

**REPUBLIC OF KENYA**



PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE TREASURY**

**ON**

**BUDGETARY PERFORMANCE**

**FOR**

**MINISTRIES AND DEPARTMENTS**

**FOR THE FIRST HALF OF**

**FINANCIAL YEAR**

**2005/2006**

## **INTRODUCTORY AND GENERAL**

The Budgetary Performance Report is prepared in accordance with Section 29 of the Government Financial Management, 2004. The Report is a summary of the first half of financial year 2005/2006 budgetary performance reports submitted to the Treasury by all the Accounting Officers except for the National Assembly who failed to comply with the requirement of the Act.

The Report also includes a statement of expenditure on Consolidated Fund Services.



**Joseph K. Kinyua, CBS**  
**PERMANENT SECRETARY/TREASURY**

Date: 28-4-06 .....

**BUDGETARY PERFORMANCE REPORT ON EXPENDITURE  
FOR THE FIRST HALF OF FINANCIAL YEAR 2005/2006  
RECURRENT**

vote No.	MINISTRY/DEPARTMENT	GROSS ESTIMATED EXPENDITURE		ESTIMATED APPROPRIATION - IN - AID		ESTIMATED NET EXPENDITURE		ACTUAL GROSS EXPENDITURE		APPROPRIATION - IN - AID COLLECTED		ACTUAL NET EXPENDITURE	
		KSHS.		KSHS.		KSHS.		KSHS.		KSHS.		KSHS.	
01	Office of the President	13,908,970,782		1,113,317,282		12,795,653,500		15,146,218,924		725,300,887		14,420,918,037	
02	State House	431,524,050		561,000		430,963,050		456,028,130		0		456,028,130	
03	Directorate of Personnel Management	1,389,242,825		18,891,075		1,370,351,750		959,207,990		13,074,432		946,133,558	
04	Foreign Affairs	2,628,502,205		472,695,000		2,155,807,205		2,214,553,747		457,550,644		1,757,003,103	
05	Office of Vice President & Min. of Home Affairs	3,628,787,178		38,365,973		3,590,421,205		3,183,792,391		44,897,591		3,138,894,800	
06	Planning & National Development	417,556,400		250,000		417,306,400		305,251,237		0		305,251,237	
07	Finance	7,089,561,490		289,000,000		6,800,561,490		5,124,434,591		116,589,771		5,007,844,420	
08	Defence	13,325,826,360		1,738,857,880		11,586,968,480		10,860,799,308		1,738,857,879		9,121,941,429	
09	Regional Development Authority.	267,730,885		12,500		267,718,385		256,274,310		12,500		256,261,810	
10	Agriculture	2,557,502,280		324,230,355		2,233,271,925		2,013,122,958		2,019,515		2,011,103,443	
11	Health	10,104,832,909		34,776,429		10,070,056,480		7,239,135,455		0		7,239,135,455	
12	Local Government.	3,056,913,145		2,793,525,000		263,388,145		142,798,476		723,646		142,074,830	
13	Roads & Public Works	5,468,749,488		4,601,137,578		867,611,910		2,898,832,289		4,834,425,950		-1,935,593,661	
14	Transport.	1,633,176,258		855,628,408		777,547,850		1,594,563,988		944,329,076		650,234,912	
15	Labour & Human Res Development	435,642,947		37,148,272		398,494,675		349,818,857		35,347,072		314,471,785	
16	Trade & Industry	839,072,018		132,317,378		706,754,640		448,753,981		3,452,811		445,301,170	
17	Justice and Constitutional Affairs	278,350,000		2,350,000		276,000,000		179,292,438		0		179,292,438	
18	Gender S.C&social services	868,433,991		4,620,846		863,813,145		761,438,806		0		761,438,806	
19	Livestock and Fisheries Development	1,238,031,692		49,544,542		1,188,487,150		1,054,644,887		0		1,054,644,887	
20	Water & Irrigation	1,153,692,635		130,000,000		1,023,692,635		1,012,708,326		6,385,172		1,006,323,154	
21	Environment & Natural Resources.	1,262,555,750		14,075,000		1,248,480,750		981,980,895		0		981,980,895	
22	Co-operative Dev	356,569,980		5,990,000		350,579,980		229,608,320		1,547,550		228,060,770	
24	E.A Cooperation	220,914,570		0		220,914,570		183,675,210		0		183,675,210	
25	State Law Office	333,464,945		53,491,500		279,973,445		233,457,792		41,424,716		192,033,076	
26	Judicial Department.	828,102,060		210,500,000		617,602,060		740,439,930		164,886,956		575,552,974	
27	Public Service Commission.	91,844,865		905,000		90,939,865		79,765,808		905,000		78,860,808	
28	Contr. & Auditor General.	552,790,420		20,355,000		532,435,420		440,267,691		37,249,197		403,018,494	
29	National Assembly #	2,778,044,880		1,000,000		2,777,044,880		#				#	
30	Energy	162,758,500		100,591,000		62,167,500		66,185,008		100,591,000		-34,405,992	
31	Education Science & Technology.	44,180,835,695		41,838,000		44,138,997,695		39,844,390,866		19,157,116		39,825,233,750	
33	Electoral Commission.	894,748,740		1,500,000		893,248,740		325,992,049		2,805,554		323,186,495	
34	Kenya Anti-Corruption Commission	600,475,000		0		600,475,000		442,136,845		0		442,136,845	
36	Lands & Housing	1,223,471,352		364,497,202		858,974,150		816,176,136		242,513,281		573,662,855	
42	Information & communication	378,788,635		26,800,000		351,988,635		293,164,979		15,736,752		277,428,227	
45	National Security Intelligence Service.	2,600,000,000		0		2,600,000,000		2,407,304,044		0		2,407,304,044	
46	Tourism and Wildlife	814,128,933		59,647,348		754,481,585		665,932,195		54,299,562		611,632,633	
	<b>TOTALS</b>	<b>128,001,593,859</b>		<b>13,538,419,565</b>		<b>114,463,174,294</b>		<b>103,952,148,857</b>		<b>9,604,083,630</b>		<b>94,348,065,227</b>	

**NOTE:**

# The Accounting Officer failed to submit the budgetary performance report to Treasury as required by Sect. 29 (4) of the Government Financial Management Act, 2004.

**BUDGETARY PERFORMANCE REPORT ON EXPENDITURE  
FOR THE FIRST HALF OF FINANCIAL YEAR 2005/ 2006  
DEVELOPMENT**

MINISTRY /DEPARTMENT	GROSS ESTIMATED EXPENDITURE	ESTIMATED APPROPRIATION - IN - AID	NET ESTIMATED EXPENDITURE	ACTUAL GROSS EXPENDITURE	APPROPRIATION - IN- AID COLLECTED	NET EXPENDITURE
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
01 Office of the President	3,804,541,298	520,474,248	3,284,067,050	1,143,712,990	14,885,163	1,128,827,827
02 State House	125,000,000	0	125,000,000	42,900,879	0	42,900,879
03 Directorate of Personnel	136,700,000	5,000,000	131,700,000	10,191,833	0	10,191,833
04 Foreign Affairs	50,000,000	0	50,000,000	84,187	0	84,187
05 Office of Vice President & Ministry of Home Affairs.	745,748,386	171,716,386	574,032,000	87,317,454	17,285,337	70,032,117
06 Planning National Development	1,049,202,211	611,589,180	437,613,031	735,977,793	641,208,954	94,768,839
07 Finance	10,466,610,695	5,105,500,000	5,361,110,695	5,382,458,534	48,921,472	5,333,537,062
09 Regional Development Authority	304,526,745	159,026,745	145,500,000	93,166,667	5,166,667	88,000,000
10 Agriculture.	1,557,397,675	368,119,487	1,189,278,188	864,263,581	0	864,263,581
11 Health	4,971,587,245	1,676,484,795	3,295,102,450	117,446,118	0	117,446,118
12 Local Government.	326,447,094	89,678,856	236,768,238	524,275,531	0	524,275,531
13 Roads & Public Works	8,980,594,925	4,467,090,125	4,513,504,800	3,401,117,103	2,071,895,631	1,329,221,472
14 Transport	3,916,563,000	75,000,000	3,841,563,000	163,652,663	20,648,295	143,004,368
15 Labour & Human Resource Development	97,000,000	0	97,000,000	5,038,667	0	5,038,667
16 Trade & Industry	412,903,563	0	412,903,563	92,235,856	8,083,711	84,152,145
17 Justice & Constitutional Affairs	461,143,365	390,143,365	71,000,000	609,805,959	0	609,805,959
18 Gender , Sports Culture & S. Services	133,257,900	58,250,000	75,007,900	34,904,422	0	34,904,422
19 Livestock & Fisheries Development.	690,475,730	231,100,000	459,375,730	21,190,892	0	21,190,892
20 Water & Irrigation	3,877,597,550	1,514,051,000	2,363,546,550	953,484,823	196,763,289	756,721,534
21 Environment. & Natural Resources.	302,481,062	84,426,112	218,054,950	71,364,186	0	71,364,186
22 Co-operative Development Marketing	29,451,500	4,951,500	24,500,000	240,565	0	240,565
25 State Law Office.	72,625,000	55,125,000	17,500,000	784,053	0	784,053
26 Judicial Department.	140,500,000	0	140,500,000	63,858,371	0	63,858,371
30 Energy	4,030,254,500	3,449,556,500	580,698,000	1,358,381,403	3,449,556,500	-2,091,175,097
31 Education Science & Technology.	4,192,934,582	2,363,864,092	1,829,070,490	407,084,277	5,961,220	401,123,057
36 Lands & Housing	395,875,000	39,375,000	356,500,000	30,369,266	15,525,000	14,844,266
32 Information & communication	13,000,000	0	13,000,000	5,688,050	0	5,688,050
46 Tourism and Wildlife	604,500,000	524,500,000	80,000,000	12,946,112	0	12,946,112
<b>TOTALS</b>	<b>51,888,919,024</b>	<b>21,965,022,390</b>	<b>29,923,896,634</b>	<b>16,233,942,235</b>	<b>6,495,901,239</b>	<b>9,738,040,996</b>

**BUDGETARY PERFORMANCE REPORT -  
RECURRENT AND DEVELOPMENT REVENUE  
FOR THE FIRST HALF OF FINANCIAL YEAR 2005/2006**

HEAD CODE	REVENUE HEAD	ESTIMATED		ACTUAL		VARIANCE
		RECEIPTS	KSHS	RECEIPTS	KSHS	
	RECURRENT REVENUE					
100	CUSTOM & EXCISE	40,644,500,000		33,127,026,724		7,517,473,276
110	INCOME TAX	54,910,237,500		52,397,672,720		2,512,564,780
120	VALUE ADDED TAX	39,301,500,000		35,486,201,500		3,815,298,500
130	OTHER TAXES (INCLUDING STAMP DUTY)	1,075,504,105		1,364,676,980		-289,172,876
140	TRAFFIC REVENUE	1,363,500,000		1,348,517,870		14,982,130
150	LANDS REVENUE (MINISTRY OF LANDS & HOUSING)	289,500,001		280,472,355		9,027,646
160	FOREST & MINING REVENUE (MOENR)	200,500,000		78,445,459		122,054,541
190	INVESTMENT REVENUE (CBK)	1,250,000,000		0		1,250,000,000
190	INVESTMENT REVENUE ( OTHERS)	424,500,000		319,857,520		104,642,480
200	RENT OF BUILDING REVENUE (MOR & PW)	293,000,000		350,920,110		-57,920,110
220	FINES & FORFEITURES (HIGH COURT)	156,000,000		80,000,000		76,000,000
230	LOANS INTEREST RECEIPTS (MOF)	334,742,975		1,228,459,100		-893,716,125
240	LOANS REDEMPTION RECEIPTS (MOF)	950,922,820		571,563,160		379,359,660
250	REIMBURSEMENT & OTHER FUNDS CONTRIBUTIONS (MOF)	250,000,000		0		250,000,000
260	MISCELLANEOUS REVENUE (MOF)	1,337,000,000		2,602,337,875		-1,265,337,875
300	IMPORTS EXPORT & ESS. SUPP (MOF)	5,272,000,000		3,950,000,000		1,322,000,000
	<b>SUB-TOTAL</b>	<b>148,053,407,400</b>		<b>133,186,151,373</b>		<b>14,867,256,027</b>
	DEVELOPMENT REVENUE					
	PROJECT LOANS	7,701,969,304		1,785,699,424		5,916,269,880
	PROJECT GRANTS	4,695,769,656		642,690,767		4,053,078,889
	<b>SUB-TOTAL</b>	<b>12,397,738,960</b>		<b>2,428,390,191</b>		<b>9,969,348,769</b>
	<b>GRAND TOTAL</b>	<b>160,451,146,360.00</b>		<b>135,614,541,564.00</b>		<b>24,836,604,796.00</b>

**BUDGETARY PERFORMANCE REPORT-  
CONSOLIDATED FUND SERVICES  
FOR THE FIRST HALF OF FINANCIAL YEAR 2005/2006**

DESCRIPTION	ESTIMATED AMOUNT	EXPENDITURE	VARIANCE
	<b>KSHS</b>	<b>KSHS</b>	<b>KSHS</b>
PUBLIC DEBT	61,923,821,559	31,034,063,871	30,889,757,688
PENSIONS & GRATUITIES	8,599,520,000	4,679,016,429	3,920,503,571
SALARIES & ALLOWANCES	2,643,535,920	4,216,222,957	-1,572,687,037
MISCELLANEOUS	401,000,000	34,309	400,965,691
SUBSCRIPTIONS TO INTERNATIONAL ORGANIZATIONS	66,507,681	0	66,507,681
<b>Total Consolidated Fund Services Kshs.</b>	<b>73,634,385,160</b>	<b>39,929,337,566</b>	<b>33,705,047,594</b>

