feasibility studies; and, other development expenditure.

Recurrent expenditure is disaggregated into three categories, namely; Personnel Emoluments (PE), Operations and Maintenance (O&M), and current transfer to SAGAs.

### **3.4.1 MDAs Development Expenditure Analysis**

In the FY 2018/19, the revised allocation towards MDAs development activities was Kshs.683 billion, an increase compared to that of Kshs.605.5 billion allocated in FY 2017/18.

In the FY 2018/19, the gross development expenditure was Kshs.540.9 billion, recording an absorption rate of 79.2 per cent, an increase compared to 71.3 per cent recorded in FY 2017/18.

Table 3.3 shows a breakdown of the development expenditure by the MDAs in FY 2018/19

Table 3.3 Breakdown of Development Expenditure by MDAs in the FY 2018/19 (Kshs. Millions)

MINISTRY/STATE DEPARTMENT	Maintenance of Motor Vehicles (Projects/Programs)	Main-tenance of other Assets	Capital Transfers	Construc-tion of Buildings (non-resi-dential)	Refur-bishment of Build-ings/Infra-structure	Residential Buildings (Including Hostels)	Con-struction and Civil Works	Purchase of Specialised Plant, Equip-ment and Machinery	Pre-Feasi-bility and Appraisal Studies	Other Expenses	Gross Expendi-ture	(A-I-A)	Net Expendi-ture
The Presidency	-	-	-	-	396.6	-	-	-	-	592.0	988.6	-	988.6
State Department for Interior	-	-	41.3	1,319.6	631.9	460.2	-	12,902.5	-	725.6	16,081.0	114.0	15,967.0
State Department for Correctional Services	-	-	-	317.1	-	-	66.7	22.0	-	-	405.8	-	405.8
State Department for Immigration and Citizen Services	-	35.0	-	8.6	52.5	-	-	-	-	1,386.0	1,482.1	-	1,482.1
State Department for Devolution	-	-	-	-	-	-	-	-	-	34,188.3	34,188.3	-	34,188.3
State Department for Development for the ASAL	-	-	4,759.0	-	-	-	-	-	-	29.9	4,788.9	-	4,788.9
Ministry of Defence	-	-	7,079.1	-	-	-	-	-	-	-	7,079.1	-	7,079.1
Ministry of Foreign Affairs	-	-	196.3	-	554.1	-	-	-	-	1,300.0	2,050.4	-	2,050.4
State Department for Vocational and Technical Training	-	-	4,238.7	31.4	-	-	-	-	-	120.7	4,390.8	-	4,390.8
State Department for University Education	-	-	8,774.8	1,988.0	-	-	-	204.9	-	165.4	11,133.1	-	11,133.1
State Department for Early Learning & Basic Education	-	-	5,002.1	-	-	-	-	-	-	1,089.9	6,091.9	-	6,091.9
The National Treasury	-	-	-	5.5	49.2	-	-	165.9	367.2	8,018.6	8,606.4	-	8,606.4
State Department of Planning	-	-	1,529.2	-	20.8	-	-	-	203.1	10.3	1,763.4	-	1,763.4
Ministry of Health	-	-	13,336.8	461.7	-	-	-	220.2	228.8	11,591.5	25,839.1	2,886.1	22,953.0
State Department of Infrastructure	-	-	58,342.0	87.5	42.5	-	15.0	-	148.6	37,114.9	95,750.5	36,706.7	59,043.9
State Department of Transport	-	-	14,135.2	-	104,245.4	-	-	-	-	368.7	118,749.2	-	118,749.2
State Department for Housing and Urban Development	-	-	500.0	284.8	26,516.2	284.8	-	371.9	50.0	3,257.9	31,265.7	5,735.1	25,530.6
State Department for Public Works	-	-	-	507.1	236.8	90.4	-	14.9	25.8	38.5	913.5	-	913.5
State Department for Housing, Urban Development and Public Works	-	-	375.0	31.7	79.0	-	524.2	-	-	-	1,009.8	79.0	930.8
State Department for Water and Sanitation	-	-	23,200.6	-	4,724.2	-	-	-	-	944.5	28,869.3	18,923.8	9,945.5
State Department for Environment and Forestry	-	27.0	2,087.0	-	115.0	-	-	-	-	894.0	3,123.0	-	3,123.0
Ministry of Lands and Physical Planning	-	-	-	19.8	22.4	-	-	-	667.5	1,579.2	2,288.8	-	2,288.8
State Department for Information Communications and Technology	-	-	18,139.1	-	-	-	-	-	-	2,846.5	20,985.6	12,747.1	8,238.5
State Department for Broadcasting & Telecommunications	-	-	550.0	-	-	64.0	-	-	-	72.3	686.3	-	686.3
State Department for Sports	-	-	669.6	-	5.4	-	-	-	-	-	675.0	-	675.0
State Department for Heritage	-	-	722.5	-	46.6	-	-	-	-	43.2	812.3	-	812.3
State Department for Energy	-	-	21,319.1	53.7	26,002.3	-	-	15.4	523.5	394.6	48,308.7	-	48,308.7

MINISTRY/STATE DEPARTMENT	Maintenance of Motor Vehicles (Projects/Programs)	Maintenance of other Assets	Capital Transfers	Construction of Buildings (non-residential)	Refurbishment of Buildings/Infra-structure	Residential Buildings (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Livestock.	-	-	493.0	-	635.6	9.5	-	1,008.0	2.6	2,267.1	4,415.8	-	4,415.8
State Department for Crop Development	15.2	2.4	1,228.3	11.4	1,243.4	-	-	-	89.3	9,134.1	11,724.1	-	11,724.1
State Department for Fisheries, Aquaculture and the Blue Economy	-	-	158.1	51.1	89.2	-	-	-	41.3	240.4	580.1	-	580.1
State Department for Irrigation	-	-	5,509.9	-	-	-	-	-	21.7	550.8	6,082.4	321.0	5,761.4
State Department for Agricultural Research	-	-	869.4	-	-	-	-	-	-	-	869.4	-	869.4
State Department for Cooperatives	-	-	-	-	-	-	-	-	-	338.8	338.8	-	338.8
State Department for Trade	-	-	50.0	92.9	-	-	-	-	-	114.6	257.5	-	257.5
State Department for Industrialization	-	-	2,771.7	-	175.0	-	-	-	-	93.9	3,040.5	-	3,040.5
State Department for Labour	-	1.2	130.5	272.2	-	-	-	-	56.4	895.8	1,356.2	-	1,356.2
State Department for Social Protection	-	-	11,708.5	491.0	-	-	-	-	-	529.6	12,729.1	-	12,729.1
State Department for Mining	-	-	-	60.0	40.0	-	-	163.0	-	45.0	307.9	-	307.9
State Department for Petroleum	-	-	313.0	-	-	-	-	264.7	1,514.3	533.2	2,625.2	1,975.3	649.9
State Department for Tourism	-	-	37.0	-	376.0	-	-	-	-	333.0	746.0	-	746.0
State Department for Wildlife	-	-	-	-	7.2	-	-	-	-	866.0	873.2	180.0	693.2
Ministry of Tourism and Wildlife	-	-	370.0	-	7.3	-	-	-	-	-	377.3	-	377.3
State Department for Public Service and Youth	-	67.7	-	-	69.9	-	108.6	-	-	344.4	590.6	-	590.6
State Department for Public Service	-	156.2	528.8	-	23.0	-	155.2	-	-	-	863.2	-	863.2
State Department for Youth	-	-	284.0	50.5	3.6	88.2	-	-	-	1,982.5	2,408.8	-	2,408.8
State Department for Gender	-	-	2,628.5	-	-	-	-	-	-	-	2,628.5	-	2,628.5
State Department for Regional and Northern Corridor Development	-	-	6,484.2	-	-	-	-	-	-	-	6,484.2	-	6,484.2
State Law Office and Department of Justice	-	-	60.0	-	16.0	-	-	-	-	-	76.0	-	76.0
The Judiciary	-	-	1,466.3	25.9	111.7	-	-	-	-	2.9	1,606.8	-	1,606.8
Ethics and Anti-Corruption Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	-	-	-
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-	-	-	-	-	-	-
Parliamentary Service Commission	-	-	-	1,068.6	23.7	-	-	-	-	96.3	1,188.6	-	1,188.6
Public Service Commission	-	-	-	-	60.4	-	-	-	-	-	60.4	-	60.4
Teachers Service Commission	-	-	-	6.8	-	-	-	-	-	-	6.8	-	6.8
Auditor General	-	-	-	379.5	-	-	-	-	-	-	379.5	-	379.5
<b>Total</b>	<b>15.2</b>	<b>289.5</b>	<b>220,088.6</b>	<b>7,626.3</b>	<b>166,622.7</b>	<b>997.2</b>	<b>869.7</b>	<b>15,361.6</b>	<b>3,940.2</b>	<b>125,132.5</b>	<b>540,943.5</b>	<b>79,867.9</b>	<b>461,275.6</b>

Source: MDAs and FMIS

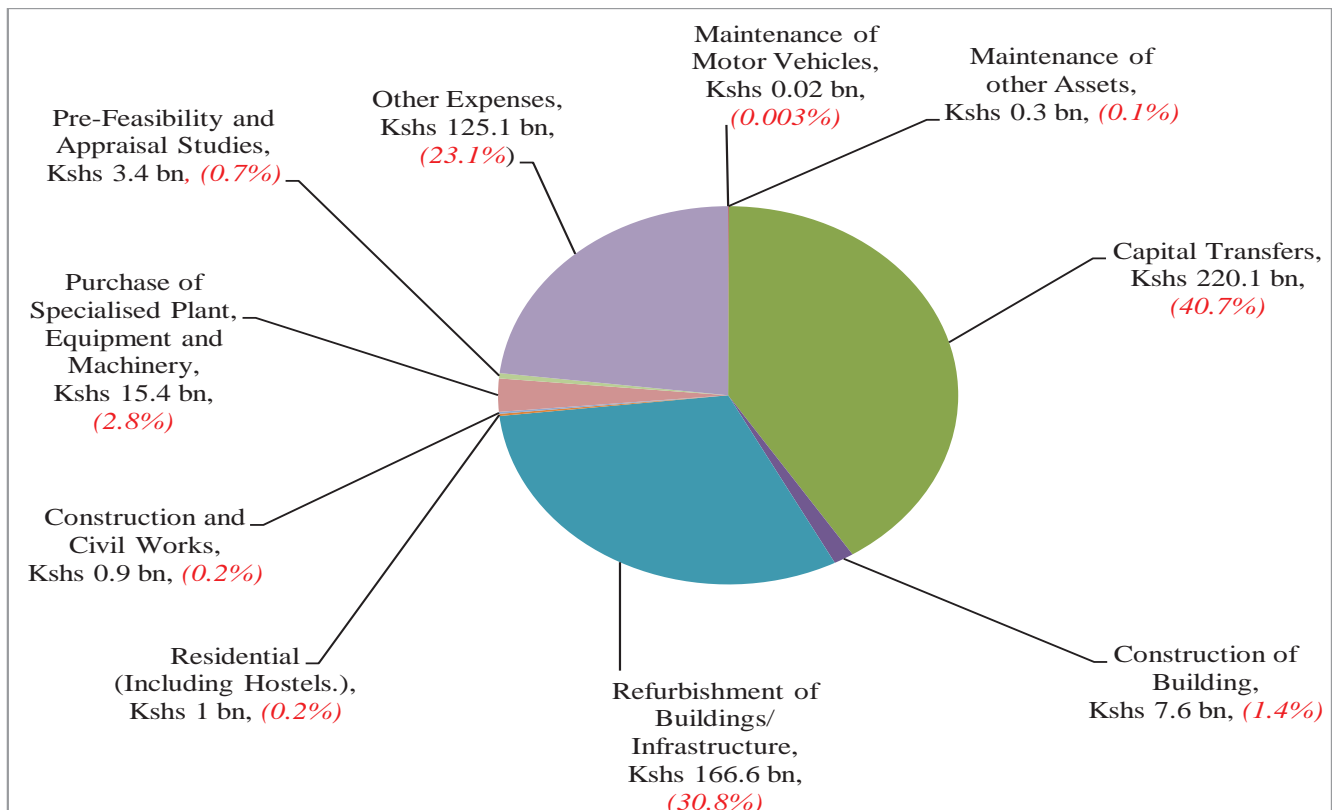
During FY 2018/19, the highest expenditure on development activities was incurred on capital transfers to SAGAs at Kshs.220.1 billion, representing 40.7 per cent of the gross development expenditure. The second highest category was on refurbishment of buildings/infrastructure at Kshs.166.6 billion representing 30.8 per cent of the gross development expenditure. Other categories which had high expenditure included; purchase of specialised plant, equipment and machinery at Kshs.15.4 billion, construction of non-residential buildings (offices, schools, hospitals), at Kshs.7.6 billion and pre-feasibility and appraisal studies at Kshs 3.9 billion.

Further analysis shows that, the State Department for Infrastructure had the highest capital transfers to SAGAs at Kshs.58.3 billion representing 26.5 per cent of the total capital transfers followed by the State Department for Water and Sanitation at Kshs.23.2 billion which represented 10.5 per cent. The State Department for Transport reported the highest spending on refurbishment of buildings/infrastructure at Kshs.104.2 billion equivalent to 62.6 per cent of the total expenditure under this category.

The State Department for Interior recorded the highest expenditure on purchase of specialised plant, equipment and machinery at Kshs.12.9 billion translating to 84.0 per cent of the expenditure under this category. Other categories with notable expenditure included; construction of non-residential buildings by the State Department for University Education at Kshs.2 billion, pre-feasibility and appraisal studies by the State Department for Petroleum at Kshs.1.5 billion on construction of residential buildings (including Hostels) by the State Department for Interior at Kshs.460.2 million and construction and civil works by the State Department for Housing, Urban Development and Public Works at Kshs.524.2 million.

Figure 3.3 shows the composition of MDAs development expenditure in the FY 2018/19.

**Figure 3.3: Summary of MDAs' Development Expenditure Analysis in the FY 2018/19**



Source; MDAs and National Treasury

### 3.4.2 MDAs Recurrent Expenditure Analysis

The total allocation for MDAs recurrent expenditure in FY 2018/19 amounted to Kshs.1.12 trillion. MDAs spent Kshs.1.07 trillion on recurrent expenditure, which represented 94.9 per cent of the revised recurrent gross estimates.

Table 3.4 shows a breakdown of the recurrent expenditure by the MDAs in FY 2018/19.

Table 3.4: Breakdown of Recurrent Expenditure by MDAs in FY 2018/19 (Kshs. Millions)

MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospitality	Maintenance Expenses- Motor Vehicles	Maintenance Expenses- Other Assets	Legal Fees	Other Expenses				
The Presidency	1,923.6	704.4	196.6	51.7	167.6	44.5	2,051.0	147.0	87.7	14.9	2,607.6	277.5	8,273.9	-	8,273.9
State Department for Interior	81,620.1	1,336.0	36.5	385.4	1,029.9	601.1	3,784.3	506.6	223.9	-	32,752.3	649.0	122,925.2	51.1	122,874.1
State Department for Correctional Services	16,830.8	94.1	5.2	1.7	93.3	8.0	13.5	60.3	1.0	-	4,430.5	333.5	21,871.8	-	21,871.8
State Department for Immigration and Citizen Services	1,141.0	113.2	33.1	4.6	42.6	69.8	24.6	17.5	55.0	-	608.6	-	2,110.2	-	2,110.2
State Department for Devolution	246.7	58.4	3.4	2.8	71.9	10.8	81.0	15.9	2.8	-	3,039.7	545.9	4,079.4	-	4,079.4
State Department for Development for the ASAL	154.6	34.7	6.0	2.1	76.9	14.9	30.7	4.9	8.4	-	70.8	824.5	1,228.6	-	1,228.6
Ministry of Defence	920.0	32.7	9.4	2.3	-	16.3	15.6	11.4	3.8	-	128.9	100,105.5	101,245.9	-	101,245.9
Ministry of Foreign Affairs	7,624.3	274.8	2,015.8	59.6	2,502.7	30.1	786.4	86.8	173.3	-	1,913.4	110.3	15,577.6	482.8	15,094.7
State Department for Vocational and Technical Training	3,500.2	15.9	5.9	4.3	44.7	7.1	9.8	3.4	1.5	-	28.9	4,604.1	8,225.9	20.6	8,205.2
State Department for University Education	193.8	27.8	9.9	8.4	70.9	18.1	19.5	18.7	13.8	-	8,441.9	75,024.7	83,847.4	-	83,847.4
State Department for Early Learning & Basic Education	3,688.9	83.2	13.3	12.1	118.0	19.9	29.0	28.3	14.7	53.8	62,185.2	17,200.5	83,446.9	-	83,446.9
State Department for Post Training and Skills Development	16.3	10.5	4.0	0.1	-	0.5	2.3	0.6	0.0	-	23.8	-	58.1	-	58.1
The National Treasury	4,954.5	113.3	69.7	10.6	62.3	130.0	402.2	17.0	19.9	-	12,315.7	22,885.7	40,981.0	-	40,981.0
State Department of Planning	329.3	120.0	25.7	15.0	34.5	36.5	95.4	5.8	5.4	2.4	230.0	9,082.5	9,982.5	-	9,982.5
Ministry of Health	7,137.2	36.4	5.5	3.1	5.4	535.4	45.4	121.7	18.2	-	1,579.2	41,305.7	50,793.2	9,175.6	41,617.6
State Department of Infrastructure	1,206.4	34.9	3.5	2.5	-	4.1	18.1	13.8	48.2	2.5	49,165.6	180.3	50,679.9	49,011.1	1,668.9
State Department of Transport	191.6	14.8	0.9	1.4	3.8	1.8	2.9	5.6	67.8	-	64.2	10,680.9	11,035.4	9,976.5	1,058.9
State Department for Shipping and Maritime	72.7	19.3	9.0	0.6	24.3	3.3	10.7	4.1	0.4	-	54.2	44.6	243.1	-	243.1
State Department for Housing, Urban Development	629.1	21.7	4.7	2.2	145.5	5.7	7.6	10.4	1.2	-	65.5	19.0	912.6	-	912.6
State Department for Public Works	475.1	21.8	3.1	1.6	94.0	3.8	9.4	3.0	5.7	0.9	54.4	868.4	1,541.3	-	1,541.3
State Department for Housing, Urban Development and Public Works	305.8	7.1	0.9	0.1	15.8	0.2	0.4	0.3	0.1	-	2.2	3.8	336.5	-	336.5
State Department for Water and Sanitation	501.3	31.3	6.3	4.4	0.2	7.4	5.4	8.1	4.3	1.1	94.7	2,655.1	3,319.7	1,877.0	1,442.7

MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospitality	Maintenance Expenses- Motor Vehicles	Maintenance Expenses- Other Assets	Legal Fees	Other Expenses				
State Department for Environment and Forestry	1,070.0	40.0	35.0	2.0	94.0	6.0	111.0	1.0	4.0	-	164.0	7,348.0	8,875.0	-	8,875.0
Ministry of Lands and Physical Planning	2,079.8	14.3	1.7	0.8	40.3	3.1	54.8	6.0	7.0	0.3	153.8	-	2,361.9	-	2,361.9
State Department for Information Communications and Technology	180.5	38.9	5.7	8.3	91.7	39.5	39.0	4.8	4.9	-	508.6	667.8	1,589.7	-	1,589.7
State Department for Broadcasting & Telecommunications	348.9	34.2	9.0	2,979.7	63.4	12.0	14.9	6.7	12.6	1.7	102.7	1,188.2	4,773.9	588.1	4,185.8
State Department for Sports	204.0	146.2	741.2	1.7	65.6	9.2	86.6	6.2	1.4	-	144.1	675.9	2,082.1	0.4	2,081.7
State Department for Heritage	288.2	83.2	23.6	43.7	54.9	47.9	46.4	6.2	9.8	-	138.7	2,634.1	3,376.7	1.2	3,375.5
State Department for Energy	405.8	31.0	5.2	0.4	-	16.3	16.3	14.9	8.5	-	64.6	1,599.4	2,162.4	-	2,162.4
State Department for Livestock	1,444.7	23.4	3.3	2.1	109.0	7.0	8.7	12.4	5.1	-	292.8	195.3	2,103.6	12.2	2,091.4
State Department for Crop Development	784.0	23.1	4.1	3.4	31.5	5.5	8.6	5.9	8.6	3.2	6,469.3	4,597.9	11,945.2	-	11,945.2
State Department for Fisheries, Aquaculture and the Blue Economy	243.5	55.6	12.8	4.1	-	10.6	93.1	12.5	5.5	-	112.4	33.2	583.2	-	583.2
State Department for Irrigation	210.0	6.5	11.7	2.2	-	0.8	2.9	7.6	10.5	-	48.4	950.1	1,250.8	177.5	1,073.4
State Department for Agricultural Research	1.5	11.4	6.3	2.8	1.0	6.5	8.4	0.7	0.6	-	48.7	5,793.5	5,881.4	-	5,881.4
State Department for Cooperatives	193.9	22.5	11.9	6.0	-	14.6	15.7	3.4	4.3	-	45.9	264.1	582.5	10.0	572.5
State Department for Trade	302.2	65.1	78.9	12.0	98.5	11.8	52.8	10.0	7.1	-	90.7	736.5	1,465.7	4.3	1,461.4
State Department for Industrialization	449.6	59.8	37.0	22.9	117.0	16.1	26.0	12.6	17.1	-	203.7	1,396.4	2,358.2	30.0	2,328.2
State Department for Labour	572.6	110.5	44.8	31.1	246.8	30.4	77.5	17.8	17.8	24.0	212.5	514.0	1,899.7	0.5	1,899.2
State Department for Social Protection	1,322.5	94.9	22.4	23.5	1.1	22.2	46.0	13.0	12.0	-	600.2	15,850.0	18,007.7	-	18,007.7
State Department for Mining	473.0	13.5	3.2	1.1	4.7	20.7	4.1	7.1	2.9	281.5	168.9	-	980.6	99.4	881.2
State Department for Petroleum	162.9	16.9	2.7	1.7	4.9	6.7	14.4	7.7	1.9	-	32.2	-	251.4	47.3	204.1
State Department for Tourism	137.5	39.1	36.8	11.0	45.7	12.9	36.3	6.6	10.3	-	90.2	698.1	1,124.6	919.5	205.1
State Department for Wildlife	75.2	21.4	7.9	2.1	40.1	10.9	9.5	1.9	0.5	389.0	50.7	1,600.8	2,210.0	-	2,210.0
Ministry of Tourism and Wildlife	62.7	5.6	7.8	0.0	13.6	1.4	35.9	0.3	0.1	65.0	5.2	790.3	987.9	-	987.9
State Department for Public Service and Youth	451.9	11.2	4.4	0.8	23.2	58.4	11.0	1.0	4.6	-	1,116.7	203.2	1,886.4	3.9	1,882.5
State Department for Public Service	509.1	40.9	7.3	34.6	146.8	45.0	145.9	6.3	27.4	-	4,776.1	276.5	6,015.7	0.3	6,015.4
State Department for Youth	1,270.9	69.0	13.6	13.2	51.3	2,072.4	20.8	374.6	161.1	99.0	6,618.0	275.3	11,039.3	44.0	10,995.3



MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non Residential	Training	Hospitality	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Other Expenses				
State Department for Gender	205.4	41.6	11.5	9.5	43.6	13.8	30.2	7.5	12.3	-	552.9	472.8	1,401.0	-	1,401.0
State Department for East African Community	273.0	87.0	120.2	21.6	85.6	11.7	35.8	10.4	4.6	-	245.4	-	895.3	-	895.3
State Department for Regional and Northern Corridor Development	7.8	23.1	16.0	1.2	-	3.0	30.4	2.6	0.7	-	107.5	1,654.5	1,846.9	-	1,846.9
State Law Office and Department of Justice	1,040.2	121.6	51.1	14.7	126.0	30.1	67.0	16.0	13.9	-	328.6	1,951.9	3,761.1	435.5	3,325.6
The Judiciary	7,600.0	486.5	69.0	70.3	19.5	50.6	168.2	-	-	-	4,101.5	521.1	13,086.6	768.4	12,318.2
Ethics and Anti-Corruption Commission	1,617.3	-	-	-	-	-	-	-	-	-	237.9	1,294.3	3,149.6	-	3,149.6
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	33,506.4	33,506.4	10.0	33,496.3
Office of the Director of Public Prosecutions	1,333.7	127.0	33.9	9.0	178.3	31.2	56.4	13.6	7.3	-	836.4	-	2,626.7	-	2,626.7
Office of the Registrar of Political Parties	141.3	23.7	0.7	0.0	20.3	6.6	16.7	1.2	0.1	1.8	133.2	671.2	1,016.9	2.5	1,014.4
Witness Protection Agency	191.1	3.9	1.0	1.4	14.6	5.0	11.4	6.5	1.9	-	169.4	-	406.2	-	406.2
Kenya National Commission on Human Rights	245.4	10.0	4.6	2.3	54.1	1.8	2.0	3.5	3.3	-	53.0	16.4	396.3	-	396.3
National Land Commission	826.2	67.5	7.1	20.7	29.8	5.1	37.2	9.5	2.1	-	232.6	-	1,237.7	-	1,237.7
Independent Electoral and Boundaries Commission	2,382.8	270.5	29.7	49.0	303.4	130.3	121.2	56.5	3.3	610.6	711.5	-	4,668.8	1.0	4,667.8
Parliamentary Service Commission	4,737.3	1,237.1	695.3	84.1	443.9	102.9	201.8	31.1	73.8	-	1,992.3	6.7	9,606.3	-	9,606.3
National Assembly	11,191.7	3,156.8	1,630.6	76.0	-	106.8	278.1	31.9	45.3	-	2,269.2	12.5	18,798.8	-	18,798.8
Judicial Service Commission	-	46.9	22.6	11.3	14.4	103.0	88.4	2.3	0.9	-	81.3	-	371.1	-	371.1
The Commission on Revenue Allocation	182.1	8.4	7.9	4.8	51.6	-	18.3	6.2	1.0	-	117.9	-	398.0	-	398.0
Public Service Commission	594.2	61.3	8.2	26.4	6.5	46.9	60.9	9.1	6.5	0.6	367.7	-	1,188.2	-	1,188.2
Salaries and Remuneration Commission	214.7	19.8	0.4	3.2	29.6	27.3	25.1	1.8	1.4	-	251.4	-	574.6	-	574.6
Teachers Service Commission	239,157.0	124.9	42.0	16.4	34.2	496.9	45.8	62.4	39.6	44.7	698.3	-	240,762.2	605.2	240,157.1
National Police Service Commission	261.3	41.4	2.4	4.1	100.7	12.0	35.3	18.6	1.7	0.1	123.1	-	600.7	0.1	600.6
Auditor General	3,134.6	471.8	27.8	15.4	242.8	77.0	14.5	24.2	9.8	-	1,444.8	-	5,462.6	205.6	5,257.1
Controller of Budget	297.3	12.5	3.5	54.6	2.1	10.4	10.3	5.9	1.8	1.2	149.5	-	549.2	-	549.2
The Commission on Administrative Justice	232.7	14.6	6.3	3.6	45.2	6.6	6.9	4.6	2.2	-	144.3	-	467.0	-	467.0

MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure (A-I-A)	Net Expenditure	
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospitality	Maintenance Expenses- Motor Vehicles	Maintenance Expenses- Other Assets	Legal Fees	Other Expenses				
National Gender and Equality Commission	167.2	19.1	16.1	4.5	44.9	11.3	4.9	4.1	1.3	-	81.0	-	354.4	-	354.4
Independent Policing Oversight Authority	422.6	38.1	3.5	8.3	69.4	7.4	16.0	56.1	4.2	-	162.8	-	788.3	0.0	788.3
<b>Total</b>	<b>423,364.3</b>	<b>10,799.9</b>	<b>6,418.1</b>	<b>4,300.0</b>	<b>7,909.5</b>	<b>5,334.6</b>	<b>9,814.5</b>	<b>2,024.1</b>	<b>1,341.8</b>	<b>1,598.3</b>	<b>217,709.9</b>	<b>375,797.8</b>	<b>1,066,432.9</b>	<b>74,561.7</b>	<b>991,871.2</b>

Source: MDAs and National Treasury IFMIS Directorate

**Note:**

- (1) Expenditure reports from IFMIS and those from MDAs indicated that some MDAs generated and spent Appropriations-in-Aid (AIA) in carrying out their activities.
- (2) Expenditure on PE does not include amount uncured by the National Intelligence Service, payments to the Military under the Ministry of Defence which are accounted under current transfer to SAGAs, while PE for the Judicial Service Commission is accounted for under the Judiciary.
- (3) PE for employees of the State Department for Regional and Northern Corridor Development was accounted for under the State Department for East African Community while that of the State Department for Agricultural Research was accounted for under the State Department for Crop Development.

The MDAs recurrent expenditure is disaggregated into compensation to employees (Personnel Emoluments), operations and maintenance, and current transfers to SAGAs.

### 3.4.3 Compensation to Employees

Personnel Emoluments included; basic salaries for permanent employees, basic wages for temporary employees and personal allowances paid as part of salary. The total expenditure under PE was Kshs.423.4 billion. The highest spending MDA under this category was TSC at Kshs.239.2 billion representing 56.5 per cent of the total expenditure on PE.

### 3.4.4 Operations and Maintenance (O&M)

This category included among others; domestic and foreign travel, printing and advertising, rentals and rates for non-residential buildings, training, hospitality, legal fees, maintenance expenses for motor vehicles and other assets.

Under this category, travelling expenditure recorded the highest payments at Kshs.17.2 billion and comprised of domestic travel at Kshs.10.8 billion and Kshs.6.4 billion on foreign travels. This was followed by Kshs.9.8 billion on hospitality and Kshs.7.9 billion on rentals and rates-non-residential buildings.

Further analysis shows that, the highest expenditure per economic items by respective MDAs was on domestic travel by the National Assembly at Kshs.3.2 billion, hospitality by State Department for Interior at Kshs.3.8 billion and rentals and rates for non-residential buildings by Ministry of Foreign Affairs at Kshs.2.5 billion. Others included Kshs.2.1 billion on training by State Department for Youth and Kshs. 3 billion spent on printing and advertising by State Department for Broadcasting & Telecommunications.

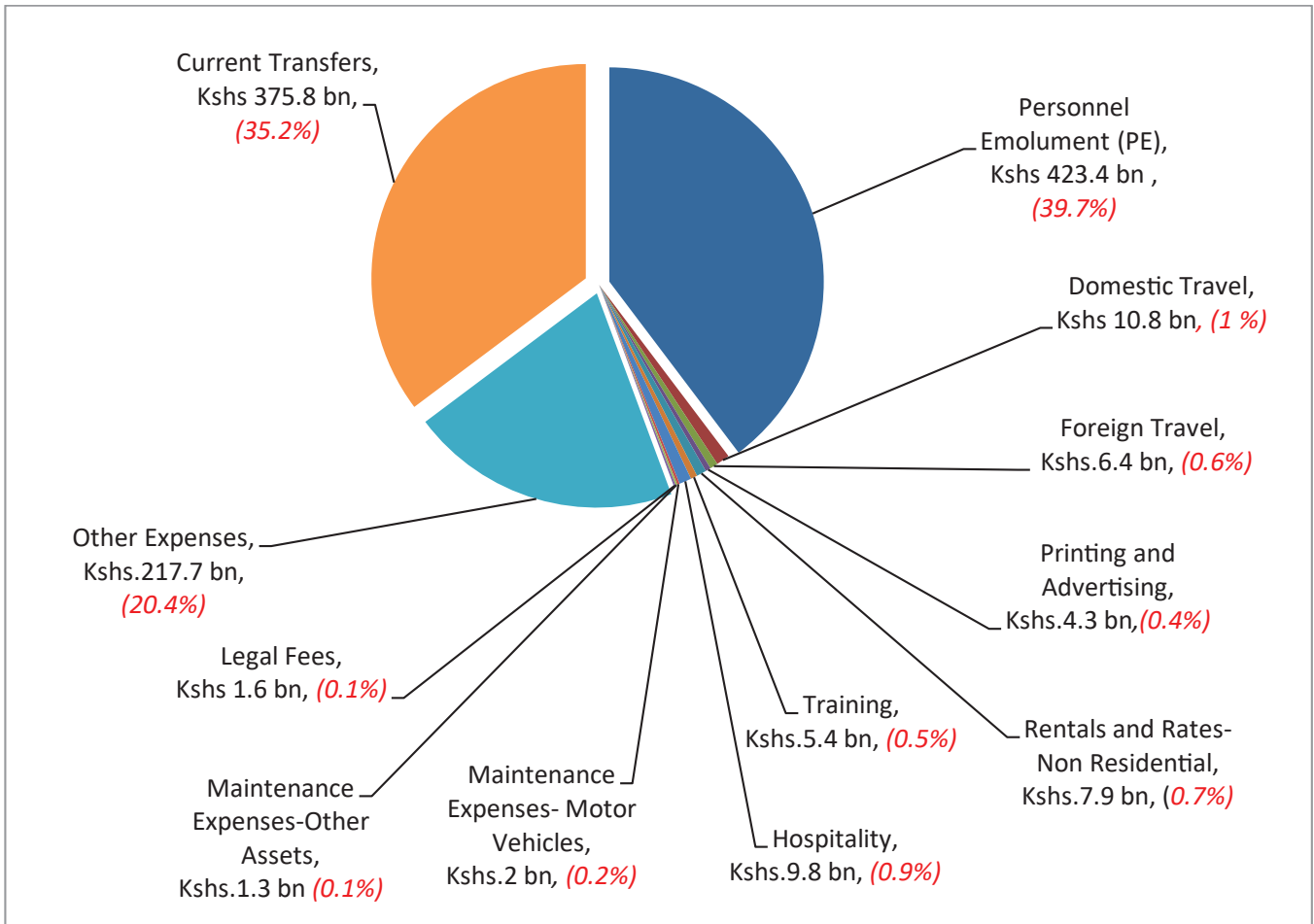
Other expenditure amounted to Kshs.217.7 billion and accounted for 20.4 per cent of the recurrent expenditure. This comprised of Kshs.13.4 billion on medical scheme covers for civil servants by some MDAs, Kshs 1.3 billion on social and retirement benefits and Kshs 0.9 billion spent on purchase of vehicles and transport equipment.

### 3.4.5 Current Transfers to Semi-Autonomous Government Agencies

Transfers to SAGAs by the MDAs are meant to complement activities and mandates executed by SAGAs on behalf of parent ministries. In the FY 2018/19, current transfer to SAGAs amounted to Kshs.375.8 billion. The highest transfer was recorded by the Ministry of Defence at Kshs.100.1 billion, and comprised of Kshs.99.9 billion as transfer to Kenya Defence Forces representing 26.6 per cent of the total amount spent under this category.

Figure 3.4 shows the composition of MDAs recurrent expenditure in the FY 2018/19.

Figure 3.4: Recurrent Expenditure breakdown Analysis by MDAs



Source: MDAs and National Treasury

## 4 DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY SECTOR

### 4.1 Introduction

This chapter presents an analysis of performance by sector for both development and recurrent expenditure in the FY 2018/19. Sector performance is presented in an alphabetical order as follows; (i) Agriculture, Rural and Urban Development (ARUD) (ii) Education (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT) (iv) Environment Protection, Water and Natural Resources (EWNR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance, Justice, Law and Order (GJLO) (vii) Health (viii) National Security (ix) Public Administration and International Relations (PAIR) (x) Social Protection, Culture and Recreation Sector.

### 4.2 Agriculture, Rural and Urban Development (ARUD) Sector

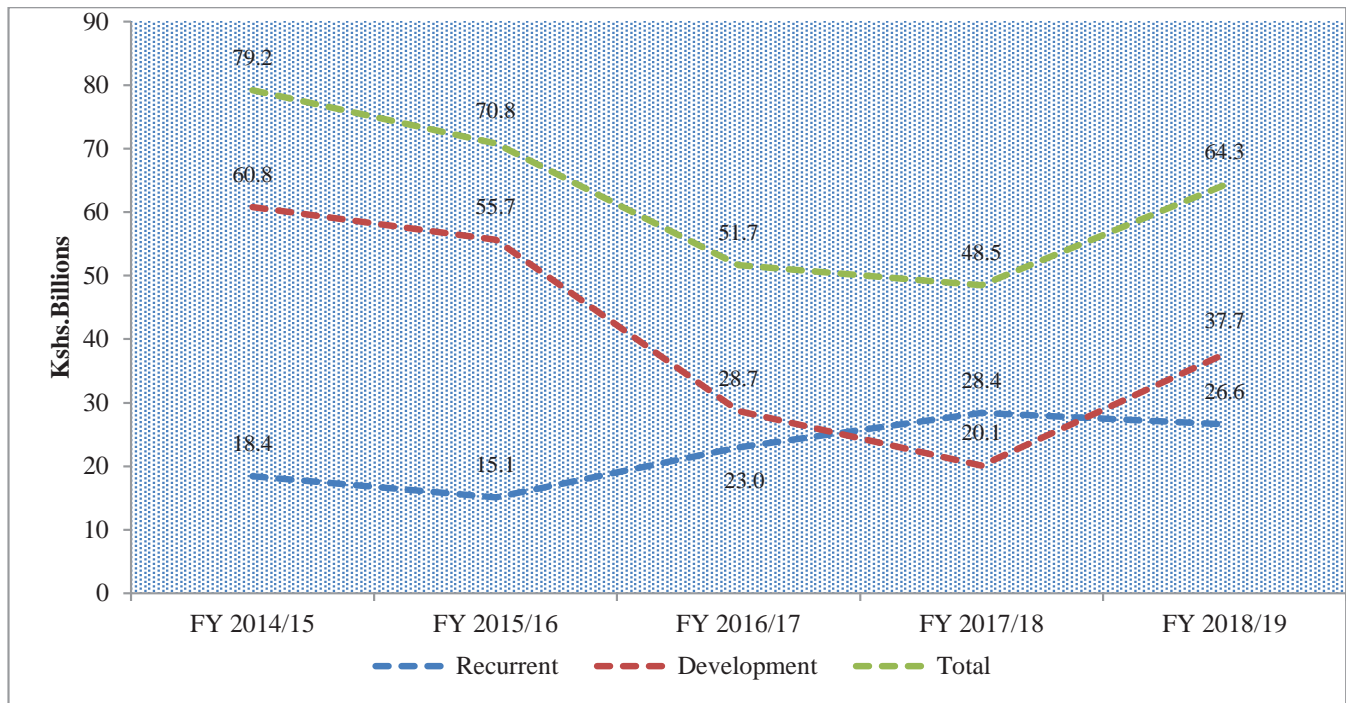
The sector consists of seven MDAs namely: Ministry of Lands and Physical Planning (MoLPP); State Department for Crop Development; State Department for Irrigation; State Department for Agricultural Research; State Department for Livestock; State Department for Fisheries, Aquaculture and the Blue Economy and the National Land Commission (NLC), together with affiliated Semi-Autonomous Government Agencies and Training Institutions.

The overall goal of the sector is to attain national food security and sustainable management of land and the Blue Economy. It is identified as one of the sectors that will drive delivery of the 10 per cent economic growth rate envisaged under the vision 2030 and accelerate attainment of the Sustainable Development Goals (SDGs). The sector plays a key role in economic and social development of the country through enhancing food and nutrition security; employment and wealth creation; foreign exchange earnings; security of land tenure and land management.

The sector's revised budget in FY 2018/19 was Kshs.64.3 billion representing 2 per cent of the revised gross national budget, which is an increase from Kshs.48.5 billion allocated in FY 2017/18. The allocation comprised of Kshs.37.7 billion (58.6 per cent) for development budget and Kshs.26.6 billion (41.4 per cent) for recurrent expenditure. The State Department for Crop Development received the highest budgetary allocation of Kshs.32.4 billion (50.4 per cent of the sector's allocation), while National Land Commission had the lowest budgetary allocation of Kshs.1.2 billion (1.9 per cent).

Figure 4.1 shows the budgetary allocation trend for the ARUD sector for the period 2014/15 to 2018/19.

**Figure 4.1: Budgetary Allocation Trend for AR & UD Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.48.4 billion representing 92.3 per cent of the sector's revised net estimate. This amount comprised of Kshs.23 billion for development expenditure, representing 87.7 per cent of the revised development net estimates and Kshs.25.4 billion for recurrent expenditure, representing 96.9 per cent of the revised recurrent net estimates.

Table 4.1 shows ARUD Sector analysis of exchequer issues and expenditure in FY 2018/19.

**Table.4.1: ARUD Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)**

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Lands and Physical Planning	2.8	2.8	2.2	2.3	79.5	82.8	2.7	2.7	2.4	2.4	88.8	87.2
State Department for Crop Development	20.1	10.8	9.5	11.7	87.5	58.3	12.3	12.3	11.9	11.9	97.1	97.4
State Department for Livestock	5.3	3.9	3.5	4.4	89.1	84.0	2.2	2.2	2.2	2.1	100.0	96.3
State Department for Irrigation	7.3	6.4	6.4	6.1	100.0	83.8	1.7	1.3	1.2	1.3	98.2	75.4
State Department for Agricultural Research.	0.9	0.9	0.7	0.9	81.1	100.0	5.9	5.9	5.9	5.9	99.5	100.0
State Department for Fisheries, Aquaculture and the Blue Economy	1.4	1.4	0.7	0.6	50.0	40.3	0.7	0.7	0.6	0.6	87.1	84.4

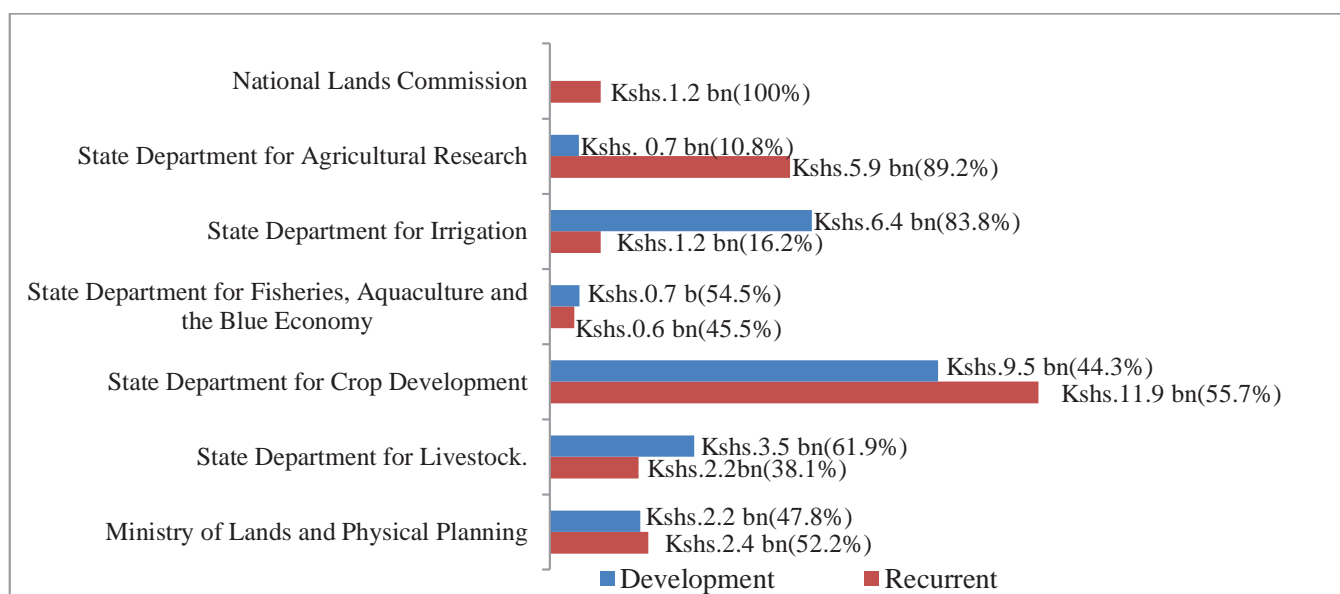
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
National Land Commission	-	-	-	-	-	-	1.2	1.2	1.2	1.2	99.7	99.9
<b>Total</b>	<b>37.7</b>	<b>26.2</b>	<b>23.0</b>	<b>26.0</b>	<b>87.7</b>	<b>68.9</b>	<b>26.6</b>	<b>26.2</b>	<b>25.4</b>	<b>25.4</b>	<b>96.9</b>	<b>95.3</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. To Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							37.7	26.2	23.0	26.0	87.7	68.9
<b>Recurrent</b>							26.6	26.2	25.4	25.4	96.9	95.3
<b>Total</b>							<b>64.3</b>	<b>52.4</b>	<b>48.4</b>	<b>51.3</b>	<b>92.3</b>	<b>79.8</b>

Source: MDAs and National Treasury

In the FY 2018/19, the State Department for Irrigation received the highest proportion of development exchequer issues to revised net estimates at 100 per cent while the State Department for Fisheries, Aquaculture and the Blue Economy received the lowest at 50 per cent. The State Department for Livestock received the highest proportion of recurrent exchequer issues at 100 per cent of its revised net estimates, while the State Department for Fisheries, Aquaculture and the Blue Economy received the lowest at 87.1 per cent.

Figure 4.2 shows the exchequer issues to ARUD Sector in the FY 2018/19.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the sector amounted to Kshs.51.3 billion, representing 79.8 per cent of the revised gross estimate, a decrease compared to 87.2 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.26 billion as development expenditure representing an absorption rate of 68.9 per cent and Kshs.25.4 billion for recurrent expenditure, representing 95.3 per cent of the revised gross recurrent estimates.

The State Department for Agricultural Research recorded the highest absorption of both development and recurrent expenditure at 100 per cent. The State Department Fisheries, Aquaculture and the Blue Economy recorded the lowest absorption rate for development expenditure at 40.3 per cent while the State for Irrigation recorded the lowest absorption rate at 75.4 per cent for recurrent expenditure.

### 4.3 Education Sector

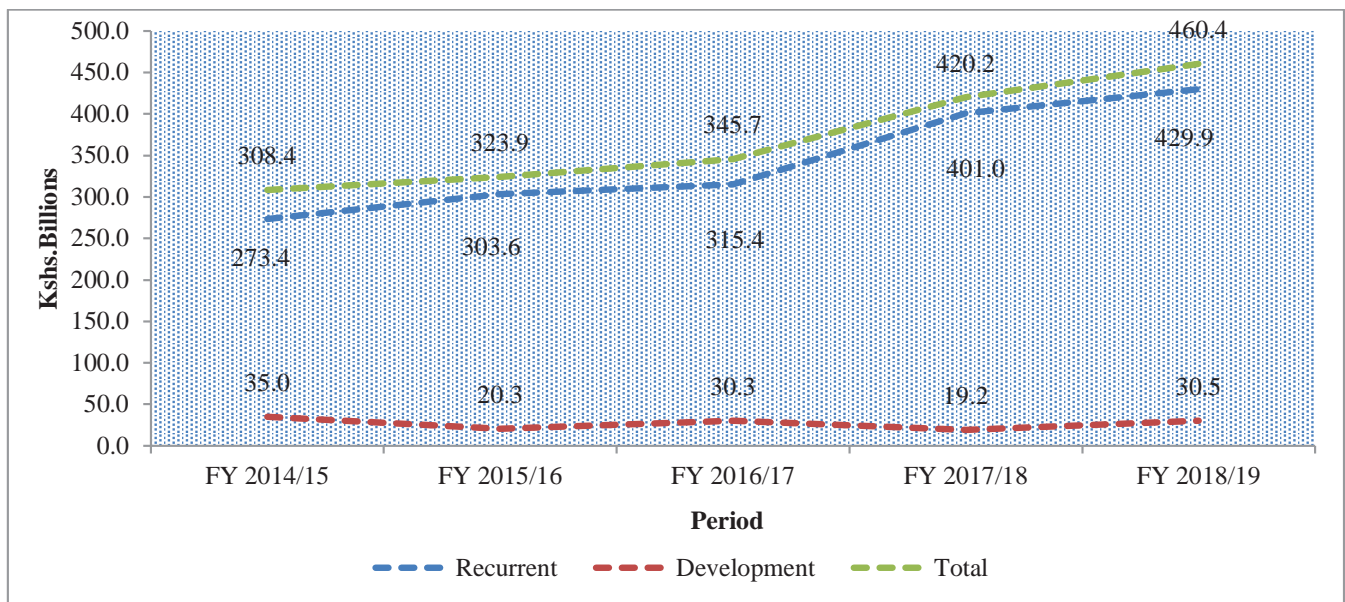
The Education Sector comprise of five MDAs namely: State Department for Early Learning and Basic Education; State Department for University Education; State Department for Vocational and Technical Training; State Department for Post-Training and Skills Development and the Teachers Service Commission (TSC), together with their affiliated agencies and institutions.

The sector's overall goal is to increase access to education and training; improve quality and relevance of education; reduce inequality as well as leverage on knowledge and skills in science, technology, and innovation. The sector envisions "a globally competitive education, training, research and innovation for sustainable development".

The revised budget to the sector in FY 2018/19 was Kshs.460.4 billion representing 15 per cent of the gross national budget, an increase compared to Kshs.420.2 billion allocated in FY 2017/18. The allocation comprised of Kshs.30.5 billion (7 per cent) for development budget and Kshs.429.9 billion (93 per cent) for recurrent expenditure. The Teachers' Service Commission received the highest allocation of Kshs.241 billion (52 per cent of the sector's allocation), while State Department for Post-Training and Skills Development had the lowest allocation of Kshs.75.5 million.

Figure 4.3 shows budget trend for the sector from FY 2014/15 to FY 2018/19.

**Figure 4.3: Budget Trend for the Education Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.405.7 billion representing 98.7 per cent of the sector's revised net estimate. This comprised of Kshs.18.6 billion for development expenditure, representing 85.3 per cent of the revised development net estimates and Kshs.387.1 billion for recurrent expenditure, representing 99.4 per cent of the revised recurrent net estimates.



Table 4.2 shows the Education sector analysis of exchequer issues and expenditure in the FY 2018/19.

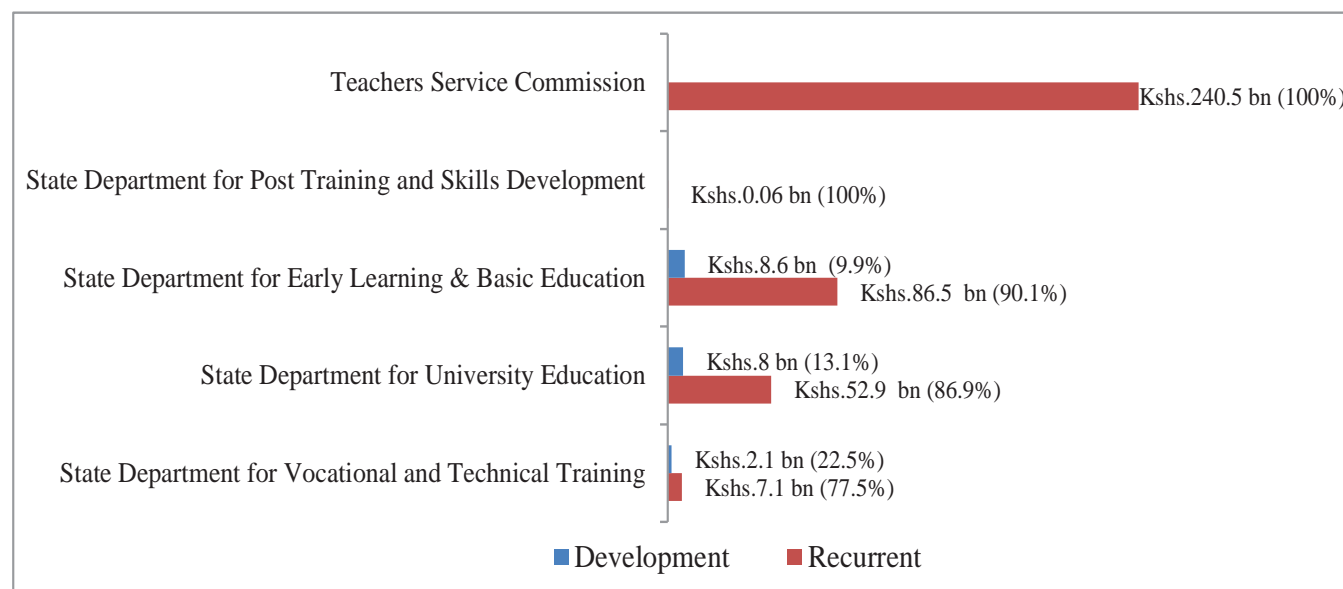
**Table 4.2: Education Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)**

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Vocational and Technical Training	8.0	2.7	2.1	4.4	77.5	55.1	8.9	8.9	7.1	8.2	79.9	91.9
State Department for University Education	12.0	9.2	8.0	11.1	86.7	92.9	91.5	52.9	52.9	83.8	99.9	91.6
State Department for Early Learning and Basic Education	10.5	9.9	8.6	6.1	86.3	58.0	88.4	87.0	86.5	83.4	99.5	94.4
Teachers Service Commission	0.04	0.04	-	0.01	-	17.1	241.0	240.5	240.5	240.8	100.0	99.9
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.08	0.08	0.06	0.06	74.3	77.0
<b>Total</b>	<b>30.5</b>	<b>21.8</b>	<b>18.6</b>	<b>21.6</b>	<b>85.3</b>	<b>70.9</b>	<b>429.9</b>	<b>389.3</b>	<b>387.1</b>	<b>416.3</b>	<b>99.4</b>	<b>96.8</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							30.5	21.8	18.6	21.6	85.3	70.9
<b>Recurrent</b>							429.9	389.3	387.1	416.3	99.4	96.8
<b>Total</b>							<b>460.4</b>	<b>411.2</b>	<b>405.7</b>	<b>438.0</b>	<b>98.7</b>	<b>95.1</b>

Source: MDAs and National Treasury

In the FY 2018/19, State Department for University Education received the highest proportion of development exchequer issues to revised net estimates at 86.7 per cent while the State Department for Vocational and Technical Training received the lowest at 77.5 per cent. Teachers Service Commission received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent, while the State Department for Post-Training and Skills Development received the lowest at 74.3 per cent.

Figure 4.4 shows the exchequer issues to the Education Sector in the FY 2018/19.

**Figure 4.4: Exchequer Issues to the Education Sector**

Source: National Treasury

The total expenditure for the sector amounted to Kshs.438 billion, representing 95.1 per cent of the revised gross estimate, an increase compared to 92.5 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.21.6 billion for development expenditure, representing an absorption rate of 70.9 per cent (a decline from 81.6 per cent) and Kshs.416.3 billion as recurrent expenditure, representing 96.8 per cent of revised gross recurrent estimates (an increase from 93.1 per cent).

State Department for University Education recorded the highest absorption on development budget at 92.9 per cent, while the Teachers Service Commission recorded the lowest at 17.1 per cent. The Teachers Service Commission recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99.9 per cent, while the State Department for Post Training and Skills Development recorded the lowest at 77 per cent.

#### 4.4 Energy, Infrastructure and Information Communications Technology (EI & ICT) Sector

This sector consists of eight MDAs namely; State Department for: - Infrastructure, Transport, Shipping and Maritime, Housing and Urban Development, Public Works, Information Communication Technology, Broadcasting and Telecommunication, Petroleum and the Ministry of Energy.

This sector is crucial for Kenya's economic transformation and sustained economic growth, development and poverty reduction. In the medium term, the sector aims at sustaining and expanding infrastructural facilities to support a rapidly-growing economy in line with the priorities in the Medium-Term Plan (MTP III) and Vision 2030.

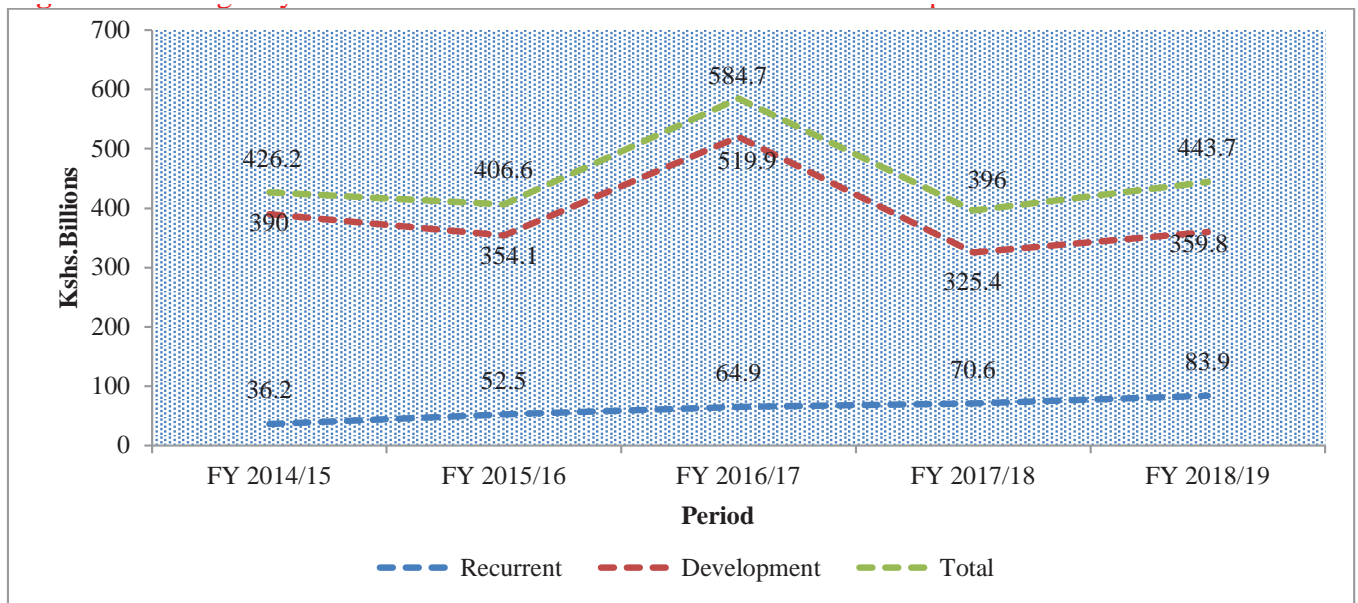
The key strategic goals of the sector are to develop and maintain sustainable services to facilitate efficient movement of goods and people develop and sustain access to opportunities in the shipping and maritime industry, improve universal access to information technology enabled services, improve access to competitive reliable and safe supply of petroleum to all Kenyans, among others.

The revised budget to the sector in FY 2018/19 is Kshs.443.7 billion representing 16.2 per cent of the revised gross national budget, an increase from Kshs.396 billion of allocation in FY 2017/18.

The allocation comprised of Kshs.359.8 billion (81.1 per cent) for development budget and Kshs.83.9 billion (18.9 per cent) for recurrent expenditure. State Department for Infrastructure received the highest budgetary allocation of Kshs.162.9 billion (36.7 per cent of the sector’s allocation), while State Department for Shipping and Maritime had the lowest budgetary allocation of Kshs.1.7 billion (0.4 per cent).

Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector for the period FY 2014/15 to FY 2018/19.

**Figure.4.5: Budgetary Allocation Trend for the EI & ICT Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.138 billion representing 95 per cent of the sector’s revised net estimate. This amount comprised of Kshs.124.6 billion for development expenditure, representing 95.3 per cent of the revised development net estimates and Kshs.13.4 billion for recurrent expenditure, representing 91.6 per cent of the revised recurrent net estimates.

Table 4.3 shows EI&ICT sector analysis of exchequer issues and expenditure in the FY 2018/19.

Table.4.3: EI &amp; ICT-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)

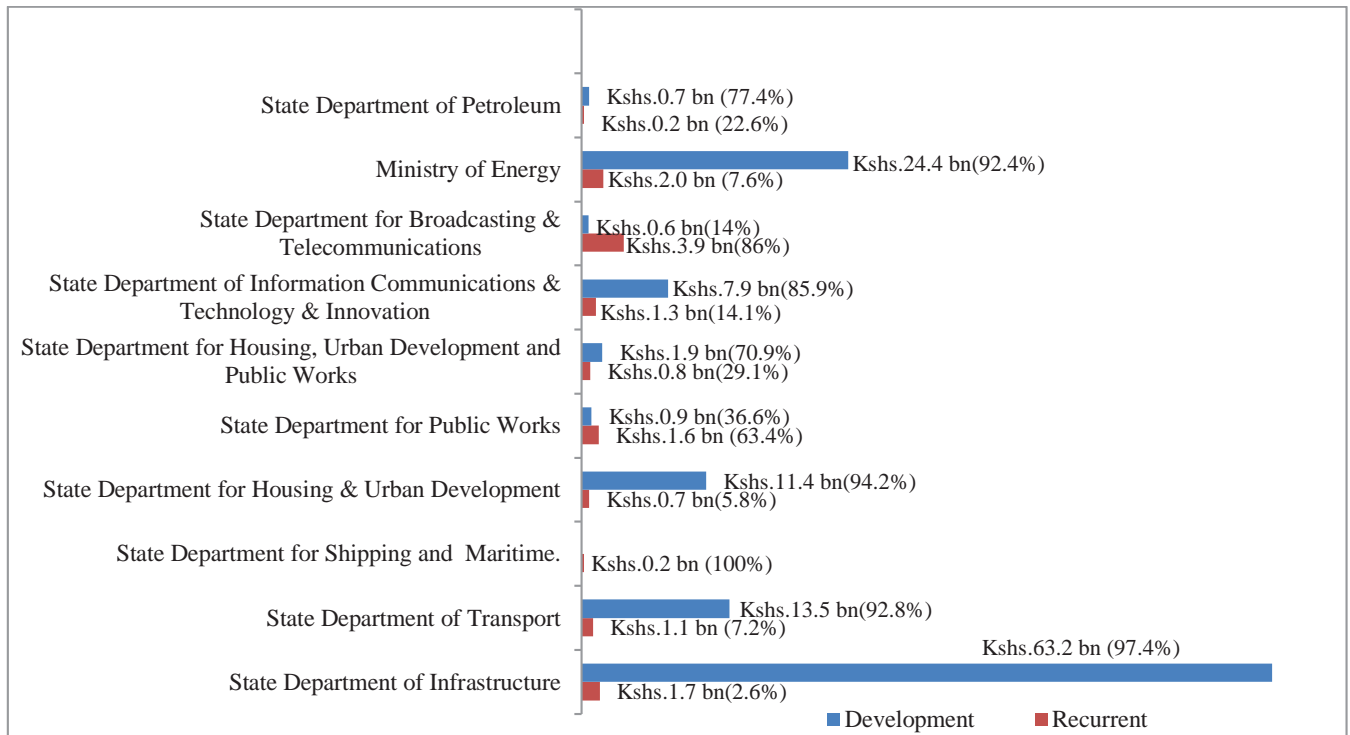
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department of Infrastructure	104.6	64.0	63.2	95.8	98.8	91.5	58.3	1.8	1.7	50.7	90.5	86.9
State Department of Transport	120.9	13.6	13.5	118.7	99.4	98.2	11.0	1.1	1.1	11.0	97.4	99.9
State Department for Shipping and Maritime.	-	-	-	-	-	-	1.7	0.3	0.2	0.2	96.3	14.7
State Department for Housing & Urban Development	32.3	13.5	11.4	31.3	84.6	96.7	0.8	0.8	0.7	0.9	90.8	116.9
State Department for Public Works	1.4	1.4	0.9	0.9	65.9	66.7	1.6	1.6	1.6	1.5	96.8	95.5
State Department for Housing, Urban Development and Public Works	6.5	1.9	1.9	1.0	98.7	15.6	0.8	0.8	0.8	0.3	93.6	40.0
State Department of Information Communication Technology	23.1	9.6	7.9	21.0	82.3	91.0	1.8	1.8	1.3	1.6	72.3	88.6
State Department for Broadcasting and Telecommunications	0.7	0.7	0.6	0.7	91.9	99.7	5.3	4.2	3.9	4.8	92.3	89.9
Ministry of Energy	67.1	25.1	24.4	48.3	97.3	72.0	2.2	2.0	2.0	2.2	100.0	97.9
State Department for Petroleum	3.3	0.9	0.7	2.6	78.1	80.6	0.3	0.2	0.2	0.3	88.8	89.1
<b>Total</b>	<b>359.8</b>	<b>130.7</b>	<b>124.6</b>	<b>320.3</b>	<b>95.3</b>	<b>89.0</b>	<b>83.9</b>	<b>14.6</b>	<b>13.4</b>	<b>73.5</b>	<b>91.6</b>	<b>87.7</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							<b>359.8</b>	<b>130.7</b>	<b>124.6</b>	<b>320.3</b>	<b>95.3</b>	<b>89.0</b>
<b>Recurrent</b>							<b>83.9</b>	<b>14.6</b>	<b>13.4</b>	<b>73.5</b>	<b>91.6</b>	<b>87.7</b>
<b>Total</b>							<b>443.7</b>	<b>145.3</b>	<b>138.0</b>	<b>393.8</b>	<b>95.0</b>	<b>88.8</b>

Source: MDAs and National Treasury

During the reporting period, the State Department for Transport received the highest proportion development exchequer issues to revised net estimates at 99.4 per cent while State Department for Public Works received the lowest proportion for development exchequer issues to revised net estimates at 65.9 per cent. The Ministry of Energy received the highest proportion for recurrent exchequer issues to revised net estimates at 100 per cent while the State Department of Information, Communication and Technology received the lowest for recurrent estimates at 72.3 per cent.

Figure 4.6 shows the exchequer issues to the EI & ICT Sector in the FY 2018/19.

**Figure.4.6: Exchequer Issues to the EI & ICT Sector**



Source: National Treasury

The Sector’s total expenditure amounted to Kshs.393.8 billion, representing 88.8 per cent of the revised gross estimate, an increase from 73.8 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.320.3 billion for development expenditure, representing an absorption rate of 89 per cent (an increase from 69.1 per cent) and Kshs.73.5 billion as recurrent expenditure, representing 87.7 per cent of revised gross recurrent estimates (a decline from 95.3 per cent).

State Department for Broadcasting and Telecommunication recorded the highest absorption on development budget at 99.7 per cent while the State Department for Housing, Urban Development and Public Works recorded the lowest at 15.6 per cent. Conversely, the State Department for Housing and Urban Development recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 116.9 per cent while the State Department for Shipping and Maritime recorded the lowest at 14.7 per cent.

### 4.5 Environment Protection, Water and Natural Resource Sector

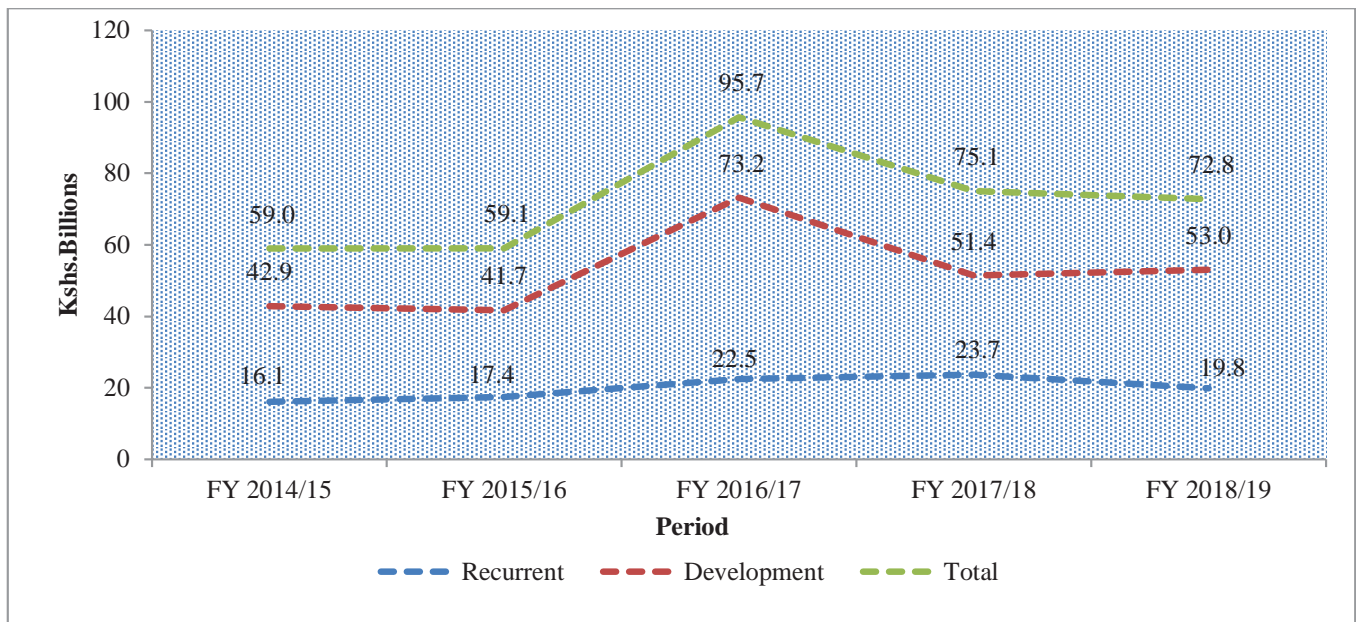
The Environment Protection, Water and Natural Resources Sector consists of four MDAs namely: State Department for Environment and Forestry, Ministry of Water and Sanitation, State Department for Mining and State Department for Wildlife.

The overall goal of this sector is to ensure sustainable development in a clean, healthy and secure environment. Its specific objectives are to: enhance sustainable management of environment, water, irrigation and natural resources; ensure access to water and natural resources for benefit socio-economic development and enhance capacity building for environment, water and natural resources management. It also aims at increasing utilization of land through irrigation, drainage and land reclamation; enhance research on environment, water and natural resources for sustainable development, protect and reclaim the environment in order to establish a durable and sustainable system of development and resilience to climate change.

The revised budget to the sector in FY 2018/19 was Kshs.72.8 billion representing 2.4 per cent of the revised gross national budget, a slight decrease from Kshs.75.1 billion allocated in FY 2017/18. The allocation comprised of Kshs.53 billion (73 per cent) for development budget and Kshs.19.8 billion (27 per cent) for recurrent expenditure. The Ministry of Water and Sanitation received the highest allocation at Kshs.50 billion (68.7 per cent of the sector's allocation), while State Department for Mining had the lowest allocation at Kshs.1.3 billion (1.8 per cent).

Figure 4.7 shows the budgetary allocation trend for the Environment Protection, Water and Natural Resources Sector for the period 2014/15 to 2018/19.

**Figure.4.7: Budgetary Allocation Trend for the Environment Protection, Water and Natural Resources Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.34.2 billion, representing 82 per cent of the sector's revised net estimate. This comprised of Kshs.18.6 billion for development expenditure, representing 71.7 per cent of the revised development net estimates and Kshs.15.6 billion for recurrent expenditure, representing 98.9 per cent of the revised recurrent net estimates.

Table 4.4 shows Environment Protection, Water and Natural Resources sector analysis of exchequer issues and expenditure in the FY 2018/19.

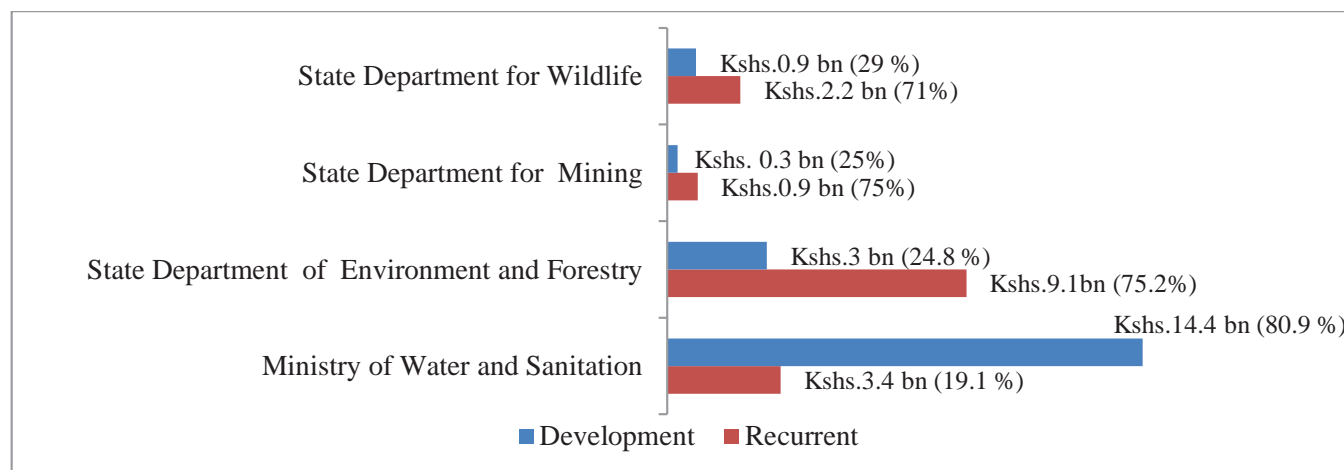
**Table.4.4: Environment Protection, Water and Natural Resources Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)**

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Water and Sanitation	46.0	20.8	14.4	28.9	69.3	62.8	4.0	3.4	3.4	3.3	99.9	82.9
State Department for Environment and Forestry	5.9	4.0	3.0	3.1	76.1	53.0	12.5	9.2	9.1	8.9	98.8	71.0
State Department for Mining	0.3	0.3	0.3	0.3	99.9	100.0	1.0	0.9	0.9	1.0	99.9	99.0
State Department for Wildlife	0.9	0.9	0.9	0.9	100.0	100.0	2.3	2.3	2.2	2.2	97.8	97.4
<b>Total</b>	<b>53.0</b>	<b>25.9</b>	<b>18.6</b>	<b>33.2</b>	<b>71.7</b>	<b>62.5</b>	<b>19.8</b>	<b>15.8</b>	<b>15.6</b>	<b>15.4</b>	<b>98.9</b>	<b>77.9</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							53.0	25.9	18.6	33.2	71.7	62.5
<b>Recurrent</b>							19.8	15.8	15.6	15.4	98.9	77.9
<b>Total</b>							<b>72.8</b>	<b>41.7</b>	<b>34.2</b>	<b>48.6</b>	<b>82</b>	<b>66.7</b>

Source: MDAs and National Treasury

In the FY 2018/19, the State Department for Wildlife received the highest proportion of development exchequer issues to revised net estimates at 100 per cent, while the Ministry of Water and Sanitation received the lowest at 69.3 per cent. State Department for State Department for Mining and Ministry of Water and Sanitation received the highest proportion of recurrent exchequer issues to revised net estimates at 99.9 per cent, while the State Department for Wildlife received the lowest at 97.8 per cent.

Figure 4.8 shows the exchequer issues to the Environment Protection, Water and Natural Resources sector in the FY 2018/19.

**Figure.4.8: Exchequer Issues to Environment Protection, Water and Natural Resources Sector**

Source: National Treasury

The sector's total expenditure amounted to Kshs.48.6 billion, representing 66.7 per cent of the revised gross estimate, a decrease compared to 70.2 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.33.2 billion for development expenditure, representing an absorption rate of 62.5 per cent (a decrease from 74.6 per cent) and Kshs.15.4 billion as recurrent expenditure, representing 77.9 per cent of revised gross recurrent estimates (an increase from 60.7 per cent).

State Department for Wildlife and State Department for Mining, each recorded the highest absorption on development budget at 100 per cent, while the Ministry of Environment and Forestry recorded the lowest at 53 per cent. The State Department for Mining recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99 per cent, while the State Department for Environment and Forestry recorded the lowest, at 71 per cent.

#### 4.6 General Economic and Commercial Affairs (GECA) Sector

The General Economic and Commercial Affairs (GECA) sector consists of six MDAs, namely: State Department for Industrialization, Co-operatives, Trade, East African Community, Regional and Northern Corridor Development and Ministry of Tourism.

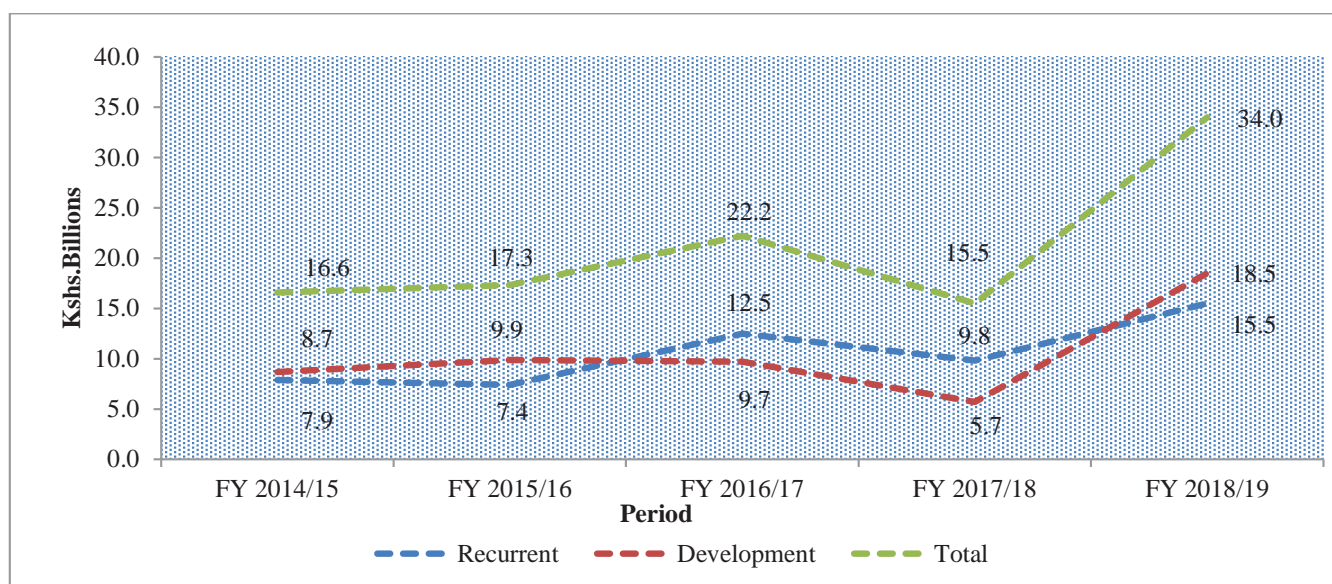
The sector aims at creating employment opportunities and wealth creation for poverty reduction, fast tracking of the regional integration initiatives and promotion of equity among the Kenyan citizens. This is expected to be achieved through: creating an enabling environment for business, mobilization of resources for investments and industrial development, promotion of exports, promotion of sustainable tourism and deepening of the East Africa Community Integration.

The revised budget allocation to the sector in FY 2018/19 was Kshs.34 billion, representing 1.1 per cent of the revised national budget. This is an increase from Kshs.15.5 billion allocated in FY 2017/18. The allocation comprised of Kshs.18.5 billion (55 per cent) for development expenditure and Kshs.15.5 billion (45 per cent) for recurrent expenditure. State Department for Regional and Northern Corridor Development received the highest budgetary allocation of Kshs.14.5 billion (42.5 per cent of the sector's allocation), while State Department for East African Community had the lowest budgetary allocation of Kshs.0.9 billion (2.6 per cent).

Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2014/15 to FY 2018/19.



**Figure 4.9: Budgetary Allocation Trend for the GECA Sector for the period 2014/15 to 2018/19 (Kshs. Billion)**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.16.8 billion representing 87.3 per cent of the sector's revised net estimate. This comprised of Kshs.7.3 billion for development expenditure, representing 79.2 per cent of the revised development net estimates and Kshs.9.5 billion for recurrent expenditure, representing 94.8 per cent of the revised recurrent net estimates.

Table 4.5 presents analysis of exchequer issues to GECA Sector and expenditure in the FY 2018/19.

**Table 4.5 GECA Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)**

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Co-operatives	0.4	0.4	0.3	0.3	89.7	89.6	0.6	0.4	0.3	0.6	95.5	98.1
State Department for Trade	0.3	0.3	0.2	0.3	77.1	94.7	1.6	1.6	1.6	1.5	99.9	89.5
State Department for Industrialization	3.9	3.2	3.0	3.0	93.0	78.9	3.3	2.8	2.6	2.4	93.1	71.4
State Department for East African Community	-	-	-	-	-	-	0.9	0.9	0.9	0.9	100.0	99.9
State Department for Regional and Northern Corridor Development	12.3	3.9	2.8	6.5	72.6	52.5	2.1	1.9	1.9	1.8	99.6	87.2
State Department for Tourism	1.3	1.3	0.7	0.7	58.9	58.7	1.4	1.4	1.1	1.1	78.8	78.4
Ministry of Tourism and Wildlife	0.4	0.2	0.2	0.4	100.0	89.3	5.5	1.0	1.0	1.0	99.7	17.9
<b>Total</b>	<b>18.5</b>	<b>9.2</b>	<b>7.3</b>	<b>11.2</b>	<b>79.2</b>	<b>60.7</b>	<b>15.5</b>	<b>10.0</b>	<b>9.5</b>	<b>9.3</b>	<b>94.8</b>	<b>59.7</b>

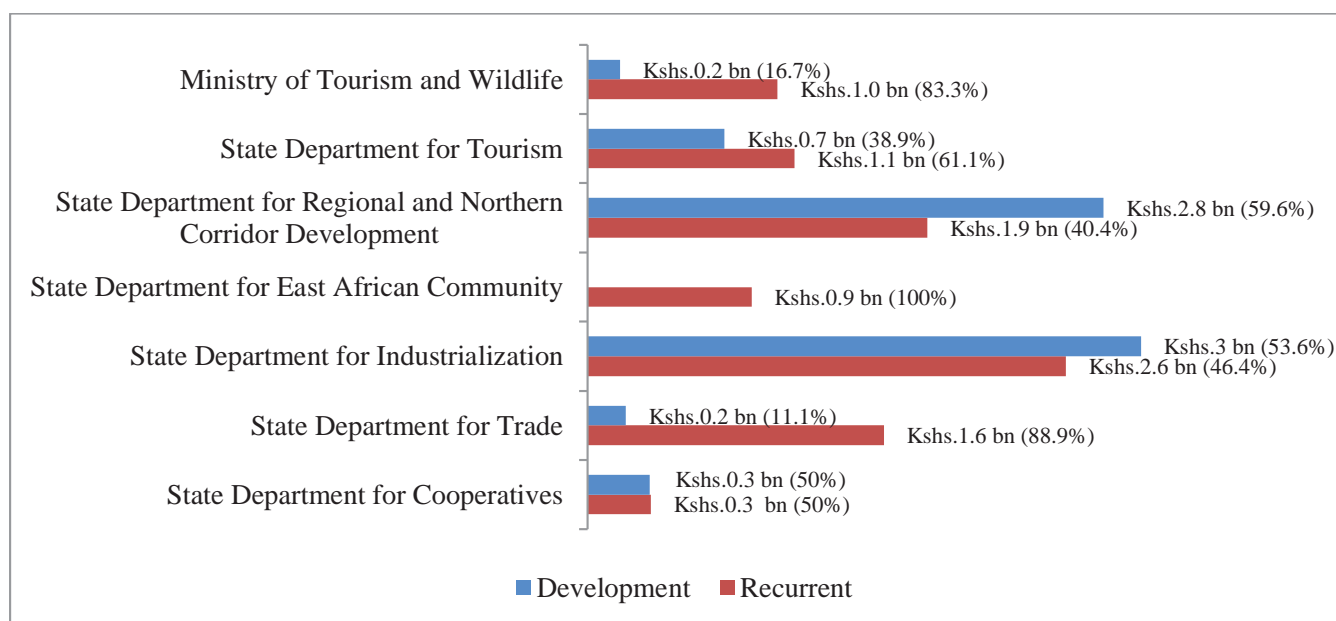
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							18.5	9.2	7.3	11.2	79.2	60.7
<b>Recurrent</b>							15.5	10.0	9.5	9.3	94.8	59.7
<b>Total</b>							<b>34.0</b>	<b>19.2</b>	<b>16.8</b>	<b>20.5</b>	<b>87.3</b>	<b>60.2</b>

Source: MDAs and National Treasury

In the FY 2018/19, Ministry of Tourism and Wildlife received the highest proportion of development exchequer issues to revised net estimates at 100 per cent while the State Department for Tourism received the lowest at 58.9 per cent. State Department for East African Community received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent, while the State Department for Tourism received the lowest at 78.8 per cent.

Figure 4.10 shows the exchequer issues to GECA Sector in the FY 2018/19.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the sector amounted to Kshs.20.5 billion, representing 60.2 per cent of the revised gross estimate, a decrease compared to 72.2 per cent recorded in FY 2017/18. This comprised of Kshs.11.2 billion for development expenditure, recording an absorption rate of 60.7 per cent (an increase from 51.3 per cent) and Kshs.9.3 billion as recurrent expenditure, representing 59.7 per cent of revised gross recurrent estimates (a decline from 84.3 per cent).

State Department for Trade recorded the highest absorption on development budget at 94.7 per cent, while the State Department for Regional and Northern Corridor Development recorded the lowest at 52.5 per cent. The State Department for East African Community recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99.9 per cent, while the Ministry of Tourism and Wildlife recorded the lowest, at 17.9 per cent.

#### 4.7 Governance, Justice, Law and Order Sector (GJLO)

The GJLO sector consists of fifteen MDAs which include: State Department for Interior, State Department for Correctional Services, State Department for Immigration and Citizen Services, State Law Office and Department of Justice, The Judiciary, Ethics and Anti-Corruption Commission (EACC), Office of the Director of Public Prosecutions, Office of the Registrar of Political Parties, Witness Protection Agency (WPA), Kenya National Commission on Human Rights (KNCHR), Independent Electoral and Boundaries Commission (IEBC), Judicial Service Commission (JSC), National Police Service Commission (NPSC), National Gender and Equality Commission (NGEC), and the Independent Policing Oversight Authority (IPOA).

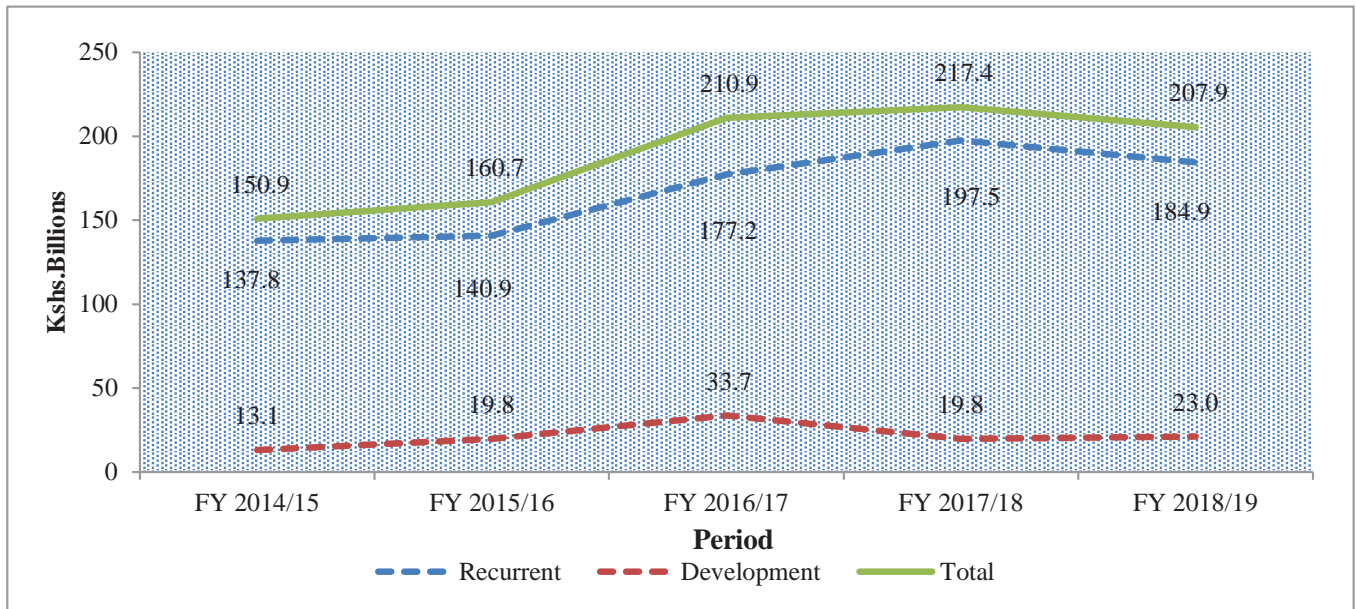
The sector implements the following functions; provision of security, correctional services, legal advisory services to government agencies and administration of justice. It also plays a major role in promoting integrity and the fight against corruption, provision of prosecution services, regulating political parties, protecting witnesses and human rights. Further, the sector also plays an instrumental role in the delimitation of electoral boundaries and management of electoral process, promotion of gender equality, inclusion of marginalized groups and communities, and civilian policing oversight.

In addition, the sector plays a role in border management, peace building and conflict management, registration services, regulation of the gaming industry, provision of population management services, eradication of drugs and substance abuse, crime research and government printing services. It also plays a key role in ensuring achievement of national values, and promoting national cohesion.

The revised budget for the sector in FY 2018/19 was Kshs.207.9 billion representing 6.7 per cent of revised national budget, a decrease compared to Kshs.217.4 billion allocated in FY 2017/18. The allocation comprised of Kshs.23 billion (11 per cent) for development expenditure and Kshs.184.9 billion (89 per cent) for recurrent expenditure. State Department for Interior received the highest budgetary allocation of Kshs.140.9 billion (67.8 per cent of the sector's allocation), while the NGEC had the lowest at Kshs.360.6 million (0.2 per cent of the sector's allocation).

Figure 4.11 shows the budgetary allocation trend for the GJLO for the period 2014/15 to 2018/19.

**Figure 4.11: Budgetary Allocation Trend for the GJLO Sector for the period FY 2014/15 to FY 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.196.9 billion representing 95.8 per cent of the sector's revised net estimate. This comprised of Kshs.18.1 billion for development expenditure, representing 85.7 per cent of the revised development net estimates and Kshs.178.8 billion for recurrent expenditure, representing 96.9 per cent of the revised recurrent net estimates.

Table 4.6 shows the GJLO Sector's analysis of exchequer issues and expenditure in the FY 2018/19.

Table 4.6: GJLO Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Interior	17.2	16.8	14.8	16.1	88.1	93.7	123.7	123.7	121.6	122.9	98.4%	99.4
State Department for Correctional Services	0.6	0.6	0.4	0.4	63.0	63.4	26.0	26.0	24.5	21.9	94.1%	84.1%
State Department for Immigration and Citizen Services	1.5	1.5	1.5	1.5	97.8	99.2	2.2	2.2	1.9	2.1	85.9%	95.0%
State Law Office and Department of Justice	0.1	0.1	0.1	0.1	100.0	100.0	4.6	4.2	3.9	3.8	91.3%	81.2%
The Judiciary	3.6	2.1	1.4	1.6	67.0	45.0	13.1	13.1	12.9	13.1	98.5	100.0
Ethics & Anti-Corruption Commission	0.04	0.04	-	-	-	-	3.2	3.2	3.2	3.1	99.7	99.4
Office of the Director of Public Prosecutions	0.03	0.03	-	-	-	-	2.9	2.9	2.2	2.6	75.5	89.3
Office of the Registrar of Political Parties							1.1	1.1	1.0	1.0	94.8	94.9
Witness Protection Agency							0.4	0.4	0.4	0.4	100.0	93.7
Kenya National Commission on Human Rights							0.4	0.4	0.4	0.4	96.7	99.6
Independent Electoral and Boundaries Commission							4.9	4.9	4.6	4.7	93.7	95.4
Judicial Service Commission	-	-	-	-	-	-	0.4	0.4	0.4	0.4	96.5	90.8
National Police Service Commission	-	-	-	-	-	-	0.7	0.7	0.6	0.6	88.3	85.8
National Gender & Equality Commission	0.001-	0.001	0.001	-	50.6	-	0.4	0.4	0.3	0.4	95.7	98.3
Independent Policing Oversight Authority	-	-	-	-	-	-	0.9	0.9	0.8	0.8	93.5	91.4
<b>Total</b>	<b>23.0</b>	<b>21.2</b>	<b>18.1</b>	<b>19.7</b>	<b>85.7</b>	<b>85.4</b>	<b>184.9</b>	<b>184.4</b>	<b>178.8</b>	<b>178.1</b>	<b>96.9</b>	<b>96.3</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							23.0	21.2	18.1	19.7	85.7	85.4
<b>Recurrent</b>							184.9	184.4	178.8	178.1	96.9	96.3
<b>Total</b>							<b>207.9</b>	<b>205.6</b>	<b>196.9</b>	<b>197.8</b>	<b>95.8</b>	<b>95.1</b>

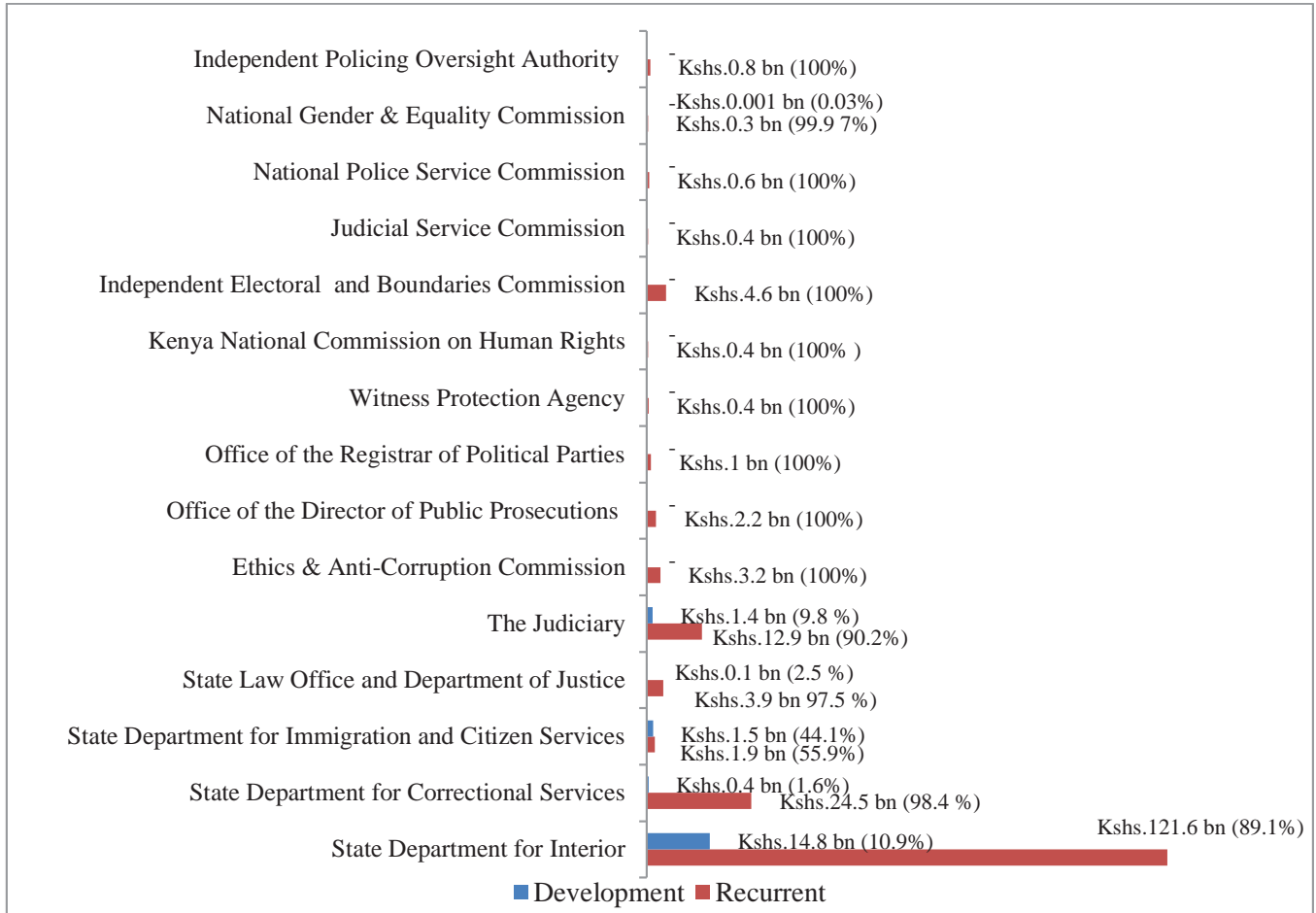
Source: MDAs and National Treasury

In the FY 2018/19, State Law Office and Department of Justice received the highest proportion of development exchequer issues to revised net estimates at 100 per cent while the National Gender &

Equality Commission received the lowest at 50.6 per cent. Witness Protection Agency received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent, while the Office of the Director of Public Prosecutions received the lowest at 75.5 per cent.

Figure 4.12 shows the exchequer issues to the GJLO Sector in the FY 2018/19.

**Figure.4.12: Exchequer Issues to the GJLO Sector**



Source: National Treasury

The total expenditure for the sector amounted to Kshs.197.8 billion, representing 95.1 per cent of the revised gross estimate, an increase compared to 84.5 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.19.7 billion for development expenditure, representing an absorption rate of 85.4 per cent (a slight decrease from 84.6 per cent) and Kshs.178.1 billion as recurrent expenditure, representing 96.3 per cent of revised gross recurrent estimates (a decline from 84.4 per cent).

The State Law Office and Department of Justice recorded the highest percentage of development absorption at 100 per cent, while the Judiciary recorded the lowest, at 45 per cent. The Judiciary recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 100 per cent, while the State Law Office and Department of Justice recorded the lowest at 81.2 per cent.

## 4.8 Health Sector

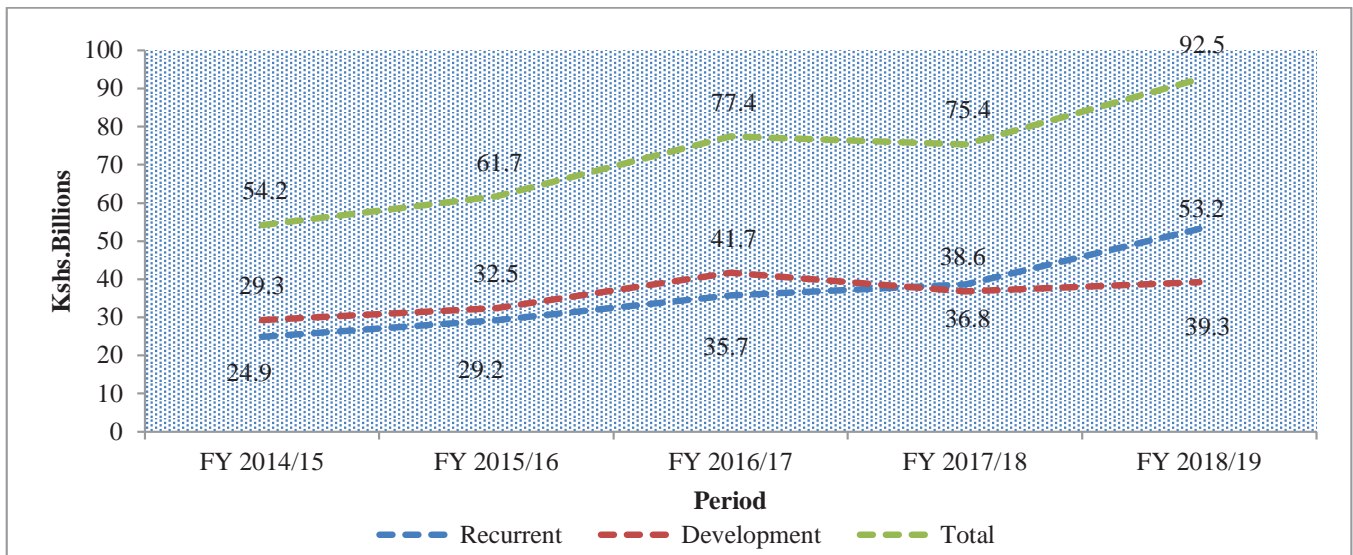
The Health Sector is responsible for the provision and coordination of the health policy formulation, ensuring quality service delivery and regulation and control of health care. The sector comprises of Ministry of Health and seven Semi-Autonomous Government Agencies namely; Kenyatta National

Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenya Medical Research Institute (KEMRI), Kenya Medical Supplies Authority (KEMSA), Kenya Medical Training College (KMTTC), National AIDS Control Council (NACC), and the National Health Insurance Fund (NHIF).

The revised budgetary allocation to the sector in FY 2018/19 was Kshs.92.5 billion representing 3 per cent of the revised gross national budget, an increase compared to Kshs.75.3 billion allocated in FY 2017/18. The allocation comprised of Kshs.39.3 billion (42 per cent) for development budget and Kshs.53.2 billion (58 per cent) for recurrent expenditure.

Figure 4.13 shows the budgetary allocation trend for the sector from FY 2014/15 to FY 2018/19.

**Figure 4.13: Budgetary Allocation Trend for the Health Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.53.2 billion representing 91 per cent of the sector’s revised net estimate. This comprised of Kshs.19 billion for development expenditure, representing 86.5 per cent of the revised development net estimates and Kshs.34.2 billion for recurrent expenditure, representing 93.7 per cent of the revised recurrent net estimates.

Table 4.7 shows Health sector analysis of exchequer issues and expenditure in the FY 2018/19.

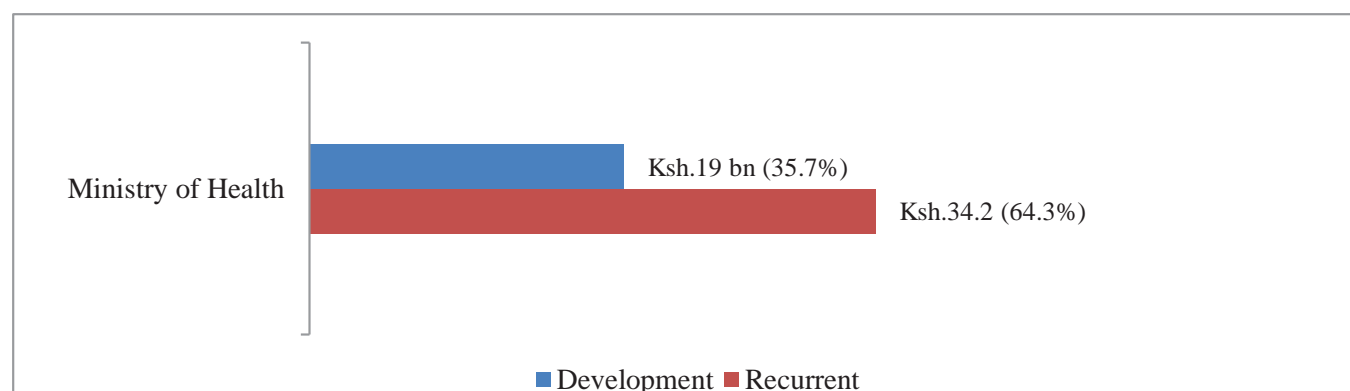
Table 4.7: Health Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Health	39.2	21.9	19	25.8	86.5	65.8	53.2	36.5	34,2	50,8	93.7	95.5
<b>Total</b>	<b>39.2</b>	<b>21.9</b>	<b>19</b>	<b>25.8</b>	<b>86.5</b>	<b>65.8</b>	<b>53.2</b>	<b>36.5</b>	<b>34,2</b>	<b>50,8</b>	<b>93.7</b>	<b>95.5</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							39.2	21.9	19.0	25.8	86.5	65.8
<b>Recurrent</b>							53.2	36.5	34.2	50.8	93.7	95.5
<b>Total</b>							<b>92.5</b>	<b>58.4</b>	<b>53.2</b>	<b>76.6</b>	<b>91.0</b>	<b>82.9</b>

Source: MDAs and National Treasury

Figure 4.14 shows the amount of exchequer issues towards development and recurrent expenditure for the Health sector in the FY 2018/19.

Figure 4.14: Exchequer Issues to the Health Sector (Kshs. Billions)



Source: National Treasury

The total expenditure for the sector was Kshs.76.6 billion, representing 82.9 per cent of the revised gross estimate, a growth compared to 63.2 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.25.8 billion for development, recording an absorption rate of 65.8 per cent (an increase from 53.7 per cent) and Kshs.50.8 billion as recurrent expenditure, representing 95.5 per cent of revised gross recurrent estimates (an increase from 72.2 per cent), recorded in FY 2017/18.

## 4.9 National Security Sector

The sector comprises of the Ministry of Defence and the National Intelligence Service (NIS). The mandate of the sector is to ensure security of the country against any threats emanating from within or outside the Kenyan borders, defend the country, and provide support to civil power in maintaining peace and order.

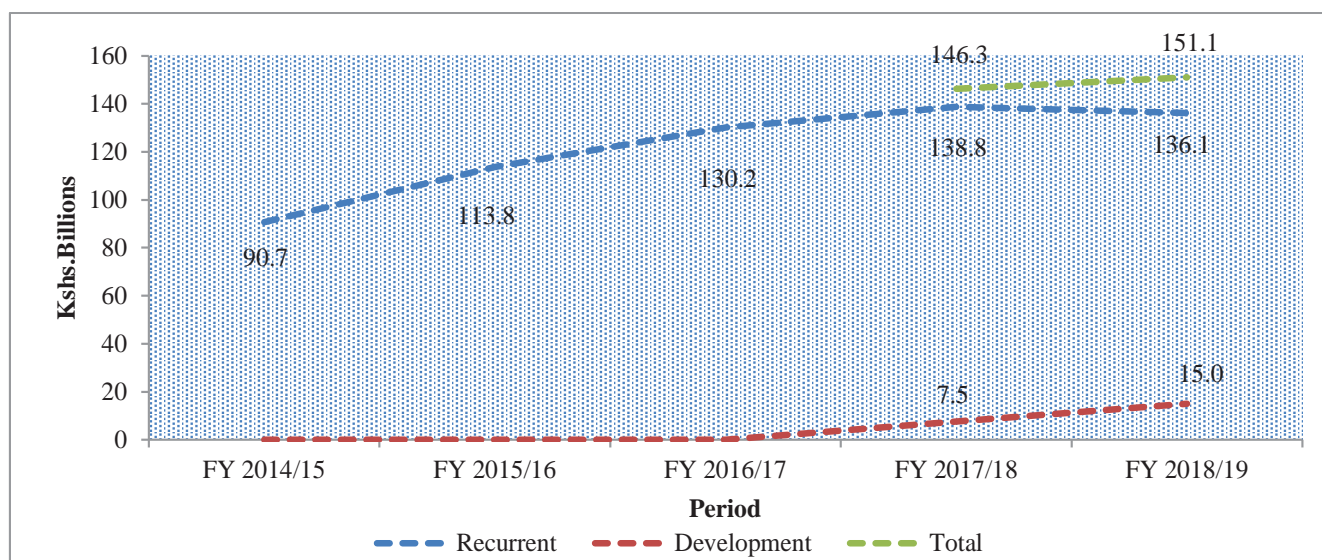
The revised budgetary allocation to the sector in FY 2018/19 is Kshs.151 billion representing 4.9 per cent of the revised gross national budget, an increase from Kshs.146.3 billion of allocation in FY 2017/18. The allocation comprised of Kshs.15 billion (9.9 per cent) for development budget and



Kshs.136.1 billion (90.1 per cent) for recurrent expenditure. Allocation to the Ministry of Defence was Kshs.116.5 billion (77.2 per cent of the sector's allocation) and Kshs.34.5 billion (22.8 per cent) to the National Intelligence Service.

Figure 4.15 below shows the budgetary allocation trend for the National Security Sector for the period 2014/15 to 2018/19.

**Figure.4.15: Budgetary Allocation Trend for the National Security Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.138.7 billion representing 99 per cent of the sector's revised net estimate. This comprised of Kshs.3.4 billion for development expenditure, representing 85.8 per cent of the revised development net estimates and Kshs.135.3 billion for recurrent expenditure representing 99.4 per cent revised recurrent net estimates.

Table 4.8 shows the National Security sector analysis of exchequer issues and expenditure in the FY 2018/19.

**Table 4.8: National Security Sector-Analysis of Exchequer Issues and Expenditure (Kshs Billions)**

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Defence	15.0	4.0	3.4	7.1	85.8	47.3	101.5	101.5	101.5	101.2	100.0	99.7
National Intelligence Service	-	-	-	-	-	-	34.5	34.5	33.8	33.5	97.8	97.1
<b>Total</b>	<b>15.0</b>	<b>4.0</b>	<b>3.4</b>	<b>7.1</b>	<b>85.8</b>	<b>47.3</b>	<b>136.1</b>	<b>136.1</b>	<b>135.3</b>	<b>134.8</b>	<b>99.4</b>	<b>99.0</b>

Total for the Sector	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development	15.0	4.0	3.4	7.1	85.8	47.3
Recurrent	136.1	136.1	135.3	134.8	99.4	99.0
<b>Total</b>	<b>151.1</b>	<b>140.1</b>	<b>138.7</b>	<b>141.8</b>	<b>99.0</b>	<b>93.9</b>

Source: MDAs and National Treasury

The total expenditure amounted to Kshs.141.8 billion, representing 93.9 per cent of the revised gross estimate, a decrease compared to 98.9 per cent recorded in of FY 2017/18. The Ministry of Defence spent Kshs.7.1 billion on development expenditure and Kshs.101.2 billion on recurrent expenditure, representing 47.3 per cent and 99.7 per cent of the revised gross estimates respectively. NIS spent Kshs.33.5 billion on recurrent activities, representing 97.1 per cent of the revised gross recurrent estimate.

#### 4.10 Public Administration and International Relations (PAIR) Sector

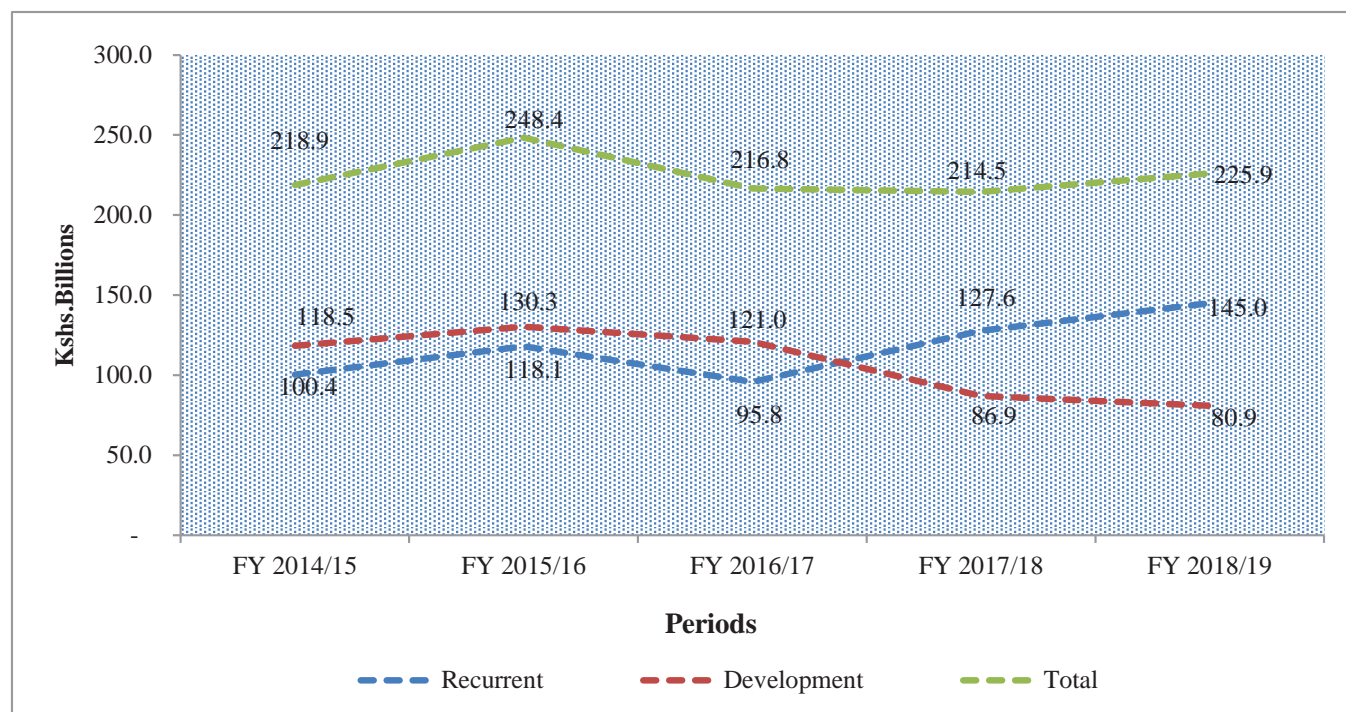
The Public Administration and International Relations (PAIR) Sector consists of 14 MDAs namely; The Presidency, State Department for Planning, State Department for Devolution, Ministry of Foreign Affairs, National Treasury, State Department for Public Service and Youth Affairs, Parliamentary Service Commission, National Assembly, Commission on Revenue Allocation, Public Service Commission, Salaries and Remuneration Commission, Office of Auditor General, Controller of Budget, and Commission on Administrative Justice.

The sector provides overall policy direction and leadership to the country, oversees national legislation as well as the human resource function in the public service. It further coordinates national policy formulation, implementation, monitoring and evaluation, resource mobilization and management, devolution oversight, implementation of Kenya foreign policy, and oversight on use of public resources and service delivery.

The revised budget to the sector in FY 2018/19 was Kshs.225.9 billion representing 8 per cent of the revised national budget, an increase from Kshs.214.6 billion of allocation in FY 2017/18. The allocation comprised of Kshs.80.9 billion (35.8 per cent) for development budget and Kshs.145 billion (64.2 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.71 billion (31.4 per cent of the sector's allocation), while the Commission on Revenue Allocation had the lowest budgetary allocation of Kshs.400 million (0.2 per cent).

Figure 4.16 shows the budgetary allocation trend for the PAIR Sector for the period 2014/15 to 2018/19.

**Figure.4.16: Budgetary Allocation Trend for the PAIR Sector for the period FY 2014/15 to FY 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.180.7 billion representing 87.1 per cent of the sector's revised net estimate. This comprised of Kshs.52.9 billion for development expenditure, representing 83.1 per cent of the revised development net estimates and Kshs.127.9 billion for recurrent expenditure, representing 88.9 per cent of the revised recurrent net estimates. Table 4.9 shows PAIR Sector analysis of exchequer issues and expenditure in the period July to December 2018.

**Table.4.9: PAIR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)**

VOTE	Development				Recurrent							
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
The Presidency	1.1	1.1	0.8	1.0	69.7	89.7	9.5	9.5	9.0	8.3	94.2	86.9
State Department for Devolution	41.7	36.5	34.1	34.2	93.3	81.9	4.2	4.2	3.9	4.1	91.3	96.7
State Department for Planning	1.9	1.8	1.8	1.8	96.9	91.3	10.1	10.1	9.0	10.0	89.6	98.5
Ministry of Foreign Affairs	2.2	2.2	1.8	2.1	80.7	91.6	16.1	15.5	14.0	15.6	90.3	96.8
The National Treasury	26.9	14.5	9.1	8.6	62.6	32.0	44.1	44.1	42.0	41.0	95.1	92.9

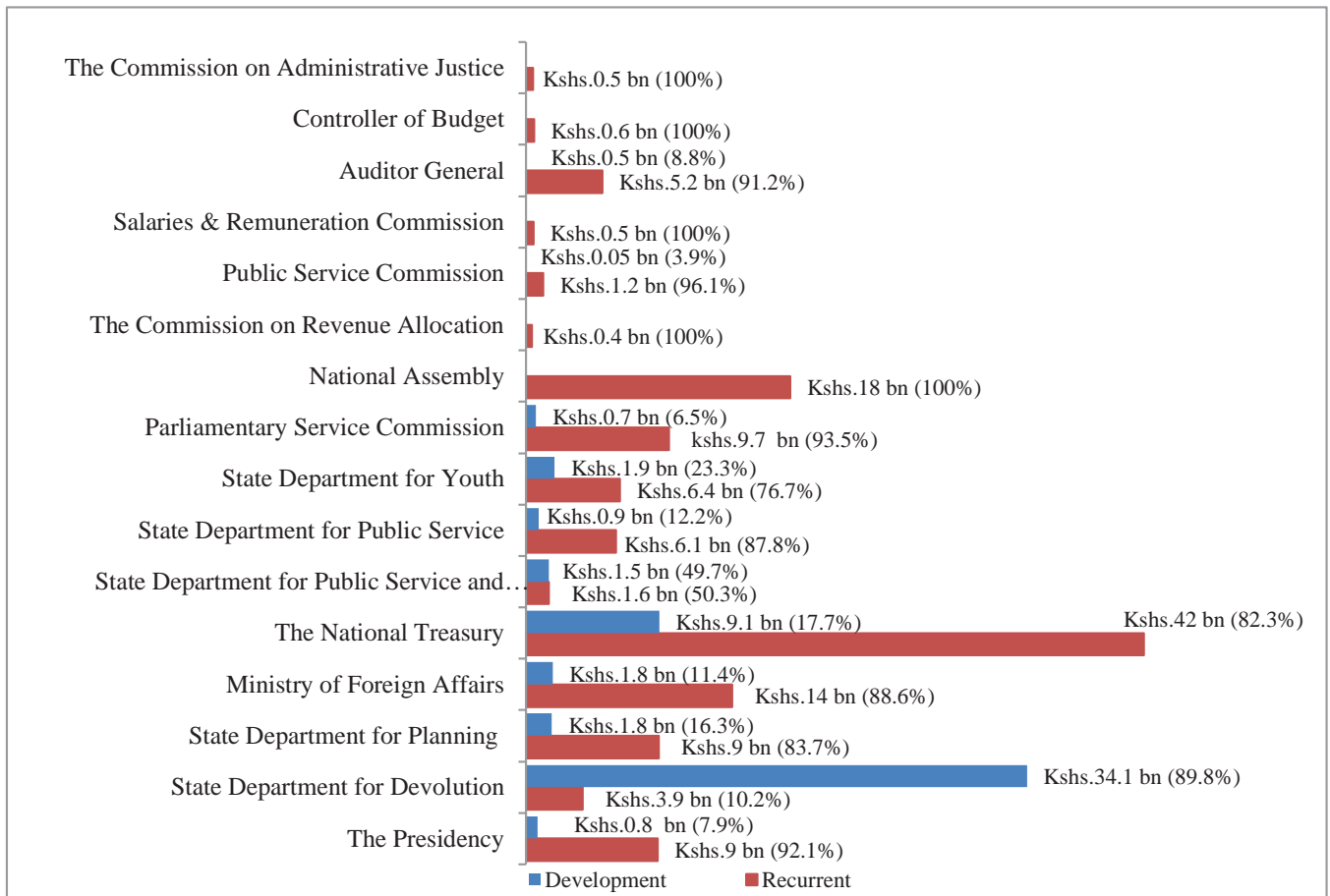
VOTE	De-velopment						Recur-rent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Public Service and Youth Affairs	1.4	1.4	1.5	0.6	110.8	42.4	1.7	1.6	1.6	1.9	100.0	108.2
State Department for Public Service	1.2	1.2	0.9	0.9	72.9	74.3	6.2	6.2	6.1	6.0	97.9	96.4
State Department for Youth	2.8	2.8	1.9	2.4	69.5	86.5	12.2	12.2	6.4	11.0	52.5	90.8
Parliamentary Service Commission	1.7	1.7	0.7	1.2	41.2	72.0	11.6	11.5	9.7	9.6	84.1	82.9
National Assembly	-	-	-	-	-	-	20.5	20.5	18.0	18.8	87.7	91.7
Commission on Revenue Allocation	-	-	-	-	-	-	0.4	0.4	0.4	0.4	99.2	96.4
Public Service Commission	0.1	0.1	0.1	0.05	78.3	99.4	1.2	1.2	1.2	1.2	98.0	99.6
Salaries & Remuneration Commission	-	-	-	-	-	-	0.5	0.5	0.5	0.6	106.1	118.9
Auditor General	0.5	0.5	0.4	0.4	81.8	82.1	5.5	5.2	5.2	5.5	99.2	99.9
Controller of Budget	-	-	-	-	-	-	0.6	0.6	0.6	0.5	92.9	92.5
Commission on Administrative Justice	-	-	-	-	-	-	0.5	0.5	0.5	0.5	97.9	94.7
<b>Total</b>	<b>81.4</b>	<b>63.7</b>	<b>52.9</b>	<b>53.1</b>	<b>83.1</b>	<b>65.2</b>	<b>145.0</b>	<b>143.9</b>	<b>127.9</b>	<b>134.9</b>	<b>88.9</b>	<b>93.0</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							81.4	63.7	52.9	53.1	83.1	65.2
<b>Recurrent</b>							145.0	143.9	127.9	134.9	88.9	93.0
<b>Total</b>							<b>226.3</b>	<b>207.5</b>	<b>180.7</b>	<b>188.0</b>	<b>87.1</b>	<b>83.0</b>

Source: MDAs and National Treasury

In the FY 2018/19, State Department for Public Service and Youth Affairs received the highest proportion of development exchequer issues to revised net estimates at 110.8 per cent while Parliamentary Service Commission received the lowest at 41.2 per cent. Salaries and Remuneration Commission received the highest proportion of recurrent exchequer issues to revised net estimates at 106.1 per cent, while the State Department for Youth received the lowest at 52.5 per cent.

Figure 4.17 shows the exchequer issues to the PAIR Sector in the FY 2018/19.

Figure 4.17: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the sector amounted to Kshs.188 billion, representing 83 per cent of the revised gross estimate, an increase compared to 80.6 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.53.1 billion for development expenditure, representing an absorption rate of 65.2 per cent (a decrease from 74 per cent) and Kshs.134.9 billion as recurrent expenditure, representing 93 per cent of revised gross recurrent estimates (an improvement from 85.1 per cent).

Public Service Commission recorded the highest absorption on development budget at 99.4 per cent, while the National Treasury recorded the lowest at 32 per cent. Salaries and Remuneration Commission recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 118.9 per cent, while the Parliamentary Service Commission recorded the lowest, at 82.9 per cent.

### 4.11 Social Protection, Culture and Recreation Sector

The Social Protection, Culture and Recreation Sector comprises of six State Departments namely: Sports, Culture and Heritage, Labour, Social Protection, Pensions and Senior Citizens Affairs, Development of Arid and Semi-Arid Lands (ASAL) and Gender Affairs.

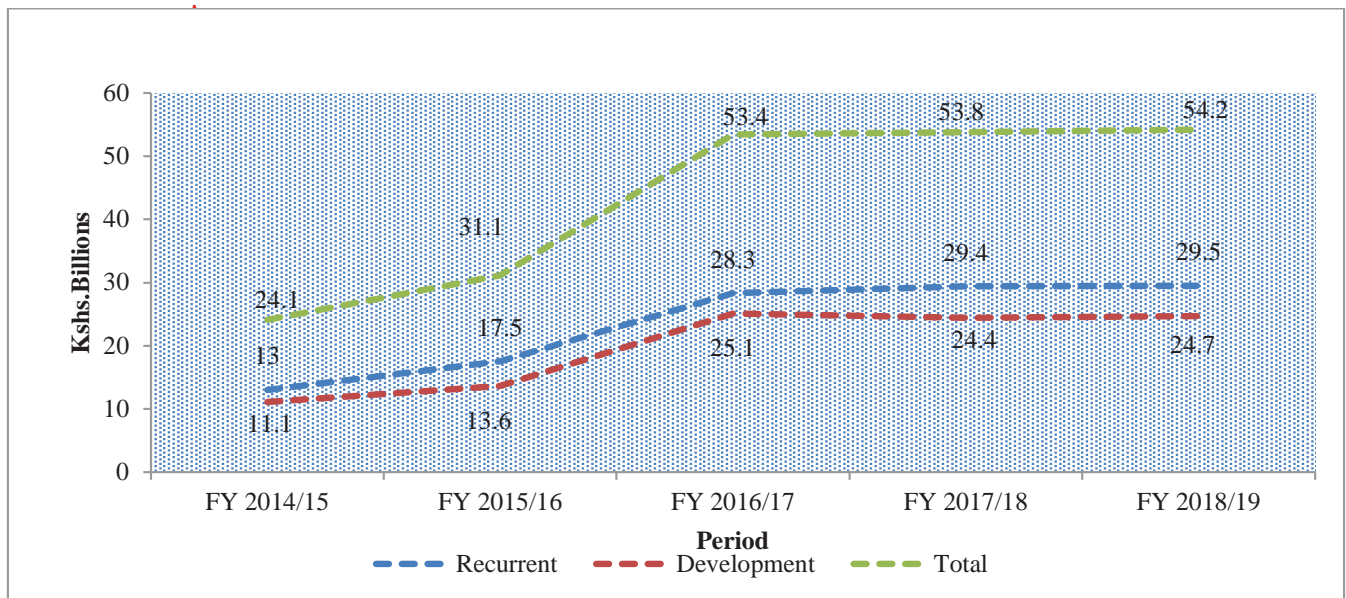
The sector plays a major role in the country’s transformation by promoting and exploiting Kenya’s diverse culture and arts; enhancing Kenya’s reading culture; regulation, development and promotion of sports, film and music industry; and preservation of the country’s heritage. It also promotes harmonious industrial relations, safety and health at workplaces, employment promotion, industrial training, and regulation of trade unions, productivity improvement, manpower planning and development, social

security, social assistance, children care and protection, vocational training for Persons Living with Disability (PLWDs) and development of community groups. The sector also promotes a gender equal society by ensuring gender equity in power and resource distribution.

The revised budget to the sector in FY 2018/19 was Kshs.54.2 billion representing 2 per cent of the revised national budget, an increase from Kshs.53.8 billion of allocation in FY 2017/18. The allocation comprised of Kshs.24.7 billion (45.6 per cent) for development expenditure and Kshs.29.5 billion (54.4 per cent) for recurrent expenditure. The State Department for Social Protection, Pensions and Senior Citizens Affairs received the highest budgetary allocation of Kshs.31.7 billion (58.5 per cent of the sector's allocation), while the State Department for Sports had the lowest budgetary allocation of Kshs.2.8 billion (5.2 per cent).

Figure 4.18 shows the budgetary allocation trend for the Social Protection, Culture Recreation Sector for the period 2014/15 to 2018/19.

**Figure 4.18: Budgetary Allocation Trend for the Social Protection, Culture Recreation Sector for the period 2014/15 to 2018/19**



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.49.4 billion representing 96.5 per cent of the sector's revised net estimate. This comprised of Kshs.21 billion for development expenditure, representing 94.8 per cent of the revised development net estimates and Kshs.28.3 billion for recurrent expenditure, representing 97.9 per cent of the revised recurrent net estimates.

Table 4.10 shows an analysis of exchequer issues and expenditure incurred by the Social Protection, Culture Recreation Sector in the FY 2018/19.

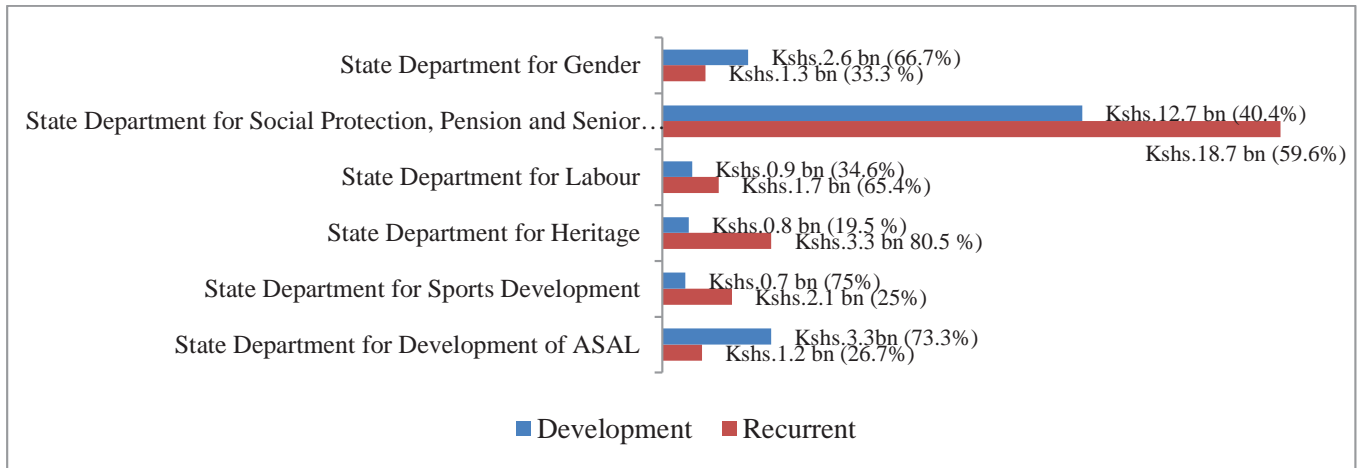
**Table 4.10: Social Protection, Culture Recreation Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billions)**

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Development for ASAL	5.9	3.4	3.3	4.8	97.1	80.9	1.2	1.2	1.2	1.2	98.8	99.8
State Department for Sports Development	0.7	0.7	0.7	0.7	96.3	97.1	2.1	2.1	2.1	2.1	99.5	98.9
State Department for Culture and Heritage	0.9	0.9	0.8	0.8	89.3	92.1	3.5	3.5	3.3	3.4	96.5	97.1
State Department for Labour	1.5	1.5	0.9	1.4	61.0	88.6	2.4	2.0	1.7	1.9	85.0	78.3
State Department for Social Protection, Pension and Senior Citizens Affairs	12.9	12.9	12.7	12.7	98.8	98.8	18.8	18.8	18.7	18.0	99.9	95.8
State Department for Gender	2.8	2.8	2.6	2.6	93.4	93.4	1.4	1.4	1.3	1.4	89.2	97.6
<b>Total</b>	<b>24.7</b>	<b>22.2</b>	<b>21.0</b>	<b>23.0</b>	<b>94.8</b>	<b>93.0</b>	<b>29.5</b>	<b>29.0</b>	<b>28.4</b>	<b>28.0</b>	<b>97.9</b>	<b>95.0</b>
<b>Total for the Sector</b>							<b>Rev. Gross Est.</b>	<b>Rev. Net Est.</b>	<b>Exch. Issues</b>	<b>Exp.</b>	<b>% of Exch. to Rev. Net Est.</b>	<b>% of Exp. to Rev. Gross Est.</b>
<b>Development</b>							<b>24.7</b>	<b>22.2</b>	<b>21.0</b>	<b>23.0</b>	<b>94.8</b>	<b>93.0</b>
<b>Recurrent</b>							<b>29.5</b>	<b>29.0</b>	<b>28.4</b>	<b>28.0</b>	<b>97.9</b>	<b>95.0</b>
<b>Total</b>							<b>54.2</b>	<b>51.2</b>	<b>49.4</b>	<b>51.0</b>	<b>96.5</b>	<b>94.1</b>

Source: MDAs and National Treasury

In the FY 2018/19, State Department for State Department for Social Protection, Pension and Senior Citizens Affairs received the highest proportion of exchequer issues to revised net estimates for both development and recurrent expenditure at 98.8 per cent and 99.9 per cent respectively. The State Department for Labour received the lowest proportion of exchequer issues to revised net estimates for both development and recurrent at 61 per cent and at 85 per cent respectively.

Figure 4.19 shows the exchequer issues to the Social Protection, Culture Recreation Sector in the FY 2018/19.

**Figure 4.19: Exchequer Issues to the Social Protection, Culture Recreation Sector**

*Source: National Treasury*

The total expenditure for the sector amounted to Kshs.51 billion, representing 94.1 per cent of the revised gross estimate, a marginal decline compared to 95.3 per cent recorded in FY 2017/18. The expenditure comprised of Kshs.23 billion for development expenditure, representing an absorption rate of 93 per cent, a slight increase compared to 92.7 per cent in FY2017/18 and Kshs.28 billion as recurrent expenditure, representing 95 per cent of revised gross recurrent estimates, a decrease from 97.5 per cent recorded in FY 2017/18.

The State Department for State Department for Social Protection, Pension and Senior Citizens Affairs recorded the highest percentage of development expenditure to revised gross recurrent estimates at 98.8 per cent, while the State Department for Development for ASAL recorded the lowest, at 80.9 per cent. The State Department for State Department for Development for ASAL recorded the highest absorption on recurrent budget at 99.8 per cent, while the State Department for Labour recorded the lowest at 78.3 per cent.



## 5 BUDGET PERFORMANCE BY PROGRAMMES

### 5.1 Introduction

This chapter presents an overview of government programmes implemented in FY 2018/19 and provides information on allocation to the various programmes for both development and recurrent activities. It also presents expenditure by programmes and implementation status in the FY 2018/19. The sectors are presented in an alphabetical order.

### 5.2 Agriculture, Rural and Urban Development (ARUD) Sector

The revised allocation to the ARUD Sector amounted to Kshs.64.3 billion for implementing eleven programmes. This allocation comprised of Kshs. 37.7 billion (58.6 per cent) for development programmes and Kshs.26.6 billion (41.4 per cent) for recurrent programmes. Analysis of the sector's programmes performance in the FY 2018/19 is presented in table 5.1.

**Table 5.1: ARUD Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
Ministry of Lands and Physical Planning	Land Policy and Planning	2.8	2.7	5.5	2.3	2.4	4.7	85.0
State Department for Crop Development	General Administration Planning and Support Services	0.3	5.3	5.6	0.2	5.0	5.2	92.7
	Crop Development and Management	19.6	7.0	26.6	11.0	7.0	18.0	67.6
	Agribusiness and Information Management	0.5	0.2	0.7	0.5	0.1	0.6	86.1
State Department for Livestock	Livestock Resources Management and Development	5.3	2.2	7.4	4.4	2.1	6.5	87.6
State Department for Fisheries and Aquaculture and the Blue Economy	Fisheries Development and Management	0.8	0.1	0.9	0.453	0.12	0.6	62.1
	General Administration Planning and Support Services	-	0.1	0.1	-	0.10	0.1	87.1
	Development and Coordination of Blue Economy	0.3	0.2	0.6	0.1	0.2	0.4	65.2
State Department for Irrigation	Irrigation and Land Reclamation	7.3	1.7	8.9	6.4	1.3	7.7	86.5
State Department for Agricultural Research	Agricultural Research & Development	0.9	5.9	6.8	0.9	5.9	6.8	100.0
National Land Commission	Land Administration and Management	-	1.2	1.2	-	1.2	1.2	99.9
<b>Total</b>		<b>37.7</b>	<b>26.6</b>	<b>64.3</b>	<b>26.0</b>	<b>25.4</b>	<b>51.3</b>	<b>79.8</b>

Source: MDAs and National Treasury

Crop Development and Management programme under State Department for Crop Development received the highest allocation at Kshs.26.6 billion (41.3 per cent of the revised gross estimates for the sector), while the General Administration Planning and Support Services programme under the State Department for Fisheries and the Blue Economy received the lowest allocation at Kshs.114.2 million, representing 0.2 per cent.

Expenditure for the sector's programmes amounted to Kshs.51.3 billion representing an absorption rate of 79.8 per cent. This comprised of Kshs.26 billion for development activities, translating to an absorption rate of 68.9 per cent and Kshs.25.4 billion on recurrent activities, which was 95.3 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Agricultural Research and Development under the State Department for Agricultural Research recorded the highest proportion of programme expenditure to its revised gross estimates at 100 per cent, while Fisheries Development and Management programme under the State Department for Fisheries, Aquaculture and the Blue Economy recorded the lowest at 62.1 per cent.

### 5.3 Education Sector

The sector's revised allocation in FY 2018/19 amounted to Kshs.460.4 billion for implementing fourteen programmes. This allocation comprised of Kshs.30.5 billion (7 per cent) for development programmes and Kshs. 429.9 billion (93 per cent) for recurrent programmes. Analysis of the sector performance by programmes in the FY 2018/19 is presented in table 5.2.

**Table 5.2: Education Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
State Department for Early Learning & Basic Education	Primary Education	2.9	17.0	19.9	1.4	16.0	17.4	87.4
	Secondary Education	5.1	63.2	68.3	1.5	61.3	62.8	92.0
	Quality Assurance and Standards	0.2	3.1	3.3	0.2	2.7	2.9	88.5
	General Administration, Planning and Support Services	0.0	4.6	4.7	0.0	3.8	3.8	81.2
State Department for Vocational Training and Technical Training	Technical Vocational Education and Training	8.7	8.3	17.1	6.3	7.8	14.1	82.6
	Youth Training and Development	2.1	0.0	2.2	2.1	0.03	2.1	98.1
	General Administration, Planning and Support Services	-	0.2	0.2	-	0.1	0.1	83.1
State Department for University Education	University Education	11.2	89.8	101.0	10.0	81.4	91.5	90.6
	Research, Science, Technology and Innovation	0.2	2.3	2.5	0.1	2.2	2.3	94.7
	General Administration, Planning and Support Services	-	0.2	0.2	-	0.2	0.2	77.2
State Department for Post-Training and Skills Development	General Administration, Planning and Support Services	-	0.08	0.08	-	0.0581	0.1	77.0
Teachers Service Commission	Teacher Resource Management	-	233.8	233.8	-	233.8	233.8	100.0
	Governance and Standards	-	0.5	0.5	-	0.4	0.4	81.4
	General Administration, Planning and Support Services	0.0	6.7	6.8	0.01	6.5	6.5	95.2
<b>Total</b>		<b>30.5</b>	<b>429.9</b>	<b>460.4</b>	<b>21.6</b>	<b>416.3</b>	<b>438.0</b>	<b>95.1</b>

Source: MDAs and National Treasury

Teacher Resource Management programme under Teachers Service Commission received the highest allocation at Kshs.233.8 billion (50.8 per cent of the revised gross estimates for the sector), while the General Administration, Planning and Support Services programme under the State Department for Post Training and Skills Development received the lowest allocation at Kshs.75.5 million, which is less than 1 per cent.

Expenditure for the sector's programmes amounted to Kshs.438 billion representing an absorption rate of 95.1 per cent. This comprised of Kshs.21.6 billion for development activities, translating to an absorption rate of 70.9 per cent and Kshs.416.3 billion on recurrent activities, which was 96.8 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Teacher Resource Management under the Teachers Service Commission recorded the highest proportion of programme expenditure to its revised gross estimates at 100 per cent, while General Administration, Planning and Support Services programme under the State Department for Post Training and Skills Development recorded the lowest at 77 per cent.

## 5.4 Energy, Infrastructure and Information Communications Technology (EI & ICT) Sector

The EI & ICT sector's revised allocation in FY 2018/19 amounted to Kshs.443.7 billion for implementing twenty one programmes. This allocation comprised of Kshs.359.8 billion (81.1 per cent) for development programmes and Kshs.83.9 billion (18.9 per cent) for recurrent programmes. Analysis of the sector's performance by programmes in the FY 2018/19 is presented in Table 5.3.

**Table 5.3: EI & ICT Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
State Department of Transport	General Administration, Planning and Support Services	0.4	0.3	0.7	0.4	0.3	0.7	92.6
	Rail Transport	106.7	-	106.7	104.7	-	104.7	98.1
	Marine Transport	11.8	0.8	12.6	11.7	0.9	12.7	100.8
	Air Transport	1.7	7.8	9.5	1.6	7.6	9.2	96.6
	Road Safety	0.3	2.16	2.5	0.3	2.3	2.6	104.4
State Department of Infrastructure	Road Transport	104.6	58.3	162.9	95.8	50.7	146.4	89.9
State Department for Maritime Affairs	Marine Transport	-	1.7	1.7	-	0.2	0.2	14.7
State Department for Housing & Urban Development	Housing Development and Human Settlement	43.3	0.8	44.1	36.6	0.9	37.5	85.0
State Department for Public Works	Government Buildings	1.4	1.6	3.0	0.9	1.5	2.5	82.3
State Department for Housing, Urban Development and Public Works	No Program Information	6.5	0.8	7.3	1.0	0.3	1.3	18.4
State Department for Information Communications & Technology	General Administration Planning and Support Services	-	0.3	0.3	-	0.27	0.3	89.5
	ICT Infrastructure Development	9	0.4	9.9	7.3	0.3	7.7	77.8
	E-Government Services	1.9	1.1	3.0	0.9	1.0	1.9	64.1
State Department for Broadcasting & Telecommunication	General Administration Planning and Support Services	-	0.3	0.3	-	0.3	0.3	99.7
	Information and Communication Services	0.4	4.9	5.4	0.4	4.4	4.8	89.2
	Mass Media Skills Development	0.3	0.2	0.5	0.3	0.2	0.5	100.0

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
State Department for Energy	General Administration Planning and Support Services	7.9	0.9	8.8	6.8	0.9	7.6	86.8
	Power Generation	58.9	0.8	59.7	48.3	0.8	49.0	82.1
	Power Transmission and Distribution	0.8	0.1	1.0	0.6	0.1	0.7	72.1
	Alternative Energy Technologies	0.1	0.3	0.5	0.1	0.3	0.4	93.8
State Department for Petroleum	Exploration and Distribution of Oil and Gas	3.3	0.3	3.5	2.6	0.3	2.9	81.2
<b>Total</b>		<b>359.8</b>	<b>83.9</b>	<b>443.7</b>	<b>320.3</b>	<b>73.5</b>	<b>398.8</b>	<b>88.8</b>

Source: MDAs and National Treasury

Road Transport programme under State Department of Infrastructure received the highest allocation at Kshs.162.9 billion (36.7 per cent of the revised gross estimates for the sector), while the General Administration Planning and Support Services programme under the State Department for Broadcasting & Telecommunication received the lowest allocation at Kshs.254.7 million, representing 0.1 per cent.

Expenditure for the sector's programmes amounted to Kshs.393.8 billion representing an absorption rate of 88.8 per cent. This comprised of Kshs.320.3 billion for development activities, translating to an absorption rate of 89 per cent and Kshs.73.5 billion on recurrent activities, which was 87.7 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Road Safety under the State Department of Transport recorded the highest proportion of programme expenditure to its revised gross estimates at 104.4 per cent, while Marine Transport programme under the State Department for Maritime Affairs recorded the lowest at 14.7 per cent.

## 5.5 Environment Protection, Water and Natural Resources Sector

The Sector's revised allocation in FY 2018/19 amounted to Kshs.72.8 billion for implementing twelve programmes. This allocation comprised of Kshs.53 billion (72.9 per cent) for development programmes and Kshs.19.8 billion (27 per cent) for recurrent programmes. Analysis of the sector's performance by programmes in the FY 2018/19 is presented in Table 5.4.

**Table 5.4: Environment Protection, Water and Natural Resources Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
Ministry of Water and Sanitation	General Administration, Planning and Support Services	-	0.5	0.5	-	0.4	0.4	66.5
	Water Resources Management	5.1	1.5	6.6	3.4	0.8	4.1	62.7
	Water and Sewerage Infrastructure Development	31.3	3.3	34.6	19.4	2.2	21.6	62.4
	Water Storage and Flood Control	9.0	0.0	9.1	5.8	0.05	5.86	64.6

State Department for Environment and Forestry	Environment Management and Protection	1.8	1.5	3.3	1.0	1.4	2.3	70.3
	General Administration, Planning and Support Services	-	0.5	0.5	-	0.46	0.46	87.3
	Meteorological Services	1.0	1.5	2.5	1.0	0.9	1.9	76.1
	Forests and Water Towers Conservation	3.3	7.5	10.9	1.2	6.0	7.2	66.7
	Resources Surveys and Remote Sensing	0.2	0.2	0.4	0.2	0.11	0.29	81.8
State Department for Mining	General Administration Planning and Support Services	0.01	0.6	0.6	0.0	0.6	0.6	98.9
	Mineral Resources Management	0.3	0.4	0.6	0.3	0.4	0.6	99.5
State Department for Wildlife	Wildlife Management and Conservation	0.9	2.3	3.1	0.9	2.2	3.1	98.1
<b>Total</b>		<b>53.0</b>	<b>19.8</b>	<b>72.8</b>	<b>33.2</b>	<b>15.4</b>	<b>48.6</b>	<b>66.7</b>

Source: MDAs and National Treasury

Water and Sewerage Infrastructure Development programme under Ministry of Water and Sanitation received the highest allocation at Kshs.34.6 billion (47.5 per cent of the revised gross estimates for the sector), while the Resources Surveys and Remote Sensing programme under the State Department for Environment and Forestry received the lowest allocation at Kshs.0.4 billion, representing 0.5 per cent.

Expenditure for the sector's programmes amounted to Kshs.48.6 billion representing an absorption rate of 77.9 per cent. This comprised of Kshs.33.2 billion for development activities, translating to an absorption rate of 62.5 per cent and Kshs.15.4 billion on recurrent activities, which was 66.7 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Mineral Resources Management under the State Department for Mining recorded the highest proportion of programme expenditure to its revised gross estimates at 99.5 per cent, while Water and Sewerage Infrastructure Development programme under the Ministry of Water and Sanitation recorded the lowest at 62.4 per cent.

## 5.6 General Economic and Commercial Affairs Sector (GECA)

The Sector's revised allocation in FY 2018/19 amounted to Kshs.34 billion for implementing nine programmes. This allocation comprised of Kshs.18.5 billion (55 per cent) for development programmes and Kshs.15.5 billion (45.5 per cent) for recurrent programmes. Analysis of the sector's performance by programmes in the FY 2018/19 is presented in Table 5.5.

Table 5.5: GECA Sector's Programme Performance (Kshs. Billions)

VOTE	Programme	Revised Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
State Department for Industrialization	General Administration Planning and Support Services	-	1.3	1.3	-	1.1	1.1	83.6
	Industrial Development and Investments	2.2	1.1	3.3	1.7	0.7	2.5	74.7
	Standards and Business Incubation	1.7	0.9	2.6	1.3	0.5	1.8	72.1
State Department for Co-operatives	Co-operative Development and Management	0.4	0.6	1.0	0.3	0.6	0.9	94.8
State Department for Trade	Trade Development and Promotion	0.3	1.6	1.9	0.3	1.5	1.7	90.3
State Department for East African Community	East African Affairs and Regional Integration	-	0.9	0.9	-	0.9	0.9	99.9
State Department for Regional and Northern Corridor Development	Integrated Regional Development	12.3	2.1	14.5	6.5	1.8	8.3	57.6

State Department for Tourism	Tourism Development and Promotion	1.3	1.4	2.7	0.7	1.1	1.9	69.2
Ministry of Tourism and Wildlife	Tourism, Wildlife Management and Conservation	0.4	5.5	5.9	0.4	1.0	1.4	23.0
<b>Total</b>		<b>18.5</b>	<b>15.5</b>	<b>34.0</b>	<b>11.2</b>	<b>9.3</b>	<b>20.5</b>	<b>60.2</b>

Source: MDAs and National Treasury

Integrated Regional Development programme under State Department for Regional and Northern Corridor Development received the highest allocation at Kshs.14.5 billion (42.6 per cent of the revised gross estimates for the sector), while the East African Affairs and Regional Integration programme under the State Department for East African Community received the lowest allocation at Kshs.0.9 billion, representing 2.6 per cent.

Expenditure for the sector's programmes amounted to Kshs.20.5 billion representing an absorption rate of 60.2 per cent. This comprised of Kshs.11.2 billion for development activities, translating to an absorption rate of 60.7 per cent and Kshs.9.3 billion on recurrent activities, which was 59.7 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the East African Affairs and Regional Integration under the State Department for East African Community recorded the highest proportion of programme expenditure to its revised gross estimates at 99.9 per cent, while Tourism, Wildlife Management and Conservation programme under the Ministry of Tourism and Wildlife recorded the lowest at 23 per cent.

## 5.7 Governance, Justice, Law and Order Sector (GJLOS)

The sector's revised budgetary allocation in FY 2018/19 was Kshs.207.9 billion for funding twenty two programmes. The allocation comprised of Kshs.23 billion (11 per cent) for development programmes and Kshs.184.9 billion (89 per cent) for recurrent programmes. Analysis of the sector's performance by programmes in the FY 2018/19 is presented in Table 5.6.

Table 5.6: GJLO Sector Programme Performance (Kshs. Billions)

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Gross	
State Department for Interior	Policing services	9.6	93.6	103.2	9.0	90.0	98.9	95.9
	Planning, policy Coordination and Support Services	4.1	25.6	29.7	4.1	25.0	29.1	97.7
	Government Printing Services	0.2	0.7	0.9	0.1	0.7	0.9	98.4
	Population Management Services	3.1	3.7	6.8	2.9	3.8	6.7	99.2
State Department for Correctional Services	Betting Control, Licensing and Regulation Services	-	0.3	0.3	-	0.3	0.3	84.8
	Correctional services	0.9	4.2	5.1	0.4	3.8	4.2	82.7
	General Administration, Planning and Support Services	0.1	0.5	0.5	0.0	0.4	0.4	81.3
State Department for Immigration and Citizen Services	Population Management Services	1.5	2.2	3.7	1.5	2.1	3.6	96.7
State Law Office and Department of Justice	Legal Services	-	2.0	2.0	-	1.6	1.6	77.4
	Governance, Legal Training And Constitutional Affairs	0.1	1.4	1.4	0.1	1.6	1.6	113.1
	General Administration, Planning and Support Services	0.0	0.8	0.8	0.0	0.8	0.8	94.0
The Judiciary	Dispensation of Justice	3.6	3.2	6.7	1.6	3.1	4.8	70.6
Ethics and Anti-Corruption Commission	Ethics and Anti-Corruption	0.0	34.5	34.6	-	33.8	33.8	97.7
Office of Director of Public Prosecutions	Public Prosecution Services	0.0	2.9	3.0	-	2.6	2.6	88.5
Office of the Registrar of Political Parties	Registration, Regulation and Funding of Political Parties	-	1.1	1.1	-	1.0	1.0	94.9
Witness Protection Authority	Witness Protection	-	0.4	0.4	-	0.4	0.4	93.7
Kenya National Commission of Human Rights	Protection and Promotion of Human Rights	-	0.4	0.4	-	0.4	0.4	99.6
Independent Electoral and Boundaries Commission	Management of Electoral Processes	-	4.9	4.9	-	4.7	4.7	95.4
Judicial Service Commission	Dispensation of Justice	-	0.4	0.4	-	0.4	0.4	90.8
National Police Service Commission	National Police Service Human Resource Management	-	0.7	0.7	-	0.6	0.6	85.8
National Gender and Equality Commission	Promotion of Gender Equality and Freedom from Discrimination	0.0	0.4	0.4	-	0.4	0.4	98.0
Independent Policing Oversight Authority	Policing Oversight Services	-	0.9	0.9	-	0.8	0.8	91.4
<b>Total</b>		<b>23.0</b>	<b>184.9</b>	<b>207.9</b>	<b>19.7</b>	<b>178.1</b>	<b>197.8</b>	<b>95.1</b>

Source: MDAs and National Treasury

Policing services programme under State Department for Interior received the highest allocation at Kshs.103.2 billion (49.6 per cent of the revised gross estimates for the sector), while the Promotion of Gender Equality and Freedom from Discrimination programme under the National Gender and Equality Commission received the lowest allocation at Kshs.361.8 million, representing 0.2 per cent.

Expenditure for the sector's programmes amounted to Kshs.197.8 billion representing an absorption rate of 95.1 per cent. This comprised of Kshs.19.7 billion for development activities, translating to an absorption rate of 85.4 per cent and Kshs.178.1 billion on recurrent activities, which was 96.3 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Protection and Promotion of Human Rights under the Kenya National Commission of Human Rights recorded the highest proportion of programme expenditure to its revised gross estimates at 99.6 per cent, while Dispensation of Justice programme under the Judiciary recorded the lowest at 70.6 per cent.

## 5.8 Health Sector

The Health Sector's revised allocation in FY 2018/19 was Kshs.92.5 billion to fund five programmes. The allocation comprised of Kshs.39.3 billion (42.5 per cent) for development programmes and Kshs.53.2 billion (57.5 per cent) for recurrent programmes. Table 5.7 presents an analysis of the sector's performance by programmes in the FY 2018/19.

**Table 5.7: Health Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
Ministry of Health	Preventive, Promotive & RMNCAH*	7.3	2.3	9.6	4.1	4.1	8.2	85.6
	National Referral & Specialized Services	16.6	20.8	37.4	10.2	21.1	31.2	83.4
	Health Research and Development	1.4	7.2	8.7	0.8	6.4	7.2	82.9
	General Administration, Planning & Support Services	0.1	8.5	8.6	0.1	6.9	7.0	81.2
	Health Policy, Standards and Regulations	13.9	14.3	28.2	10.7	12.3	23.0	81.7
<b>Total</b>		<b>39.2</b>	<b>53.2</b>	<b>92.5</b>	<b>25.8</b>	<b>50.8</b>	<b>76.6</b>	<b>82.9</b>

Source: MDAs and National Treasury

RMNCAH\*-Reproductive, Maternal, New-born Child and Adolescent Health

National Referral & Specialized Services programme received the highest allocation at Kshs.37.4 billion (40.5 per cent of the revised estimates for the sector), while General Administration, Planning & Support Services programme received the lowest allocation at Kshs.8.6 billion, (9.3 per cent).

Expenditure for the sector's programmes amounted to Kshs.76.6 billion representing an absorption rate of 82.9 per cent. This comprised of Kshs.25.8 billion for development activities, translating to an absorption rate of 65.8 per cent and Kshs.50.8 billion incurred on recurrent activities, which was 95.5 per cent of the revised gross recurrent estimates.

Analysis of performance by programme showed that, the Preventive, Promotive & RMNCAH recorded the highest proportion of programme expenditure to its revised gross estimates at 85.6 per cent, while the General Administration, Planning & Support Services programme recorded the lowest at 81.2 per cent.

## 5.9 National Security Sector

The National Security revised budgetary allocation in FY 2018/19 amounted Kshs.151 billion to fund its two programmes. This allocation comprised of Kshs.15 billion (9.9 per cent) for development expenditure and Kshs.136.1 billion (90.1 per cent) for recurrent expenditure. Analysis of the sector's performance by programmes in the FY 2018/19 is presented in Table 5.8.



**Table 5.8: National Security Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
Ministry of Defence	Defence	15.0	101.5	116.5	7.1	101.2	108.3	93.0
National Intelligence Service	National Security Intelligence	-	34.5	34.5	-	33.8	33.8	98.0
<b>Total</b>		<b>15.0</b>	<b>136.0</b>	<b>151.0</b>	<b>7.1</b>	<b>135.0</b>	<b>142.1</b>	<b>94.1</b>

Source: MDAs and National Treasury

The sector has two programs namely the Defence and the National Security Intelligence. Defence programme under the Ministry of Defence received an allocation of Kshs.116.5 billion (77.2 per cent of the total allocation for the sector) while National Security Intelligence under National Intelligence Service received Kshs. 34.5 billion (22.8 per cent of the total allocation for the sector).

Expenditure for the sector's programmes in the reporting period amounted to Kshs.142.1 billion, representing 94.1 per cent of the revised gross estimates. Analysis of programme performance shows that, the Defence programme recorded implementation rate of 93 per cent, while National Security Intelligence programme recorded 98 per cent.

### 5.10 Public Administration and International Relations (PAIR) Sector

The Public Administration and International Relations (PAIR) Sector's revised allocation in FY 2018/19 amounted to Kshs.225.9 billion to fund thirty four programmes. The allocation comprised of Kshs.80.9 billion (35.8 per cent) for development programmes and Kshs.145 billion (64.2 per cent) for recurrent programmes. Analysis of the sector's performance by programmes in the FY 2018/19 is presented in Table 5.9.

**Table 5.9: PAIR Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
The Presidency	Cabinet Affairs	0.2	4.0	4.2	0.1	3.1	3.2	75.6
	Government Advisory Services	0.7	1.7	2.4	0.6	1.4	2.0	86.0
	State House Affairs	-	0.7	0.7	-	0.7	0.7	96.6
	Deputy President Services	0.3	3.1	3.4	0.28	3.1	3.4	99.2
State Department for Planning	Economic Policy and National Planning	0.9	2.0	2.8	0.8	1.8	2.6	91.9
	National Statistical Information Services	1.0	8.2	9.1	0.9	7.7	8.6	94.2
	Monitoring and Evaluation Services	0.1	0.1	0.2	0.1	0.10	0.2	89.3
	General Administration Planning and Support Services	-	0.4	0.4	-	0.3	0.3	90.3
State Department for Devolution	Devolution Services	40.5	1.0	41.5	34.2	1.1	35.3	85.0
	General Administration Planning and Support Services	-	0.7	0.7	-	0.5	0.5	68.5
	Special Initiatives	-	2.5	2.5	-	2.5	2.5	99.6
Ministry of Foreign Affairs	General Administration Planning and Support Services	0.1	3.5	3.6	0.09	3.4	3.5	96.2
	Foreign Relation and Diplomacy	1.9	12.4	14.3	1.9	11.5	13.4	93.8
	Economic and Commercial Diplomacy	-	0.1	0.1	-	0.1	0.1	98.9
	Foreign Policy Research, Capacity Development and Technical Cooperation	0.2	0.1	0.3	0.2	0.1	0.3	98.6

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
The National Treasury	General Administration, Planning and Support Services	3.4	37.8	41.2	0.7	35.9	36.5	88.7
	Public Financial Management	23.2	4.2	27.3	7.3	4.0	11.2	41.1
	Economic and Financial Policy Formulation and Management	0.9	1.3	2.2	0.1	1.3	1.4	62.2
	Market Competition	0.1	0.3	0.4	0.01	0.3	0.3	78.8
	Government Clearing Services	-	0.1	0.1	-	0.1	0.07	90.7
State Department for Public Service	Public Service Transformation	1.2	6.2	7.4	0.9	6.0	6.9	92.9
State Department for Youth	Youth Empowerment	2.8	12.2	14.9	2.4	11.0	13.4	90.0
State Department for Public Service and Youth Affairs	Programme Information*	1.4	1.7	3.1	0.6	1.9	2.5	79.0
Parliamentary Service Commission	Senate Affairs	-	5.9	5.9	-	4.9	4.9	82.7
	General Administration, Planning and Support Services	1.7	5.7	7.3	1.2	4.7	5.9	80.6
National Assembly	National Legislation, Representation and Oversight	-	20.5	20.5	-	18.8	18.8	91.7
Commission on Revenue Allocation	Inter-Governmental Revenue and Financial Matters	-	0.4	0.4	-	0.4	0.4	96.4
Public Service Commission	General Administration, Planning and Support Services	0.1	0.9	0.9	0.06	0.9	0.9	99.5
	Human Resource management and Development	-	0.2	0.2	-	0.2	0.2	99.8
	Governance and National Values	-	0.1	0.1	-	0.1	0.1	99.9
Salaries and Remuneration Commission	Salaries and Remuneration Management	-	0.5	0.5	-	0.6	0.6	118.9
Auditor General	Audit Services	0.5	5.5	5.9	0.4	5.5	5.8	98.6
Controller of Budget	Control and Management of Public finances	-	0.6	0.6	-	0.5	0.5	92.5
Commission on Administrative Justice	Promotion of Administrative Justice	-	0.5	0.5	-	0.5	0.5	94.9
<b>Total</b>		<b>80.9</b>	<b>145.0</b>	<b>225.9</b>	<b>52.7</b>	<b>134.9</b>	<b>187.6</b>	<b>83.0</b>

Source: MDAs and National Treasury

Devolution Services programme under State Department for Devolution received the highest allocation at Kshs.41.5 billion (18.4 per cent of the revised gross estimates for the sector), while the Government Clearing Services programme under the National Treasury received the lowest allocation at Kshs.75.6 million, representing 7.6 per cent.

Expenditure for the sector's programmes amounted to Kshs.187.6 billion representing an absorption rate of 83 per cent. This comprised of Kshs.52.7 billion for development activities, translating to an absorption rate of 65.1 per cent and Kshs.134.9 billion on recurrent activities, which was 93 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Salaries and Remuneration Management under the Salaries and Remuneration Commission recorded the highest proportion of programme expenditure to its revised gross estimates at 118.9 per cent, while Public Financial Management programme under the National Treasury recorded the lowest at 41.1 per cent.

## 5.11 Social Protection, Culture and Recreation Sector

The sector's revised allocation in FY 2018/19 amounted to Kshs.54.2 billion for implementing fifteen programmes. This allocation comprised of Kshs.24.7 billion (45.6 per cent) for development programmes and Kshs.29.5 billion (54.4 per cent) for recurrent programmes. Table 5.10 presents an analysis of sector's performance by programmes in the FY 2018/19.

**Table 5.10: Social Protection, Culture and Recreation Sector's Programme Performance (Kshs. Billions)**

VOTE	Programme	Revised Estimate			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Gross	Dev.	Rec.	Total	
State Department for Development of the ASAL	Accelerated ASAL Development	5.9	1.2	7.2	4.8	1.2	6.0	84.1
State Department for Sports	Sports	0.7	2.1	2.8	0.7	2.1	2.8	98.5
State Department for Culture and Heritage	Culture	0.5	1.7	2.2	0.5	1.7	2.1	95.1
	The Arts	0.08	0.8	0.8	0.06	0.8	0.8	96.3
	Library Services	0.3	0.7	1.0	0.3	0.7	1.0	99.8
	General Administration, Planning and Support Services	-	0.3	0.3	-	0.25	0.25	92.7
State Department for Labour	General Administration, Planning and Support Services	-	0.7	0.7	-	0.66	0.66	96.9
	Promotion of the Best Labour Practice	1.53	0.7	2.3	1.361	0.72	2.1	91.8
	Manpower Development, Employment and Productivity Management	0.0	0.7	0.7	0.0	0.6	0.6	92.0
State Department for Social Protection, Pensions and Senior Citizens Affairs	Social Development and Children Services	0.9	2.9	3.9	0.8	2.5	3.3	84.0
	National Social Safety Net	11.9	15.9	27.9	11.9	15.2	27.1	97.2
	General Administration, Planning and Support Services	-	0.2	0.2	-	0.2	0.2	96.4
State Department for Gender	Community Development	2.1	-	2.1	2.1	-	2.1	100.0
	Gender Empowerment	0.7	1.2	1.9	0.6	1.16	1.7	89.4
	General Administration, Planning and Support Services	-	0.3	0.3	-	0.2	0.2	94.4
<b>Total</b>		<b>24.7</b>	<b>29.5</b>	<b>54.2</b>	<b>23.0</b>	<b>28.0</b>	<b>51.0</b>	<b>94.1</b>

Source: MDAs and National Treasury

National Social Safety Net programme under State Department for Social Protection, Pensions and Senior Citizens Affairs received the highest allocation at Kshs.27.9 billion (51.4 per cent of the revised gross estimates for the sector), while its General Administration, Planning and Support Services programme received the lowest allocation at Kshs.249.5 million, representing 0.5 per cent.

Expenditure for the sector's programmes amounted to Kshs.51 billion representing an absorption rate of 94.1 per cent. This comprised of Kshs.23 billion for development activities, translating to an absorption rate of 93 per cent and Kshs.28 billion on recurrent activities, which was 95 per cent of the revised gross recurrent estimates.

Analysis by programme performance shows that, the Community Development under the State Department for Gender recorded the highest proportion of programme expenditure to its revised

gross estimates at 100 per cent, while Social Development and Children Services programme under the State Department for Social Protection, Pensions and SeniorCitizens Affairs recorded the lowest at 84 per cent.

## 6 KEY ISSUES AND RECOMMENDATIONS

### 6.1 Introduction

This chapter highlights issues that affected budget implementation by MDAs in FY 2018/19. It further provides recommendations to address the key issues in order to ensure smooth budget execution in the future.

### 6.2 Key Issues and Recommendations

In the course of overseeing budget implementation, the Office identified the following key challenges which affected budget implementation.

#### 6.2.1 Delay in Uploading Procurement Plans into IFMIS

At the beginning of FY 2018/19, MDAs recorded low absorption of development expenditure at 7.6 per cent in the first three months, which, increased to 38.8 per cent in the first half of the financial year. Some MDAs attributed this low level of development expenditure to delays in uploading of procurement plans into IFMIS at the beginning of the financial year, thereby affecting implementation of the development budget.

MDAs should upload Procurement into IFMIS at the start of the financial year to facilitate prompt procurement of goods and services and effective implementation of approved budgets.

#### 6.2.2 Timing of Supplementary Budgets

Budget revision is permissible under Article 223 of the Constitution of Kenya, 2010 and Section 44 of the Public Finance Management Act, 2012. The timing of Supplementary Budgets should allow time for MDAs to implement the planned activities. When budget revision is approved too close to year end, MDAs may not have adequate time to implement planned activities.

In the FY 2018/19, the National Treasury tabled two Supplementary Budget revisions to the National Assembly. The second Supplementary Budget was assented to on 18<sup>th</sup> of June, 2019. As a result some MDAs had no adequate time to implement their planned activities considering financial year ends on 30<sup>th</sup> June.

The National Treasury should prepare Supplementary Budget in good time while Parliament should consider and approve budget revisions in good time to allow for timely implementation of planned activities.

#### 6.2.3 Failure to Align Budget Reallocation to Actual Performance

In the FY 2018/19, National Treasury submitted Supplementary Budget I and II for approval by Parliament, which mainly rationalized budgetary allocations to non-core activities in order to release resources for implementation of development activities under the Big Four Agenda. While the budget revision was necessary, budget performance information such as MDAs key deliverables, exchequer issues and incurred expenditure was not fully considered during the revision. As a result, this led to reduction of some budget provisions below the level of expenditure already incurred and downward revision of key activities of the implementing entity.

The National Treasury should liaise with MDAs before effecting budget revisions in order to appropriately align budget allocations to actual performance for effective budget implementation.

#### **6.2.4 Delay in Submission of Budget Performance Reports to the Office of the Controller of Budget**

Article 228 (6) of the Constitution of Kenya, 2010 and Section 9 of the Controller of Budget Act, 2016 requires the Controller of Budget to submit to each House of Parliament a report on the implementation of budgets of the national and county governments every four months. The Controller of Budget's report is based on quarterly reports on financial and non-financial performance submitted by MDAs in line with Section 83 of the PFM Act, 2012.

During the year, the Office noted delays in submission of the annual performance reports by some MDAs. This caused delay in reporting and consequently affected oversight of budget implementation by Parliament and other stakeholders.

The MDAs should submit their financial and non-financial performance reports to the OCOB within fifteen days following the end of each quarter in order to facilitate timely reporting on budget implementation.

## 7 CONCLUSION

This report sought to provide information on the National Government budget performance in FY 2018/19, covering the period July, 2018 to June, 2019. It is prepared in fulfilment of Article 228(6) of the Constitution of Kenya, 2010 and Section 9 of the Controller of Budget Act, 2016.

During the year, gross budget estimates for the National Government amounted to Kshs.3.1 trillion. This comprised of allocations of Kshs.2.1 trillion (66 per cent) for recurrent expenditure, Kshs.682.5 billion (22 per cent) towards development expenditure, and, Kshs.376 billion (12 per cent) to County Governments as per the County Allocation of Revenue Act, 2018. The National Government's recurrent expenditure budget comprised of Kshs.1.1 trillion for MDAs programmes and Kshs.935.4 billion towards Consolidated Fund Services.

Total exchequer issues in the year were Kshs.2.5 trillion, representing 95.6 per cent of the revised net estimates. This comprised of Kshs.306.5 billion for development expenditure (12.3 per cent), Kshs.342.6 billion for County Governments (13.7 per cent), Kshs.897 billion for Consolidated Fund Services (35.9 per cent), and Kshs.955.5 billion (38.2 per cent) for recurrent activities by MDAs.

The national government entities spent Kshs.2.5 trillion translating to an absorption rate of 91.2 per cent. This was an improvement compared to 82.7 per cent recorded in FY 2017/18. A total of Kshs.540.9 billion was spent on development activities, translating to an absorption rate of 79.2 per cent, an improvement compared to 72.2 per cent recorded in FY 2017/18. Recurrent expenditure by MDAs was Kshs.1.1 trillion recording 94.9 per cent of the revised gross estimates, an improvement from 90.3 per cent recorded in the FY 2017/18. Expenditure on Consolidated Fund Services amounted to Kshs.895 billion, translating to 95.7 per cent of the revised gross estimates, an improvement compared to 80.1 per cent recorded in the FY 2017/18.

The key issues which affected effective budget implementation in the financial year are highlighted in the report. They included; delay in uploading procurement plans into IFMIS, failure to align budget reallocation to actual performance, approval of Supplementary Budget too close to end of financial year thereby leaving inadequate time to implement planned activities, and delay in submission of budget performance reports by MDAs to the Office of the Controller of Budget. The report has also provided recommendations on how to address the key issues identified in order to enhance budget implementation.

The Office calls on all stakeholders to continue monitoring budget implementation by the National Government. Such monitoring will contribute towards safeguarding prudence in the use of public funds and ensuring that budgeted activities are implemented for the betterment of Kenyans.

## ANNEX I: MDAs Development Expenditure for the Year FY 2018/19 (Kshs.)

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Est.	% of Exp. To Revised Gross Est.
The Presidency	1,108,830,000	1,108,830,000	1,102,265,701	1,108,830,000	1,108,830,000	1,102,265,701	767,737,289	988,573,616	69.7	89.7
State Department for Interior	17,308,702,000	17,308,702,000	17,169,702,000	16,944,700,000	16,944,700,000	16,805,700,000	14,799,824,495	16,080,974,807	88.1	93.7
State Department for Correctional Services	1,812,600,000	1,812,600,000	639,628,462	1,812,600,000	1,812,600,000	639,628,462	403,277,785	405,772,713	63.0	63.4
State Department for Immigration and Citizen Services	690,300,000	690,300,000	1,493,285,005	690,300,000	690,300,000	1,493,285,005	1,460,063,305	1,482,062,951	97.8	99.2
State Department for Devolution	37,959,566,000	35,487,132,000	41,730,832,000	36,736,566,000	34,264,132,000	36,507,832,000	34,049,100,000	34,188,271,926	93.3	81.9
State Department for Development for the ASAL	5,358,000,000	5,358,000,000	5,923,000,000	2,820,000,000	2,820,000,000	3,385,000,000	3,288,400,000	4,788,890,822	97.1	80.9
Ministry of Defence	14,974,349,680	14,974,349,680	14,974,349,680	4,000,000,000	4,000,000,000	4,000,000,000	3,431,695,000	7,079,128,680	85.8	47.3
Ministry of Foreign Affairs	1,937,740,000	1,937,740,000	2,237,740,000	1,937,740,000	1,937,740,000	2,237,740,000	1,806,070,000	2,050,392,619	80.7	91.6
State Department for Vocational and Technical Training	8,338,000,000	8,338,000,000	7,971,735,000	5,038,000,000	5,038,000,000	2,671,735,000	2,069,815,646	4,390,807,089	77.5	55.1
State Department for University Education	13,338,000,000	13,109,000,000	11,979,000,000	10,538,000,000	10,309,000,000	9,179,000,000	7,962,384,635	11,133,123,660	86.7	92.9
State Department for Early Learning & Basic Education	10,418,830,978	9,818,830,978	10,510,830,978	9,848,830,978	9,248,830,978	9,940,830,978	8,583,845,993	6,091,926,988	86.3	58.0
The National Treasury	38,577,476,758	32,568,476,758	26,885,701,009	26,173,935,007	20,164,935,007	14,482,159,258	9,059,231,680	8,606,435,829	62.6	32.0
State Department of Planning	2,602,424,000	2,602,424,000	1,931,548,591	2,484,324,000	2,484,324,000	1,813,448,591	1,756,532,000	1,763,420,981	96.9	91.3
Ministry of Health	40,906,449,648	40,906,449,648	39,280,918,666	23,567,308,466	23,567,308,466	21,941,777,484	18,975,823,550	25,839,081,282	86.5	65.8
State Department of Infrastructure	121,685,380,000	112,985,380,000	104,614,975,055	81,052,548,000	72,352,548,000	63,982,143,055	63,185,147,839	95,750,521,606	98.8	91.5
State Department of Transport	90,424,591,835	90,424,591,835	120,885,930,800	12,493,000,000	12,493,000,000	13,611,231,699	13,529,887,946	118,749,249,787	99.4	98.2
State Department for Housing, Urban Development	-	20,643,042,217	32,343,313,115	-	9,178,339,717	13,492,129,693	11,409,815,742	31,265,681,478	84.6	96.7
State Department for Public Works	-	1,903,291,805	1,369,115,739	-	1,903,291,805	1,369,115,739	902,600,000	913,512,934	65.9	66.7
State Department for Housing, Urban Development and Public Works	29,101,373,965	6,555,039,943	6,488,922,693	13,084,671,465	2,003,039,943	1,936,922,693	1,911,459,717	1,009,842,303	98.7	15.6
State Department for Water and Sanitation	48,771,390,000	48,771,390,000	45,978,676,208	23,577,640,000	23,577,640,000	20,784,926,208	14,404,437,835	28,869,253,647	69.3	62.8
State Department for Environment and Forestry	6,003,000,000	6,003,000,000	5,886,987,585	4,076,000,000	4,076,000,000	3,959,987,585	3,012,012,092	3,123,000,000	76.1	53.0
Ministry of Lands and Physical Planning	3,345,214,997	3,345,214,997	2,763,077,437	3,345,214,997	3,345,214,997	2,763,077,437	2,196,100,440	2,288,805,220	79.5	82.8



MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Est.	% of Exp. To Revised Gross Est.
State Department for Broadcasting & Telecommunications	688,000,000	688,000,000	688,000,000	688,000,000	688,000,000	688,000,000	632,500,000	686,269,882	91.9	99.7
State Department for Sports	675,000,000	675,000,000	695,000,000	675,000,000	675,000,000	695,000,000	669,600,000	675,000,000	96.3	97.1
State Department for Heritage	881,600,000	881,600,000	881,600,000	881,600,000	881,600,000	881,600,000	787,600,000	812,333,699	89.3	92.1
Ministry of Energy	64,386,827,489	64,386,827,489	67,116,827,489	24,932,000,000	22,332,000,000	25,062,000,000	24,379,363,446	48,308,662,387	97.3	72.0
State Department for Livestock	4,281,740,920	4,281,740,920	5,259,852,201	2,963,740,920	2,963,740,920	3,941,852,201	3,514,123,459	4,415,845,180	89.1	84.0
State Department for Crop Development	20,215,429,236	20,085,429,236	20,118,796,594	13,847,987,656	13,717,987,656	10,802,216,591	9,451,712,100	11,724,076,005	87.5	58.3
State Department for Fisheries, Aquaculture and the Blue Economy	2,184,000,000	2,184,000,000	1,439,000,000	2,184,000,000	2,184,000,000	1,439,000,000	719,702,018	580,068,282	50.0	40.3
State Department for Irrigation	6,659,000,000	6,659,000,000	7,254,193,236	5,790,000,000	5,790,000,000	6,385,193,236	6,385,192,462	6,082,420,257	100.0	83.8
State Department for Agricultural Research	475,899,330	475,899,330	869,430,388	475,899,330	475,899,330	869,430,388	705,430,389	869,430,388	81.1	100.0
State Department for Cooperatives	840,000,000	340,000,000	378,000,000	840,000,000	340,000,000	378,000,000	338,900,000	338,810,783	89.7	89.6
State Department for Trade	312,000,000	312,000,000	272,000,000	312,000,000	312,000,000	272,000,000	209,817,625	257,536,293	77.1	94.7
State Department for Industrialization	4,298,000,000	4,298,000,000	3,853,000,000	3,694,000,000	3,694,000,000	3,249,000,000	3,021,588,721	3,040,534,828	93.0	78.9
State Department for Labour	1,549,400,000	1,549,400,000	1,530,400,000	1,549,400,000	1,549,400,000	1,530,400,000	933,238,841	1,356,168,059	61.0	88.6
State Department for Social Protection, Pensions and Senior Citizens Affairs	12,491,090,000	12,491,090,000	12,888,289,603	12,491,090,000	12,491,090,000	12,888,289,603	12,737,511,690	12,729,069,686	98.8	98.8
State Department for Mining	325,000,000	325,000,000	308,000,000	325,000,000	325,000,000	308,000,000	307,600,000	307,930,916	99.9	100.0
State Department for Petroleum	4,758,500,000	3,258,500,000	3,258,480,659	2,413,000,000	913,000,000	912,980,659	713,214,006	2,625,211,433	78.1	80.6
State Department for Tourism	-	2,050,000,000	1,270,000,000	-	2,050,000,000	1,270,000,000	748,300,000	746,023,156	58.9	58.7
State Department for Wildlife	-	873,250,000	873,250,000	-	873,250,000	873,250,000	873,250,000	873,173,124	100.0	100.0
Ministry of Tourism and Wildlife	3,645,516,000	622,266,000	422,266,000	3,400,500,000	377,250,000	177,250,000	177,250,000	377,250,000	100.0	89.3
State Department for Public Service and Youth	4,068,334,400	1,800,821,492	1,391,478,885	4,068,334,400	1,800,821,492	1,391,478,885	1,541,219,720	590,593,004	110.8	42.4
State Department for Gender	3,413,000,000	2,813,000,000	2,813,000,000	3,413,000,000	2,813,000,000	2,813,000,000	2,628,600,000	2,628,500,000	93.4	93.4
State Department for Public Service	-	997,459,359	1,161,637,863	-	997,459,359	1,161,637,863	846,695,088	863,215,685	72.9	74.3
State Department for Youth	-	1,270,053,549	2,783,362,691	-	1,270,053,549	2,783,362,691	1,935,377,200	2,408,848,194	69.5	86.5

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net to Est.	% of Exp. To Revised Gross Est.
										Est.
State Department for Regional and Northern Corridor Development	12,636,950,000	12,636,950,000	12,340,450,000	4,178,942,863	4,178,942,863	3,882,442,863	2,817,700,000	6,484,195,236	72.6	52.5
State Law Office and Department of Justice	714,000,000	614,000,000	76,000,000	714,000,000	614,000,000	76,000,000	76,000,000	76,000,000	100.0	100.0
The Judiciary	1,549,000,000	3,049,000,000	3,567,944,639	50,000,000	1,550,000,000	2,068,944,639	1,387,218,768	1,606,770,777	67.0	45.0
Ethics and Anti-Corruption Commission	125,000,000	125,000,000	40,816,746	125,000,000	125,000,000	40,816,746	-	-	0.0	0.0
Office of the Director of Public Prosecutions	100,000,000	100,000,000	25,000,000	100,000,000	100,000,000	25,000,000	-	-	0.0	0.0
Independent Electoral and Boundaries Commission	43,000,000	43,000,000	-	43,000,000	43,000,000	-	-	-	-	-
Parliamentary Service Commission	2,700,000,000	2,100,000,000	1,650,000,000	2,700,000,000	2,100,000,000	1,650,000,000	680,500,000	1,188,559,614	41.2	72.0
Public Service Commission	59,290,000	59,290,000	60,799,433	59,290,000	59,290,000	60,799,433	47,600,000	60,444,162	78.3	99.4
Teachers Service Commission	136,000,000	136,000,000	40,000,000	136,000,000	136,000,000	40,000,000	-	6,849,256	0.0	17.1
Auditor General	682,230,000	682,230,000	462,230,000	682,230,000	682,230,000	462,230,000	378,000,000	379,455,378	81.8	82.1
National Gender and Equality Commission	-	-	1,200,000	-	-	1,200,000	606,600	-	50.6	0.0
<b>TOTAL</b>	<b>676,514,641,350</b>	<b>650,574,207,350</b>	<b>683,005,917,024</b>	<b>391,760,838,196</b>	<b>363,220,404,196</b>	<b>346,797,008,772</b>	<b>306,523,050,449</b>	<b>540,943,569,736</b>	<b>88.4</b>	<b>79.2</b>

**ANNEX II: MDAs Recurrent Expenditure for the Year FY 2018/19 (Kshs.)**

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Estimates	% of Exp. to Rev. Gross Estimates
The Presidency	8,035,990,223	7,712,989,247	9,518,115,889	8,025,858,149	7,702,857,173	9,507,983,815	8,952,234,808	8,273,947,771	94.2	86.9
State Department for Interior	109,039,280,963	108,662,358,944	123,701,209,515	108,989,374,116	108,612,452,097	123,651,302,668	121,643,186,571	122,925,212,518	98.4	99.4
State Department for Correctional Services	26,049,050,342	25,793,737,946	26,004,242,968	26,049,050,342	25,793,737,946	26,004,242,968	24,482,572,198	21,871,811,068	94.1	84.1
State Department for Immigration and Citizen Services	1,884,968,823	1,793,279,641	2,220,798,693	1,884,968,823	1,793,279,641	2,220,798,693	1,908,232,348	2,110,192,669	85.9	95.0
State Department for Devolution	2,913,476,749	2,817,404,464	4,218,999,697	2,913,476,749	2,817,404,464	4,218,999,697	3,853,812,679	4,079,404,975	91.3	96.7
State Department for Development for the ASAL	1,034,530,922	987,108,941	1,231,492,211	1,034,530,922	987,108,941	1,231,492,211	1,216,273,655	1,228,635,323	98.8	99.8
Ministry of Defence	96,079,397,700	96,036,417,495	101,548,580,315	96,079,397,700	96,036,417,495	101,548,580,315	101,524,108,135	101,245,912,704	100.0	99.7
Ministry of Foreign Affairs	15,170,174,901	14,990,626,850	16,090,834,798	14,616,600,000	14,437,051,949	15,537,259,897	14,023,876,907	15,577,577,421	90.3	96.8
State Department for Vocational and Technical Training	7,672,156,413	6,343,697,604	8,946,722,604	7,662,156,413	6,333,697,604	8,936,722,604	7,136,327,150	8,225,872,603	79.9	91.9
State Department for University Education	87,150,793,769	86,309,750,850	91,509,750,850	48,544,693,769	47,703,650,850	52,903,650,850	52,861,447,015	83,847,364,176	99.9	91.6
State Department for Early Learning & Basic Education	88,678,455,306	88,191,136,122	88,395,121,122	87,245,855,306	86,758,536,122	86,962,521,122	86,547,643,700	83,446,852,244	99.5	94.4
State Department for Post Training and Skills Development	45,455,000	45,455,000	75,455,000	45,455,000	45,455,000	75,455,000	56,053,900	58,135,428	74.3	77.0
The National Treasury	68,755,400,000	68,189,680,212	44,131,500,000	68,755,400,000	68,189,680,212	44,131,500,000	41,983,362,800	40,980,979,998	95.1	92.9

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Estimates	% of Exp. to Rev. Gross Estimates
State Department of Planning	10,381,760,002	10,095,398,147	10,130,693,621	10,310,760,002	10,024,398,147	10,059,693,621	9,014,598,147	9,982,466,268	89.6	98.5
Ministry of Health	49,100,820,808	49,078,777,206	53,198,858,331	32,409,814,178	32,387,770,576	36,507,851,701	34,224,513,615	50,793,234,398	93.7	95.5
State Department of Infrastructure	58,364,000,000	58,330,023,517	58,320,783,567	1,872,000,000	1,838,023,517	1,828,783,567	1,654,272,874	50,679,938,250	90.5	86.9
State Department of Transport	10,304,195,400	10,277,442,248	11,048,180,851	1,094,195,400	1,067,442,248	1,079,180,851	1,050,938,605	11,035,432,885	97.4	99.9
State Department for Maritime Affairs	1,668,659,873	1,650,577,232	1,657,301,767	268,659,873	250,577,232	257,301,767	247,739,582	243,126,883	96.3	14.7
State Department for Housing & Urban Development	-	741,396,411	780,514,779	-	741,396,411	780,514,779	708,321,100	912,641,920	90.8	116.9
State Department for Public Works	-	1,610,039,251	1,614,523,052	-	1,610,039,251	1,614,523,052	1,562,580,000	1,541,282,075	96.8	95.5
State Department for Housing, Urban Development and Public Works	3,142,021,961	710,627,006	840,871,487	3,138,021,961	706,627,006	836,871,487	783,432,720	336,464,346	93.6	40.0
Ministry of Water and Sanitation	4,143,124,948	4,069,361,482	4,004,367,925	3,572,124,948	3,498,361,482	3,433,367,925	3,428,981,994	3,319,722,073	99.9	82.9
Ministry of Environment and Forestry	10,096,857,759	9,961,105,317	12,494,565,790	6,779,957,759	6,644,205,317	9,177,665,790	9,063,420,995	8,875,000,000	98.8	71.0
Ministry of Lands and Physical Planning	2,690,474,000	2,672,185,671	2,709,985,671	2,681,474,000	2,663,185,671	2,700,985,671	2,397,467,930	2,361,932,107	88.8	87.2
State Department for Information Communications and Technology & Innovation	1,738,675,839	1,670,143,682	1,793,518,798	1,738,675,839	1,670,143,682	1,793,518,798	1,297,334,443	1,589,669,082	72.3	88.6
State Department for Broadcasting & Telecommunications	3,115,708,000	3,063,626,750	5,309,645,981	2,015,708,000	1,963,626,750	4,209,645,981	3,887,466,085	4,773,905,813	92.3	89.9
State Department for Sports	1,502,040,337	1,472,411,320	2,105,200,541	1,501,640,337	1,472,011,320	2,104,800,541	2,094,076,640	2,082,051,441	99.5	98.9

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Estimates	% of Exp. to Rev. Gross Estimates
State Department for Heritage	3,057,463,521	3,057,463,521	3,478,765,245	3,046,463,521	3,046,463,521	3,467,765,245	3,347,446,490	3,376,723,476	96.5	97.1
Ministry of Energy	2,188,000,000	2,155,360,000	2,208,360,000	1,981,000,000	1,948,360,000	2,001,360,000	2,001,359,168	2,162,424,230	100.0	97.9
State Department for Live-stock.	1,976,791,619	1,949,031,903	2,184,533,782	1,955,791,619	1,928,031,903	2,163,533,782	2,163,532,875	2,103,609,233	100.0	96.3
State Department for Crop Development	3,352,967,333	3,289,247,244	12,258,467,259	3,345,967,333	3,282,247,244	12,251,467,259	11,897,056,314	11,945,225,945	97.1	97.4
State Department for Fisheries, Aquaculture and the Blue Economy	607,161,651	565,160,146	691,260,146	607,161,651	565,160,146	691,260,146	601,827,555	583,238,762	87.1	84.4
State Department for Irrigation	823,228,745	810,621,023	1,659,316,267	423,228,745	410,621,023	1,259,316,267	1,236,316,270	1,250,837,137	98.2	75.4
State Department for Agricultural Research	5,085,872,824	4,980,235,968	5,882,235,968	5,085,872,824	4,980,235,968	5,882,235,968	5,854,805,910	5,881,449,408	99.5	100.0
State Department for Cooperatives	530,599,580	505,665,015	594,065,015	321,299,580	296,365,015	361,265,015	345,132,390	582,543,728	95.5	98.1
State Department for Trade	1,596,904,459	1,508,824,666	1,637,245,840	1,579,044,459	1,490,964,666	1,619,385,840	1,618,185,720	1,465,725,605	99.9	89.5
State Department for Industrialization	2,733,578,998	2,676,613,563	3,304,513,830	2,233,478,998	2,176,513,563	2,804,413,830	2,611,760,805	2,358,157,191	93.1	71.4
State Department for Labour	2,537,159,574	2,537,159,574	2,427,159,574	2,099,939,574	2,099,939,574	1,989,939,574	1,691,352,150	1,899,679,665	85.0	78.3
State Department for Social Protection, Pensions and Senior Citizens Affairs	18,811,704,440	18,564,627,033	18,795,985,525	18,770,039,440	18,522,962,033	18,754,320,525	18,734,304,610	18,007,717,033	99.9	95.8
State Department for Mining	971,216,695	885,424,978	990,785,100	959,216,695	873,424,978	917,166,585	916,601,565	980,597,156	99.9	99.0
State Department for Petroleum	271,500,000	256,430,044	282,064,472	224,182,805	209,112,849	234,747,277	208,539,190	251,432,778	88.8	89.1

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Estimates	% of Exp. to Rev. Gross Estimates
State Department for Tourism	-	1,629,730,321	1,433,695,321	-	1,629,730,321	1,433,695,321	1,129,991,800	1,124,608,994	78.8	78.4
State Department for Wildlife	-	2,216,607,316	2,269,766,920	-	2,216,607,316	2,269,766,920	2,220,220,800	2,210,036,416	97.8	97.4
Ministry of Tourism and Wildlife	9,630,210,198	5,468,251,020	5,518,515,686	5,152,343,198	990,384,020	1,040,648,686	1,037,555,403	987,882,620	99.7	17.9
State Department for Public Service and Youth	13,442,533,200	1,501,036,450	1,743,290,670	13,261,483,200	1,319,986,450	1,562,240,670	1,562,240,670	1,886,399,563	100.0	108.2
State Department for Gender	1,557,079,282	1,507,682,427	1,435,330,551	1,557,079,282	1,507,682,427	1,435,330,551	1,280,903,400	1,400,981,355	89.2	97.6
State Department for Public Service	-	5,282,839,312	6,239,262,340	-	5,282,839,312	6,239,262,340	6,109,262,340	6,015,668,009	97.9	96.4
State Department for Youth	-	6,536,356,507	12,162,380,064	-	6,536,356,507	12,162,380,064	6,382,530,225	11,039,309,067	52.5	90.8
State Department for East African Community	553,084,969	553,084,969	895,919,751	553,084,969	553,084,969	895,919,751	895,919,570	895,320,222	100.0	99.9
State Department for Regional and Northern Corridor Development	1,995,526,284	1,995,526,284	2,116,948,576	1,740,526,284	1,740,526,284	1,861,948,576	1,854,115,790	1,846,880,056	99.6	87.2
State Law Office and Department of Justice	4,238,049,000	4,076,325,508	4,633,027,303	3,842,547,000	3,680,823,508	4,237,525,303	3,869,737,570	3,761,073,044	91.3	81.2
The Judiciary	12,907,500,000	12,907,500,000	13,086,272,886	12,907,500,000	12,907,500,000	13,086,272,886	12,888,022,865	13,086,552,086	98.5	100.0
Ethics and Anti-Corruption Commission	2,801,540,000	2,801,540,000	3,167,040,000	2,801,540,000	2,801,540,000	3,167,040,000	3,156,104,310	3,149,584,148	99.7	99.4
National Intelligence Service	31,211,000,000	31,211,000,000	34,511,000,000	31,211,000,000	31,211,000,000	34,511,000,000	33,753,327,795	33,506,379,656	97.8	97.1
Office of the Director of Public Prosecutions	2,812,276,000	2,812,276,000	2,941,776,000	2,812,276,000	2,812,276,000	2,941,776,000	2,222,421,558	2,626,726,868	75.5	89.3
Office of the Registrar of Political Parties	822,232,095	796,993,938	1,071,993,938	822,232,095	796,993,938	1,071,993,938	1,016,306,413	1,016,863,827	94.8	94.9

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Estimates	% of Exp. to Rev. Gross Estimates
Witness Protection Agency	483,086,280	473,409,030	433,409,030	483,086,280	473,409,030	433,409,030	433,409,030	406,190,301	100.0	93.7
Kenya National Commission on Human Rights	395,443,114	384,789,280	397,842,845	395,443,114	384,789,280	397,842,845	384,789,280	396,303,082	96.7	99.6
National Land Commission	1,260,451,513	1,210,096,127	1,239,096,127	1,260,451,513	1,210,096,127	1,239,096,127	1,235,185,875	1,237,712,596	99.7	99.9
Independent Electoral and Boundaries Commission	4,190,624,477	4,190,624,477	4,893,624,477	4,185,624,477	4,185,624,477	4,888,624,477	4,581,383,900	4,668,797,110	93.7	95.4
Parliamentary Service Commission	12,274,000,000	11,627,132,088	11,587,132,088	12,230,000,000	11,583,132,088	11,543,132,088	9,710,984,338	9,606,298,596	84.1	82.9
National Assembly	21,855,000,000	20,762,838,955	20,501,088,955	21,855,000,000	20,762,838,955	20,501,088,955	17,971,609,662	18,798,773,987	87.7	91.7
Judicial Service Commission	364,000,000	364,000,000	408,800,000	364,000,000	364,000,000	408,800,000	394,424,200	371,098,494	96.5	90.8
The Commission on Revenue Allocation	434,556,341	420,916,950	412,916,950	434,556,341	420,916,950	412,916,950	409,530,065	398,025,231	99.2	96.4
Public Service Commission	1,160,220,000	1,126,081,705	1,193,287,705	1,159,700,000	1,125,561,705	1,192,767,705	1,169,486,547	1,188,243,222	98.0	99.6
Salaries and Remuneration Commission	564,170,000	549,896,637	483,196,637	564,170,000	549,896,637	483,196,637	512,506,930	574,595,903	106.1	118.9
Teachers Service Commission	226,550,753,422	226,483,025,277	240,983,353,068	226,033,753,422	225,966,025,277	240,466,353,068	240,466,353,068	240,762,208,275	100.0	99.9
National Police Service Commission	630,556,818	628,445,390	699,745,390	630,556,818	628,445,390	699,745,390	617,699,750	600,682,548	88.3	85.8
Auditor General	5,236,687,300	5,126,678,925	5,465,678,925	5,086,687,300	4,976,678,925	5,229,678,925	5,188,294,760	5,462,646,191	99.2	99.9
Controller of Budget	618,470,000	602,935,914	593,735,914	618,470,000	602,935,914	593,735,914	551,332,300	549,214,425	92.9	92.5
The Commission on Administrative Justice	499,389,200	492,046,337	492,046,337	499,389,200	492,046,337	492,046,337	481,922,280	467,011,093	97.9	94.9

MINISTRY/STATE DEPARTMENT	Gross Estimates	Revised Gross Estimates 1	Revised Gross Estimates 2	Net Estimates	Revised Net Estimates 1	Revised Net Estimates 2	Exchequer Issues	Expenditure	% of Exch. to Rev. Net Estimates	% of Exp. to Rev. Gross Estimates
National Gender and Equality Commission	374,965,388	363,915,032	360,615,032	374,965,388	363,915,032	360,615,032	345,170,500	354,445,292	95.7	98.3
Independent Policing Oversight Authority	817,002,200	796,592,730	862,711,494	817,002,200	796,592,730	862,711,494	806,548,849	788,291,974	93.5	91.4
<b>TOTAL</b>	<b>1,072,982,026,558</b>	<b>1,063,918,798,140</b>	<b>1,124,231,094,826</b>	<b>935,517,004,911</b>	<b>926,453,776,493</b>	<b>985,835,954,664</b>	<b>955,471,789,452</b>	<b>1,066,432,932,037</b>	<b>96.9</b>	<b>94.9</b>



**ANNEX III: Sectoral Development Expenditure for the Year FY 2018/19 (Kshs)**

Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exch. to revised Net Estimates	% of Exp. To revised Gross Estimates
Agriculture, Rural and Urban Development	37,704,349,856	26,200,769,853	22,972,260,868	25,960,645,332	87.7	68.9
Energy, Infrastructure and ICT	359,819,640,423	130,671,219,924	124,576,364,023	320,294,544,944	95.3	89.0
General Economics and Commercial Affairs (GECA)	18,535,716,000	9,228,692,863	7,313,556,346	11,244,350,296	79.2	60.7
Health	39,280,918,666	21,941,777,484	18,975,823,550	25,839,081,282	86.5	65.8
Education	30,501,565,978	21,831,565,978	18,616,046,274	21,622,706,993	85.3	70.9
Governance, Justice, Law and Order (GJLO)	23,013,576,852	21,150,574,852	18,126,990,953	19,651,581,248	85.7	83.7
Public Administration and International Relations (PAIR)	81,397,596,173	63,652,954,422	52,868,062,977	53,088,211,008	83.1	65.6
National Security	14,974,349,680	4,000,000,000	3,431,695,000	7,079,128,680	85.8	47.3
Social Protection, Culture and Recreation	24,731,289,603	22,193,289,603	21,044,950,531	22,989,962,266	94.8	93.0
Environment Protection, Water and Natural Resources	53,046,913,793	25,926,163,793	18,597,299,927	33,173,357,687	71.7	62.5
<b>Total</b>	<b>683,005,917,024</b>	<b>346,797,008,772</b>	<b>306,523,050,449</b>	<b>540,943,569,736</b>	<b>88.4</b>	<b>79.2</b>

**ANNEX IV: Sectoral Recurrent Expenditure for the Year FY 2018/19 (Kshs.)**

Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exch. to revised Net Estimates	% of Exp. to revised Gross Estimates
Agriculture, Rural and Urban Development	26,624,895,220	26,187,895,220	25,386,192,729	25,364,005,188	96.9	95.3
Energy, Infrastructure and ICT	83,855,764,754	14,636,447,559	13,401,983,767	73,526,318,262	91.6	87.7
General Economics and Commercial Affairs (GECA)	15,500,904,019	10,017,277,019	9,492,661,478	9,261,118,416	94.8	59.7
Health	53,198,858,331	36,507,851,701	34,224,513,615	50,793,234,398	93.7	95.5
Education	429,910,402,644	389,344,702,644	387,067,824,833	416,340,432,726	99.4	96.8
Governance, Justice, Law and Order (G:JLO)	184,883,109,571	184,432,700,724	178,750,009,342	178,133,825,029	96.9	96.3
Public Administration and International Relations	144,964,160,590	143,867,883,615	127,877,585,458	134,880,561,720	88.9	93.0
National Security	136,059,580,315	136,059,580,315	135,277,435,930	134,752,292,360	99.4	99.0
Social Protection, Culture and Recreation	29,473,933,647	28,983,648,647	28,364,356,945	27,995,788,293	97.9	95.0
Environment Protection, Water and Natural Resources	19,759,485,735	15,797,967,220	15,629,225,354	15,385,355,645	98.9	77.9
<b>Total</b>	<b>1,124,231,094,826</b>	<b>985,835,954,664</b>	<b>955,471,789,452</b>	<b>1,066,432,932,037</b>	<b>96.9</b>	<b>94.9</b>

**ANNEX V: Sectoral Total Expenditure for the Year FY 2018/19 (Kshs.)**

Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exch. to revised Net Estimates	% of Exp. to revised Gross Estimates
Agriculture, Rural and Urban Development	64,329,245,076	52,388,665,073	48,358,453,597	51,324,650,520	92.3	79.8
Energy, Infrastructure and ICT	443,675,405,177	145,307,667,483	137,978,347,790	393,820,863,206	95.0	88.8
General Economics and Commercial Affairs (GECA)	34,036,620,019	19,245,969,882	16,806,217,824	20,505,468,712	87.3	60.2
Health	92,479,776,997	58,449,629,185	53,200,337,165	76,632,315,680	91.0	82.9
Education	460,411,968,622	411,176,268,622	405,683,871,107	437,963,139,719	98.7	95.1
Governance, Justice, Law and Order (GJLO)	207,896,686,423	205,582,075,576	196,877,000,295	197,785,406,277	95.8	94.9
Public Administration and International Relations (PAIR)	226,361,756,763	207,059,808,037	180,745,648,435	187,968,772,728	87.1	83.2
National Security	151,033,929,995	140,059,580,315	138,709,130,930	141,831,421,040	99.0	93.9
Social Protection, Culture and Recreation	54,205,223,250	51,176,938,250	49,409,307,476	50,985,750,559	96.5	94.1
Environment Protection, Water and Natural Resources	72,806,399,528	41,724,131,013	34,226,525,281	48,558,713,332	82.0	66.7
<b>MDAs Total</b>	<b>1,807,237,011,850</b>	<b>1,332,632,963,436</b>	<b>1,261,994,839,900</b>	<b>1,607,376,501,773</b>	<b>94.7</b>	<b>88.9</b>

**Bima House, 12th Floor, Harambee Avenue  
P.O. Box 35616-00100 Nairobi, Kenya  
Tel: +254 (0) 20 318939, 2211056  
Fax: +254 (0) 20 2211920  
Email: [cob@cob.go.ke](mailto:cob@cob.go.ke) Website: [www.cob.go.ke](http://www.cob.go.ke)**

