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THE NATIONAL ASSEMBLY

ELEVENTH PARLIAMENT

FIFTH SESSION

THE BUDGET AND APPROPRIATIONS COMMITTEE REPORT ON THE FIRST SUPPLEMENTARY
ESTIMATES FOR 2016/2017

The National Assembly
(TABLE OFFICE)
Report as Adopted by the
01 MAR 2017
House on theDay
of20.....

23RD FEBRUARY, 2017

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PREAMBLE

Mr. Speaker, on behalf of the Members of the Budget and Appropriations Committee and pursuant to Article 223 of the Constitution, section 44 of the Public Finance Management Act, 2012, the Public Finance Management Regulations 2015 and the Standing Order 243(1), it is my pleasure to present to this House, the Committee's Report on the first supplementary estimates for Financial Year 2016/2017.

Mandate of the Committee

Mr. Speaker, the Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates among which is to:

- i. Investigate, inquire into and report on all matters related to coordination, control and monitoring of the national budget,
- ii. Discuss and review the estimates and make recommendations to the House;
- iii. Examine Bills related to the national budget, including Appropriations Bills;

Mr. Speaker, the Budget & Appropriations Committee as currently constituted comprises of the following Honorable Members:

- | | |
|------------------------------------------|---------------------------|
| 1. Hon. Mutava Musyimi, CBS, M.P. | - Chairperson |
| 2. Hon. Mary Emaase, M.P | - Vice Chairperson |
| 3. Hon. Phillip Rotino, M.P | |
| 4. Hon. Benjamin Langat, M.P. | |
| 5. Hon. John Mbadi, CBS, M.P. | |
| 6. Hon. Edick Omondi Anyanga, M.P | |
| 7. Hon. (Dr.) Makali Mulu, M.P | |
| 8. Hon. Ferdinand Waititu, M.P | |
| 9. Hon. Jackson Kiptanui, M.P. | |
| 10. Hon. Jamleck Kamau, E.G.H, M.P. | |
| 11. Hon. Mohamed Shidiye, M.P. | |
| 12. Hon. Moses Lessonet, M.P. | |
| 13. Hon. Moses Ole Sakuda, M.P. | |
| 14. Hon. Nelson Gaichuhie, M.P. | |
| 15. Hon. Richard Onyonka, M.P | |
| 16. Hon. Shakeel Shabbir, M.P | |
| 17. Hon. Yusuf Hassan Abdi, M.P | |
| 18. Hon. Suleiman Murunga Kasuti, M.P. | |
| 19. Hon. Abdulaziz Farah, M.P. | |
| 20. Hon. (Dr.) Reginalda Wanyonyi, M.P. | |

21. Hon. Abdullahi Diriye M.P
22. Hon. Ahmed.I. Abass, M.P
23. Hon. Alice Ng'ang'a, M.P.
24. Hon. Bady Bady Twalib, M.P
25. Hon. Ben Momanyi, M.P
26. Hon. Christopher Nakuleu, M.P
27. Hon. Christopher Omulele, M.P.
28. Hon. Daniel Nanok, M.P.
29. Hon. Denittah Ghati, M.P.
30. Hon. Dennis Kariuki, M.P.
31. Hon. Francis Njenga, M.P.
32. Hon. Gideon Ochanda, M.P.
33. Hon. James Gakuya, M.P.
34. Hon. James K. Bett, M.P
35. Hon. Jonathan Lelelit, M.P.
36. Hon. Jones Mlolwa, M.P.
37. Hon. Joseph Limo, M.P.
38. Hon. Kathuri Murungi, M.P
39. Hon. Kenneth Okoth , M.P
40. Hon. K.K Stephen Kinyanjui, M.P.
41. Hon. (Maj.) Marcus Muluvi, M.P
42. Hon. Moses Kuria, M.P
43. Hon. Muriuki Njagagua, M.P.
44. Hon. Nasra Ibrahim, M.P.
45. Hon. (Dr.) Njogu Barua, M.P
46. Hon. Patrick Ole Ntutu, M.P.
47. Hon. Peter Weru, M.P.
48. Hon. Priscilla Nyokabi, M.P.
49. Hon. Richard Tongi, M.P
50. Hon. Samuel Gichigi, M.P.
51. Hon. Tiyah Galgalo, M.P.

Examination of the Second Supplementary Estimates

Mr. Speaker, the First Supplementary Estimates for the financial year 2016/2017 was submitted to the National Assembly on 1st December 2016. The Budget and Appropriations Committee examined and discussed the supplementary estimates and has made recommendations which are contained in this report. Once approved by the

House, these recommendations will form the basis for the passage of the First Supplementary Appropriation Law.

Mr. Speaker Sir, in reviewing of the First Supplementary Estimates for FY 2016/2017, the Budget and Appropriations Committee held five (5) sittings which included one meeting with the National Treasury. The proposals for each Ministry, Department and Agency were submitted to the respective Departmental Committees. Afterwards, the Budget and Appropriations Committee received written submissions with recommendations which have been taken into account in this report.

Acknowledgements

Mr. Speaker, the Budget and Appropriations Committee is grateful to the Departmental Committees and all Members of Parliament who participated in the process for their hard work and dedication in making sure that Parliament lives up to its budgetary oversight role.

Lastly, the Committee is grateful to the Office of the Speaker of the National Assembly, the Office of the Clerk of the National Assembly and the Parliamentary Budget Office for the unwavering support received as it discharged its mandate of reviewing the First Supplementary Estimates for FY 2016/2017.

Mr. Speaker, it is therefore my pleasant undertaking, on behalf of the Budget and Appropriations Committee to table this report and recommend it to the House for adoption.

Signed:

Hon. Mutava Musyimi, CBS, MP
Chairman, Budget & Appropriations Committee

Date:

I. OVERVIEW OF THE FIRST SUPPLEMENTARY ESTIMATES 2016/2017

1. **Mr. Speaker**, the 1st Supplementary Estimates for 2016/17 were tabled in the National Assembly on 1st December 2016. Further to this, the National Treasury presented additional amendments to the budget vide a letter dated 15th February 2017. These additional amendments took into consideration the current issues affecting the economy including drought, industrial labor unrests and budget performances. Altogether, the proposed supplementary estimates intend to reduce the overall budget by Kshs. 20.4 billion from Kshs. 2,205 Billion to Kshs. 2,184.6 billion representing a 0.9 percent reduction. The change is a mixture of reductions and increments in major categories of expenditure; the recurrent estimates are to increase by Kshs. 61.6 billion, the development estimates are set to reduce by Kshs. 65.4 billion, and the Consolidated Fund Services (CFS) is set to reduce by Kshs. 16.6 billion.
2. **Mr. Speaker**, the legal framework underpinning the Supplementary Budget is articulated in Article 223 of the Constitution; Sections 43(2) and 44 of the Public Finance Management (PFM) Act 2012, and Part 40 of the PFM Regulations (National Government), 2015.
3. **Mr. Speaker**, an assessment of the legal compliance of this Supplementary Estimates shows that it adhered to most of the legal provisions. Nonetheless the Committee noted some non-compliance, these include: -
 - i. Section 40 of the PFM Regulations, provides further requirements in the processing of the supplementary estimates. Specifically, Part 43(2)(c) stipulates that budget reallocations made on programmes and Sub-Votes should not exceed 10 percent. However it is noted that this has not been adhered to.
 - ii. Part 40(8) of the PFM regulations, stipulates that no new program can be introduced in the supplementary budget. It is noted that a new programme 'Betting Control, Licensing and Regulation Services' under State Department of Correctional Services has been introduced in this Supplementary Estimates.
 - iii. There is no statement in regards to the adherence to fiscal responsibility principles and financial objectives as required in Section 44(3), of the PFM Act and Part 26 of PFM regulations.
4. **Mr. Speaker**, the Committee notes that in as much as the Constitution allows for a supplementary budget, this should only occur in circumstances where a need has arisen for expenditure that was unforeseen or unavoidable. The economy has faced

numerous challenges that have adversely impacted on budget implementation in the financial year 2016/2017. The current industrial unrests in various sectors and severe drought in several parts of the country has negative impacts to the economy. In addition, **Mr. Speaker**, the Committee also notes that a huge portion of the supplementary adjustments for capital projects was caused by overestimation of donor funding leading to under absorption of funds.

II. 1ST HALF FINANCING OF THE 2016/17 BUDGET

5. **Mr. Speaker**, as at the end of the first half of 2016/17, the national government has been able to collect a total of Kshs. 811.3 billion which is equivalent to 40.2 percent of total net revenues in the approved estimates. All categories were below 50 percent with the exception of non-tax income which achieved 70 percent of its total estimates. Low performance is noted for grants (22.7 percent), and external loans (12.7 percent) which contribute substantially to the development expenditure.

III. 1ST HALF EXPENDITURE PERFORMANCE FOR 2016/17

6. **Mr. Speaker**, as at the end of 1st half of 2016/17, a total of Kshs. 824.3 billion, equivalent to 40.8 percent of the total net estimates, had been released by the exchequer. This included Kshs. 345.2 billion for recurrent expenditure; Kshs. 137.9 billion for development expenditure; Kshs. 224.9 billion for Consolidated Funds Services; and Kshs. 116.3 billion as transfers to county governments.
7. **Mr. Speaker**, the committee observed that total exchequer issues for recurrent expenditure were equivalent to 43.6 percent of the total net recurrent estimates. Most of the spending agencies were allocated almost half of their approved net estimates. However, a few Departments were allocated less than 25 percent of their total net estimates indicating that they may not be able to absorb all their funding by the end of the financial year. These include the following: State Department for Basic Education (28.3 percent); State Department for ICT and Innovation (27.5 percent); State Department for Cooperatives (23.5 percent); and State Department for Gender (20.7 percent).
8. **Mr. Speaker**, total exchequer issues for development expenditure are equivalent to 33.1 percent of the net development estimates. This indicates that most of the spending agencies were allocated lower than 50 percent of their net approved estimates, with some entities having not been allocated any development funds by

the end of the first half of 2016/2017. This may have necessitated the need for revision of budgets for some projects in-line with their absorptive capacities.

9. **Mr. Speaker**, the CFS expenditures were allocated 42.7 percent of their total net estimates mainly to cover payment of debt obligations, pensions and salaries for constitutional office holders. The exchequer for public debt amounted to Kshs. 194.7 billion (41.7 percent) and Pensions amounted to Kshs. 28.5 billion (51.2 percent).

IV. REVIEW OF THE SUPPLEMENTARY ESTIMATES 2016/17

a) Recurrent Expenditure

10. **Mr. Speaker**, the total recurrent estimates are set to increase by Kshs. 61.6 billion with bulk of the funding to cater for drought mitigation, Collective Bargaining Agreements due to labour unrests and security matters. Some of the entities that are proposed to have a substantial increase in their budgets include the following:
- i. Kenya Roads Board under State Department for Infrastructure has an increment of Kshs. 20.8 billion due to an increase in collections for Roads Maintenance Levy Fund.
 - ii. Additional allocations for drought mitigation under the State Department of Special Programmes amounting to Kshs. 6.9 billion
 - iii. Ministry of Health has additional Ksh 4.8 billion for salary related expenditures
 - iv. State department for University Education has additional Ksh 4.8 billion for salary related expenditures
 - v. Kenya Defence Forces and the National Intelligence Service each have an increment of Kshs. 2.5 billion for security related expenditures.
 - vi. State Department for Interior has been allocated an extra Ksh 1 billion for repatriation of refugees and Ksh 2.2 billion for securitization of borders.
 - vii. The budget for Independent Electoral and Boundaries Commission has increased by Ksh 2 billion to cater for preparation for the 2017 General Elections.

b) Development Expenditure

11. **Mr. Speaker**, total development expenditure is set to reduce by Kshs. 65.6 billion largely due to a reduction in donor funding for projects. Bulk of the reduction was for projects in the Energy, Infrastructure and ICT Sector.

12. Some of the entities that are proposed to have a substantial reduction in their budgets include the following:
- i. State Department for Energy has a reduction of Ksh 35.5 billion for power transmission and distribution projects. However, allocations for power generation projects are set to increase by Ksh 8 billion.
 - ii. State Department for Transport has a reduction of Ksh 4.9 billion for development of Mombasa to Nairobi Standard Gauge Railway (SGR) and Ksh 7.7 billion for projects under marine transport.
 - iii. State Department for Infrastructure has an increment of Ksh 13.1 billion for roads projects undertaken by KENHA, KURA and KeRRA.
 - iv. State Department for Planning and Statistics has a reduction of Ksh 10.5 billion (GoK funds) from National Government CDF. The funds have been reallocated to the State Department of Basic Education and the State Department for Infrastructure.

c) Consolidated Fund Services (CFS)

13. **Mr. Speaker**, the Consolidate Fund Services (CFS) expenditure is proposed to be reduced by Kshs. 16.6 billion. This reduction will mainly be from a reduction in payments of interest rates for public debt. Internal interest rates are projected to reduce by Kshs. 25.9 billion while external interest rates are set to increase by Kshs. 8.9 billion.
14. However, **Mr. Speaker**, the supplementary budget indicates that interest payment of up to thirteen (13) T-Bonds were not factored in to the budget estimates 2016/17. This resulted in up to Kshs. 22.4 billion increment on CFS expenditure in supplementary budget. This raises questions with regard to debt projections as the debt also includes a 5-year bond obtained in May 2015 whose payment should have been anticipated earlier. This therefore indicates that current debt tracking measures in place are ineffective and should be reviewed in order to provide more certainty in upstream decision making.

V. RISKS AND CHALLENGES TO THE EXECUTION OF THE FY 2016/2017 BUDGET

15. **Mr. Speaker**, the current drought situation has worsened with an increase in the number of counties affected. The impact of the drought has forced the government amend its budget to allocate additional funding to mitigate the effects of drought. There is need for allocation of a drought contingency fund which will ensure funds are not diverted from ongoing projects in case of a drought. Further, the

government should ensure better planning of agriculture sector to ensure food security is achieved.

16. **Mr. Speaker**, the committee notes with concern the inefficiencies of Integrated Financial Management Information System (IFMIS) and E-procurement which have led to delays in approvals of funds for projects. This hampers budget implementation and may cause accumulation of commitments.
17. **Mr. Speaker**, the country has currently experienced insurgence of industrial unrests across various sectors in the economy. The Teachers, Medical Personnel, Lecturers, and county government employees have gone on strike demanding for increase in wages and improved working conditions. It seems there is no solution in place with the lack of a contingency fund to take care of these expenditure pressures within the financial year. This trend of industrial action which were unforeseen in the beginning of the financial year will put pressure for the revision of the budget.
18. **Mr. Speaker**, the Committee has noted with concern, the weak absorptive capacity of donor funded projects. This may be due to the over-estimation of external financing at the time of finalization of the budget. This leads to huge revisions of allocations in the supplementary budget.
19. **Mr. Speaker**, this House spends a lot of time in preparation and approval of the budget but has inadequate information on the implementation status of these budgets. The country's monitoring and evaluation system is weak and doesn't provide timely and quality feedback on the implementation of projects and programmes. This impacts negatively on budget performance and hinders opportunities for early interventions.

VI. RECOMMENDATIONS

Policy Recommendations

20. **Mr. Speaker**, this country is currently experiencing insurgence of industrial action in various socio-economic sectors, and this is hurting the economy. In this regard, there is need for a candid review of the whole issue of industrial labor relations management in this country to ensure that there is amicable settlement of any labor related dispute when they occur. Therefore, in line with Article 201 of the Constitution of Kenya, 2010 and Section 15 of the Public Finance Management Act, 2012 on fiscal responsibility, it is imperative that any collective bargaining

agreements entered to by parties and the government should be linked to the Medium-Term Expenditure Framework for the implementation to take place in the outer years to allow adequate time for planning and eventual seamless incorporation that allows consideration of the hard budget constraint.

21. **Mr. Speaker**, the Committee has noted with concern, the existence of governance issues of misappropriation in budget execution where this House appropriate resources for programmes and projects which end up not being implemented fully. For that reason, it is essential that this matter is addressed conclusively by enhancing transparency and accountability. To this end, the National Treasury should publish, on the website, exchequer releases to the state agencies by projects and programmes to facilitate openness as well as augment effective monitoring and evaluation.
22. **Mr. Speaker**, as much as we spend enormous amounts of time and energy in planning and approval of budgets, there is inadequate implementation of these budgets due to the inefficiencies of the IFMIS and E-procurement. The poor linkage between cash-flow plans and exchequer issues is one of the major causes for the accumulation of budgetary arrears. There is need to ensure that the cash plans agreed upon between National Treasury and Line Ministries at the start of the financial year be adhered to and cash releases be predictable. Importantly, if the Treasury Single Account was operational, this problem would slowly ease out. Further, the exchequer releases should be linked to the operations of IFMIS and E-procurement.
23. **Mr. Speaker**, drought has taken an almost predictable pattern in this country with a devastating impact on livelihoods. To mitigate this, the National Drought Management Act was enacted and an authority was set up. However, the National Drought Management Fund is yet to be operationalized. This should be fast-tracked.
24. **Mr. Speaker**, the committee is concerned about low absorptive capacity for development projects. Often the estimates for these projects are over-exaggerated at the beginning of the financial year only for them to be adjusted later in the supplementary budget. If not reviewed, the projects are unable to fully absorb its allocations at the end of the financial year. The process of planning and approval of projects especially those that are donor funded should be firmed up. It is important to ensure that this House signs off on any new project that is to be funded to ensure proper planning.

25. **Mr. Speaker**, the committee notes that scrapping of the Environment Impact Assessment fees goes against international treaties on polluter pays principle to which Kenya is signatory. The National Treasury should reinstate the EIA fees.

Financial Proposals

26. **Mr. Speaker**, the committee proposes the following reallocations:

- i. Reallocate Ksh 150 million under the development estimates State Department for Transport in the 'Road Safety Programme' meant for Second Generation Smart Card Based Licenses project to the Rehabilitation and Modernization of Driving Test Centers project.
- ii. Reallocate Ksh 100 million under development estimates for the State Department for ICT and Innovations in the 'ICT Infrastructure Development Programme' from Digital Literacy-Laptops Project to the Konza flagship activities.
- iii. Reallocate Ksh 38 million under development estimates for the State Department for Energy in the 'Power Generation Programme' from Nuclear Power Sitting (Ksh 24 million) and Energy Flagship Projects Monitoring & Evaluation (Ksh 14 million) to Strategic Environmental Assessment (Ksh 20 million) and Curriculum Development for Nuclear Courses (Ksh 18 million).
- iv. Reallocate Ksh 30 million under development estimates for the State Department for Energy in the 'Exploration and Distribution of Oil and Gas Programme' to the Energy and Regulatory Commission for Fuel Marking.
- v. Reallocate Ksh 5 million under recurrent estimates for the State Department for Livestock in the 'Livestock Resources Management and Development Programme' from livestock products value addition to Kenya Veterinary Board.
- vi. Reallocate Ksh 85 million under recurrent estimates for the State Department for Cooperatives in the 'Cooperative Development and Management programme' meant for Coffee waiver to Sacco Societies Regulatory Authority (SASRA).
- vii. Reallocate Ksh 70 million under development estimates of the Ministry of Mining in the 'Mineral Resource Management Programme' from the National Research Fund to the granite assessment Centre in Vihiga County.

27. **Mr. Speaker**, the committee proposes the following increments:

- i. Increase Kshs 500 million to the development estimates of State Department for Planning and Statistics under the 'Integrated Regional Development Programme' for Lake Basin Development Authority for payments of pending bills of the mall.
- ii. Increase Ksh 662 million to the development estimates of the State Department for University Education under the 'University Education Programme' for the following institutions: Part payment towards purchase of a University in Turkana (Ksh 262 million), University of Nairobi (Ksh 50 million), Alupe University College (Ksh 100 million), Muranga University College (Ksh 50 million), Embu University College (Ksh 50 million), Gatundu University College (Ksh 50 million), and Dedan Kimathi University of Technology (Ksh 100 million).
- iii. Increase Kshs 780 million to the development estimates of State Department for Irrigation under the 'Irrigation and Land Reclamation programme' to support Galana-Kulalu Food Security.
- iv. Increase Ksh 200 million to the development estimates of the State Department for ICT and Innovation under the 'ICT Infrastructure Development Programme' for Konza flagship activities.
- v. Increase Ksh 167 million to the recurrent estimates and Ksh 1.233 billion to the development estimates of State Department for Sports Development under the 'Sports Programme' for preparation of the 2017 Under-18 Championships.
- vi. Increase Ksh 1.5 billion to the development estimates of the State Department for Energy under the 'Power Transmission and Distribution Programme' for street lighting project.
- vii. Increase Ksh 138 million to the development estimates of the State Department for Energy under the 'Power Transmission and Distribution Programme' for Rural Electrification Authority to undertake energy efficiency audits.
- viii. Increase Ksh 21.7 million to the recurrent estimates of Independent Police Oversight Authority under the 'Policing Oversight Services Programme' for their operation costs.
- ix. Increase Ksh 12 million to the recurrent estimates of Judiciary under the 'Dispensation of Justice Programme' for the Political Parties Dispute Tribunal.
- x. Increase Ksh 215 million to the development estimates of Ministry of Lands and Physical Planning under the 'Land Policy and Planning Program' for the settlement of landless at the Lekiji Settlement Scheme.

28. **Mr. Speaker**, the committee proposes the following reductions:

- i. Reduce Ksh 21.7 million from the recurrent estimates of the State Department for Interior under the 'Policing Services Programme' meant for other operating expenses for GSU Headquarters.
- ii. Reduce Ksh 500 million from the development estimates of the State Department for Energy under the 'Power Transmission and Distribution Programme' meant for Connectivity Subsidy.
- iii. Reduce Ksh 100 million from the development estimates of the State Department for Energy under the 'Power Transmission and Distribution Programme' meant for Installation of Transformers for Constituencies.

29. **Mr. Speaker**, the committee further recommends that this House resolves:

- i. To approve the report of the Budget and Appropriations Committee on the First Supplementary Estimates for the Financial Year 2016/2017;
- ii. To approve an increment of the total recurrent expenditure for Financial Year 2016/2017 by Ksh 61,734,939,605 in respect of the votes as attached in First Schedule;
- iii. To approve a reduction of the capital expenditure for Financial Year 2016/2017 by Ksh 60,763,854,140 in respect of the votes as attached in the First Schedule;
- iv. To approve an overall reduction in the total budget for Financial Year 2016/2017 by Ksh 971,085,465 in respect of the votes as attached in the First Schedule; and
- v. That this First Schedule forms the basis of enactment of the Supplementary Appropriations Act.

SCHEDULE 1: SUPPLEMENTARY ADJUSTMENTS FOR FY 2016/2017

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
1011 The Presidency	1,278,430,793	(10,700,000)	1,267,730,793	-	-	-	1,278,430,793	(10,700,000)	1,267,730,793
P2 Cabinet Affairs	195,839,672	175,500,000	371,339,672			-	195,839,672	175,500,000	371,339,672
P3 Government Advisory Services	(24,749,652)	-	(24,749,652)			-	(24,749,652)	-	(24,749,652)
P4 State House Affairs	1,014,929,678	(156,790,000)	858,139,678			-	1,014,929,678	(156,790,000)	858,139,678
P.6 Deputy President Services	92,411,095	(29,410,000)	63,001,095			-	92,411,095	(29,410,000)	63,001,095
1021 State Department for Interior	1,037,656,252	4,579,070,000	5,616,726,252	(21,660,830)	-	(21,660,830)	1,015,995,422	4,579,070,000	5,595,065,422
P.1 Policing Services	(2,673,684,199)	(955,870,000)	(3,629,554,199)	(21,660,830)		(21,660,830)	(2,695,345,029)	(955,870,000)	(3,651,215,029)
P.2 Planning, Policy Coordination and Support Service	3,675,409,610	5,395,083,491	9,070,493,101			-	3,675,409,610	5,395,083,491	9,070,493,101
P3 Government Printing Services	(40,110,780)	(64,100,000)	(104,210,780)			-	(40,110,780)	(64,100,000)	(104,210,780)
P.4 Population Management Services	92,605,557	203,956,509	296,562,066			-	92,605,557	203,956,509	296,562,066
P.3 Betting Control, Licensing and Regulation Services	(16,563,936)	-	(16,563,936)			-	(16,563,936)	-	(16,563,936)
1023 State Department for Correctional Services	1,011,888,151	(525,000,000)	486,888,151	-	-	-	1,011,888,151	(525,000,000)	486,888,151
P.3 Betting Control, Licensing and Regulation Services	15,839,121	-	15,839,121			-	15,839,121	-	15,839,121
P1 Correctional services	944,956,969	(528,090,550)	416,866,419			-	944,956,969	(528,090,550)	416,866,419
P.2 General Administration, Planning and Support Services	51,092,061	3,090,550	54,182,611			-	51,092,061	3,090,550	54,182,611
1032 State Department for Devolution	140,014,274	(1,350,391,000)	(1,210,376,726)	-	-	-	140,014,274	(1,350,391,000)	(1,210,376,726)
P7: Devolution Services	37,434,040	(1,279,191,000)	(1,241,756,960)			-	37,434,040	(1,279,191,000)	(1,241,756,960)
P.3 General Administration, Planning and Support Services	102,580,234	(71,200,000)	31,380,234			-	102,580,234	(71,200,000)	31,380,234
1033 State Department for Special Programmes	6,935,400,157	3,250,000,000	10,185,400,157	-	-	-	6,935,400,157	3,250,000,000	10,185,400,157
P 8: Special Initiatives	6,912,385,247	-	6,912,385,247			-	6,912,385,247	-	6,912,385,247
P.9 Accelerated ASAL Development	23,014,910	3,250,000,000	3,273,014,910			-	23,014,910	3,250,000,000	3,273,014,910
1034 State Department for Planning and Statistics	573,499,466	(10,909,382,660)	(10,335,883,194)	-	500,000,000	500,000,000	573,499,466	(10,409,382,660)	(9,835,883,194)

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
P1 : Economic Policy and National Planning	24,624,998	(11,241,487,560)	(11,216,862,562)			-	24,624,998	(11,241,487,560)	(11,216,862,562)
P2 : National Statistical Information Services	-	(32,700,000)	(32,700,000)			-	-	(32,700,000)	(32,700,000)
P3: Monitoring and Evaluation Services	(1,760,431)	13,000,000	11,239,569			-	(1,760,431)	13,000,000	11,239,569
P4: General Administration Planning and Support Services	(80,006,696)	(34,575,000)	(114,581,696)			-	(80,006,696)	(34,575,000)	(114,581,696)
P8: NGO Regulatory Services	-	(375,000)	(375,000)			-	-	(375,000)	(375,000)
P.7 Integrated Regional Development	630,641,595	386,754,900	1,017,396,495		500,000,000	500,000,000	630,641,595	886,754,900	1,517,396,495
1041 Ministry of Defence	2,495,765,045	(20,000,000)	2,475,765,045	-	-	-	2,495,765,045	(20,000,000)	2,475,765,045
P.1: Defence	2,500,000,000	(20,000,000)	2,480,000,000			-	2,500,000,000	(20,000,000)	2,480,000,000
P.3 General Administration, Planning and Support Services	(4,234,955)	-	(4,234,955)			-	(4,234,955)	-	(4,234,955)
1052 Ministry of Foreign Affairs	823,753,912	(250,000,000)	573,753,912	-	-	-	823,753,912	(250,000,000)	573,753,912
P.1 General Administration Planning and Support Services	816,382,127	(113,000,000)	703,382,127			-	816,382,127	(113,000,000)	703,382,127
P.2 Foreign Relation and Diplomacy	7,371,785	(137,000,000)	(129,628,215)			-	7,371,785	(137,000,000)	(129,628,215)
1063 State Department for Basic Education	(644,291,128)	2,893,746,030	2,249,454,902	-	-	-	(644,291,128)	2,893,746,030	2,249,454,902
P.1 Primary Education	(157,214,369)	(3,710,295,700)	(3,867,510,069)			-	(157,214,369)	(3,710,295,700)	(3,867,510,069)
P.2 Secondary Education	(931,288,930)	6,961,000,000	6,029,711,070			-	(931,288,930)	6,961,000,000	6,029,711,070
P.3 Quality Assurance and Standards	2,113,529	(121,000,000)	(118,886,471)			-	2,113,529	(121,000,000)	(118,886,471)
P. 8 General Administration, Planning and Support Services	442,098,642	(235,958,270)	206,140,372			-	442,098,642	(235,958,270)	206,140,372
1064 State Department for Vocational & Technical Training	45,131,718	(752,249,990)	(707,118,272)	-	-	-	45,131,718	(752,249,990)	(707,118,272)
P.5 Technical Vocational Education and Training	2,900,000	(754,299,990)	(751,399,990)			-	2,900,000	(754,299,990)	(751,399,990)
P.7 Youth Training and Development	-	2,050,000	2,050,000			-	-	2,050,000	2,050,000
P. 8 General Administration,	42,231,718	-	42,231,718			-	42,231,718	-	42,231,718

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
Planning and Support Services									
1065 State Department for University Education	2,901,746,106	(2,809,879,396)	91,866,710	-	662,000,000	662,000,000	2,901,746,106	(2,147,879,396)	753,866,710
P.4 University Education	5,052,245,659	(2,794,879,396)	2,257,366,263		662,000,000	662,000,000	5,052,245,659	(2,132,879,396)	2,919,366,263
P. 6 Research, Science, Technology and Innovation	(2,339,977,259)	(15,000,000)	(2,354,977,259)			-	(2,339,977,259)	(15,000,000)	(2,354,977,259)
P. 8 General Administration, Planning and Support Services	189,477,706	-	189,477,706			-	189,477,706	-	189,477,706
1071 The National Treasury	1,881,005,240	(9,939,317,267)	(8,058,312,027)	-	-	-	1,881,005,240	(9,939,317,267)	(8,058,312,027)
P1 : General Administration Planning and Support Services	1,439,053,321	501,000,000	1,940,053,321			-	1,439,053,321	501,000,000	1,940,053,321
P2: Public Financial Management	349,046,513	(10,460,317,267)	(10,111,270,754)			-	349,046,513	(10,460,317,267)	(10,111,270,754)
P3: Economic and Financial Policy Formulation and Management	92,905,406	20,000,000	112,905,406			-	92,905,406	20,000,000	112,905,406
1081 Ministry of Health	5,153,909,501	3,803,414,553	8,957,324,054	-	-	-	5,153,909,501	3,803,414,553	8,957,324,054
P.1 Preventive, Promotive & RMNCAH	602,750,717	(1,453,634,325)	(850,883,608)			-	602,750,717	(1,453,634,325)	(850,883,608)
P.2 National Referral & Specialized Services	782,427,667	5,616,544,104	6,398,971,771			-	782,427,667	5,616,544,104	6,398,971,771
P.3 Health Research and Development	204,860,342	100,000,000	304,860,342			-	204,860,342	100,000,000	304,860,342
P.4 General Administration, Planning & Support Services	3,565,817,586	(268,374,369)	3,297,443,217			-	3,565,817,586	(268,374,369)	3,297,443,217
P.5 Health Policy, Standards and Regulations	(1,946,811)	(191,120,857)	(193,067,668)			-	(1,946,811)	(191,120,857)	(193,067,668)
1091 State Department of Infrastructure	20,926,605,711	13,078,134,745	34,004,740,456	-	-	-	20,926,605,711	13,078,134,745	34,004,740,456
P.2 Road Transport	20,926,605,711	13,078,134,745	34,004,740,456			-	20,926,605,711	13,078,134,745	34,004,740,456
1092 State Department for Transport	44,484,721	(12,392,200,000)	(12,347,715,279)	-	-	-	44,484,721	(12,392,200,000)	(12,347,715,279)
P.1 General Administration, Planning and Support Services	22,668,007	(103,200,000)	(80,531,993)			-	22,668,007	(103,200,000)	(80,531,993)
P3 Rail Transport	-	(4,948,000,000)	(4,948,000,000)			-	-	(4,948,000,000)	(4,948,000,000)
P4 Marine Transport	-	(7,720,000,000)	(7,720,000,000)			-	-	(7,720,000,000)	(7,720,000,000)
P5 Air Transport	23,478,906	119,000,000	142,478,906			-	23,478,906	119,000,000	142,478,906

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
Road Safety	(1,662,192)	260,000,000	258,337,808			-	(1,662,192)	260,000,000	258,337,808
1093 State Department for Maritime Affairs	17,000,000	-	17,000,000	-	-	-	17,000,000	-	17,000,000
P4 Maritime & Shipping Services	17,000,000	-	17,000,000			-	17,000,000	-	17,000,000
1094 State Department for Housing & Urban Development	1,455,363,400	(2,937,585,000)	(1,482,221,600)	-	-	-	1,455,363,400	(2,937,585,000)	(1,482,221,600)
P.2 Housing Development and Human Settlement	1,454,099,745	(1,659,213,637)	(205,113,892)			-	1,454,099,745	(1,659,213,637)	(205,113,892)
P 5 Urban and Metropolitan Development	(49,319,649)	(1,278,371,363)	(1,327,691,012)			-	(49,319,649)	(1,278,371,363)	(1,327,691,012)
P 6 General Administration Planning and Support Services	50,583,304	-	50,583,304			-	50,583,304	-	50,583,304
1095 State Department for Public Works	(121,320,278)	(878,500,000)	(999,820,278)	-	-	-	(121,320,278)	(878,500,000)	(999,820,278)
P 3 Government Buildings	(69,994,106)	(762,896,953)	(832,891,059)			-	(69,994,106)	(762,896,953)	(832,891,059)
P 4 Coastline Infrastructure and Pedestrian Access	(196,347)	(115,603,047)	(115,799,394)			-	(196,347)	(115,603,047)	(115,799,394)
P 6 General Administration Planning and Support Services	(51,129,825)	-	(51,129,825)			-	(51,129,825)	-	(51,129,825)
1103 State Department for Water Services	1,021,150,907	(3,712,968,919)	(2,691,818,012)	-	-	-	1,021,150,907	(3,712,968,919)	(2,691,818,012)
P.2 General Administration, Planning and Support Services	38,306,500	221,174,183	259,480,683			-	38,306,500	221,174,183	259,480,683
P.3 Water Resources Management	982,844,407	(3,934,143,102)	(2,951,298,695)			-	982,844,407	(3,934,143,102)	(2,951,298,695)
1104 State Department for Irrigation	(16,578,373)	(6,684,301,525)	(6,700,879,898)	-	780,000,000	780,000,000	(16,578,373)	(5,904,301,525)	(5,920,879,898)
P.4 Irrigation and Land Reclamation	(16,578,373)	(5,299,161,425)	(5,315,739,798)		780,000,000	780,000,000	(16,578,373)	(4,519,161,425)	(4,535,739,798)
P.1 Water Storage and Flood Control	-	(1,385,140,100)	(1,385,140,100)			-	-	(1,385,140,100)	(1,385,140,100)
1105 State Department for Environment	700,253,921	(2,163,151,531)	(1,462,897,610)	-	-	-	700,253,921	(2,163,151,531)	(1,462,897,610)
P.1 General Administration, Planning and Support Services	298,130,733	340,000,000	638,130,733			-	298,130,733	340,000,000	638,130,733
P.2 Environment Management	412,097,011	(1,946,751,531)	(1,534,654,520)			-	412,097,011	(1,946,751,531)	(1,534,654,520)

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
and Protection									
P.3 Meteorological Services	(9,973,823)	(556,400,000)	(566,373,823)			-	(9,973,823)	(556,400,000)	(566,373,823)
1106 State Department for Natural Resources	1,240,726,700	(1,635,000,000)	(394,273,300)	-	-	-	1,240,726,700	(1,635,000,000)	(394,273,300)
P.2 Natural Resources Management and Protection	1,240,726,700	(1,635,000,000)	(394,273,300)			-	1,240,726,700	(1,635,000,000)	(394,273,300)
1112 Ministry of Lands and Physical Planning	113,034,915	(688,900,000)	(575,865,085)	-	215,000,000	215,000,000	113,034,915	(473,900,000)	(360,865,085)
P. 1 Land Policy and Planning	113,034,915	(688,900,000)	(575,865,085)		215,000,000	215,000,000	113,034,915	(473,900,000)	(360,865,085)
1122 State Department for ICT and Innovation	241,497,815	3,486,316,269	3,727,814,084	-	200,000,000	200,000,000	241,497,815	3,686,316,269	3,927,814,084
P1: General Administration Planning and Support Services	(41,314,838)	-	(41,314,838)			-	(41,314,838)	-	(41,314,838)
P4: ICT Infrastructure Development	191,134,877	3,486,316,269	3,677,451,146		200,000,000	200,000,000	191,134,877	3,686,316,269	3,877,451,146
P.2.4 E-Government Services	91,677,776	-	91,677,776			-	91,677,776	-	91,677,776
1123 State Department for Broadcasting & Telecomm	932,304,447	(329,000,000)	603,304,447	-	-	-	932,304,447	(329,000,000)	603,304,447
P1: General Administration Planning and Support Services	42,204,199	-	42,204,199			-	42,204,199	-	42,204,199
P2: Information And Communication Services	890,100,248	(214,000,000)	676,100,248			-	890,100,248	(214,000,000)	676,100,248
P3: Mass Media Skills Development	-	(115,000,000)	(115,000,000)			-	-	(115,000,000)	(115,000,000)
1132 State Department for Sports Development	(256,318,863)	(777,500,000)	(1,033,818,863)	167,000,000	1,233,000,000	1,400,000,000	(89,318,863)	455,500,000	366,181,137
P.1 Sports	(324,663,458)	(777,500,000)	(1,102,163,458)	167,000,000	1,233,000,000	1,400,000,000	(157,663,458)	455,500,000	297,836,542
P.5 General Administration, Planning and Support Services	68,344,595	-	68,344,595			-	68,344,595	-	68,344,595
1133 State Department for Arts and Culture	226,905,910	(490,179,340)	(263,273,430)	-	-	-	226,905,910	(490,179,340)	(263,273,430)
P.2 Culture	21,347,731	(413,179,340)	(391,831,609)			-	21,347,731	(413,179,340)	(391,831,609)
P.3 The Arts	(16,564,739)	(20,000,000)	(36,564,739)			-	(16,564,739)	(20,000,000)	(36,564,739)
P.4 Library Services	2,403,372	(57,000,000)	(54,596,628)			-	2,403,372	(57,000,000)	(54,596,628)
P.5 General Administration, Planning and Support Services	219,719,546	-	219,719,546			-	219,719,546	-	219,719,546
1152 State Department for	-	(26,509,452,962)	(26,509,452,962)	-	1,038,000,000	1,038,000,000	-	(25,471,452,962)	(25,471,452,962)

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
Energy									
P 1 General Administration Planning and Support Services	-	158,700,000	158,700,000			-	-	158,700,000	158,700,000
P2 Power Generation	-	8,067,069,562	8,067,069,562			-	-	8,067,069,562	8,067,069,562
P3 Power Transmission and Distribution	-	(35,520,222,524)	(35,520,222,524)		1,038,000,000	1,038,000,000	-	(34,482,222,524)	(34,482,222,524)
P4 Alternative Energy Technologies	-	785,000,000	785,000,000			-	-	785,000,000	785,000,000
1153 State Department for Petroleum	111,700,000	(1,338,150,000)	(1,226,450,000)	-	-	-	111,700,000	(1,338,150,000)	(1,226,450,000)
P5 Exploration and Distribution of Oil and Gas	111,700,000	(1,338,150,000)	(1,226,450,000)			-	111,700,000	(1,338,150,000)	(1,226,450,000)
1161 State Department for Agriculture.	(1,012,220,706)	(2,003,414,077)	(3,015,634,783)	-	-	-	(1,012,220,706)	(2,003,414,077)	(3,015,634,783)
P1: General Administration Planning and Support Services	(10,645,303)	(212,000,000)	(222,645,303)			-	(10,645,303)	(212,000,000)	(222,645,303)
P2: Crop Development and Management	(992,425,108)	(1,085,664,237)	(2,078,089,345)			-	(992,425,108)	(1,085,664,237)	(2,078,089,345)
P3: Agribusiness and Information Management	(9,150,295)	(705,749,840)	(714,900,135)			-	(9,150,295)	(705,749,840)	(714,900,135)
1162 State Department for Livestock.	3,634,907,251	(2,204,400,000)	1,430,507,251	-	-	-	3,634,907,251	(2,204,400,000)	1,430,507,251
P 6: Livestock Resources Management and Development	3,634,907,251	(2,204,400,000)	1,430,507,251			-	3,634,907,251	(2,204,400,000)	1,430,507,251
1164 State Department for Fisheries and the Blue Economy	193,378,945	702,690,156	896,069,101	-	-	-	193,378,945	702,690,156	896,069,101
0111000 P5: Fisheries Development and Management	193,378,945	702,690,156	896,069,101			-	193,378,945	702,690,156	896,069,101
1172 State Department for Investment and Industry	76,429,654	(2,129,787,000)	(2,053,357,346)	-	-	-	76,429,654	(2,129,787,000)	(2,053,357,346)
P.1 General Administration Planning and Support Services	1,422,786	(203,600,000)	(202,177,214)			-	1,422,786	(203,600,000)	(202,177,214)
P.2 Industrial Development and Investments	24,306,868	(1,798,370,000)	(1,774,063,132)			-	24,306,868	(1,798,370,000)	(1,774,063,132)
P.3 Standards and Business	50,700,000	(127,817,000)	(77,117,000)			-	50,700,000	(127,817,000)	(77,117,000)

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
Incubation									
1173 State Department for Cooperatives	144,948,797	-	144,948,797	-	-	-	144,948,797	-	144,948,797
P.4 Cooperative Development and Management	144,948,797	-	144,948,797			-	144,948,797	-	144,948,797
1174 State Department for Trade	530,101,266	(122,500,000)	407,601,266	-	-	-	530,101,266	(122,500,000)	407,601,266
P 3: Trade Development and Promotion	530,101,266	(122,500,000)	407,601,266			-	530,101,266	(122,500,000)	407,601,266
1183 State Department for East African Integration	(29,350,014)	(25,000,000)	(54,350,014)	-	-	-	(29,350,014)	(25,000,000)	(54,350,014)
P 1: East African Affairs and Regional Integration	(29,350,014)	(25,000,000)	(54,350,014)			-	(29,350,014)	(25,000,000)	(54,350,014)
1184 State Department for Labour	290,245,372	(58,590,000)	231,655,372	-	-	-	290,245,372	(58,590,000)	231,655,372
P 1: Promotion of the Best Labour Practice	64,427,259	(36,500,000)	27,927,259			-	64,427,259	(36,500,000)	27,927,259
P 2: Manpower Devt, Employment and Productivity Management	(2,844,548)	(51,590,000)	(54,434,548)			-	(2,844,548)	(51,590,000)	(54,434,548)
P 5: General Administration Planning & Support Services	228,662,661	29,500,000	258,162,661			-	228,662,661	29,500,000	258,162,661
1185 State Department for Social Protection	(140,678,427)	(362,502,000)	(503,180,427)	-	-	-	(140,678,427)	(362,502,000)	(503,180,427)
P 3: Social Development and Children Services	(63,001,266)	(13,100,000)	(76,101,266)			-	(63,001,266)	(13,100,000)	(76,101,266)
P 4: National Social Safety Net	(155,954,627)	(349,402,000)	(505,356,627)			-	(155,954,627)	(349,402,000)	(505,356,627)
P 5: General Administration Planning and Support Services	78,277,466	-	78,277,466			-	78,277,466	-	78,277,466
1191 Ministry of Mining	640,987,929	(2,559,186,451)	(1,918,198,522)	-	-	-	640,987,929	(2,559,186,451)	(1,918,198,522)
P.1 General Administration Planning and Support Services	618,433,697	35,160,525	653,594,222			-	618,433,697	35,160,525	653,594,222
P.2 Resources Surveys and Remote Sensing	(12,512,524)	11,000,000	(1,512,524)			-	(12,512,524)	11,000,000	(1,512,524)
P.3. Mineral Resources Management	35,066,756	(2,605,346,976)	(2,570,280,220)			-	35,066,756	(2,605,346,976)	(2,570,280,220)
1201 Ministry of Tourism	54,045,325	(1,250,000,000)	(1,195,954,675)	-	-	-	54,045,325	(1,250,000,000)	(1,195,954,675)

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
P 2: Tourism Development and Promotion	54,045,325	(1,250,000,000)	(1,195,954,675)	-	-	-	54,045,325	(1,250,000,000)	(1,195,954,675)
1211 State Department for Public Service & Youth Affairs	1,349,261,155	1,835,000,000	3,184,261,155	-	-	-	1,349,261,155	1,835,000,000	3,184,261,155
P4: General Administration Planning and Support Services	5,299,980	62,000,000	67,299,980	-	-	-	5,299,980	62,000,000	67,299,980
P 5: Public Service Transformation	200,000,000	-	200,000,000	-	-	-	200,000,000	-	200,000,000
P6: Youth Empowerment	1,143,961,175	1,773,000,000	2,916,961,175	-	-	-	1,143,961,175	1,773,000,000	2,916,961,175
1212 State Department for Gender	(249,303,799)	(54,700,000)	(304,003,799)	-	-	-	(249,303,799)	(54,700,000)	(304,003,799)
P6: Gender Empowerment	(249,303,799)	(54,700,000)	(304,003,799)	-	-	-	(249,303,799)	(54,700,000)	(304,003,799)
1252 State Law Office and Department of Justice	732,000,000	(140,000,000)	592,000,000	-	-	-	732,000,000	(140,000,000)	592,000,000
P.1 Legal Services	618,000,000	-	618,000,000	-	-	-	618,000,000	-	618,000,000
P.2 Governance, Legal Training and Constitutional Affairs	49,500,000	(140,000,000)	(90,500,000)	-	-	-	49,500,000	(140,000,000)	(90,500,000)
P. 4 General Administration, Planning and Support Services	64,500,000	-	64,500,000	-	-	-	64,500,000	-	64,500,000
1261 Judiciary	134,700,000	(296,000,000)	(161,300,000)	12,000,000	-	12,000,000	146,700,000	(296,000,000)	(149,300,000)
P.1. Dispensation of Justice	134,700,000	(296,000,000)	(161,300,000)	12,000,000	-	12,000,000	146,700,000	(296,000,000)	(149,300,000)
1271 EACC	300,000,000	400,000,000	700,000,000	-	-	-	300,000,000	400,000,000	700,000,000
P.1 Ethics and Anti-Corruption	300,000,000	400,000,000	700,000,000	-	-	-	300,000,000	400,000,000	700,000,000
1281 NIS	2,518,000,000	-	2,518,000,000	-	-	-	2,518,000,000	-	2,518,000,000
P.1 National Security Intelligence	2,518,000,000	-	2,518,000,000	-	-	-	2,518,000,000	-	2,518,000,000
1291 Office of the DPP	62,669,029	-	62,669,029	-	-	-	62,669,029	-	62,669,029
P.1 Public Prosecution Services	62,669,029	-	62,669,029	-	-	-	62,669,029	-	62,669,029
1321 WPA	14,897,100	-	14,897,100	-	-	-	14,897,100	-	14,897,100
P.1 Witness Protection	14,897,100	-	14,897,100	-	-	-	14,897,100	-	14,897,100
2021 NLC	(161,071,536)	103,326,135	(57,745,401)	-	-	-	(161,071,536)	103,326,135	(57,745,401)
P1: Land Admin. &	(41,379,122)	-	(41,379,122)	-	-	-	(41,379,122)	-	(41,379,122)

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
Management									
P2. General Administration, Planning and Support Services	(69,069,030)	-	(69,069,030)			-	(69,069,030)	-	(69,069,030)
P3. Land Disputes and Conflict Resolutions	(41,781,942)	-	(41,781,942)			-	(41,781,942)	-	(41,781,942)
P4. National Land Information Management System	(8,841,442)	103,326,135	94,484,693			-	(8,841,442)	103,326,135	94,484,693
2031 IEBC	2,000,000,000	(213,662,910)	1,786,337,090	-	-	-	2,000,000,000	(213,662,910)	1,786,337,090
P.1: Mngt of Electoral Processes	2,000,000,000	(213,662,910)	1,786,337,090			-	2,000,000,000	(213,662,910)	1,786,337,090
2041 Parliamentary Service Commission	69,736,000	(1,000,000,000)	(930,264,000)	-	-	-	69,736,000	(1,000,000,000)	(930,264,000)
P.3 General Administration, Planning and Support Services	69,736,000	(1,000,000,000)	(930,264,000)			-	69,736,000	(1,000,000,000)	(930,264,000)
2061 The CRA	800,000	-	800,000	-	-	-	800,000	-	800,000
P.1 Inter-Governmental Revenue and Financial Matters	800,000	-	800,000			-	800,000	-	800,000
2071 Public Service Commission	20,227,868	-	20,227,868	-	-	-	20,227,868	-	20,227,868
P.1 General Administration, Planning and Support Services	28,335,318	-	28,335,318			-	28,335,318	-	28,335,318
P.2 Human Resource management and Development	(4,393,750)	-	(4,393,750)			-	(4,393,750)	-	(4,393,750)
P.3 Governance & Nat. Values	(3,713,700)	-	(3,713,700)			-	(3,713,700)	-	(3,713,700)
2091 TSC	127,661,692	-	127,661,692	-	-	-	127,661,692	-	127,661,692
P.1 Teacher Resource Mngt	33,756,000	-	33,756,000			-	33,756,000	-	33,756,000
P.2 Governance and Standards	(10,881,000)	-	(10,881,000)			-	(10,881,000)	-	(10,881,000)
P.3 General Administration, Planning and Support Services	104,786,692	-	104,786,692			-	104,786,692	-	104,786,692
2101 NPSC	(341,300)	-	(341,300)	-	-	-	(341,300)	-	(341,300)
P.1 National Police Service Human Resource Management	(341,300)	-	(341,300)			-	(341,300)	-	(341,300)
2111 Auditor General	70,000,000	-	70,000,000	-	-	-	70,000,000	-	70,000,000

Vote/Programme	Proposed Supplementary Amendments			BAC Recommendations			Revised Supplementary Amendments		
	Recurrent	Capital	Total	Recurrent	Capital	Total	Recurrent	Capital	Total
P.1 Audit Services	70,000,000	-	70,000,000			-	70,000,000	-	70,000,000
2121 Controller of Budget	(19,208,194)	-	(19,208,194)	-	-	-	(19,208,194)	-	(19,208,194)
P.1 Control and Management of Public finances	(19,208,194)	-	(19,208,194)			-	(19,208,194)	-	(19,208,194)
2131 The CAJ	(16,642,949)	-	(16,642,949)	-	-	-	(16,642,949)	-	(16,642,949)
P.1 Promotion of Admin. Justice	(16,642,949)	-	(16,642,949)			-	(16,642,949)	-	(16,642,949)
2141 National Gender and Equality Commission	(29,300,443)	-	(29,300,443)	-	-	-	(29,300,443)	-	(29,300,443)
P 1: Promotion of Gender Equality and Freedom from Discrimination	(29,300,443)	-	(29,300,443)			-	(29,300,443)	-	(29,300,443)
2151 IPOA	(21,660,830)	-	(21,660,830)	21,660,830	-	21,660,830	-	-	-
P.1 Policing Oversight Services	(21,660,830)	-	(21,660,830)	21,660,830		21,660,830	-	-	-
Grand Total MDAs	61,555,939,605	(65,391,854,140)	(3,835,914,535)	179,000,000	4,628,000,000	4,807,000,000	61,734,939,605	(60,763,854,140)	971,085,465