

The "Mwananchi" Guide

FY 2020/21





11THJUNE 2020

The PFM Act, 2012 requires the budget for the government to be publicized. This Mwananchi guide therefore, seeks to disseminate information on the budget for the FY 2020/21 to all segments of the society.

THEME: "STIMULATING THE ECONOMY TO SAFEGUARD LIVELIHOODS, JOBS, BUSINESSES AND INDUSTRIAL RECOVERY."

- * Prioritized spending is key in stimulating economic recovery. In FY 2020/21, Government Expenditure and Net Lending is Ksh 2,790.4* billion, of which:
- ◆ Ksh 1,254.4 billion Ministerial Recurrent Expenditure;

Ministerial Recurrent Expenditure include Judiciary Ksh 15.3 Bn

and Parliament Ksh 35.2 Bn

- ♦ Ksh 633.1 billion allocation for Development Expenditure
- ◆ Ksh 586.5 billion for Interest Payments and Pensions:
- Ksh 316.5 billion Shareable NATIONAL Transfer to Counties

Overall Budget and Financing

rotal Revenue Ksh 1,892,6 Bn

Grants Ksh 57.2 Bn

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DATE:

Composition of the Ksh 1,892.6 Bn Total Revenue inclusive of A.I.A

A-i-A, 13.7% Excise Duty, 12.8%

TABLED BY:

CLERK-AT THE-TABLE:

16 JUN

Deficit (Ksh 840.6 Bn)

Deficit Financing

Semi concessional Loans Ksh 124.1 Project Loans Ksh 250.5 Bn Commercial Financing Ksh 6.2 Bn Program Support Ksh 152.0 Bn Foreign Payments Ksh — 179.6 Bn Net Domestic Financing Ksh 493.7 Bn NB: *Excludes Redemptions

Other Taxes, 6.3% Value Added Tax, 25.4% Income Tax, 36.2%

Some of the Spending Plans are:

The "Big Four" Drivers & Enablers

Ksh 18.3 Billion

Support Value Addition and Raise the Manufacturing sector's share to GDP to 15% by 2022.

Ksh 52.8 Billion

Enhancing Food and Nutrition Security to all Kenyans by 2022

Ksh 50.3 Billion

Providing Universal Health coverage to guarantee quality and affordable healthcare to all Kenyans.

Ksh 6.9 Billion

Provision of Affordable and Decent Housing for all Kenyans.

Other Key Allocations

Ksh 314.7 Billion

Enhanced Security for investment, Growth and Employment.

Ksh 324.7 Billion

Investing in infrastructure to unlock growth potential.

Ksh 497.7 Billion

Enhancing access and transforming Educational system.

Ksh 78.8 Billion

Environment Management and protection, flood control and water Harvesting.

Ksh 88.4 Billion

Equity, poverty reduction & social protection for vulnerable groups.

Ksh 14.9 Billion

Leveraging on Information, Communication and Technology.

Ksh 369.9 Billion

Transfer to County Governments Including: Equitable Share Ksh 316.5 Billion and Conditional Allocation Ksh 53.4 Billion

THE NATIONAL TREASURY AND PLANNING

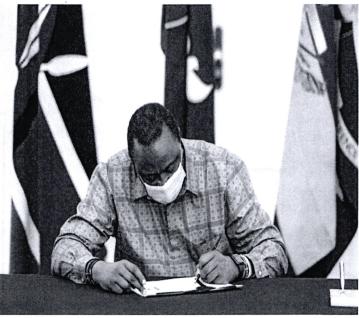
Priority Areas for the FY 2020/24 Budge

STATE OF THE ECONOMY

The Kenyan economy is currently facing adverse effects of the COVID-19 Pandemic. In addition, the economy is confronted by the impact of desert locusts and floods that have caused deaths, displacement of people and destruction of infrastructure across the country. From these three simultaneous shocks, all sectors of the economy have been adversely affected. To stimulate economic activities and safeguard livelihoods, the Government will implement a rapid Economic Stimulus Programme and lay down a firm 'Post Covid-19 Economic Recovery Strategy.

To address the negative impact of COVID-19 Pandemic the Government has:

- ◆ Granted 100% tax relief for persons earning up to Ksh. 24,000 per month;
- Reduced Personal and Corporate Income Tax rates from 30% to 25% to enhance personal earnings and purchasing power and provide incentives to businesses to retain staff and operations;
- Reduced Value Added Tax from 16% to 14% to boost liquidity in the economy;
- Reduced Turnover tax rate from 3% to 1% to cushion Micro, Small and Medium Enterprises;
- Initiated pilot cash transfer of Ksh 1,000 to vulnerable households in Nairobi County per week via MPESA being implemented in 11 Sub-Counties namely Kasarani, Embakasi, Mathare, Westlands, Kibra, Langata, Dagoreti, Makadara, Starehe, Kamukunji and Njiru; and
- Established and operationalized COVID-19 Emergency response Fund to receive and distribute donations to vulnerable persons.
- ⇒ To further enhance liquidity in the economy, the following allocations were made in the FY 2019/20 Supplementary Estimates No. 2:
- Ksh 13.1 billion for clearance of pending bills;
- Ksh 10.0 billion for settling outstanding VAT refunds;
- ◆ Ksh 10.0 billion for cash transfers to vulnerable persons;
- Ksh 5.0 billion to support Counties response; and
- Ksh 1.0 billion for hiring additional health personnel.



HE President Uhuru Kenyatta assents The Tax Laws (Amendment) Bill, 2020 into Law to effect the tax incentives



Health CS Mutahi Kagwe launches isolation and treatment center for health workers in partnership with Amref and the Rockefeller foundation

To address the negative impact of floods & the locust invasion, the Government is:

- Providing food and non-food necessities to the affected families;
- Relocating affected families to higher grounds and public schools; and
- Deploying significant resources to fight locusts through aerial spraying for flying swarms and ground spraying for the hatched ones.

Additional Measures to Enhance Liquidity in the Economy:

- Reduced the Central Bank rate from 8.25% to 7.25% in March and 7.0% in April 2020 to signal lower lending rates;
- Reduced the Cash Reserve Ratio from 5.25% to 4.25% to avail additional liquidity to banks for lending; and
- Raised the maximum limit for mobile money transactions from Ksh 70,000 to Ksh 150,000.

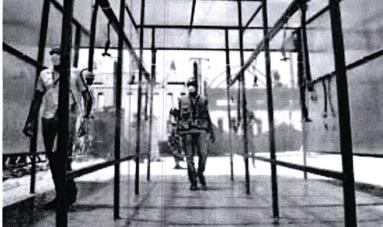
EIGHT POINT ECONOMIC STIMULUS PACKAGE - COVID-19 RESPONSE

- 1. Improving Road Infrastructure and Urban Renewal whose initiatives include:
 - ◆ A Ksh 10.0 Bn "Kazi Mtaani Programme" targeting 100,000 unemployed youth in the major cities and urban settlements of Nairobi, Mombasa, Kisumu, Eldoret, Nakuru and other major towns to be engaged in fumigation, storm water drainage, cleaning of markets and informal settlements;
 - Ksh 5.0 Bn for rehabilitation of access roads and foot bridges affected by the heavy rains, using local labour in all constituencies.



Local artisans making desks

- 3. Enhancing Liquidity for Small & Medium Enterprises (SMEs):
- ⇒ Allocations to enhance liquidity for SMEs include:
- Ksh 5.0 billion to fast-track payment of outstanding VAT refunds owed to local businesses;
- ★ Ksh 5.0 billion for payment of pending bills; and
- Ksh 3.0 billion seed capital for the SME Credit Guarantee Scheme



A modern walkthrough sanitizer, Ksh 25 million has been allocated for modern walkthrough sanitizers



A clean up exercise under the "Kazi Mtaani Programme across the country

- 2. Improving Education Outcomes:
- ⇒ Allocations to support education include:
- ★ Ksh 2.4 Bn for recruitment of 10,000 teacher interns to support the 100 percent transition and employment creation;
- Ksh 2.1 Bn for rehabilitation and construction of classrooms;
- ◆Ksh 1.9 Bn to cater for fabricated desks for secondary and primary schools.
- ♦ Ksh 0.7 Bn for capitation and improving infrastructure in low cost boarding schools in ASAL using local labour; and
- ♦ Ksh 0.3 Bn for hiring of 1,000 ICT interns to support digital learning in public schools and employment creation.



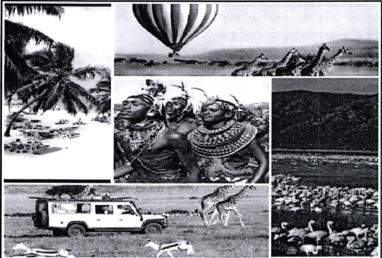
A small scale entrepreneur in the textile industry

- 4. Improving Health Outcomes
- \Rightarrow Key initiatives and allocations include:
- ◆ Ksh 1.2 billion for recruitment of 5,000 diploma and certificate level health interns for one year; and
- Ksh 0.5 billion for expansion of bed capacity in public hospitals through supply of locally sourced beds and beddings.

EIGHT POINT ECONOMIC STIMULUS PACKAGE - COVID-19 RESPONSE

5. Agriculture and Food Security:

- ⇒ Allocations have been made for the following initiatives:
- Ksh 3.0 Bn for provision of subsidized supply of farm inputs through the E-Voucher System to about 200,000 small scale farmers to ensure adequate food supply;
- Ksh 1.5 Bn to provide temporary support to enable horticultural farmer's access the international markets; and
- Ksh 0.5 Bn to enhance working capital for the Kenya Meat Commission to support livestock farmers.



Some beautiful sceneries that attract Tourist in Kenya



- 6. Supporting Tourism Recovery:
- ⇒ Allocations to support the Tourism industry include:
- Ksh 3.0 Bn Soft loans to hotel and related establishments to support renovation of facilities and restructuring of business operations to be channelled through the Tourism Finance Corporation;
- Ksh 1.0 Bn to promote aggressive post COVID-19 tourism marketing by the Kenya Tourism board to boost the tourism sector:
- ◆ Ksh 1.0 Bn to engage 5,500 community scouts; and
- Ksh 1.0 Bn to support 160 community conservancies.

7. Improving Environment, Water and Sanitation:

- ⇒ Allocations here include:
- Ksh 3.4 Bn to enhance community/household irrigation; and
- ◆ Ksh 1.0 Bn for flood control measures and mitigation using local labour;
- Ksh 0.9 Bn for rehabilitation of wells, water pans and underground tanks in Arid and Semi Arid areas; and
- ◆ Ksh 0.5 Bn for the Greening Kenya campaign.



Ongoing construction of Thwake Dam in Makueni County expected to provide water for irrigation & domestic use once complete

8. Supporting Manufacturing

Local manufacture of face masks at Kitui County Textile Center, The Government will enforce the Policy of "Buy Kenya, Build Kenya" in furniture, stationery, beverages, and uniforms among others.

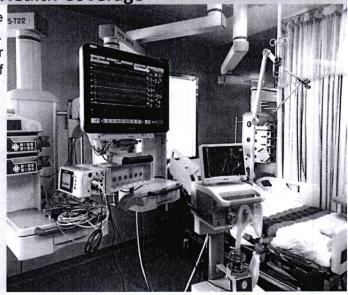


Locally assembled Volkswagen in Thika, Ksh 600 Million allocated to promote purchase of locally assembled cars for use by MDAs in order to support our manufacturing sector

CONTINUED IMPLEMENTATION OF THE "BIG FOUR" TO SUPPORT ECONOMIC RECOVERY

1. Providing Universal Health Coverage

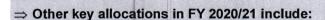
- ⇒ Realization of Universal Health Coverage (UHC) will guarantee access to quality and affordable health care for all Kenyans. The Government is keen to roll out UHC to all counties after completion of the pilot phase Progress in implementation of UHC thus far include:
- ⇒ Key allocations for UHC in the FY 2020/21 include:
- ◆ Ksh 15.0 Bn for Kenyatta National Hospital;
- Ksh 12.6 Bn for rollout of Universal Health Coverage;
- Ksh 10.0 Bn for Moi Teaching and Referral Hospital;
- Ksh 6.2 Bn for Managed Equipment Services;
- Ksh 5.3 Bn for Transforming health systems for UHC;
- Ksh 4.3 Bn for Conditional Grants to level 5 hospitals;
- Ksh 4.1 Bn for Free Maternal Health Care;
- Ksh 4.0 Bn for Health Sector Support for UHC;
- Ksh 1.9 Bn for NHIF cover for the Elderly and severely disabled; and
- Ksh 1.4 Bn for Vaccines and Immunization.



Intensive Care Unit in Kenyatta University Teaching and Referral Hospital

2. Enhancing Food and Nutrition Security to all Kenyans

- The overall strategy is to reduce the number of food insecure Kenyans by expanding irrigation schemes, supporting largescale production of staples, increasing access to agricultural inputs and supporting smallholder farmers in the use of appropriate farming techniques;
- To reduce over-reliance on rain-fed agriculture, the Government will continue to expand land under irrigation. Ksh 10.6 Bn has been allocated to increase agricultural productivity and build resilience to climate change risks under the Kenya climate Smart Agriculture Project.



- Ksh 5.5 Bn for National Agricultural and Rural Inclusivity tion and Land Reclamation Project;
- Ksh 4.2 Bn for Kenya Cereal Enhancement Programme;
- ◆ Ksh 1.8 Bn for the Aquaculture Business Development Project;
- Ksh 1.6 Bn for Processing and Registration of Title Deeds;
- ◆ Ksh 1.3 Bn for Small Scale Irrigation and Value Addition Project;
- ◆ Ksh 1.3 Bn for Regional Pastoral Livelihood Resilience Project;
- Ksh 1.1 Bn for Drought Resilience and Sustainable Livelihood Programme;
- Ksh 0.4 Bn for Fall Armyworm Mitigation;
- Ksh 0.2 Bn for Rehabilitation of Fish Landing Sites; and
- ♦ Ksh 0.2 Bn for Cotton Industry Revitalization.



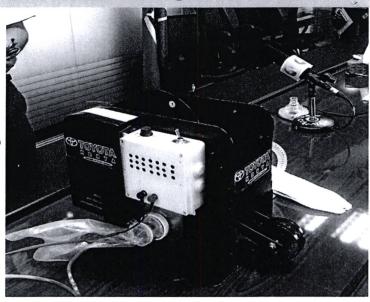
Courgette farmer using drip irrigation in Yatta, Machakos county, Ksh 10 Bn allocated for Irrigation and Land Reclamation



Maize, Rice, Livestock and Poultry farming supporting food and nutrition security in Kenya

3. Supporting Value Addition in the Manufacturing Sector

- ⇒ The Government continues to promote development of the Textile Industry, Special Economic Zones (SEZ), Industrial Parks and the Automotive sub sectors across the country.
- ⇒ Key allocations in the FY 2020/21 include;
- Ksh 3.1 Bn for SEZ in Naivasha (Textile Park);
- Ksh 1.4 Bn for Kenya Industry and Entrepreneurship project:
- Ksh 0.8 Bn for Development of various SMEs in Kenya;
- Ksh 0.7 Bn for Industrial Research Laboratories;
- Ksh. 0.6 Bn for locally Assembled Motor Vehicles
- Ksh 0.3 Bn for Athi River Textile Hub;
- Ksh 0.3 Bn for Development of Kenanie Industrial Park;
- Ksh 0.3 Bn for Constituency Industrial Development Ventilator produced by Toyota Kenya, Ksh 0.7 Billion allocentres.



cated for provision of Finances to SMEs in Manufacturing

4. Provision of Affordable and Decent Housing for All Kenyans

- ⇒The Government has operationalized the Kenya Mortgage Refinance Company (KMRC) to address funding constraints, increase access to affordable credit, grow the primary mortgage market and reduce the funding cost of residential mortgages.
- The Government has identified land to develop 100,000 units under the Urban Areas and Cities Act.
- National and County Governments will avail appropriate land for affordable housing projects at no cost.
- County Governments will prioritize funding and development of infrastructure that will support the creation of sustainable affordable settlements.
- The National Social Security Fund will construct 30,000 low cost houses at Mavoko and 300 low cost affordable houses in Machakos.
- ⇒ Key allocations towards affordable housing and urban development in the FY 2020/21 include;
- Ksh 4.2 Bn for Kenya mortgage refinance company;
- Ksh 1.3 Bn for construction markets;
- Ksh 0.3 Bn for Housing Units for Police and Kenya Prisons.



Affordable housing scheme: 228 two bedroom units at Park road completed in January 2020

Enablers for the "Big Four" Plan;

A. Conducive Business Environment for Investment

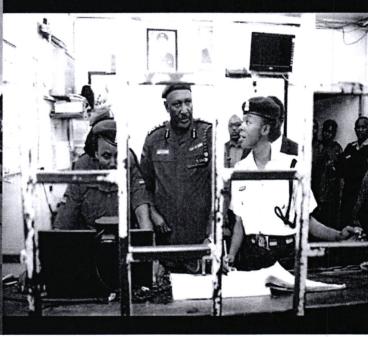
Macro Economic Stability

- ⇒ Macroeconomic stability will be maintained through prudent fiscal and monetary policies to support economic recovery, price stability, safeguard livelihoods, jobs and businesses.
- Fiscal policy will prioritize development expenditures to stimulate recovery of the economy.
- Monetary policy will maintain inflation within the target range of 2.5% on either side of 5.0%.
- Interest rates will be kept low and stable, and ensure the exchange rate remains broadly stable and competitive to support our exports.

Improving National Security

- The Government continues to create a safe and secure environment to enable attainment of priority programmes, attract investment, promote employment creation and accelerate growth.
- ⇒ Key allocations to enhance security include;
- Ksh 10.7 Bn for Lease Financing of Police Motor Vehicles;
- Ksh 3.4 Bn for Police and Prison Officers Medical Insurance Scheme;
- Ksh 1.5 Bn for National Communication and Surveillance System; and
- Ksh 0.3 Bn for Equipping the National Forensic Laboratory.

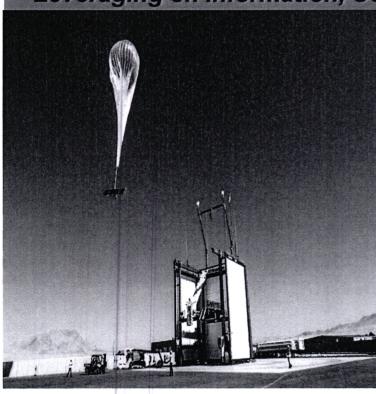




Kenya Police mount a roadblock to enforce restriction of The Inspector General of Police launches the digital ocmovement into and out of Nairobi

currence book to boost maintenance of law and order

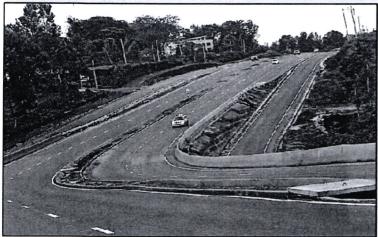
Leveraging on Information, Communication and Technology



Google loon launched in Kenya in March 2020 to enhance internet connectivity

- ⇒ Data Protection Act, 2019 and Computer Misuse and Cybercrimes Act, 2018 enacted. To further enhance service delivery and open new frontiers for employment creation, the following has been allocated in the FY 2020/21:
- ♦ Ksh 6.3 Bn for Development of Konza Horizontal Infrastructure;
- ♦ Ksh 5.1 Bn for Konza Data Center and Smart City Facilities:
- ◆ Ksh 2.2 Bn for National Optic Fibre Backbone Infrastructure (Phase II) Expansion;
- ♦ Ksh 0.8 Bn for Digital Literacy Programme (School Laptop Project);
- ♦ Ksh 0.7 Bn for Government Shared Services:
- Ksh 0.4 Bn for Construction of Konza Complex Phase 1B; and
- Ksh 0.4 Bn for Connectivity to Health Facilities (UHC).

B. Infrastructural Development



Waiyaki Way - Red Hill Link Road that links James Gichuru Road (ABC - Westlands) and Limuru Road

Rail and Ports Construction

- ⇒ By December 2019, Madaraka Express had ferried about 3.96 million passengers and 7.1 million cargo tonnage. To further develop and manage efficient and safe railway transport and modernize ports, the following have been allocated in FY 2020/21:
- Ksh 18.1 Bn for Contruction of SGR Phase II → Ksh 50.8 Bn for Power transmission and distribution; (Nairobi—Naivasha)
- Ksh 6.0 Bn for THE LAPSSET project;
- Ksh 5.0 Bn for Mombasa Port Development Project ◆ (Donor) Funded); and
- Ksh 3.0 Bn for Dongo Kundu SEZ.

the SGR in October 2019

Sustaining Water Supplies

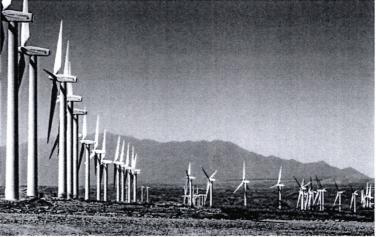
- ⇒ Significant resources have been allocated for water and irrigation infrastructure, sewerage and flood control to safeguard livelihoods as follows:
- Ksh 42.6 Bn for Water & Sewerage Infrastructure;
- Ksh 10.9 Bn for Water Resource Management;
- Ksh 10.9 Bn for Forests & Water Tower Conservation;
- Ksh 10.8 Bn for Wildlife Conservation & Management;
- Ksh 8.1 Bn for Water Storage & Flood control.

Road Construction

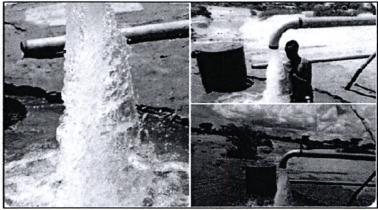
- ⇒ To support ongoing road construction, rehabilitation and maintenance of roads and design of roads and bridges the following allocations have been made in FY 2020/21:
- Ksh 92.0 Bn for Ongoing Road Construction;
- Ksh 31.6 Bn for Rehabilitation of Roads;
- Ksh 61.8 Bn for Maintenance of Roads; and
- Ksh 1 Bn for Design of Roads and Bridges.

Energy

- ⇒ Access to stable, reliable and affordable energy supply is directly linked to all aspects of socio-economic growth. To ensure reliable energy supply and enhance electricity connections, allocations in FY 2020/21 include:
- Ksh 9.3 Bn for Geothermal Development;
- Ksh 6.8 Bn for Electrification of Public Institutions:
- Ksh 0.9 Bn for Constituency transformers.



HE President Uhuru Kenyatta commissions phase 2A of 310MW Garissa Lake Turkana wind Power commissioned in July 2019; Ksh 3.7 allocated for Alternative Energy Technologies



Napuu borehole in Turkana County which will serve more than 25,000 persons

C. Sustained Investment in Social Services for the Welfare of Kenyans

Quality and Relevant Education

- ⇒ Human capital development is central to promoting shared prosperity. The following allocations in the FY 2020/21 are aimed at promoting focus on learning and competencies to develop quality and relevant skills for the 21st century.
- Ksh 94.9 Bn for University Education.
- Ksh 59.4 Bn for Free Day Secondary Education;
- ★ Ksh 16.8 Bn for Higher Education Loans Board;
- ★ Ksh 12.4 Bn for Free Primary Education;
- Ksh 6.3 Bn for Construction and Equipping of Technical Training Institutes;
- Ksh 4.0 Bn to KNEC for Examination Fee Waiver; and
- Ksh 2.0 Bn for Recruitment of Additional 5,000 Teachers.



Kenyan pupils following an online education program on TV



A class session at Cardinal Otunga secondary School



Higher Education Loans Board financing higher education

Equity, Poverty Reduction and Social Protection for Vulnerable Groups

- ⇒ The Government through the National Safety Net (Inua Jamii) Programme, continues to share benefits of economic growth through cash transfers to vulnerable groups in the FY 2020/21 as follows:
- Ksh 17.6 Bn for Cash Transfers to Elderly Persons;
- ♦ Ksh 7.9 Bn for Orphans and Vulnerable Children;
- ◆ Ksh 4.4 Bn for Hunger Safety Net Programme; and
- Ksh 1.2 Bn Cash Transfer to Persons with Severe Disability.
- ⇒ To support youth and women empowerment, allocations in FY 2020/21 include:
- ♦ Ksh 2.2 Bn for Kenya Youth Empowerment Project;
- Ksh 10.2 Bn for National Youth Service;
- Ksh 0.4 Bn for Youth Enterprise Development Fund (YEDF);
- Ksh 0.2 Bn for Women Enterprise Fund.



Beneficiaries of the Inua Jamii program



Beneficiaries of the Youth Enterprise Development Fund practising greenhouse farming



Manufacture of face masks by NYS Textile & Garment Making Technology Institute in Nairobi

- ⇒ To promote equity and social development in marginalized areas, the Government has allocated:
- ◆ Ksh 41.7 Bn for National Government Constituency Fund (NG-CDF);
- ◆ Ksh 6.8 Bn for Equalization Fund; and
- Ksh 2.1 Bn for National Government Affirmative Action Fund (NG-AAF).



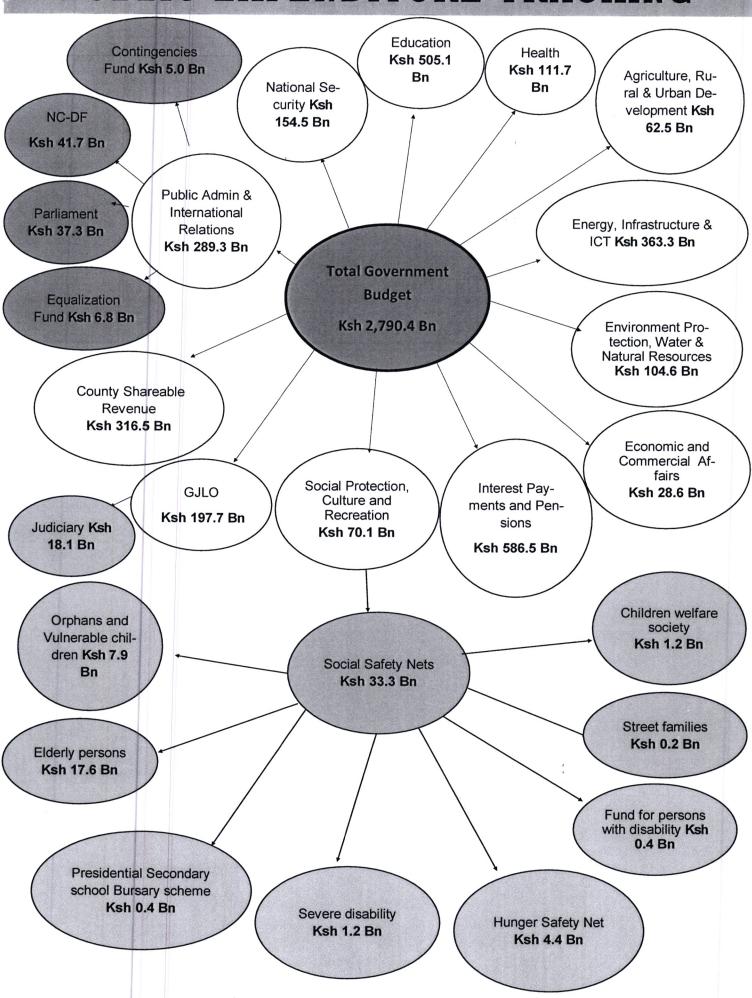
Mbagathi High school in Kibra Constituency built by NG-CDF

NG-AAF supporting the vulnerable through education bursaries

D. Continued Support to Counties for Enhanced Service Delivery

- ⇒ In the FY 2020/21, County Governments have been allocated **Ksh 369.9** billion, which comprises of:
- i) Ksh 316.5 billion from the equitable share of revenue raised nationally;
- ii) Ksh 30.2 billion being external loans and grants;
- iii) **Ksh 13.7 billion** in the form of additional conditional allocations from the National Government's revenue share; and
- iv) Ksh 9.4 billion from the Roads Maintenance Levy Fund.

PUBLIC EXPENDITURE TRACKING



Summary of Proposed Tax Measures

Customs Measures to support the Manufacturing Sector

- Retained the import duty at 35% on iron and steel products and 25% on leather and footwear products;
- Inputs used in the textile sector, assembly of mobile phones and manufacture of baby diapers to be imported duty free under the EAC Duty Remission Scheme;
- supplies for diagnosis, prevention, treatment, and management of Covid-19 Pandemic exempted from import duty;
- Raw materials and inputs for manufacture of masks, sanitizers, ventilators and personal protective equipment including coveralls and face shields to be imported duty free under the EAC Duty Remission Scheme.

Value Added Tax Measures

- Exempted corn or maize seeds from VAT to cushion farmers from the high cost of maize seeds for sowing;
- Exempted ambulance services from VAT to further cushion Kenyans from the high cost of seeking medical services.

Income Tax Measures

- Raised the upper ceiling for the simplified monthly rental income tax regime from Ksh10 million to Ksh
 15 million to allow more landlords to join the simple regime;
- Introduction of Digital Service Tax at 1.5% of gross transactions value to provide a framework for taxing income earned through digital platforms; and
- Introduction of Minimum Tax at 1% of gross turnover to discourage tax planning and avoidance.

Fees and Levies

- Exempted currency notes and coins imported by the Central Bank of Kenya from payment of Railway Development Levy;
- Import Declaration Fees rate harmonized at 1.5 percent for all the manufacturers including those under EAC Duty Remission Scheme.

ABREVIATIONS

A.I.A	Appropriations in Aid	SEZ	Special Economic Zone
Covid_19	Corona Virus 2019	KMRC	Kenya Mortgage Refinance Company
VAT	Value Added Tax	LAPSSET	Lamu Port-South Sudan-Ethiopia-Transport
CS	Cabinet Secretary	SGR	Standard Gauge Railway
SME	Small & Medium Enterprises	KNEC	Kenya National Examinations Council
ASAL	Arid & Semi-Arid Areas	TV	Television
ICT	Information & Communication Technology	NG-CDF	National Government constituency Development
E-Voucher	Electronic Voucher	Fund	
NHIF	National Hospital Insurance Fund	NG-AAF	National Government Affirmative Action Fund
UHC	Universal Health Coverage	GJLO	Governance, Justice, Law and Order

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