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**THE NATIONAL TREASURY AND ECONOMIC
PLANNING**

**THE BUDGET SUMMARY FOR THE FISCAL YEAR
2023/24 AND THE SUPPORTING INFORMATION**

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|  THE NATIONAL ASSEMBLY PAPERS LAID | |
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APRIL 2023

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THE BUDGET SUMMARY FOR THE FISCAL YEAR 2023/24 AND THE SUPPORTING INFORMATION

I. BACKGROUND

1. The Constitution of Kenya, 2010 and the Public Finance Management (PFM) Act, 2012, require the Cabinet Secretary responsible for finance to submit to the National Assembly the Budget Estimates of the Government for the next financial year at least two months before the end of the financial year.

2. In fulfilment of this legal requirement, the National Treasury and Economic Planning has prepared this Budget Summary and other documents in support of the FY 2023/24 Budget. This Budget Summary includes:

- i. Policy framework for the FY 2023/24 Budget and the Medium Term;
- ii. A Statement specifying the measures taken by the National Government to implement the recommendations made by the National Assembly with respect to the Budget for the previous financial years;
- iii. Highlights of the FY 2023/24 Budget;
- iv. An explanation of how the fiscal responsibility principles and the financial objectives over the Medium Term are being met;
- v. A memorandum by the Cabinet Secretary on the resolutions adopted by the National Assembly on the 2023 Budget Policy Statement;
- vi. Information regarding loans, guarantees and other liabilities;
- vii. Revenue allocations to County Governments from the National Government's share in terms of Article 202 of the Constitution, including conditional and unconditional transfers;
- viii. Estimates of revenue and expenditure for State Corporations for the FY ending 30th June, 2024; and
- ix. All estimated revenue by broad economic classification.

II. POLICY FRAMEWORK FOR THE FY 2023/24 BUDGET AND THE MEDIUM TERM

A. Macroeconomic Policy Underpinning the FY 2023/24 Budget

3. The FY 2023/24 Budget is prepared against a background of increased uncertainties in the global economic outlook, reflecting continuing geopolitical tensions particularly the ongoing conflict in Ukraine and the pace of monetary policy tightening amidst concerns about financial sector stability in the advanced economies. The unexpected failures of two specialized regional banks in the United States in mid-March 2023 and the collapse of confidence in Credit Suisse (a globally significant bank) have agitated financial markets, with bank depositors and investors reevaluating the safety of their holdings and shifting away from institutions and investments perceived as vulnerable. Nevertheless, commodity prices in the global markets, particularly of oil and food, have been easing due to improved supply chain functioning.

4. Global growth is projected to slow down to 2.8 percent in 2023 from the estimated at 3.4 percent in 2022 mainly driven by sluggish growth in advanced economies. The advanced economies' growth is projected to decline from 2.7 percent in 2022 to 1.3 percent in 2023 reflecting slowdown in the growth in the USA, Euro Area and United Kingdom. Growth in the emerging markets and developing economies is projected to decline modestly to 3.9 percent in 2023 from an estimated 4.0 percent in 2022 but prospects vary more widely across regions. The growth in 2023 will be mainly driven by recovery of activities in China with the full reopening in 2023. In the sub-Saharan Africa region, growth is projected to slow down to 3.6 percent in 2023 from 3.9 percent in 2022. This outlook reflects South Africa's growth slowdown in 2023 due to the adverse impacts of flooding, power cuts, and strikes.

Domestic Economic Growth Outlook

5. On the domestic scene, the economic growth for 2022 slowed down due to the adverse impact of the multiple shocks that affected the economy from 7.5 percent in 2021. These included among others: lingering effects of COVID-19 pandemic; the disruption of supply chain

after the Russia-Ukraine conflict that affected global commodity prices; impact of climate change that led to drought affecting agricultural productivity. As the US and the rest of the world tightened the monetary policy, interest rates rose particularly in the US attracting capital from the frontier, emerging and developing economies. Kenya's growth in 2022 was supported by positive growth in all the services sectors, manufacturing, construction as well as electricity and water supply sectors. During the year agriculture sector contracted due to unfavourable weather conditions.

6. Leading indicators point to a strong economic performance in the first quarter of 2023, reflecting robust activity in the services sector particularly wholesale and retail trade, accommodation and food services, education, and information and communication. As such, the economy is expected to maintain a strong growth momentum in 2023 expanding by 5.6 percent in the FY 2023/24 and an average of 5.7 percent in successive fiscal years over the medium-term. This growth outlook will be supported by a broad-based private sector growth, including continued strong performance of the services sector and recoveries in agriculture, ongoing public sector investments. From the expenditure side, growth will be driven by private consumption supported by increased aggregate demand as the labour market recovers, improved investor confidence and growth in exports in the sub region and to the rest of the world.

7. Inflation has remained above the 7.5 percent upper bound target. Year-on-year overall inflation rate increased to 9.2 percent in March 2023 from 5.6 percent in March 2022. The increase in inflation is mainly due to higher food prices attributed to supply chain disruptions, adverse weather conditions and higher fuel prices. In order to anchor inflation expectations, the Central Bank tightened the monetary policy by raising the Central Bank Rate to 9.50 percent in March 2023 from 8.75 percent previously. Agricultural production due to the ongoing long rains will moderate food inflation in the coming months. The ongoing importation of key food items particularly maize, cooking oil, rice and sugar under the duty free window will further ease the domestic prices of basic food items thereby driving inflation further down towards the target.

Bottom -Up Economic Transformation Agenda (BETA)

8. The outlook will be reinforced by the implementation of the strategic priorities under the Government's Bottom-Up Economic Transformation Agenda (BETA) that is geared towards economic turnaround and inclusive growth. Special focus will be placed on the interventions that: reduce the cost of living; increase employment; achieve more equitable distribution of income; enhance social security, expand tax base for more revenue; and increase foreign exchange earnings.

9. The BETA aims to increase investments in at least five sectors envisaged to have the largest impact and linkages to the economy as well as on household welfare. These include:

i. Agricultural Transformation and Inclusive Growth

10. This intervention aims at ensuring food security in the country through climate change mitigation and adaptation, thereby reducing the cost of living. As part of the country's long-term food security plan, the Government, working with the private sector, will continue to subsidize fertilizer in order to make it available and improve productivity in counties.

11. This intervention is also aimed at creating jobs as agriculture has the highest employment multiplier effect owing to its strong forward and backward linkages to other sectors of the economy.

ii. Transforming the Micro, Small and Medium Enterprise (MSME) Economy

12. This entails correcting market and institution failure problems through schemes that will ensure that benefits of growth are fairly distributed. This will promote accessibility to affordable credit to most Kenyans at the bottom of the pyramid through the Hustlers Fund.

13. The Hustlers Fund is part of the answer to predatory lending that historically has denied many households and MSMEs an opportunity to make their rightful contribution to nation building. This program aims to

lift those at the bottom of the pyramid as well as women through structured products in personnel finance that includes savings, credit, insurance and investment.

iii. Housing and Settlement

14. This intervention aims at reducing proliferation of slums and hence preserve human dignity. This will be done through among other measures facilitating delivery of 250,000 houses per annum and enabling low-cost housing mortgages.

iv. Healthcare

15. This entails promoting access to quality and affordable healthcare though ensuring Universal Health Coverage.

v. Digital Superhighway and Creative Industry

16. Digitization and automation will increase productivity and competitiveness through eliminating information asymmetry in market access and risk management. Promotion of music, theatre, graphic design, digital animation, fashion and craft, among others will increase employment for the youth.

17. The implementation of these interventions are expected to stimulate economic recovery while at the same time securing sustainable and inclusive growth amidst emerging challenges. But more importantly improve the quality of growth from public sector investment led growth to a dynamic private sector led growth.

B. Fiscal Policy Framework for the FY 2023/24 Budget and the Medium Term

18. The fiscal policy stance over the medium term aims at supporting the Bottom - Up Economic Transformation Agenda (BETA) of the Government through a growth friendly fiscal consolidation plan designed to slow down the annual growth in public debt and implement an effective liability management strategy, without compromising service delivery to citizens. This is expected to boost the country's debt

sustainability position and ensure that Kenya's development agenda honours the principle of inter-generational equity.

19. The fiscal policy is therefore targeting to reduce the fiscal deficit from 5.7 percent of GDP in the FY 2022/23 to 4.1 percent of GDP in the FY 2023/24 and further to 3.6 percent of GDP in the FY 2026/27 (**Table 1 and Annex Tables 2 and 3**).

20. **Revenue and Tax Reforms:** The fiscal policy will target to grow total revenues to 17.8 percent of GDP in the FY 2023/24 and above 18.0 percent of GDP over the medium term. As part of the economic turnaround plan, the Government will scale up revenue collection efforts by the Kenya Revenue Authority (KRA) to Ksh 3.0 trillion in the FY 2023/24 and Ksh 4.0 trillion over the medium term. In order to achieve this, the Government will undertake a combination of both tax administrative measures and tax policy reforms.

21. On the tax policy, the Government will implement various tax policy measures to further boost revenue collection. The Government will implement the National Tax Policy and finalize the Medium-Term Revenue Strategy (MTRS) for the period FY 2023/24 - 2026/27. The National Tax Policy Framework will enhance administrative efficiency of the tax system, provide consistency and certainty in tax legislations and management of tax expenditure. On the other side, the Medium-Term Revenue Strategy will provide a comprehensive approach of undertaking effective tax system reforms for boosting tax revenues and improving the tax system over the medium term.

22. On tax administration, the Kenya Revenue Authority will enhance tax compliance as follows:

- i. Missing trader phenomenon/non/under declaration of sales and use of fictitious input claims:

Through the full roll out of eTIMS; restriction to eTIMS compliant invoices for income tax deductions and deployment of big data analytics to drive compliance interventions;

- ii. Unavailability of critical 3rd Party data and lack of information from other Government Entities to support mobilization of tax revenues:

Through leveraging on automation of systems for all key Government entities; integration of KRA tax systems with critical Government systems to allow seamless exchange of information for a 360-degree view of the taxpayers' economic transactions and enhancement of KRA capacity on big data analytics to drive compliance interventions;

- iii. Monitoring of Excisable goods factories to ensure proper monitoring of production; under-declaration of excisable goods to evade taxes:

Through placement of resident officers to monitor production; providing strict time lines for factories to meet requirements; establishment of a Production Monitoring Command Centre to monitor production in real time; enforce all factories to meet all factory requirements by use of metering and monitoring tools;

- iv. Close monitoring of payments from Government to ensure correct taxes are declared and paid;
- v. The prevalence of counterfeit excisable products and stamps in the market will be addressed:

Through formation of a Multi-Agency Team to investigate source of counterfeits and take necessary action; data and intelligence driven field operations to take down counterfeiters; robust and effective market surveillance; regular reviews and upgrades of the security features of stamps and rolling out new excise stamps should it be deemed necessary; and

- vi. Concealment and declaration of imports and smuggling of excisable goods within the EAC region caused by the differential excise rates in the EAC region will be addressed:

Through increased synergy with the Customs Department on utilization of scanners to identify excisable goods and ensure accurate declarations and harmonization of excise rates across the EAC region.

23. **Expenditure Reforms:** The Government will improve efficiency in public spending and ensure value for money by:

- i. eliminating non priority expenditures;
- ii. retiring expensive and unsustainable consumption subsidies;
- iii. reducing tax exemptions;
- iv. scaling up the use of Public Private Partnerships financing for commercially viable projects;
- v. rolling out an end-to-end e-procurement system; and
- vi. continue with the implementation of the Super Annuation Scheme for all civil servants below the age of 45 years in order to ease the burden of pension payments in future.

24. With the above reforms in tax policy and tax administration, total revenue including Appropriation-in-Aid (A.i.A) is projected at Ksh 2,893.6 billion (17.8 percent of GDP) in the FY 2023/24 comprising of ordinary revenues of Ksh 2,571.2 billion (15.8 percent of GDP) and Ministerial A-i-A of Ksh 322.5 billion (2.0 percent of GDP). Total expenditure is projected at Ksh 3,599.3 billion (22.1 percent of GDP) in the FY 2023/24 which comprise of recurrent of Ksh 2,477.6 billion (15.2 percent of GDP) and development of Ksh 689.1 billion (4.2 percent of GDP). Total allocation to County Governments is projected at Ksh 429.7 billion (2.6 percent of GDP) while allocation to Contingency Fund is projected at Ksh 2.8 billion.

25. Given the commitment to contain expenditures and boost revenues, fiscal deficit including grants is projected at Ksh 663.5 billion (4.1 percent of GDP) in the FY 2023/24. This fiscal deficit will be financed by net external borrowing of Ksh 131.5 billion (0.8 percent of GDP) and net domestic borrowing of Ksh 532.0 billion (3.3 percent of GDP).

26. The Government will maximize use of official external sources for loans on concessional terms while non-concessional or commercial external borrowing will be limited to projects with high financial and economic returns in line with the Bottom-up Economic Transformation Agenda. These sources will be diversified by the Government

maintaining its presence in the international and domestic capital markets including exploring green and climate change financing options. In addition, the Government will implement reforms in the domestic debt market aimed at deepening and improving efficiency to reduce costs and yields on domestic debt and make credit affordable to all sectors.

C. Risks to the Macroeconomic and Fiscal Outlook

27. There are down side risks to the macroeconomic and fiscal outlook emanating from domestic as well as external sources. On the domestic front, risks relate to unpredictable weather conditions due to the impact of climate change which could adversely affect agricultural production and result to domestic inflationary pressures.

28. On the external front, uncertainties in the global economic outlook could impact the domestic economy. These risks include: the continuing Russia - Ukraine conflict which continue to heighten the risk of oil and commodity price volatility and elevated inflationary pressures; lingering effects of COVID-19 (coronavirus) pandemic; further monetary policy tightening, especially in the United States, could increase volatility in the financial markets; financial sector stress could amplify and contagion could take hold, weakening the real economy through a sharp deterioration in financing conditions and Global Payments System's Pressure could worsen the forex exchange markets for African economies.

29. The upside risk to the domestic economy relate to faster than projected rebound in economic activities that would result in higher Government revenues providing fiscal space that would support fiscal consolidation. The Kenyan Government continues to monitor the domestic and external environment and will take appropriate policy measures to safeguard the economy against the adverse effects of the risks if they were to materialize.

Table 1: Medium Term Fiscal Framework

| Financial Year | FY 2021/22 | | FY 2022/23 | | FY 2023/24 | | FY 2024/25 | | FY 2025/26 | | FY 2026/27 | | FY 2027/28 | | FY 2028/29 | | FY 2029/30 | | FY 2030/31 | | |
|---|-----------------|-----------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Prel. Actual | Budget | Approved Revised I | BPS | Budget | BPS | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections | Projections |
| TOTAL EXPENDITURE AND NET LENDING | 3,027.8 | 3,358.6 | 3,384.3 | 3,663.1 | 3,599.3 | 3,991.9 | 4,457.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 | 5,085.9 |
| 1.1 Recurrent Expenditure (1.2+1.3) | 2,135.3 | 2,271.0 | 2,351.8 | 2,459.3 | 2,477.6 | 2,667.5 | 2,917.9 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 | 3,385.2 |
| 1.2 Ministerial Recurrent Expenditures o/w wages and salaries | 1,434.9 | 1,429.8 | 1,530.6 | 1,513.6 | 1,537.1 | 1,641.0 | 1,815.0 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 | 2,154.9 |
| Government contribution to civil service pension | 520.0 | 537.2 | 539.6 | 600.0 | 600.0 | 645.3 | 703.4 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 | 914.9 |
| 1.3 Interest payment and pension | 26.4 | 25.9 | 31.9 | 28.5 | 28.5 | 31.3 | 34.4 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 | 45.7 |
| 1.4 Ministerial development expenditure o/w Domestically financed | 700.4 | 841.2 | 821.2 | 945.7 | 940.5 | 1,026.5 | 1,102.9 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 | 1,230.3 |
| Foreign financed | 540.1 | 674.3 | 579.4 | 752.1 | 671.9 | 879.3 | 1,072.5 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 | 1,147.7 |
| 1.5 Net lending | 378.2 | 379.6 | 386.2 | 398.4 | 391.3 | 489.4 | 640.8 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 | 635.0 |
| 1.6 Contingencies Fund | 161.9 | 294.7 | 193.2 | 353.7 | 280.6 | 390.0 | 431.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 | 512.7 |
| 1.7 County Allocation o/w Equitable Share | - | 2.3 | 14.7 | 17.2 | 17.2 | 22.2 | 19.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2.0 TOTAL REVENUES | 36 | 4.0 | 2.0 | 429.6 | 429.6 | 417.9 | 442.9 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 | 552.0 |
| 2.1 Ordinary Revenue | 340.4 | 370.0 | 399.6 | 385.4 | 385.4 | 380.6 | 405.6 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 | 515.1 |
| 2.2 Ministerial AIA | 2,199.8 | 2,462.4 | 2,528.8 | 2,894.9 | 2,893.6 | 3,231.1 | 3,670.0 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 | 4,195.2 |
| 3.0 GRANTS | 1,917.9 | 2,141.6 | 2,192.0 | 2,571.2 | 2,571.2 | 2,878.6 | 3,294.2 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 | 3,775.7 |
| 3.1 Amisom and other program grants | 281.9 | 320.8 | 336.8 | 323.8 | 322.5 | 352.5 | 375.8 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 | 419.5 |
| 3.2 project grants | 31.0 | 33.3 | 31.4 | 48.1 | 42.2 | 49.3 | 53.2 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 |
| 3.3 Nairobi Metropolitan Service | 18.3 | 33.3 | 31.4 | 48.1 | 42.2 | 49.3 | 53.2 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 | 68.6 |
| 4.0 Adjustments to cash basis | 11.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5.0 DEFICIT | (785.1) | (862.9) | (824.0) | (720.1) | (663.5) | (711.5) | (734.6) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) | (826.1) |
| 6.0 Discrepancy | (37.3) | - | - | - | - | - | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 7.0 FINANCING | 747.8 | 862.9 | 824.0 | 720.1 | 663.5 | 711.5 | 734.6 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 | 826.1 |
| 7.1 External Commercial Financing | - | 105.6 | 110.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 | 270.0 |
| 7.2 Project Loans | 151.2 | 286.5 | 186.9 | 338.8 | 271.6 | 377.6 | 415.4 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 | 481.0 |
| 7.3 Semi consensual Loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7.4 Use of IMF SDR Allocation | 40.8 | - | 47.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7.5 Programme and other consensual loans o/w P for R Program loans | 135.0 | 129.7 | 275.3 | 65.4 | 65.4 | 3.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rapid Credit Facility from IMF | 4.0 | 3.5 | 15.5 | 3.5 | 3.5 | 3.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Support for COVID-19 Vaccine Purchase | 29.1 | 63.2 | 116.9 | 61.9 | 61.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DPO- WB | 4.3 | 6.2 | 6.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DPO -ADB | 86.3 | 44.0 | 124.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7.6 Foreign Repayments | 11.3 | 12.7 | 12.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7.7 Domestic Financing | (184.5) | (241.1) | (223.8) | (475.6) | (475.6) | (281.5) | (289.5) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) | (311.3) |
| Nominal GDP (Fiscal Year) | 12,736.1 | 14,002.5 | 14,521.6 | 16,290.3 | 16,290.3 | 18,180.2 | 20,436.9 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 | 22,872.3 |

NB. Ministerial Expenditures includes revised ceilings for Judiciary and Parliament

III. MEASURES TAKEN BY THE NATIONAL GOVERNMENT TO IMPLEMENT RECOMMENDATIONS MADE BY THE NATIONAL ASSEMBLY FOR PREVIOUS FINANCIAL YEAR(S)

30. Section 38 (1) (f) of the PFM Act, 2012 requires the National Treasury to submit a statement specifying the measures taken by the national government to implement recommendations made by the National Assembly with respect to the budget for the previous financial year or years. Below we highlight a number of measures taken by the National Government to implement National Assembly resolutions on the FY 2022/23 Budget, and FY 2022/23 Supplementary Estimates No. 1.

A. STATUS OF IMPLEMENTATION OF THE RECOMMENDATIONS BY THE NATIONAL ASSEMBLY ON THE FY 2022/23 BUDGET

Resolution 1: That, the execution of the budget for FY 2022/23 shall strictly adhere to the set debt limit underpinned by Section 50 (2) of the Public Finance Management Act, 2012 and the Public Finance Management (National Government) Regulations 26(1).

31. **Action taken:** The National Treasury has adhered to this resolution of the National Assembly.

Resolution 2: That, due to cases of government agencies owing huge pending bills to other government agencies, within the next financial year, the National Treasury should put in place a policy to ensure that pending bills owed by one government agency to another are fully settled.

32. **Action taken:** The National Treasury is committed to settling all verified pending bills. Indeed, allocation for payment of pending bills is one of the criteria issued to MDAs and Sector Working Groups during prioritization and allocation of resources. In view of the fiscal constraints, while issuing guidelines for the implementation of the FY 2022/23 Budget vide Treasury Circular No. 4/2022 dated 30th June, 2022, Accounting Officers were required to ensure that carry over payments from FY 2021/22 are treated as first charge on FY 2022/23

Budget. These include pending bills owed by one Government Agency to the other.

Resolution 3: That, the National Treasury should enhance tax incentives for electrical and gas powered vehicles as well as their spare parts including development of requisite infrastructure in order to incentivize adoption and usage of such vehicles.

33. **Action taken:** The National Treasury has provided for inclusion of fully electric vehicles into the Motor Vehicle Assembly Scheme. This has enabled motor vehicle assemblers to import Completely Knocked Down (CKD) kits duty free and enjoy other incentives under the Duty Free Remission Scheme like excise duty and VAT exemption. When the electric and gas powered motor vehicles are assembled locally, they are exempted from excise duty. Imported electric and gas powered motor vehicles attract reduced rate of excise duty compared with other motor vehicles.

Resolution 4: That, due to the opaqueness in the administration of public funds created under Section 24 of the PFM Act, the National Assembly discourages the formation of new earmarked public funds. Further, a thorough review of the administration and use of resources from all existing public funds should be undertaken by the National Treasury and a report be submitted to Parliament within the next financial year.

34. **Action taken:** The National Treasury is committed to adhere to this resolution of the National Assembly. A review of the administration and use of resource from existing funds will be undertaken in the FY 2023/24 as guided by the National Assembly.

Resolution 5: That, the National Treasury in collaboration with the Ministry of Health and the Council of Governors, develops a funding framework for post-graduate trainees (registrars) seconded to referral hospitals (level 6) for specialized training. The Ministry of Health should spearhead this process and submit a report to the House by the end of the first quarter of the next financial year (2022/23).

35. **Action taken:** The Ministry of Health will be requested to develop a framework of implementing this resolution and provide status of the same in the FY 2023/24.

Resolution 6: That, before commencement of implementation of the 2022/23 budget, the National Treasury transfers resources on administrative costs related to the programme , Human Resource Management on Technical and Vocation Training from the Teachers Service Commission to the Public Service Commission.

Action taken: The management of the payroll for TVET trainers was transferred to the State Department for TVET since FY 2019/20. The National Treasury will endeavor to enhance the budgetary provision for the Public Service Commission in order to ensure smooth implementation of its mandate.

B. STATUS OF IMPLEMENTATION OF THE RESOLUTIONS OF THE NATIONAL ASSEMBLY ON THE 2022/23 SUPPLEMENTARY ESTIMATES NO.1

36. During the approval of the FY 2022/23 Supplementary Estimates No. 1, the National Assembly made the following resolutions which we have addressed as indicated in the subsequent paragraphs.

i. Policy Recommendations

Resolution 1: That a Multi-Agency team, comprising the Budget and Appropriations Committee, the National Treasury, the Controller of Budget, Office of the Auditor General and the Attorney General be established to undertake legislative review of Article 223 for clarity and to enhance fiscal prudence with regard to expenditure under the said Article and report to the National Assembly by 30th June, 2023.

37. **Action taken:** The National Treasury has written to the Office of the Attorney General requesting the said office to set up the Multi-agency Taskforce. The Taskforce will have short-term and medium-term tasks as follows:

- a) In the short-term the Taskforce shall review the interpretation and application of Article 223 of the Constitution and the legislative

framework for areas of improvement. The Taskforce may benchmark with comparable jurisdictions on how similar additional expenditures as contemplated in Article 223 are treated. The end product shall be a report to the National Assembly with recommendations to be implemented to enhance fiscal prudence on interpretation and application of Article 223 of the Constitution; and

- b) In the medium-term the Taskforce shall work closely with the National Assembly to implement the recommendations adopted by the National Assembly. This may include drafting of necessary legislation or amendment of existing ones and conducting public participation before submitting the proposed legislation to the Cabinet and National Assembly for approval and enactment, respectively.

Resolution 2: That, during the processing of the Budget Policy Statement for FY 2023/24, the National Treasury prioritizes allocating resources to the Equalization Fund, including arrears up to date:

38. **Action taken:** In the FY 2022/23 Supplementary Estimates No. 1, the National Assembly appropriated Ksh 10.3 billion on account of arrears for the Equalization Fund. In the FY 2023/24 Budget, the National Treasury has allocated Ksh 7.9 billion towards the Equalization Fund. The National Government will endeavor to prioritize arrears accruing to the Fund during the implementation of the Budget and over the medium term.

Resolution 3: That, the National Treasury coordinates the development of a framework for streamlining implementation of donor-funded projects including grants to ensure optimal and timely absorption of committed development resources and report to National Assembly by 1st July 2023 in line with the Accra Accord.

39. **Action taken:** In compliance with this resolution, the National Treasury will coordinate the development of a framework for streamlining the implementation of donor-funded projects including the existing financing frameworks and develop a portfolio review and assessment report to fast-track implementation of all externally funded projects.

IV. HIGHLIGHTS OF THE FY 2023/24 BUDGET

40. The FY 2023/24 and the Medium Term Budget is framed against a backdrop of global economic slowdown underpinned by the ongoing Russia-Ukraine conflict, elevated global inflation, the lingering effects of the COVID-19 pandemic, supply chain disruptions and climate change effects, the drought that have created urgency on food security. Going forward Government will refocus on investments in mitigation, adaptation and firm resilience.

41. Special focus will be placed on increased employment, more equitable distribution of income, social security while also expanding the tax revenue base, and increased foreign exchange earnings. The implementation of these interventions is expected to stimulate economic recovery to 6.1 percent growth in 2023 from the estimated 5.5 percent in 2022. But more importantly improve the quality of growth from public sector investment led growth to a dynamic private sector led growth.

42. Over the Medium-Term, the Government will undertake the following targeted strategic interventions to support the realization of a resilient and sustainable economic recovery:

- (i) Maintain macroeconomic stability and enhance security to foster a secure and conducive business environment for all Kenyans and their properties;
- (ii) Scale up development of critical infrastructure in the country such as roads, rail, energy and water to reduce the cost of doing business and ease movement of people, goods and as promote competitiveness;
- (iii) Enhance investment in key economic sectors for broad based sustainable economic recovery by promoting agricultural transformation; growth and growth in manufacturing, environmental conservation and water supply; stimulating tourism recovery; and sustainable land use and management;
- (iv) Expand access to quality social services in health, education and appropriate social safety nets for the vulnerable population;

- (v) Support the youth, women and persons living with disability through Government-funded empowerment programs that leverage on partnerships with private sector organizations; and
- (vi) Implement various policy, legal and institutional reforms to enhance efficiency of public service delivery.

45. Additionally, the Government will continue to improve efficiency in public spending to ensure value for money by eliminating non-priority expenditures; retiring expensive and unsustainable consumption subsidies; reducing tax exemptions; scaling up the use of Public Private Partnerships financing for commercially viable projects; rolling out an end to-end e-procurement system; and streamlining the initiation, execution, delivery and sustainability of public investment projects.

Proposed Expenditure Estimates For FY2023/24

a) Overall expenditures in the FY 2023/24 and The Medium Term Budget

43. The overall total gross expenditures in the FY 2023/24 Budget amounts to **Ksh 3,599.3 billion** as indicated in **Table 2:**

Table 2: Summary of the Budget Allocations for FY 2023/24

| S/No. | Item Description | Approved Original Budget | Supplementary Estimates No.1 | 2023 Approved BPS | Budget Estimates | Variance Between Budget Estimates and 2023 BPS |
|--|-----------------------------------|--------------------------|------------------------------|--------------------|--------------------|--|
| | | FY 2022/23 | | FY 2023/24 | | |
| 1 | National Government | 2,119,258.8 | 2,116,883.7 | 2,252,577.4 | 2,227,706.3 | (24,871.1) |
| | Executive | 2,050,154.4 | 2,044,144.3 | 2,189,181.4 | 2,164,310.3 | (24,871.1) |
| | Parliament | 50,220.0 | 50,720.0 | 40,402.0 | 40,402.0 | - |
| | Judiciary | 18,884.4 | 22,019.4 | 22,994.0 | 22,994.0 | - |
| 2 | Consolidated Fund Services | 869,369.2 | 867,777.1 | 991,340.5 | 986,157.7 | (5,182.9) |
| 3 | County Government | 370,000.0 | 399,600.0 | 385,425.0 | 385,425.0 | - |
| | Total.....Ksh. | 3,358,628.1 | 3,384,260.9 | 3,629,343.0 | 3,599,289.0 | (30,053.9) |
| % Share in the Total Allocation | | | | | | |
| 1.0 | National Government | 63.1 | 63.0 | 67.1 | 66.3 | (0.7) |
| | Executive | 61.0 | 60.9 | 65.2 | 64.4 | (0.7) |
| | Parliament | 1.5 | 1.5 | 1.2 | 1.2 | - |
| | Judiciary | 0.6 | 0.7 | 0.7 | 0.7 | - |
| 2.0 | Consolidated Fund Services | 25.9 | 25.8 | 29.5 | 29.4 | (0.2) |
| 3.0 | County Government | 11.0 | 11.9 | 11.5 | 11.5 | - |
| <i>Notes**</i> | | | | | | |
| 1.0 Consolidated Fund Services(CFS) is composed of domestic interest, foreign interest and pension & Guaranteed Debt | | | | | | |
| 2.0 County Government allocation is composed of sharable allocation | | | | | | |

Source: The National Treasury

b) Allocation to the Executive

44. The total budgetary allocation to the Executive arm of the Government in the FY 2023/24 Budget amounts to **Ksh 2,164.3 billion**.

c) Allocation to Parliament and Judiciary

45. In line with Section 37(3) of the PFM Act, 2012 Parliament and the Judiciary prepare and submit their budgets separately to the National Assembly. In the approved 2023 BPS, Parliament has been allocated **Ksh 40.4 billion** while of the Judiciary including the Judicial Service Commission has been allocated **Ksh 22.9 billion**. We expect Parliament and the Judiciary to adhere to the ceilings as set out in the 2023 BPS.

d) Consolidated Fund Services (CFS)

46. The Consolidated Fund Services (CFS) in the FY 2023/24 Budget have been allocated **Ksh 986.2 billion** which comprise of **Ksh 628.3 billion** for domestic interest payments, **Ksh 146.9 billion** for foreign interest payment and **Ksh 211.0 billion** for pensions, salaries and allowances.

e) County Allocations for FY 2023/24

47. The Division of Revenue Act, 2023 allocated County Governments a total of **Ksh 385.4 billion** as their equitable revenue share. Additionally, County Governments will receive Conditional Grants from the National Government amounting to **Ksh 44.2 billion** including loans and grants which comprise:

- (i) **Ksh 33.2 billion** foreign financed projects;
- (ii) **Ksh 4.7 billion** County Industrial Parks;
- (iii) **Ksh 5.9 billion** for Medical Equipment Services;
- (iv) **Ksh 454 million** for County Headquarters; and
- (v) **Ksh 108 million** from the Judiciary.

48. The allocation to Contingency Fund is projected at **Ksh 2.8 billion**.

f) Resource Allocation to the Bottom-up Economic Transformation Agenda (BETA)

49. The FY 2023/24 and the Medium Term Budget will focus on the implementation of the Bottom-up Economic Transformation Agenda (BETA). The Agenda is geared towards economic turnaround and inclusive growth, and aims to increase investments in at least five sectors envisaged to have the largest impact to the economy as well as on household welfare. These include:

- (i) Agricultural Transformation;
- (ii) Micro, Small and Medium Enterprise (MSME);
- (iii) Housing and Settlement;
- (iv) Healthcare; and
- (v) Digital Superhighway and Creative Industry.

50. To make these programmes feasible, the Government will implement strategic interventions under the following key enablers: Infrastructure; Manufacturing; Blue Economy; the Services Economy, Environment and Climate Change; Education and Training; Women Agenda; Youth Empowerment and Development Agenda; Social Protection; Sports, Culture and Arts; and Governance.

51. The budgeting process for the priority programmes will be done through a value chain approach under five clusters namely Finance and Production Economy; Infrastructure; Land and Natural Resource; Social Sectors; and Governance and Public Administration. To implement the Bottom-up Economic Transformation Agenda (BETA), the Government has identified nine (9) key value chain areas for implementation, namely:

- (i) Leather;
- (ii) Cotton;
- (iii) Dairy;
- (iv) Edible oils;
- (v) Tea;
- (vi) Rice;
- (vii) Blue economy;
- (viii) Natural Resources (Including Minerals and Forestry); and
- (ix) Building Materials.

52. The Government has allocated **Ksh 267.7 billion** in the FY 2023/24 Budget to the 5 BETA Clusters to implement the priorities identified. This is provided in **Table 2** below:

Table 2: Summary of BETA Cluster Allocations

| S/No | Cluster | Ksh Million |
|-------------|------------------------|--------------------|
| 1 | Infrastructure | 121,055.8 |
| 2 | Social | 85,525.5 |
| 3 | Land and Resources | 15,333.7 |
| 4 | Finance and Production | 35,230.1 |
| 5 | Governance | 10,549.8 |
| | Total | 267,694.9 |

g) Allocation to Thematic Areas

53. The summary of the key allocations in the thematic areas is indicated in **Table 4**:

Table 4: Key Allocations to Thematic Areas (Ksh million)

| S/No. | Thematic Areas | Ksh. Million |
|----------|---|-----------------|
| 1 | 1. Agriculture and Food Security | 47,253.2 |
| | Fertilizer Subsidy Programme | 4,500.0 |
| | National Value Chain Support Programme | 500.0 |
| | Development of Agriculture Technology Innovation centres | 167.0 |
| | Aflatoxin Management | 106.0 |
| | Rural Livelihoods Adaptation to Climate Change (RLACC) | 120.0 |
| | Cotton Industry Revitalization | 120.0 |
| | Coconut Industry Revitalization Project | 62.0 |
| | Cashew Nut Revitalization Project | 35.0 |
| | Construction & Equipping of Tea Research Development Factory | 85.0 |
| | National Edible Oil Crops Promotion Project | 134.0 |
| | Horticultural Produce Compliance Enhancement Project | 45.0 |
| | Quelea Quelea Management. | 50.0 |
| | Soil Health Mgmt for Land Productivity & Access to Renewable Energy | 53.0 |
| | Construction of Residual Laboratory at PCPB | 140.0 |
| | Modernization of Cotton Ginneries | 174.0 |
| | Coffee Industry revitalization | 125.0 |
| | Sugar Reforms | 150.0 |
| | Youth and Women Empowerment in Modern Agriculture Project | 90.0 |
| | Crop Insurance Scheme | 374.0 |
| | Food Security and Crop Diversification Project | 496.0 |
| | Miraa Industry Revitalization Project | 96.0 |
| | Kenya Cereal Enhancement Programme | 2,075.5 |
| | Pyrethrum Recovery | 196.0 |
| | Small Scale Irrigation and Value Addition Project | 1,445.0 |

Table 4: Key Allocations to Thematic Areas (Ksh million)..Cont'

| S/No. | Thematic Areas | Ksh. Million |
|----------|--|-----------------|
| 1 | 1. Agriculture and Food Security | 47,253.2 |
| | Drought Resilience and Sustainable Livelihood Programme | 625.0 |
| | Kenya Climate Smart Agriculture Project | 1,500.0 |
| | Resilience for Food Production and Nutrition security programme | 1,305.0 |
| | Enable Youth Programme | 401.0 |
| | National Agricultural & Rural Inclusivity Project | 2,735.9 |
| | National Agricultural Value Chain Development Project (NAVCDP) | 8,647.7 |
| | Agricultural Sector Development Support Programme II | 500.0 |
| | Climate Smart Agricultural Productivity Project | 75.0 |
| | Fall Army Worm Mitigation | 132.0 |
| | Establishment of Liquid Nitrogen Plants - KAGRC | 135.0 |
| | Sustainable Tse Tse and Trypanosomiasis Free Areas in Kenya - KENTTEC | 130.0 |
| | Aquaculture Technology Development and Innovation Transfers | 141.5 |
| | Capacity Building in Deep Sea Fishing - BETA | 580.0 |
| | Blue Economy Capacity Building - Sea Weed Farming | 62.0 |
| | Modernization of Kiboko Zoological and Efficacy Trial Centre | 40.0 |
| | Construction and Equipping the Bio-Safety Level 3 Laboratory at Kabete | 60.0 |
| | Farm Development- Sheep and Goats Breeding Farms | 30.0 |
| | Liwatoni Ultra-Modern Fish Hub | 500.0 |
| | Capacity Building for Enhancement of Rice Production | 35.0 |
| | Aquaculture Business Development Project | 2,645.1 |
| | Kenya Marine Fisheries & Socio-Economic Development Project | 3,535.3 |
| | Rehabilitation of Fish Landing Sites in L. Victoria | 166.0 |
| | Development of Blue Economy Initiatives | 88.0 |
| | Livestock Value Chain Support Project | 2,130.0 |
| | Modernize Foot & Mouth Disease Laboratory for GMP standards | 50.0 |
| | Processing and Registration of Title deeds | 1,294.7 |
| | Digitization of Land Registries | 755.0 |
| | Construction of Land Registries | 138.0 |
| | Survey, Inspection & Maintaining National & International Boundaries | 15.0 |
| | Development of Geo- Spatial Data. | 21.0 |
| | National Physical Planning | 90.0 |
| | Settlement of the Landless | 1,500.0 |
| | National Land Value Index | 35.8 |
| | Geo Referencing of Land Parcels | 50.0 |
| | Farm Development - Livestock Breeding research farms | 25.0 |
| | Construct & Refurbish-Regional Veterinary Investigation Labs (RVILs) | 50.0 |
| | Construction of National Dairy Laboratory Complex | 60.0 |
| | Disease Free Zones Program | 44.0 |

Table 4: Key Allocations to Thematic Areas (Ksh million)..Cont'

| S/No. | Thematic Areas | Ksh. Million |
|----------|---|------------------|
| 1 | 1. Agriculture and Food Security | 47,253.2 |
| | Equipping of Milk Research & Processing Plant | 70.0 |
| | Livestock Production Interventions | 130.0 |
| | Development of Leather Industrial Park - Kenanie | 350.0 |
| | Leather Value Chain Production Program | 132.0 |
| | Kenya Livestock Commercialization Programme (KeLCoP) | 1,541.0 |
| | De-Risking, Inclusion and Value Enhancement of Pastoral Economies | 3,669.0 |
| | Towards Ending Drought Emergencies in Kenya (TWENDE) | 318.0 |
| | Establishment of Livestock Export Zone in Lamu | 44.0 |
| | Emergency Locusts Response | 2,835.5 |
| | Embryo Transfer Project | 166.0 |
| | Rural Kenya Financial Inclusion Facility | 831.2 |
| 2 | Transport | 43,037.0 |
| | Dongo Kundu Special Economic Zone | 585.0 |
| | Rehabilitation of The Nairobi - Nanyuki MGR Branch Line | 284.0 |
| | Leseru - Kitale MGR Line | 83.5 |
| | Kisumu - Butere MGR | 48.0 |
| | Gilgil - Nyahururu MGR Line | 66.5 |
| | Railway Metro line - Embakasi Station - Ruai | 201.0 |
| | Kisumu Marine School | 233.0 |
| | Smart Driving License - Road Safety | 500.0 |
| | Acquisition of Ferries for Lake Victoria | 300.0 |
| | Development of Nairobi Railway City | 889.0 |
| | Rehabilitation of Locomotives | 579.0 |
| | Mombasa to Nairobi SGR | 37,396.0 |
| | Nairobi Bus Rapid Transport Project | 1,145.0 |
| | Construction of Airstrips & Expansion of Isiolo Airport | 727.0 |
| 3 | Roads | 239,541.0 |
| | Construction of Roads and Bridges | 109,457.5 |
| | Rehabilitation of Roads | 50,011.3 |
| | Maintenance of Roads | 80,072.2 |

Table 4: Key Allocations to Thematic Areas (Ksh million)..Cont'

| S/No. | Thematic Areas | Ksh. Million |
|----------|---|------------------|
| 4 | Energy | 61,076.3 |
| | Geothermal generation | 11,547.9 |
| | Alternative Energy Technologies | 3,122.6 |
| | National Grid System | 33,379.7 |
| | Rural Electrification | 11,220.0 |
| | Development of Nuclear Energy | 1,426.0 |
| | Coal Exploration and Mining | 380.0 |
| 5 | Housing & Urban Development and Public Works | 31,320.0 |
| | Kenya Affordable Housing Project (Kenya Mortgage Refinance Company)- TNT | 5,000.0 |
| | Operationalization of the Kenya Mortgage Refinance Company (KMRC)- TNT | 2,070.0 |
| | Construction of Housing Units for National Police & Kenya Prison | 1,050.0 |
| | Maintenance of Government Pool Houses | 932.0 |
| | Kenya Urban Programme (KenUP) | 7,300.0 |
| | Construction of Affordable Housing Units | 3,200.0 |
| | Construction of Social Housing Units | 3,250.0 |
| | Construction of Markets | 2,149.0 |
| | Nairobi Metropolitan Services Improvement Project (NAMSIP) | 195.0 |
| | Construction of County Headquarters | 454.0 |
| | Construction of Foot Bridges | 150.0 |
| | Kenya Informal Settlement Improvement Project - Phase II | 5,570.0 |
| 6 | Information, Communication and Technology | 15,325.0 |
| | Maintenance & Rehabilitation of Last Mile County Connectivity Network. | 620.0 |
| | Maintenance & Rehabilitation of NOFBI II Cable | 610.0 |
| | Maintenance & Rehabilitation of NOFBI II Expansion Cable | 692.0 |
| | Construction of Konza Complex Phase I B | 475.0 |
| | Horizontal Infrastructure Phase I - Engineer, Procure, Construct and Finance (EPCF) for KONZA | 4,756.0 |
| | Konza data Centre & Smart City Facilities | 1,200.0 |
| | Government Shared Services | 600.0 |
| | Connectivity to Government Priority Projects | 632.0 |
| | Construction of KAIST at Konza Techno polis | 5,740.0 |
| 7 | National Security | 338,022.2 |
| | National Intelligence Service | 43,801.0 |
| | Defence | 143,243.2 |
| | Leasing of Police Motor Vehicles | 10,700.0 |
| | National Communication and Surveillance System | 100.0 |
| | Police Modernization Programme | 500.0 |
| | Group Personal Insurance (NPS & Prisons) | 2,903.0 |
| | Medical Insurance (NPS & Prisons) | 5,678.0 |
| | Equipping of the National Forensic Laboratory | 750.0 |
| | National Police Service | 99,026.3 |
| | Prison Services | 31,320.7 |

Table 4: Key Allocations to Thematic Areas (Ksh million)..Cont'

| S/No. | Thematic Areas | Ksh. Million |
|-----------|--|------------------|
| 8 | Governance and Justice | 8,326.0 |
| | Boundaries Delimitations | 233.0 |
| | Public Prosecution | 3,742.0 |
| | Ethic and Anti-Corruption | 3,951.0 |
| | e- Government Procurement System | 400.0 |
| 9 | Educational Sector | 568,865.7 |
| | Free Day Secondary Education (Including NHIF for Students) | 65,385.6 |
| | Junior Secondary School Capitation | 15,460.0 |
| | Free Primary Education | 12,456.0 |
| | School Feeding Programme | 3,933.4 |
| | Digital Literacy Programme & ICT Integration in Secondary Schools | 400.0 |
| | Recruitment of TVET Instructors | 720.0 |
| | Primary School Infrastructure | 340.0 |
| | Kenya Primary Education Equity in Learning Program | 7,889.0 |
| | Construction of Integrated Resource Centres | 1,379.0 |
| | Construction of Classrooms in JSS | 2,000.0 |
| | Competency Based Curriculum _training of teachers | 1,300.0 |
| | Teachers Service Commission | 316,727.6 |
| | Recruitment of 20,000 Intern Teachers | 4,800.0 |
| | Primary and Secondary Infrastructure | 1,489.0 |
| | Construction and Equipping TTIs and Vocational Training Centres(Ongoing) | 1,943.4 |
| | East Africa Skills Transformation and Reginal Integration | 1,825.0 |
| | Technical, Vocational Education Training & Entrepreneurship | 980.0 |
| | Promotion of Youth Employment and Vocational Training in Kenya I&II | 1,467.0 |
| | Construction of 52 TTIs | 1,050.0 |
| | Subsidy to KNEC for Examination Fees Waiver | 5,023.9 |
| | Kenya Secondary Education Quality Improvement Project | 2,700.0 |
| | Higher Education Loans Board | 17,819.0 |
| | University Education | 95,828.6 |
| | Research, Science, Technology and Innovation | 749.2 |
| | Capitation for TVET students | 5,200.0 |
| 10 | Health Sector | 125,499.1 |
| | Kenyatta National Hospital | 21,359.9 |
| | Moi Referral and Teaching Hospital | 12,774.0 |
| | Kenya Medical Training Centre | 8,763.0 |
| | Cover for the Elderly and Severely Disabled | 1,723.0 |
| | Rollout of Universal Health Coverage | 11,760.0 |
| | Universal Health Coverage Coordination & Management Unit | 6,163.0 |
| | Free Maternity Health Care | 4,098.0 |
| | Transforming Health Systems for UHC | 600.0 |
| | East Africa's Centre of Excellence for Skills & Tertiary Education | 1,508.0 |

Table 4: Key Allocations to Thematic Areas (Ksh million)..Cont'

| S/No. | Thematic Areas | Ksh. Million |
|-----------|--|-----------------|
| | Modernize Wards & Staff house- Mathari Teaching & Referral Hospital | 550.0 |
| | Strengthening of Cancer Management at KNH | 400.0 |
| | Research and Development - KEMRI | 500.0 |
| | Emergency Medical Treatment Fund | 300.0 |
| | Digital Health Platform | 352.0 |
| | Global Fund (HIV, Malaria,TB) | 24,835.0 |
| | Regional Cancer Centres | 155.0 |
| | Construction of a Cancer Centre at Kisii Level 5 Hospital | 1,885.3 |
| | Kenyatta University Teaching Referral & Research Hospital (KUTRRH). | 5,106.6 |
| | Human Vaccine Production | 500.0 |
| | Vaccines and Immunizations | 4,600.0 |
| | Managed Equipment Services | 5,862.0 |
| | Kenya COVID-19 Emergency Response Project | 3,700.0 |
| | Procurement of Equipment at the National Blood Transfusion Services | 1,000.0 |
| | Procurement of Family Planning & Reproductive Health Commodities | 1,000.0 |
| | KNH Burns and Paediatrics Centre | 2,412.7 |
| | Upgrading of Maternal & New Born Units Project-VAMED-FINLAND | 1,100.0 |
| | Supply of Medical Equipment & Fight for Maternal & Infant Mortality | 694.0 |
| | GESDeK COVID-19 Response Project | 797.6 |
| | Refurbishment/Renovation and Replacement of Obsolete Equipment - KNH | 1,000.0 |
| 11 | Manufacturing and Industrialization | 22,789.6 |
| | Develop a Freeport & Industrial parks-Special Economic Zone Mombasa | 50.0 |
| | Development of SEZ Textile Park Naivasha | 500.0 |
| | Development of Athi River Textile Hub. EPZA | 60.0 |
| | Construction of an Effluent Treatment Plant- Kenanie | 250.0 |
| | Industrial Research Laboratories - KIRDI | 332.8 |
| | Kenya Industry and Entrepreneurship Project | 1,455.9 |
| | Kenya Youth Empowerment and Opportunities Project | 300.0 |
| | Constituency Industrial Development Centres | 172.9 |
| | Provision of Finances to SMEs in the manufacturing sector KIE | 634.0 |
| | Cotton Farmers Cooperative Society | 174.0 |
| | Supporting Access to Finance & Enterprise Recovery (SAFER) | 3,100.0 |
| | Establishment of County Integrated Agro-Industrial Parks | 4,700.0 |
| | Hustlers Fund | 10,000.0 |
| | Construction of Investors Sheds | 1,060.0 |
| 12 | Social Protection and Affirmative Action | 38,533.7 |
| | Cash Transfer to Elderly Persons | 18,043.6 |
| | Cash Transfer to Orphans and Vulnerable Children | 7,930.7 |
| | Cash Transfers to Persons with Severe Disability | 1,190.0 |
| | National Drought Emergency Fund | 500.0 |
| | Hunger Safety Net Programme | 5,668.6 |
| | Kenya Social and Economic Inclusion Project | 3,285.8 |
| | National Development Fund for Persons With Disabilities (PWDs) | 459.0 |
| | Presidential Bursary | 400.0 |
| | Kenya development Response to Displacement Impact Project | 156.0 |
| | Child welfare Society of Kenya | 900.0 |

Table 4: Key Allocations to Thematic Areas (Ksh million)..Cont'

| S/No. | Thematic Areas | Ksh. Million |
|-----------|--|--------------------|
| 13 | Equity, Poverty Reduction, Women and Youth Empowerment | 78,765.3 |
| | Kenya Youth Empowerment and Opportunities Project | 602.7 |
| | Kenya Youth Empowerment Centres | 300.0 |
| | National Youth Service (NYS) | 13,197.1 |
| | Youth Enterprise Development Fund | 175.0 |
| | Youth Employment and Enterprise (Uwezo Fund) | 92.0 |
| | National Government Affirmative Action Fund | 3,000.0 |
| | National Government Constituency Development Fund | 53,531.5 |
| | Equalization Fund | 7,867.0 |
| 14 | Sports Culture, Recreation and Tourism | 22,113.9 |
| | Sports, Arts and Social Development Fund | 16,000.0 |
| | Tourism Promotion Fund (TPF) | 2,032.9 |
| | Tourism Fund | 4,081.0 |
| 15 | Environmental Protection, Water & Natural Resources | 115,114.1 |
| | Forests and Water Towers Conservation | 14,379.0 |
| | Meteorological Service | 1,519.2 |
| | Environment Management and Protection | 3,836.4 |
| | Water Resources Management | 14,483.0 |
| | Water and Sewerage Infrastructure Development | 44,213.0 |
| | Water Storage and Flood Control | 1,505.5 |
| | Irrigation and Land Reclamation | 18,884.0 |
| | Water Harvesting and Storage for Irrigation | 1,959.4 |
| | Wildlife Security, Conservation and Management | 8,826.0 |
| | Kenya Financing Locally Led Climate Action | 3,608.5 |
| | Human Wildlife Conflict Compensation | 1,100.0 |
| | Wildlife Insurance | 800.0 |
| | TOTAL | 1,755,582.0 |

V. ADHERENCE TO FISCAL RESPONSIBILITY PRINCIPLES

54. In line with the Constitution, the Public Finance Management (PFM) Act, 2012, the PFM regulations, and in keeping with prudent and transparent management of public resources, the Government has adhered to the fiscal responsibility principles as set out in the statutes as follows:

a. A minimum of 30 percent of the National Government's budget allocated to the development expenditure over the medium term.

55. Consistent with the requirements of the PFM Act 2012, the National Government continues to observe the requirement of allocating 30 percent of its total Ministerial expenditures to development expenditures. In the FY 2023/24, the allocation to development in the budget is 32.3 percent of the total expenditures meeting the set threshold. Going forward, the National Government will ensure that this requirement is adhered to even over the medium term.

b. The National Government's expenditure on wages and benefits for its employees not to exceed 35 percent of the National Government equitable share of the revenue.

56. In conformity to this regulation, the National Government share of wages and benefits to revenues is projected at 23.9 percent in the FY 2023/24, and is expected to progressively decline to 21.5 percent by FY 2025/26.

c. Over the medium term, the National Government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure.

57. The Government is committed and continues to adhere to the principle as per the PFM Act section 15(2) (c) which requires that National Government's borrowings be used only for purposes of financing development and not for recurrent expenditure. Further, this borrowing is carried out within the context of the Medium Term Debt Strategy (MTDS) for the FY 2023/24 approved by Parliament.

d. Public debt and obligations shall be maintained at a sustainable level as approved by Parliament for National Government

58. The National Treasury raises additional resources through borrowing to finance development projects as approved by Parliament in the National budget. As per the PFM Act Section 15(2) (c), the National Government`s borrowings should be used only for purposes of financing development expenditure and not for recurrent expenditure.

59. The PFM Act requires that the National Treasury maintains public debt and obligations at sustainable levels at all times. Kenya`s debt remains sustainable but categorized as facing high risk of debt distress (IMF Country Report No. 22/383). As shown in **Table 5**, the Present Value (PV) of external debt-to-export and Public and Publicly Guaranteed (PPG) debt-service-to-exports indicators remain above the thresholds over the medium-term projection period. However, compared to the last DSA assessment, the PV of external debt to exports has improved due to faster recovery of the tourism sector and the boost to exports as a result of higher export prices in 2022.

Table 5: External Debt Sustainability Analysis

| Indicators | Thresholds | 2021 | 2022 | 2023* | 2024* | 2025* | 2026* |
|-----------------------------------|------------|-------|-------|-------|-------|-------|-------|
| PV of debt-to-GDP ratio | 40 | 27.4 | 26.6 | 26.8 | 26.1 | 25.6 | 25.1 |
| PV of debt-to-exports ratio | 180 | 256.1 | 221.5 | 208.6 | 195.9 | 186.5 | 179.8 |
| PPG Debt service-to-exports ratio | 15 | 23.5 | 22.6 | 20.5 | 29.6 | 21.2 | 19.2 |
| PPG Debt service-to-revenue ratio | 18 | 15.3 | 15.7 | 15.2 | 22.3 | 16.5 | 15.2 |

** Projection*

Source: IMF Country Report No. 22/383, December 2022

60. The PV of total public debt to GDP ratio remains above the 55 percent benchmark until 2025 as shown in **Table 6**.

Table 6: Kenya's Public Debt Sustainability

| Indicators | Benchmark | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------------------------------|-----------|------|------|------|------|------|------|
| PV of debt-to-GDP ratio | 55 | 61.6 | 61.7 | 60.0 | 57.8 | 55.9 | 54.0 |

Source: IMF Country Report No. 22/383, December 2022

61. As the economy recover from global shocks and fiscal consolidation continues, Kenya's debt indicators are expected to improve. However, Kenya debt sustainability is vulnerable to exogenous shocks e.g., export and exchange rate.

e. Fiscal risks shall be managed prudently

62. Kenya's risk remains high due to volatile international commodity prices, tighter external financing conditions, elevated inflation and continued drought. The Government continues to respond to these adverse impacts through fiscal measures such as fertilizer subsidy and provision of certified seeds to farmers to enhance agricultural productivity. In addition, the Government will continue with the fiscal consolidation programme which is expected to reduce debt vulnerabilities and ensure a stronger debt sustainability position going forward.

63. To manage fiscal risks prudently as required, the Government has improved its macroeconomic forecasts and regularly reviews the impact of macroeconomic projections and their implications on the budget. Potential fiscal risks arising from contingent liabilities, including from Public Private Partnership projects among others are taken into account and a contingency provision made to cushion the economy from unforeseeable shocks. Further, the recently established Fiscal Risk Committee will play a key role in identification, quantification and management of fiscal risks going forward. A detailed Fiscal Statement covering all these aspects are outlined in the 2023 BPS.

f. A reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future

64. On the principle of maintaining a reasonable degree of predictability with respect to the level of tax rates and tax bases, the National Tax Policy that is being finalized will guide tax reforms and ensure certainty in taxation. Further, the Government continues to carry out tax reforms through modernizing and simplifying tax laws in order to lock-in predictability and enhance compliance within the tax system. Further, the Government is in the process of developing a Medium-Term Revenue Strategy (MTRS) that will outline revenue-raising tax policy and administrative reforms to be undertaken over the medium-term.

65. The Government will continue to maintain stable tax rates and build confidence in the Kenyan tax system, enhance compliance and improve predictability while improving tax administration. The Government will also use tax policy initiatives to address areas where the tax base has been eroded, to strengthen revenue mobilization.

VI. MEMORANDUM ON THE RESOLUTIONS ADOPTED BY THE NATIONAL ASSEMBLY ON THE 2023 BUDGET POLICY STATEMENT

(a) Introduction

66. Section 25(8) of the Public Finance Management (PFM) Act, 2012 prescribes that the Cabinet Secretary for the National Treasury shall take into account resolutions passed by Parliament in finalizing the budget for a given financial year. The National Assembly approved the 2023 Budget Policy Statement (BPS) and the Medium Term Debt Management Strategy for the FY 2023/24 on 15th March, 2023.

67. Section 38(1) (iii) of the PFM Act, 2012 requires the Cabinet Secretary to prepare a memorandum explaining how the resolutions adopted on the BPS have been taken into account. In this regard, the following Section provides a brief to Parliament on the extent to which the resolutions of the House on the 2023 BPS have been taken into account and the reasons thereof.

(b) Policy Resolutions on the 2023 BPS

Resolution 1: THAT, by 30th September 2023, the National Assembly proposes amendments to the Public Finance Management Act, 2012 and attendant regulations to extend the timelines for consideration of the BPS by Parliament from 14 days to 28 days.

68. **Action taken:** The National Treasury will comply once the amendments proposed in this resolution are effected.

Resolution 2: THAT, before submission of the annual estimates to the National Assembly, the National Treasury should ensure that Ministries, Departments and Agencies (MDAs) have aligned their budgets, projects and key performance indicators to the proposed value chain approach under the Bottom-Up Economic Transformation Agenda (BETA) within the approved ceilings.

69. **Action taken:** During the finalization of the FY 2023/24 Budget, MDAs prioritized and aligned their Budget to the BETA Value Chain priorities. The details of the specific BETA priorities and performance indicators are reflected in the FY 2023/24 Budget Estimates.

Resolution 3: THAT, the deficit financing strategy and public debt mix be undertaken in accordance with the resolutions of the National Assembly based on the Report of the Public Debt and Privatization Committee on the 2023 Medium Term Debt Management Strategy.

70. **Action taken:** The National Treasury will comply with the resolution.

Resolution 4: THAT, during the submission of the 2023/24 annual estimates, the National Treasury should provide a list of all projects to be completed in FY 2023/24 for all MDAs reconcilable with the development budget; with a view to consolidating thinly spread allocations to high impact priority projects to ensure completion.

71. **Action taken:** During the finalization of the FY 2023/24 Budget the National Treasury issued guidelines to MDAs to prioritize and consolidate thinly spread projects with an objective of completing projects with highest impact to citizens within the approved ceilings in the 2023 BPS. In this regard, during the finalization of the FY 2023/24 the National Treasury ensured that MDAs prioritized projects for completion by consolidating thinly spread allocations to high impact priority projects. The details of the projects to be completed in the FY 2023/24 are submitted alongside the FY 2023/24 Budget Estimates.

Resolution 5: THAT, before submission of the 2023/24 annual estimates, the National Treasury reviews donor funded projects including the existing financing framework and develops a strategy to fast-track their implementation and review the terms of the facilities.

72. **Action taken:** The National Treasury will review the status of all donor funded programmes/projects including the existing financing

frameworks and develop a portfolio review and assessment report to fast-track implementation of all externally funded projects

Resolution 6: THAT, within the next three months, the National Treasury spearheads a review of the State Corporations and Semi-Autonomous Government Agencies (SAGAs) with a view of rationalization to remove overlaps, duplication and redundancies.

73. **Action taken:** This is a welcome resolution, State Corporations and Semi-Autonomous Government Agencies (SAGAs) are a major source of fiscal risks to public finances if they underperform financially. In order to mitigate the fiscal risks, the National Treasury has established a High Level Fiscal Risk Committee with a view of identifying, evaluating and reporting of fiscal risks. In order to achieve the intended objective of mitigating fiscal risks, the National Treasury intends to carry out a comprehensive study on State Corporations and Government Linked Corporations with a view of determining the relevance of the GOK's continued involvement in or investment in, or funding of State Corporations and Government Linked Corporations; to identify the level of actual and contingent fiscal exposure to the National Budget and to come up with appropriate policies on strategic turnaround interventions and where necessary bailouts. Given this is a massive exercise, this can only be achieved in the next one year.

Resolution 7: THAT, before the submission of the 2023/24 Annual Estimates, the National Treasury in collaboration with National Government Constituencies Development Fund (NG CDF), comes up with a framework for implementation of National Government initiatives at the constituency level such as construction of administrative offices, police stations and national tree planting through grants to the NG-CDF.

74. **Action taken:** The Government has allocated resources for infrastructure development for schools. In addition, the Ministry will be engaging NG-CDF to support some of the infrastructure needs.

Resolution 8: THAT, by April 2023, the National Government reviews taxation levied in the aviation industry and addresses

the heavy taxation on purchase of spare parts in the aviation sector. This should be submitted to the National Assembly during consideration of the Finance Bill, 2023.

75. **Action taken:** The National Treasury has received proposals from the aviation industry on taxation on purchase of spare parts which are being considered during the preparation of the Finance Bill, 2023.

Resolution 9: THAT, beginning FY 2023/24, the National Treasury through the Public Sector Accounting Standards Board should start preparations for migration from the cash basis accounting system to an accrual system in line with Sections 81 and 164 of the Public Finance Management Act, 2012.

76. **Action taken:** The National Treasury concurs that there is need for National and County Governments' entities to transition from cash basis to accrual basis from 1st July, 2023. The National Treasury has done the following in readiness for accrual accounting: i) revised the Standard Chart of Accounts; ii) prepared and published policy guidelines on identification, measurement and presentation of assets and liabilities; iii) updated the register of bank accounts; and iv) prepared a Cabinet Memorandum on transition to accrual accounting for Cabinet approval.

Resolution 10: THAT, the allocation to various MDAs through the Sports, Arts and Social Development Fund be channeled towards Government value chain priorities in line with the Bottom-Up Economic Transformation Agenda. A list of these projects should be submitted alongside the estimates by 30th April, 2023.

77. **Action taken:** The Sports, Arts and Social Development Fund regulations specifies the areas to be supported by the Fund. This includes allocation of up to 60% of the Funds towards support of social development including Universal Health Coverage; 35% to the promotions and development of sports; 20% to the promotion and development of arts; and 5% to Government strategic interventions.

The list of projects and activities to be supported through the Fund are submitted alongside the FY 2023/24 Budget Estimates.

Resolution 11: THAT, the National Assembly proposes amendment to the Public-Private Partnership Act to require regular submission of project lists by the National Treasury which are under consideration for funding through the Public Private Partnership (PPP) framework before the end of the FY 2023/24.

78. **Action taken:** Section 88 (3) of the PPP Act already provides for regular reporting to Parliament by the Cabinet Secretary, National Treasury and Economic Planning. The National Treasury will continue to adhere to the provisions of the Act.

Resolution 12: THAT, the National Treasury in consultation with all relevant stakeholders develops a framework of collaboration between the County and the National Government with regard to implementation of policy proposals that are devolved and shared functions and report to the National Assembly by 30th September, 2023.

79. **Action taken:** The National Treasury in 2021 constituted an Inter-Agency Taskforce to operationalize Articles 187 and 189 of the Constitution on transfer of functions and cooperation between and among the two levels of level and provide a legislative proposal. The taskforce has developed a draft legislative proposal which was taken through the process of public participation between 20th and 23rd March, 2023 in Naivasha. The proposal is set to be presented to Cabinet and thereafter presented to Parliament for legislation. Once enacted, the bill will provide the structures and the framework for collaboration not only between the National and County Governments but also amongst the County Governments.

Resolution 13: THAT, the National Treasury and the State Department for ASALs and Regional Development undertakes a review of the mandate of the Regional Development Authorities, their contribution to the national development

agenda and options for their revitalization. This should be reported to the National Assembly by 30th December, 2023.

80. **Action taken:** The National Treasury will engage the State Department for ASALs and Regional Development in order to review the mandates of the Regional Development Authorities, their legal implications, as well as their contributions to the national development agenda. This will inform recommendations for the revitalization of the Regional Development Authorities.

Resolution 14: THAT, by June 2023, the National Treasury develops a framework for governing conditional grants to the County Governments to ensure that they meet their intended objectives. This should include the role, criteria and counterpart contribution by the counties to ensure the initiatives take off.

81. **Action taken:** All the MDAs implementing the conditional grants to the County Governments developed and submitted to the National Treasury frameworks for management of conditional grants allocations to counties. The framework outlines the conditions attached to the grants, the role of the County Governments as well as the implementing MDA's accounting officers, criteria for allocation, counterpart contributions as well as the conditions attached to the conditional grants.

Resolution 15: THAT, before the submission of the 2023/24 Annual Estimates, the National Treasury in coordination with the Ministry of Education should develop a framework for administration of the school infrastructure improvement funds as a conditional grant to NG-CDF to support school infrastructure development in all constituencies.

82. **Action taken:** The Ministry of Education to provide status of this resolution.

Resolution 16: THAT, the State Department for Shipping and Maritime Affairs develops a policy framework with the Ministry of Education to ensure Bandari Maritime Academy students

access capitation like their counter-parts in other TVET institutions.

83. **Action taken:** The State Department for Shipping and Maritime Affairs and Ministry of Education to provide status of this resolution.

Resolution 17: THAT, the State Department for Basic Education initiates and spearheads process of reviewing the capitation policy at the basic level of education to ensure adequate funding to schools. A report should be submitted to the National Assembly within six months.

84. **Action taken:** The State Department for Basic Education to provide status of this resolution.

Resolution 18: THAT, in the next cycle of placements (2023), the State Department for Higher Education and Research, through the Kenya Universities and Colleges Central Placement Service (KUCCPS), should not place new Government sponsored students in private universities.

85. **Action taken:** The State Department for Higher Education and Research to provide status of this resolution.

Resolution 19: THAT, the fees/ charges on digital services offered through the e-Citizen platform be reviewed with a view of optimizing revenue collection and service delivery.

86. **Action taken:** The Ministry of ICT and the Digital Economy to provide status of this resolution.

Resolution 20: Before finalization of the FY 2023/24 Estimates, the State Department for Roads engages contractors and other stakeholders to negotiate on rationalization of commitments made in the roads sector and propose a framework for contracting new road projects to curtail escalation of pending bills.

87. **Action taken:** The State Department for Roads to provide status of this resolution.

Resolution 21: THAT, the Geothermal Development Corporation (GDC) should prioritize connecting the steam generated from wells with capacity totaling 206MW to the national grid starting with the 35MW expected from the Menengai geothermal project by April 2023 in order to afford the country access to cheaper renewable sources of energy.

88. **Action taken:** The Ministry of Energy to provide status of this resolution.

Resolution 22: THAT, before submission of the annual estimates for FY 2023/24, the development of community small hydro power projects be transferred from the Ministry of Energy headquarters to the Rural Electrification and Renewable Energy Corporation (REREC) to enable fast-tracking of these projects.

89. **Action taken:** The Ministry of Energy to provide status of this resolution.

Resolution 23: THAT, the ICT Authority in collaboration with the State Department for ICT and Digital Economy as well as key stakeholders in the Education and Energy sectors, establishes an implementation strategy for the digital learning programme and submits it to this House for review by 1st May 2023.

90. **Action taken:** The State Department for ICT and Digital Economy and ICT Authority to provide status of this resolution.

Resolution 24: THAT, the State Department for Broadcasting and Telecommunication develops a strategy for the coordination of the various youth empowerment Programmes. These agencies should include Ajira Digital Programme, Presidential Digital Talent Development, Jitume and others. The strategy should be submitted to this House for review before 15th April, 2023.

91. **Action taken:** The State Department for Broadcasting and Telecommunication to provide status of this resolution.

Resolution 25: THAT, to reduce expenditure on bank charges with regard to bulk transfers by Government Agencies including transfers under the Cash Transfer Programme, the bank charges be renegotiated by the relevant agencies with the assistance of the National Treasury. This should also consider adoption of alternative technologies for cash disbursement including mobile money transfer. This should be implemented within the next three months, pending the establishment of the Treasury Single Account.

92. **Action taken:** The National Treasury will work with the State Department for Social Protection and Senior Citizens to identify alternative technologies for cash disbursement including mobile money transfer.

Resolution 26: THAT, the State Department for Social Protection and Senior Citizens reviews the Inua Jamii cash transfer programme incorporating lessons learnt so far and report to the National Assembly by 30th September, 2023. The review should include an assessment of the adequacy of the stipend, the current out-reach, mechanisms for continuous registration, exclusion of those who have exited through natural attrition and modalities of the cash transfer to beneficiaries.

93. **Action taken:** The State Department for Social Protection and Senior Citizens to provide status of this resolution.

Resolution 27: THAT, within six months, the State Department for Wildlife establishes a wildlife compensation insurance scheme to cater for wildlife related damages.

94. **Action taken:** The State Department for Wildlife to provide status of this resolution.

Resolution 28: THAT, within the next one month, the Attorney General's Office introduces a Bill to give effect to the merger of the National Fund for the Disabled of Kenya (NFDK) with the National Council for Persons with Disabilities (NCPWD) This will unlock both physical and monetary resources to the

NCPWD as well as ensure parliamentary oversight for accountability to the NFDK.

95. **Action taken:** The office of the Attorney General to provide a status of this resolution.

Resolution 29. THAT, the State Department for Trade fast-tracks conclusion of the ongoing agreement between Kenya and the USA on Strategic Trade and Investment Partnership and reports the progress to the National Assembly by the end of FY 2023/24.

96. **Action taken:** The State Department for Trade to provide status of this resolution.

Resolution 30: THAT, the Ministry of Agriculture and Livestock in collaboration with the Ministry of Industry, Trade and Investments develops mechanisms of liberalizing the market for cotton seeds to ensure availability and affordability and report to the National Assembly by 1st September 2023.

97. **Action taken:** The Ministry of Agriculture and Livestock together with the Ministry of Industry, Trade and Investment to provide status of this resolution.

Resolution 31: THAT, by the end of the FY 2023-24 the State Department for Sports establishes a World Anti-Doping Agency (YADA) accredited laboratory in the country to reduce the cost of testing and analysing of anti-doping tests.

98. **Action taken:** The State Department for Sports to provide status of this resolution.

Resolution 32: THAT, the State Department for Medical Services presents a report to the National Assembly on the assessment and evaluation of the Managed Equipment Services (MES) project and the negotiated contracts with County Governments before publication of the County Conditional Additional Allocations Bill for FY 2023-24.

99. **Action taken:** The State Department for Medical Services to provide status of this resolution.

Resolution 33: THAT, the National Security Council reviews the policy of centralizing air services for security agencies under the Kenya Defense Forces and works towards returning the police air wing back to the National Police Service with corresponding funding in order to make it more effective. This should be undertaken before 30th June 2023.

100. **Action taken:** The National Security Council to provide status of this resolution.

Resolution 34: THAT, the Parliamentary Service prepares a sector report in line with the Medium-Term Expenditure Framework (MTEF) process in a participatory manner across the four votes, conduct public participation, and submit the same to the Budget and Appropriation Committee by end of January in every financial year.

101. **Action taken:** The Parliamentary Service Commission to provide status of this resolution.

Resolution 35: THAT, to enhance service delivery and streamline operations of the two Principal Secretaries assigned to the Office of the Prime Cabinet Secretary in line with the Executive Order No. 1 of 2023, the Office be split into the following two votes: performance management and delivery services; and legislative affairs in order to enhance service delivery. This should be undertaken before submission of the estimates for FY 2023-24.

102. **Action taken:** The Office of the Prime Cabinet Secretary to provide status of this resolution.

Resolution 36: THAT, to streamline service delivery within the Parliamentary Service, a new vote Senate Affairs - be established by carving it out from the existing Parliamentary Service Commission vote. This should be done before submission of annual estimates for FY 2023-24.

103. **Action taken:** The Parliamentary Service to provide status of this resolution.

Resolution 37: THAT, before submission of the estimates, the National Treasury facilitates the Office of the Auditor General to have a single line budget to enhance their efficiency in responding to emerging audit needs.

104. **Action taken:** Officer of the Auditor general to provide status of this resolution.

(c) Financial Resolutions on the 2023 BPS

Resolution 1: - Approved the National Government's budget ceiling for the financial year 2023/24 at Ksh 2,252,577,400,000;-

Of which:

1. Executive is Ksh 2,189, 181,400,000

Of which: Office of the Auditor General is Ksh 7,698, 700,000

2. Parliament is Ksh 40,402,000,000

3. Judiciary is Ksh 22,994, 000,000

105. **Action taken:** The National Treasury has allocated Ksh 2,227.7 billion for the National Government which comprises Ksh 2,164.3 billion for the Executive, Ksh 40.4 billion for the Parliament and Ksh 22.9 billion for the Judiciary in the FY 2023/24 budget.

Resolution 2: That, the allocation to the County Government Equitable Share be approved at Ksh 385,424,616,047.

106. **Action taken:** The National Treasury has prepared the Division of Revenue Bill, 2023 to reflect the County equitable share of Ksh 385 385,424,616,047 in the FY 2023/24 budget.

Resolution 3: Approved the Equalization Fund at Ksh 7,867,000,000.

107. **Action taken:** The National Treasury has allocated Ksh 7,867,000,000 for the Equalization Fund in the FY 2023/24 budget.

Resolution 4: Approved the Conditional Grants at Ksh 44,316,798,386 as per the Fourth Schedule of the Report. Of which, an allocation of 4.5 billion to the Managed Equipment Services (MES) will be subjected to the submission of the Evaluation Report as per the resolution of the House on non-financial matters as contained in the Report (Recommendations No. 32).

108. **Action taken:** The National Treasury has allocated Ksh 44,316,798,386 to the Conditional Grants as per the Fourth Schedule of the Report. Of which, an allocation of Ksh 5.86 billion to the Managed Equipment Services (MES).

Resolution 5: That, the First and Second Schedule forms the basis for the ceilings for the FY 2023/24 Budget Estimates.

Action taken: The National Treasury has adhered to this resolution with the First and Second Schedule forms the basis for the ceilings for the FY 2023/24 Budget Estimates.

Resolution 6: That, the financial resolutions form the basis for the 2023/24 Budget Estimates.

Action taken: National Treasury has finalized the FY 2023/24 budget with the financial resolutions contained forming the basis for the Budget Estimates.

VII. REVENUE AND EXPENDITURE ALLOCATION FROM THE EQUALIZATION FUND

109. The National Treasury proposes that County Governments be allocated Ksh 7.867 billion from the Equalization Fund in FY 2023/24 to finance development projects in the marginalized areas.

VIII. REVENUE ALLOCATION TO COUNTY GOVERNMENTS, INCLUDING CONDITIONAL AND UNCONDITIONAL GRANTS

110. The National Treasury proposes that County Governments be allocated an equitable share of revenue raised nationally of Ksh 385.4 billion in the FY 2023/24. The allocation to County Governments' equitable revenue share of Ksh 385.4 billion in FY 2023/24 is informed by the following prevailing circumstances:

- a) The proposal to increase the equitable share to Ksh 385.4 billion in the FY 2023/24 is equivalent to 24.5 percent of the last audited accounts (Ksh. 1,573.42 billion for FY 2019/20) and as approved by Parliament. The proposed allocation therefore meets the requirement of Article 203(2) of the Constitution. This allocation of Ksh 385.4 billion represents 15.0 percent of the projected revenue in the FY 2023/24;
- b) High level of debt financing, requirement in the contest of limited access to financing from domestic and international financial markets;
- c) Increased Government expenditure need relating to drought intervention, fertilizer subsidy and the Hustlers Fund;
- d) In the medium term, sharing of resources will be pegged on the financing constraints and not on the budget. Availability of resources is key and it should be remembered that National Treasury did not disburse Ksh 29.6 billion to County Governments in the FY 2021/22 due to financial constraints. This amount was however disbursed to the County Governments in FY 2022/23; and

e) The fact that the National Government continues to solely bear shortfalls in revenue in any given financial year while County Governments continue to receive their full allocation despite the budget cuts affecting the National Government entities.

111. In addition to the equitable share of revenue raised nationally, the National Treasury proposes that County Governments receive additional conditional allocations amounting to Ksh 75.419 billion. This comprises: (i) additional conditional allocations from the National Government's share of Ksh 11.016 billion; ii) conditional allocation from proceeds of external loans and grants amounting to Ksh 33.192 billion, and; (iii) Ksh. 31.211 billion as new total additional allocations from Development Partners. Each conditional allocation is distributed based on its objectives, criteria for selecting beneficiary Counties and distribution formula.

112. During a meeting held on 22nd February, 2023, H.E the President directed that Six (6) State Departments currently implementing devolved functions in line with the Fourth Schedule of the Constitution explore modalities of devolving these expenditures under the National Government as conditional grants to County Governments through agreed frameworks without affecting service delivery. In this regard, a total of Ksh 31.211 billion was identified as new conditional grants to county governments for the FY 2023/24 as provided in **Table 7**.

113. It is also proposed that Ksh 108.661 million from court fines emanating from contravention of County legislations be allocated to the respective County Governments as an unconditional allocation.

114. Horizontal distribution of County Governments' equitable revenue share allocation for FY 2023/24 is based on the Third Basis of the revenue allocation criteria approved by Parliament in accordance with Article 217 of the Constitution. The Third Basis formula which will be applicable from FY 2020/21 to FY 2024/25 has taken into account the following parameters; (I) Population (18 percent); (ii) Health Index (17 percent); (iii) Agriculture Index (10 percent); (iii) Urban Index (5 percent); (iv) Poverty Index (14 percent); (v) Land Area Index (8 percent); (vi) Roads Index (8 percent); and, (vii) Basic Share index (20

percent). The disaggregation of County Governments' allocations is summarized in **Table 7**.

Table 7: Disaggregation of County Governments' Allocation (Ksh Million)

| Type/Level of Allocation | Amount in (Ksh Million) | Percentage (%) of 2019/20 audited and approved Revenue i.e. Ksh 1.573 trillion |
|---|---------------------------|--|
| A. Total Sharable Revenue | 2,571,159 | |
| B. National Government | 2,177,867 | |
| C. Equalization Fund | 7,867 | 0.50% |
| D. County equitable share | 385,425 | 24.5% |
| E. Additional conditional allocation (National Government share of Revenue) | 11,016 | |
| F. Conditional allocation (Loans and Grants) | 33,192¹ | |
| G. New Total Additional Allocations from Development Partners | 31,211 | |
| H. Unconditional allocation from court fines from County legislations | 108 | |
| Total county Allocation =(D+E+F+G+H) | 460,952 | |

¹ The additional allocation on loans and grants amounting to Ksh 33.2 billion may be revised based on absorption rate of the project funds in FY 2022/23

IX. OTHER BUDGET DOCUMENTS AND INFORMATION

115. To accompany the budget documents, the Medium-Term Debt Management Strategy anchored in the 2023 Budget Policy Statement (BPS) was prepared pursuant to the requirements of Section 33(2) of the Public Finance Management (PFM) Act, 2012 and the guidelines outlined in the Debt and Borrowing Policy. The strategy highlights Government debt management intentions over the medium term with a view to reducing the cost and risk associated with public debt. The strategy takes into account the existing stock of public debt and the borrowing requirements over the medium term.

A. Highlights of the 2023 Medium Term Debt Management Strategy

116. The Medium-Term Debt Management Strategy covers the period FY 2023/24 – FY 2025/26 over which the optimal costs and risks of debt portfolio will be achieved. The Strategy is aligned to the 2023 Budget Policy Statement (BPS) policies whose objective is to support economic recovery through a growth friendly fiscal consolidation plan aimed at slowing the public debt accumulation without compromising service delivery to citizens while achieving the main objective of public debt management of minimizing the costs and risks. The policies will be achieved through a Bottom-Up approach for a socio-economic transformation, economic turnaround and inclusive growth.

117. The scope of coverage of this strategy is the existing debt stock, non-performing guarantees, and the stated fiscal deficits in the 2023 BPS.

118. The 2023 optimal strategy aims at minimizing costs and risks through a net financing combination of 50 percent each from both external and domestic sources. The strategy will maximize concessional borrowing while rolling over the commercial debt from external debt sources. On the domestic sources, the strategy seeks to lengthen the maturity and deepen the domestic markets through issuance of medium to long term debt securities under the benchmark bond programme. This strategy is positioned for flexibility in financing the deficit from both sources should one source fail. Under this strategy, the Government

may consider augmenting any of the two sources depending on domestic and external market conditions and takes into account the continued tightening of liquidity in the debt markets.

119. Under the optimal strategy, the overall public debt gross borrowing will consist of 35 and 65 percent in external and domestic sources, respectively. The larger proportion of gross domestic borrowing is driven by the recurrent nature short-term domestic securities (treasury bills) which rollover a number of times within the financial year.

- i. The strategy achieves the debt management objectives in terms of costs and risks characteristics.
- ii. It results to the least Present Value (PV) of debt to GDP of 53.1 percent in the medium term compared to 60.0 per cent as at end December, 2022.
- iii. Interest payment to GDP improves from 5.3 percent as at end December 2022 to 4.4 percent in the medium term. This is attributed to maximization of concessional sources as commercial borrowing is reduced, thereby leading to reduction in the cost of debt over the medium term.
- iv. Minimizes refinancing risk by lengthening the total portfolio ATM as a result of concessional terms that have longer maturities leading to lengthening the ATM of external debt portfolio.
- v. Minimizes interest rate risk in terms of average time to refixing.
- vi. Deepens the domestic bond market through issuance of more medium to long term instruments as the main source of domestic financing.
- vii. It allows for flexibility in the borrowing plan to adjust either external or domestic borrowing targets depending on prevailing market conditions as it is more realistic to implement.

120. Despite the optimal strategy leading to reduced overall debt to GDP, cost of debt, refinancing risk and interest rate risk exposure, its implementation will depend on prevailing market condition under the ongoing global economic uncertainties. The Government will maintain

its presence in the international financial markets through refinancing the existing commercial maturities and may consider liability management operations ahead of scheduled maturities if the international debt capital market condition improves.

121. The policy implications are that: funding fiscal deficits and refinancing external debt will be through concessional borrowing and less commercial debt, while implementing development policies geared towards improving Kenya's export sector to improve debt sustainability indicators. The Government will focus on deepening and developing domestic debt market to minimize risks emanating from external debt market while opportunities for 'debt for climate/nature swaps' may be pursued with eligible creditors.

122. Development of the domestic debt market is a necessary catalyst for public debt sustainability. With domestic debt comprising half the proportion of public debt, it mitigates against foreign exchange risk exposure and cushions the public debt against the downside risks of the global market volatilities. The Government will continue with the implementation of its strategic reforms in the domestic debt market, aimed at increasing domestic market efficiency at operational level.

123. The Government through the annual borrowing plan will implement both the debt management strategy and the optimal fiscal funding strategy, review of the outcome will be done regularly to provide data for strategy evaluation and progress of implementation will be monitored and reported through the annual debt report. The actual costs and risks characteristics of debt will be assessed against sustainability threshold indicators and any deviations will be used to inform strategy review in the next MTDS cycle.

124. The evolving public debt structure and fiscal deficit will inform review of strategy for management of costs and risks of the public debt. The, guaranteed State corporations' debt, fiscal commitments and contingent liabilities will be tracked and assessed against overall sustainability levels.

B. National Government Loans to State Corporations, Government Agencies, and other Organizations

125. Total outstanding loans by the National Government to State Corporations, Government Agencies, and other organizations as at 30th June, 2022 stood at **Ksh 920.7 billion (Table 8)**.

Table 8: Statement of Outstanding Loans to State Corporations and Other Agencies as at 30th June, 2022, Ksh

| | TO WHOM LENT | AMOUNT LENT | AMOUNT DISBURSED | AMOUNT REPAID/ WRITTEN OFF | AMOUNT OUTSTANDING AS AT 30TH JUNE 2022 |
|----|---|--------------------------|------------------------|-------------------------------|---|
| | | Kshs | Kshs | Kshs | Kshs |
| 1 | Agricultural Finance Corporation | 1,788,622,810 | 533,800,000 | 35,901,410 | 497,898,590 |
| 2 | Agricultural Settlement Fund and Central Land Board. | 126,326,880 | 126,326,880 | 51,865,876 | 74,461,004 |
| 3 | Agro-chemical & food Company Ltd | 2,941,884,000 | 2,941,884,000 | - | 2,941,884,000 |
| 4 | Athi Water Services Board | 65,048,343,312 | 47,672,895,327 | 491,217,885 | 47,181,677,443 |
| 5 | Catering Levy Trustee/Kenya Utalii College | 140,000,000 | 140,000,000 | 18,000,000 | 122,000,000 |
| 6 | Central Rift Valley Water Works Development Agency | 3,710,268,700 | - | - | - |
| 7 | Coast Water Service Board | 32,443,509,183 | 15,839,546,804 | - | 15,839,546,804 |
| 8 | Co-operative Bank of Kenya Ltd | 417,861,548 | 339,251,907 | 71,844,560 | 267,407,347 |
| 9 | East African Sugar Industries Limited, Muhoroni | 177,123,100 | 177,123,100 | - | 177,123,100 |
| 10 | Eldoret Municipal Council/ Eldoret Water & Sanitation Co. Ltd | 1,058,673,824 | 1,058,673,824 | 778,673,824 | 280,000,000 |
| 11 | Equity Bank Ltd | 396,059,936 | 377,402,366 | 240,730,091 | 136,672,275 |
| 12 | Faulu Kenya Deposit Taking Micro-Finance Ltd. | 235,568,667 | 235,568,667 | 215,937,945 | 19,630,721 |
| 13 | Halal Meat Products | 27,701,420 | 27,701,420 | - | 27,701,420 |
| 14 | IDB Capital Limited | 1,555,675,500 | 465,014,222 | - | 465,014,222 |
| 15 | Industrial and Commercial Dev. Corporation | 1,191,848,560 | 891,848,560 | 92,777,284 | 799,071,276 |
| 16 | Kenya Airports Authority | 4,235,100,515 | 2,992,906,571 | 1,284,893,832 | 1,708,012,738 |
| 17 | Kenya Airways PLC | 31,270,000,000 | 31,270,000,000 | - | 31,270,000,000 |
| 18 | Kenya Civil Aviation Authority | 2,800,587,168 | 2,725,676,019 | 878,975,417 | 1,846,700,602 |
| 19 | Kenya Electricity Generating Co. Ltd. | 153,205,616,878 | 115,222,529,804 | 33,688,940,539 | 81,533,589,265 |
| 20 | Kenya Electricity Transmission Co. Ltd. | 2,306,257,099 | 2,306,257,099 | - | 2,306,257,099 |
| 21 | Kenya Meat Commission | 940,241,100 | 940,241,100 | - | 940,241,100 |
| 22 | Kenya Mortgage Refinance Company | 34,028,098,320 | 9,985,055,313 | - | 9,985,055,313 |
| 23 | Kenya Power and Lighting Co. Limited | 94,246,592,644 | 69,413,276,644 | 13,265,807,607 | 56,147,469,037 |
| 24 | Kenya Railways Corporation | 545,220,475,079 | 566,119,974,135 | - | 566,119,974,135 |
| 25 | Kenya Tourist Development Corporation | 48,000,000 | 48,000,000 | - | 48,000,000 |
| 26 | Kenya Urban Transport Various Towns | 40,706,140 | 40,706,140 | - | 40,706,140 |
| 27 | Kenya Women Finance Trust Deposit Taking Micro-Finance Ltd. | 241,334,333 | 241,334,333 | 221,223,138 | 20,111,195 |
| 28 | Kenyatta University | 10,857,620,656 | 10,857,620,656 | - | 10,857,620,656 |
| 29 | Kilifi Mariakani Water & Sewerage Co. Ltd | 1,059,644,328 | 283,998,236 | - | 283,998,236 |
| 30 | Kwale Water & Sewerage Co. Ltd | 2,051,265,560 | 435,438,807 | - | 435,438,807 |
| 31 | Lake Basin Development Authority (LBDA) | 2,000,000,000 | 2,000,000,000 | - | 2,000,000,000 |
| 32 | Lake Victoria North Water Services Board | 11,618,627,783 | 11,618,627,783 | 24,484,078 | 11,594,143,705 |
| 33 | Lake Victoria South Water Services Board | 15,790,126,134 | 12,996,985,209 | 5,000,000 | 12,991,985,210 |
| 34 | Local Government Loans Authority | 7,688,792,480 | 7,688,792,480 | 94,518,760 | 7,594,273,720 |
| 35 | Malindi Water, Sewerage & Sanitation Co. Ltd | 1,058,633,217 | 284,748,410 | - | 284,748,410 |
| 36 | Miwani Outgrowers Mills Limited | 6,600,000 | 6,600,000 | - | 6,600,000 |
| 37 | Miwani Sugar Company (1989) Limited | 16,000,020 | 16,000,020 | - | 16,000,020 |
| 38 | Miwani Sugar Mills Limited | 78,088,180 | 78,088,180 | - | 78,088,180 |
| 39 | Moi University | 250,000,000 | 250,000,000 | 18,750,000 | 231,250,000 |
| 40 | Mombasa Pipeline Board | 63,400,000 | 63,400,000 | 40,435,020 | 22,964,980 |
| 41 | Mombasa Water & Sanitation Co. Ltd | 1,798,411,538 | 538,593,751 | - | 538,593,751 |
| 42 | Mumias Outgrowers Company Limited | 43,208,440 | 43,208,440 | 26,691,040 | 16,517,400 |
| 43 | Mumias Sugar Company Limited | 3,000,000,000 | 3,000,000,000 | - | 3,000,000,000 |
| 44 | Nairobi City Council | 123,109,580 | 123,109,580 | 20,775,820 | 102,333,760 |
| 45 | National Irrigation Board | 2,262,036,544 | 2,262,036,544 | - | 2,262,036,544 |
| 46 | National Water Conservation and Pipeline Corporation | 2,460,874,897 | 2,460,874,897 | - | 2,460,874,897 |
| 47 | Northern Water Services Board | 5,389,000,000 | 5,389,000,000 | - | 5,389,000,000 |
| 48 | Nyeri Water and Sewerage Company | 1,159,592,738 | 1,159,592,738 | 655,421,984 | 504,170,754 |
| 49 | Nzoia Sugar Company Limited | 482,139,360 | 482,139,360 | 23,629,260 | 458,510,100 |
| 50 | Rafiki Deposit Taking Micro-Finance Ltd. | 111,352,583 | 111,352,583 | 102,073,201 | 9,279,382 |
| 51 | Rift Valley Water Services Board | 4,944,529,796 | 4,944,529,796 | 99,214,725 | 4,845,315,071 |
| 52 | Rural Electrification Authority | 13,649,158,450 | 13,426,088,636 | - | 13,426,088,636 |
| 53 | SMEP Deposit Taking Micro-Finance Ltd. | 118,555,667 | 118,555,667 | 108,676,028 | 9,879,639 |
| 54 | South Nyanza Sugar Company Limited | 253,317,120 | 253,317,120 | 45,813,105 | 207,504,015 |
| 55 | Tana Water Services Board | 7,543,116,143 | 7,543,116,143 | - | 7,543,116,143 |
| 56 | Tanathi Water Services Board | 9,713,565,506 | 9,713,565,506 | - | 9,713,565,506 |
| 57 | Tavevo Water & Sewerage Co. Ltd | 1,506,555,390 | 413,095,911 | - | 413,095,911 |
| 58 | Uchumi Supermarkets Limited | 1,200,000,000 | 1,200,000,000 | - | 1,200,000,000 |
| 59 | Water Resource Management Authority | 1,397,341,243 | 1,397,341,243 | - | 1,397,341,243 |
| | | 1,089,537,140,070 | 973,292,811,931 | 52,602,272,429 | 920,690,539,503 |

C. Investment Revenue Estimates for FY 2023/24

126. In the FY 2023/24, the National Treasury has budgeted for investment revenue of Ksh 44.4 billion as shown in **Table 9** below:

Table 9: Projected Investment Revenue Estimates -FY 2023/24, Ksh

| ITEM | REVISED BUDGET | ACTUAL | PROJECTIONS | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|
| | FY2022/23 | | FY2023/24 | FY2024/25 | FY2025/26 | FY2026/27 |
| | KSH | KSH | KSH | KSH | KSH | KSH |
| LOAN REDEMPTION | 1,452,904,948 | 5,129,847,351 | 5,267,284,904 | 5,333,954,904 | 5,528,927,126 | 7,129,031,310 |
| INTEREST RECEIPTS | 2,199,976,060 | 1,613,363,273 | 1,535,184,646 | 1,424,737,732 | 1,519,689,500 | 2,596,689,500 |
| OTHER PROFITS & DIVIDENDS | 29,431,930,405 | 33,597,402,873 | 31,554,822,767 | 32,168,383,239 | 32,899,483,239 | 33,861,483,239 |
| DIVIDENDS FROM CBK | 5,500,000,000 | 5,500,000,000 | 6,000,000,000 | 6,500,000,000 | 7,000,000,000 | 7,500,000,000 |
| SURPLUS FUNDS | 2,777,185,000 | 896,187,900 | - | - | - | - |
| DIRECTORS FEES | 17,705,596 | 19,949,299 | 19,916,800 | 19,916,800 | 19,916,800 | 19,916,800 |
| TOTAL | 41,379,702,009 | 46,756,750,696 | 44,377,209,117 | 45,446,992,675 | 46,968,016,665.40 | 51,107,120,849.40 |

D. Other Tables

127. The rest of the Tables in this document are as follows:

- i. Table 10: Internal interest payments from the Consolidated Fund
- ii. Table 11: Summary of interest on internal debt
- iii. Table 12: Internal debt redemption from the Consolidated Fund
- iv. Table 13: External debt redemption from the Consolidated Fund
- v. Table 14: External debt interest payments from the Consolidated Fund
- vi. Table 15: List of publicly guaranteed debt

Table 11: Summary of Interest on Internal Debt (Ksh)

| CONSOLIDATED FUND SERVICES | | | | | | | | |
|--|------------------|--|---|---|---|---|---|---|
| (1) R50 PUBLIC 242000 - INTEREST ON | | | | | | | | |
| SUB- HEAD | ITEM | DESCRIPTION | PRINTED ESTIMATES 2022/2023 Kshs | REVISED 1 ESTIMATES 2022/2023 Kshs | PRINTED ESTIMATES 2023/2024 Kshs | PRINTED ESTIMATES 2024/25 Kshs | PRINTED ESTIMATES 2025/26 Kshs | PRINTED ESTIMATES 2026/27 Kshs |
| OTHER LOANS: | | | | | | | | |
| | 0020004012420102 | Pre - 1997 Gov't Overdraft Debt | 633,562,671 | 633,562,671 | 616,912,671 | 600,262,671 | 591,869,246 | 583,475,821 |
| | 0020004032420102 | Tax Reserve Certificate | | | | | | |
| | 0020004072420102 | Short Term Borrowing (T. Bills Interest) | 79,794,023,172 | 64,433,854,241 | 69,715,993,684 | 69,715,993,684 | 87,108,773,522 | 87,108,773,522 |
| | 0020004042420102 | Miscellaneous (Advertising) | 70,000,000 | 70,000,000 | 70,000,000 | 70,000,000 | 70,000,000 | 70,000,000 |
| | 0020004052420102 | SDR- Allocation Charges | - | - | - | - | - | - |
| | 0020004022420102 | Government Overdraft- Interest Charges | 5,281,703,000 | 5,281,703,000 | 5,603,556,000 | 5,603,556,000 | 5,603,556,000 | 5,603,556,000 |
| | 0020004062420102 | Commissions to CBK | 3,000,000,000 | 3,000,000,000 | 3,000,000,000 | 3,000,000,000 | 3,000,000,000 | 3,000,000,000 |
| | | SUB - TOTAL | 88,779,288,843 | 73,419,119,911 | 79,006,462,354 | 78,989,812,354 | 96,374,198,768 | 96,365,805,343 |
| | | TOTAL INTEREST ON BONDS & OTHER LOANS | 553,406,727,874 | 537,380,097,815 | 628,263,951,790 | 680,924,248,985 | 730,846,883,078 | 787,883,534,358 |
| | 2420000 | GRAND TOTAL INTERNAL DEBT - INTEREST | 553,406,727,874 | 537,380,097,815 | 628,263,951,790 | 680,924,248,985 | 730,846,883,078 | 787,883,534,358 |

Note:

1. Net domestic financing has been assumed at Kshs 521.5 billion in the fiscal year 2023/2024
2. Net domestic borrowing , is assumed 100% through bonds with the interest rates ranging between 13 percent and 16 per cent per annum.
3. Interest rates will be stable between 10.5% p.a - 11.5% p.a - for 91 days,182 days and 364 days.
4. The usage of the overdraft at CBK will fluctuate within the year but close at zero at end June 2024. Interest will be charged at the CBR rate and the facility will be utilized at 100 % of the set ceiling .

Table 12: Internal Debt Redemption from the Consolidated Fund (Ksh)

| CONSOLIDATED FUND INTERNAL DEBT REDEMPTION | | | | | | | | | | |
|---|---------|--|---------|-------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| SUB- | | | | | | PRINTED | PRINTED | PRINTED | PRINTED | PRINTED |
| HEAD | ITEM | DESCRIPTION | | | | ESTIMATES 2022/2023 | ESTIMATES 2023/2024 | ESTIMATES 2024/2025 | ESTIMATES 2025/2026 | ESTIMATES 2026/2027 |
| 002000204 | 5210201 | FXD1/2017/5 | 2022/08 | 5YRS | 17,490,000,000 | | | | | |
| 002000204 | 5210201 | FXD1/2017/5 | 2022/10 | 5YRS | 13,492,100,000 | | | | | |
| 002000204 | 5210201 | FXD2/2017/5 | 2022/10 | 5YRS | 7,220,000,000 | | | | | |
| 002000212 | 5210201 | FXD3/2007/15 | 2022/11 | 15YRS | 7,841,100,000 | | | | | |
| 002000212 | 5210201 | FXD3/2007/15 | 2022/11 | 15YRS | 14,927,900,000 | | | | | |
| 002000212 | 5210201 | FXD3/2007/15 | 2022/11 | 15YRS | 10,189,100,000 | | | | | |
| 002000206 | 5210201 | IFB1/2015/9 | 2022/12 | 7YRS | 8,093,236,864 | | | | | |
| 002000203 | 5210201 | FXD1/2021/02 | 2023/01 | 2YRS | 55,851,550,000 | | | | | |
| 002000212 | 5210201 | FXD1/2008/15 | 2023/03 | 15YRS | 7,380,900,000 | | | | | |
| 002000212 | 5210201 | FXD1/2008/15 | 2023/03 | 15YRS | 2,692,550,000 | | | | | |
| 002000212 | 5210201 | FXD1/2008/15 | 2023/03 | 15YRS | 4,695,250,000 | | | | | |
| 002000212 | 5210201 | FXD1/2008/15 | 2023/03 | 15YRS | 20,021,100,000 | | | | | |
| 002000204 | 5210201 | FXD1/2008/5 | 2023/03 | 5YRS | 23,055,800,000 | | | | | |
| 002000204 | 5210201 | FXD1/2008/5 | 2023/03 | 5YRS | 7,739,750,000 | | | | | |
| 002000206 | 5210201 | IFB1/2016/9 | 2023/05 | 7YRS | 8,249,913,817 | | | | | |
| 002000209 | 5210201 | FXD1/2013/10 | 2023/06 | 10YRS | 4,737,700,000 | | | | | |
| 002000209 | 5210201 | FXD1/2013/10 | 2023/06 | 10YRS | 11,909,050,000 | | | | | |
| 002000209 | 5210201 | FXD1/2013/10 | 2023/06 | 10YRS | 521,700,000 | | | | | |
| 002000209 | 5210201 | FXD1/2013/10 | 2023/06 | 10YRS | 9,958,400,000 | | | | | |
| 002000209 | 5210201 | FXD1/2013/10 | 2023/06 | 10YRS | 12,121,350,000 | | | | | |
| 002000211 | 5210201 | IFB1/2011/12 | 2023/09 | 12YRS | | 11,735,500,000 | | | | |
| 002000209 | 5210201 | FXD1/2014/10 | 2024/01 | 10YRS | | 35,852,150,000 | | | | |
| 002000204 | 5210201 | FXD1/2019/5 | 2024/02 | 5YRS | | 65,359,500,000 | | | | |
| 002000211 | 5210201 | IFB1/2015/12 | 2024/02 | 12YRS | | 21,279,697,929 | | | | |
| 002000204 | 5210201 | FXD2/2019/05 | 2024/05 | 5YRS | | 39,201,400,000 | | | | |
| 002000212 | 5210201 | FXD1/2009/15 | 2024/10 | 15YRS | | | 31,952,450,000 | | | |
| 002000206 | 5210201 | IFB1/2017/7 | 2024/11 | 7YRS | | | 21,262,250,000 | | | |
| 002000211 | 5210201 | IFB1/2015/9 | 2024/12 | 12YRS | | | 8,506,500,000 | | | |
| 002000204 | 5210201 | FXD3/2019/5 | 2024/12 | 5YRS | | | 44,830,500,000 | | | |
| 002000212 | 5210201 | FXD1/2010/15 | 2025/03 | 15YRS | | | 27,693,900,000 | | | |
| 002000213 | 5210201 | FXD1/2022/3 | 2025/04 | 3YRS | | | 58,837,000,000 | | | |
| 002000208 | 5210201 | IFB1/2020/9 | 2025/04 | 9YRS | | | 39,486,800,000 | | | |
| 002000204 | 5210201 | FXD1/2020/5 | 2025/05 | 5YRS | | | 65,685,250,000 | | | |
| 002000208 | 5210201 | IFB1/2016/9 | 2025/05 | 9YRS | | | 19,790,749,568 | | | |
| 002000211 | 5210201 | IFB1/2013/12 | 2025/09 | 12YRS | | | | 16,060,205,597 | | |
| 002000205 | 5210201 | IFB1/2022/006 | 2025/12 | 6YRS | | | | 24,374,850,000 | | |
| 002000212 | 5210201 | FXD2/2010/15 | 2025/12 | 15YRS | | | | 25,199,800,000 | | |
| 002000205 | 5210201 | IFB1/2020/6 | 2026/05 | 6YRS | | | | 10,113,325,000 | | |
| 002000209 | 5210201 | FXD1/2016/010 | 2026/08 | 10YRS | | | | | 18,306,450,000 | |
| 002000210 | 5210201 | IFB1/2020/011 | 2026/08 | 11TRS | | | | | 40,124,800,000 | |
| 002000211 | 5210201 | IFB1/2014/012 | 2026/10 | 12YRS | | | | | 16,631,479,847 | |
| 002000212 | 5210201 | IFB1/2016/015 | 2026/10 | 15YRS | | | | | 10,001,466,651 | |
| 002000204 | 5210201 | FXD1/2021/005 | 2026/11 | 5YRS | | | | | 66,075,850,000 | |
| 002000211 | 5210201 | IFB1/2015/012 | 2027/03 | 12YRS | | | | | 12,206,852,072 | |
| 002000219 | 5210201 | NEW LOANS | | | | | | 240,000,000,000 | 200,000,000,000 | |
| SUB TOTAL | | | | Kshs | 260,297,600,681 | 173,428,247,929 | 318,045,399,568 | 315,748,180,597 | 363,346,898,570 | |
| 002000401 | 5210201 | Pre - 1997 Gov't Overdraft debt | | | 1,110,000,000 | 1,110,000,000 | 1,110,000,000 | 1,110,000,000 | 1,110,000,000 | |
| 002000407 | 5210201 | Redemption of Treasury Bills - Shortfall | | | 200,000,000,000 | 200,000,000,000 | 200,000,000,000 | 200,000,000,000 | 200,000,000,000 | |
| 002000403 | 5210201 | Tax Reserve Certificate | | | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | |
| SUB TOTAL | | | | | 201,110,300,000 | 201,110,300,000 | 201,110,300,000 | 201,110,300,000 | 201,110,300,000 | |
| GRAND TOTAL INTERNAL DEBT | | | | Kshs | 461,407,900,681 | 374,538,547,929 | 512,576,822,119 | 516,858,480,597 | 564,457,198,570 | |

Table 13: External Debt Redemption from the Consolidated Fund (Ksh)

| Consolidated Fund services | | | | | | |
|----------------------------|---|------------------------|------------------------|------------------------|--------------------------|--------------------------|
| (1) 1002-Public Debt | | | | | | |
| 5510600 | | | | | | |
| | | PRINTED | PRINTED | PRINTED | PRINTED | PRINTED |
| | | ESTIMATES | ESTIMATES | ESTIMATES | ESTIMATES | ESTIMATES |
| HEAD | CREDITOR | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 |
| 501 | GERMANY | 5,548,865,097 | 5,759,267,532 | 5,950,300,939 | 6,256,079,847 | 8,743,107,660 |
| 502 | ITALY | 14,047,236,202 | 12,398,625,645 | 10,257,239,301 | 8,698,795,621 | 10,582,876,840 |
| 503 | JAPAN | 6,051,740,696 | 5,261,268,328 | 5,149,931,011 | 4,074,516,324 | 6,989,358,201 |
| 504 | IDA | 33,064,604,699 | 36,819,786,285 | 40,914,140,598 | 50,308,907,714 | 63,526,789,654 |
| 505 | ADB/ADF | 7,840,041,033 | 9,454,170,619 | 11,317,970,234 | 15,923,355,390 | 18,027,455,896 |
| 506 | U.S.A. | 247,406,986 | 259,385,494 | 272,159,292 | 247,396,288 | 212,958,589 |
| 516 | NEW LOANS/1 | - | - | - | - | - |
| 507 | DENMARK | 111,971,951 | 131,925,259 | 136,187,847 | 81,530,383 | 26,343,712 |
| 508 | NETHERLANDS | - | - | - | - | - |
| 509 | OPEC | 746,993,814 | 750,045,034 | 856,363,622 | 1,014,641,195 | 846,119,188 |
| 510 | BADEA | 188,205,432 | 218,032,939 | 249,291,834 | 479,026,385 | 677,516,314 |
| 511 | FRANCE | 10,876,869,356 | 11,297,516,671 | 12,056,298,041 | 11,709,560,992 | 14,225,443,962 |
| 512 | EIB | 2,619,935,438 | 2,702,024,016 | 3,106,955,090 | 3,674,868,837 | 3,682,867,382 |
| 513 | SAUDI FUND | 107,691,787 | 274,407,746 | 314,029,539 | 356,766,887 | 416,497,470 |
| 514 | AUSTRIA | 70,563,058 | 103,875,999 | 138,729,840 | 143,182,972 | - |
| 518 | FINLAND | 310,214,453 | 319,899,807 | 330,235,971 | - | - |
| 512 | EEC | 264,943,804 | 229,316,292 | 236,685,590 | 246,803,128 | 214,866,534 |
| 517 | BELGIUM | 2,255,083,638 | 2,094,257,606 | 1,840,018,634 | 1,904,437,769 | 2,372,871,743 |
| 519 | CHINA | 466,783,177 | 461,708,435 | 476,561,396 | 491,858,687 | 526,976,514 |
| 536 | EXIM BANK OF CHINA | 80,730,524,786 | 88,978,704,765 | 94,236,832,443 | 100,074,018,164 | 117,116,522,597 |
| 537 | CHINA DEVELOPMENT BANK | 21,513,277,256 | - | - | - | - |
| 520 | SPAIN | 3,298,986,959 | 2,873,970,058 | 2,449,273,718 | 4,085,132,814 | 5,405,293,968 |
| 521 | KUWAIT | 214,824,451 | 436,076,362 | 450,131,840 | 464,580,760 | 541,174,337 |
| 522 | EXIM BANK OF KOREA | 151,226,997 | 163,392,559 | 168,648,562 | 174,062,065 | 25,556,093,863 |
| 526 | IFAD | 753,113,984 | 832,935,234 | 861,138,237 | 1,265,468,442 | 1,566,762,254 |
| 527 | NORDIC DEVELOPMENT FUND | 67,803,258 | 69,920,176 | 108,554,066 | 148,992,493 | 167,182,795 |
| 530 | EXIM BANK OF INDIA | 845,315,773 | 959,455,223 | 990,309,414 | 1,341,348,904 | 1,951,215,624 |
| 531 | STANDARD BANK -BVR | 447,311,315 | - | - | - | - |
| 532 | DEBUT INTERNATIONAL SVRNG BOND (USD 2.75 B) | - | 241,753,498,225 | - | - | - |
| 544 | 2019 INTERNATIONAL SVRNG BOND (USD 900 MN) | - | - | 37,419,848,729 | 38,620,999,981 | 45,565,321,303 |
| 534 | ISRAEL | 676,829,342 | 697,960,954 | 720,419,246 | 743,497,527 | - |
| 538 | ABU DHABI | 156,175,233 | 161,248,371 | 166,435,401 | 171,777,862 | 220,870,409 |
| 540 | TDB SYND | 47,341,602,440 | 49,858,267,668 | 48,267,771,711 | 21,954,779,663 | 11,615,354,372 |
| 541 | POLAND | 44,052,426 | 275,458,601 | 495,021,361 | 510,911,204 | 602,438,651 |
| 542 | IBRD | - | - | 1,521,766,832 | 1,570,614,494 | 1,762,368,802 |
| 543 | IMF | - | - | - | 12,729,404,935 | 29,534,267,300 |
| | Totals | 241,060,194,844 | 475,596,401,903 | 281,459,250,341 | 289,467,317,728.4 | 372,676,915,934.2 |

Table 14: External Debt Interest Payments from the Consolidated Fund (Ksh)

| Consolidated Fund services | | | | | | |
|----------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| (1) 1002-Public Debt | | | | | | |
| 2410100 | | | | | | |
| | | PRINTED | PRINTED | PRINTED | PRINTED | PRINTED |
| | | ESTIMATES | ESTIMATES | ESTIMATES | ESTIMATES | ESTIMATES |
| HEAD | CREDITOR | 2022/2023 | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 |
| 501 | GERMANY | 889,717,510 | 969,093,584 | 1,287,880,516 | 1,367,282,116 | 1,145,864,393 |
| 502 | ITALY | 2,857,365,482 | 2,355,121,528 | 2,002,361,785 | 1,726,708,888 | 1,128,161,975 |
| 503 | JAPAN | 643,730,582 | 738,286,425 | 818,481,340 | 898,443,112 | 923,876,226 |
| 504 | IDA | 16,810,148,242 | 18,360,589,053 | 19,604,073,978 | 20,416,657,731 | 25,775,364,602 |
| 505 | ADB/ADF | 6,250,411,302 | 7,406,257,510 | 8,648,551,390 | 9,612,051,089 | 10,493,225,595 |
| 506 | U.S.A. | 35,422,519 | 28,848,060 | 21,710,675 | 13,944,620 | 6,946,049 |
| 516 | NEW LOANS/1 | | | | | - |
| 508 | NETHERLANDS | - | - | - | - | - |
| 509 | OPEC | 60,448,908 | 86,743,409 | 126,619,616 | 139,612,860 | 164,406,640 |
| 510 | BADEA | 66,802,568 | 92,046,760 | 114,261,916 | 127,519,221 | 142,325,863 |
| 511 | FRANCE | 1,806,838,676 | 1,903,603,564 | 2,172,483,276 | 2,699,601,928 | 1,544,729,648 |
| 512 | EIB | 525,310,150 | 601,103,474 | 706,932,573 | 745,430,851 | 696,788,187 |
| 513 | SAUDI FUND | 39,114,183 | 58,779,442 | 72,924,706 | 79,156,687 | 88,450,703 |
| 514 | AUSTRIA | 15,064,392 | 15,544,263 | 7,115,784 | 7,344,196 | - |
| 515 | SWITZERLAND | 6,652,800,000 | 15,157,800,000 | 36,930,600,000 | 42,105,000,000 | - |
| 512 | EEC | 12,843,979 | 10,626,604 | 8,602,202 | 6,429,819 | 4,571,946 |
| 517 | BELGIUM | 196,243,473 | 183,680,249 | 170,761,721 | 161,277,259 | 184,577,710 |
| 536 | EXIM BANK OF CHINA | 23,597,982,130 | 22,948,953,814 | 22,367,186,196 | 21,042,262,484 | 38,056,448,727 |
| 537 | CHINA DEVELOPMENT BANK | 837,519,881 | - | - | - | - |
| 520 | SPAIN | 564,800,720 | 742,897,663 | 834,399,876 | 844,300,585 | 433,428,404 |
| 521 | KUWAIT | 49,732,244 | 75,402,760 | 104,096,547 | 118,939,120 | 124,898,849 |
| 522 | EXIM BANK OF KOREA | 25,203,087 | 34,744,850 | 50,431,178 | 62,225,515 | - |
| 526 | IFAD | 208,817,237 | 244,720,238 | 261,976,044 | 281,444,437 | 428,944,140 |
| 527 | NORDIC DEVELOPMENT FUND | 21,484,387 | 21,630,491 | 21,788,069 | 21,508,585 | 22,880,492 |
| 530 | EXIM BANK OF INDIA | 158,805,424 | 176,784,353 | 200,823,018 | 225,059,385 | - |
| 531 | STANDARD BANK -BVR | 12,278,694 | - | - | - | - |
| 532 | 2018 INTERNATIONAL SVRNG BOND due 2048 | 15,970,429,249 | 16,489,206,728 | - | - | 10,827,169,610 |
| 542 | 2018 INTERNATIONAL SVRNG BOND (USD 2.0 BN) | 17,880,778,010 | 18,439,042,328 | 19,032,355,463 | 19,642,047,731 | 12,320,572,315 |
| 543 | 2019 INTERNATIONAL SVRNG BOND (USD 900 MN) | 7,317,360,311 | 7,555,054,719 | 7,796,586,439 | 5,364,567,646 | 3,162,802,919 |
| 544 | 2019 INTERNATIONAL SVRNG BOND (USD 1.2 BN) | 11,150,263,330 | 11,512,464,334 | 11,880,512,669 | 12,261,868,905 | 14,458,527,628 |
| 545 | 2021 INTERNATIONAL SVRNG BOND (USD 1 BN) | 7,267,671,062 | 7,494,578,495 | 7,735,731,575 | 7,983,541,981 | 9,408,437,041 |
| 534 | ISRAEL | 121,898,139 | 129,592,837 | 116,607,362 | 99,998,841 | - |
| 538 | ABU DHABI | 34,024,065 | 35,213,676 | 32,310,130 | 29,046,899 | 27,618,685 |
| 540 | TDB SYND | 13,714,923,694 | 10,371,649,690 | 6,897,588,720 | 3,623,598,108 | 3,079,039,294 |
| 541 | POLAND | 26,582,161 | 41,668,809 | 55,546,439 | 69,624,479 | 77,957,474 |
| 542 | IBRD | 596,565,463 | 670,070,013 | 727,034,885 | 758,929,983 | 3,995,371,559 |
| 543 | IMF | 821,940,859 | 848,939,929 | 875,452,347 | 878,063,313 | 5,872,678,421 |
| | | 137,241,322,112 | 145,800,739,651 | 151,683,788,436 | 153,413,488,371 | 144,596,065,096 |

Table 15: List of Publicly Guaranteed Debt (Ksh million)

| Agency | Year | Purpose of the loan | Creditor | June-16 | June-17 | June-18 | June-19 | June-20 | June-21 | June-22 |
|--|------|--|-------------|------------|------------|---------|------------|------------|------------|------------|
| Nairobi City County | 1985 | Umoya II Housing Project | USA | - | - | - | - | - | - | - |
| KBC | 1989 | KBC Modernization Project | Japan | 2,224 | 1,386 | 1,035 | 357 | - | - | - |
| Telkom Kenya Ltd | 1990 | Purchase of Microwave Telephone System | Canada | - | - | - | - | - | - | - |
| Tana and Athi River Development Authority | 1990 | Tana Delta Irrigation Project | Japan | 1,156 | 811 | 673 | 279 | - | - | - |
| East African Portland Cement | 1990 | Cement Plant Rehabilitation Project | Japan | 1,438 | 1,008 | 836 | 346 | - | - | - |
| | 1995 | Mombasa Diesel Generating Power Project | Japan | 3,767 | 3,325 | 2,923 | 2,421 | 2,108 | 1,867 | 1,652 |
| | 1997 | Sondu Miriu Hydropower Project | Japan | 3,827 | 3,422 | 3,099 | 2,727 | 2,515 | 1,979 | 1,751 |
| KenGen Ltd | 2004 | Sondu Miriu Hydropower Project II | Japan | 9,534 | 8,753 | 8,404 | 8,207 | 8,233 | 7933 | 6720 |
| | 2007 | Sondu Miriu Hydropower Project – Sang'oro Power Plant | Japan | 4,218 | 3,972 | 3,827 | 3,760 | 3,789 | 3,591 | 3,177 |
| | 2010 | Olkaria Unit 4 and 5 Geothermal Power Project | Japan | 55 | 51 | 51 | 19,389 | 19,549 | 18533 | 16397 |
| | 2010 | Rehabilitation and Expansion of the Hydropower Plant Kindanama | Germany | 3,514 | 3,302 | 2,970 | 2,607 | 1,879 | 1,506 | 1,455 |
| | 2011 | Rehabilitation and Upgrade of the Geothermal Plant Olkaria | Germany | 4,656 | 4,875 | 4,510 | 3,924 | 3,113 | 2,948 | 2,748 |
| Kenya Ports Authority | 2007 | Mombasa Port Modernization Project | Japan | 22,099 | 21,211 | 23,808 | 23,903 | 23,185 | 21971 | 19439 |
| Kenya Railways | 2008 | Kenya Railways Concessioning | IDA | 4,044 | 4,667 | 4,547 | 4,603 | 4,793 | 0 | 0 |
| Kenya Ports Authority | 2016 | Kenya Port Development Project Phase 2 | Japan | | 614 | 6,333 | 10,158 | 16,189 | 15,930 | 14,094 |
| Kenya Airways | 2017 | Kenya Airways | A flexim | 0 | 77,784 | 75,787 | 76,724 | 79,893 | 80963 | 77824 |
| Kenya Farmers Association | 2005 | Revival of KFA | Local banks | Unutilized | Unutilized | | Unutilized | Unutilized | Unutilized | Unutilized |
| National Cereals & Produce Board (GSM-102) | 2009 | Importation of maize under GSM-102 | USA | Unutilized | Unutilized | | Unutilized | Unutilized | Unutilized | Unutilized |
| Total | | | | 60,530 | 135,179 | 138,803 | 159,405 | 165,247 | 157,220 | 145,357 |

E. Annexes

128. The following are annexes to this report:

- Annex Table 1, Annex Table 2(a-b) and Annex Table 3(a-b) on Macro and Fiscal Framework;
- Annex on the details of the projects to be completed in the FY 2023/24;
- Annex on the list of projects and activities to be supported through the Sports, Arts and Social Development Fund;
- Annex on Breakdown of Estimates of Revenues and Expenditure for State Corporations of the Government of Kenya for the Financial Year ending 30th June, 2024;
- Annex on Estimates of Revenues, Grants and Loans that captures the Revenues estimates by broad economic classification; and
- Annex on Comparison of Expenditures by Vote and Programmes, FY 2023/24.

**THE NATIONAL TREASURY & ECONOMIC PLANNING
APRIL 2023**

Annex Table 1: Macroeconomic Framework

| | 2020/21 | 2021/22 | | 2022/23 | | 2023/24 | | 2024/25 | | 2025/26 | | 2026/27 | |
|--|---|---------------------|-----------|---------|---------------|---------|---------|---------|---------|---------|---------|---------|---------|
| | Prel. Act | Approved Revised II | Prel. Act | Budget | Supp I Budget | BPS23 | Budget | BPS23 | Proj. | BPS23 | Proj. | BPS23 | Proj. |
| | <i>annual percentage change, unless otherwise indicated</i> | | | | | | | | | | | | |
| National Account and Prices | | | | | | | | | | | | | |
| Real GDP | 3.6 | 6.8 | 6.2 | 5.8 | 5.2 | 6.1 | 5.6 | 6.2 | 5.7 | 6.1 | 5.7 | 6.2 | 5.7 |
| GDP deflator | 5.0 | 4.8 | 6.3 | 6.1 | 7.4 | 5.8 | 6.0 | 4.8 | 4.5 | 5.9 | 5.6 | 6.0 | 5.7 |
| CPI Index (eop) | 6.3 | 5.2 | 7.0 | 5.5 | 6.5 | 5.4 | 5.4 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| CPI Index (avg) | 5.7 | 5.4 | 6.9 | 6.0 | 7.1 | 5.8 | 5.8 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Terms of trade (-deterioration) | -3.6 | 1.1 | 1.1 | -0.4 | 3.4 | -0.6 | 0.6 | -1.8 | -3.4 | -0.7 | -2.3 | 0.6 | -0.7 |
| Money and Credit (end of period) | | | | | | | | | | | | | |
| Net domestic assets | 11.7 | 11.1 | 18.8 | 9.4 | 14.5 | 10.0 | 10.4 | 10.6 | 10.3 | 11.9 | 11.6 | 10.6 | 10.4 |
| Net domestic credit to the Government | 27.1 | 19.6 | 26.3 | 13.1 | 9.6 | 10.7 | 10.9 | 11.3 | 11.3 | 10.1 | 10.1 | 9.9 | 9.9 |
| Credit to the rest of the economy | 7.7 | 10.8 | 12.3 | 12.8 | 21.2 | 11.2 | 11.6 | 14.8 | 14.4 | 17.3 | 16.9 | 12.8 | 12.6 |
| Broad Money, M3 (percent change) | 6.4 | 11.4 | 7.4 | 10.1 | 14.0 | 12.2 | 12.2 | 11.6 | 11.6 | 12.4 | 12.4 | 11.9 | 11.9 |
| Reserve money (percent change) | 5.4 | 11.4 | 15.4 | 4.7 | 8.4 | 12.1 | 12.1 | 11.5 | 11.5 | 12.3 | 12.3 | 11.8 | 11.8 |
| | <i>in percentage of GDP, unless otherwise indicated</i> | | | | | | | | | | | | |
| Investment and Saving | | | | | | | | | | | | | |
| Investment | 20.1 | 23.9 | 17.6 | 19.3 | 15.9 | 18.9 | 17.1 | 18.9 | 17.3 | 18.6 | 17.1 | 18.6 | 17.0 |
| Central Government | 4.9 | 4.7 | 4.2 | 4.7 | 3.8 | 4.5 | 4.0 | 4.8 | 4.8 | 5.3 | 5.3 | 4.9 | 4.9 |
| Other | 15.2 | 19.1 | 13.4 | 14.6 | 12.1 | 14.3 | 13.0 | 14.1 | 12.6 | 13.3 | 11.8 | 13.6 | 12.0 |
| Gross National Saving | 14.1 | 19.1 | 11.8 | 14.2 | 11.5 | 13.6 | 12.5 | 13.5 | 12.5 | 13.3 | 12.2 | 13.2 | 11.9 |
| Central Government | -2.2 | -5.3 | -1.5 | -0.7 | -0.9 | 0.8 | 0.7 | 1.4 | 1.4 | 2.1 | 2.1 | 1.7 | 1.7 |
| Other | 16.3 | 24.4 | 13.4 | 14.9 | 12.4 | 12.8 | 11.8 | 12.0 | 11.0 | 11.2 | 10.1 | 11.5 | 10.2 |
| Central Government Budget | | | | | | | | | | | | | |
| Total revenue | 15.9 | 17.1 | 17.3 | 17.6 | 17.4 | 17.8 | 17.8 | 17.8 | 17.8 | 18.0 | 18.0 | 18.3 | 18.3 |
| Total expenditure and net lending | 24.4 | 25.6 | 23.8 | 24.0 | 23.3 | 22.5 | 22.1 | 22.0 | 22.0 | 21.8 | 21.8 | 22.3 | 22.3 |
| Overall Fiscal balance excl. grants | -8.5 | -8.5 | -6.5 | -6.4 | -5.9 | -4.7 | -4.3 | -4.2 | -4.2 | -3.9 | -3.9 | -3.9 | -3.9 |
| Overall Fiscal balance, incl. grants, cash basis | -8.2 | -8.0 | -6.2 | -6.2 | -5.7 | -4.4 | -4.1 | -3.9 | -3.9 | -3.6 | -3.6 | -3.6 | -3.6 |
| Statistical discrepancy | 0.2 | 0.0 | -0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Overall Fiscal balance, incl. grants, cash basis- adj. discrepancy | -8.2 | -8.0 | -6.2 | -6.2 | -5.7 | -4.4 | -4.1 | -3.9 | -3.9 | -3.6 | -3.6 | -3.6 | -3.6 |
| Primary budget balance | -3.8 | -3.3 | -1.6 | -1.2 | -1.0 | 0.3 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| Net domestic borrowing | 5.5 | 5.4 | 4.8 | 4.2 | 2.9 | 3.2 | 3.3 | 3.4 | 3.4 | 3.0 | 3.0 | 2.9 | 2.9 |
| External Sector | | | | | | | | | | | | | |
| Exports value, goods and services | 10.2 | 11.0 | 11.4 | 12.6 | 12.4 | 13.0 | 13.0 | 12.9 | 12.9 | 12.4 | 12.4 | 12.1 | 12.1 |
| Imports value, goods and services | 19.0 | 17.6 | 19.2 | 19.7 | 18.2 | 19.1 | 18.3 | 18.6 | 18.1 | 17.7 | 17.3 | 17.2 | 16.9 |
| Current external balance, including official transfers | -6.0 | -4.8 | -5.8 | -5.0 | -4.4 | -5.2 | -4.6 | -5.4 | -4.9 | -5.3 | -4.9 | -5.4 | -5.0 |
| Gross reserves in months of next yr's imports | 5.2 | 5.5 | 5.8 | 5.7 | 5.4 | 5.5 | 5.5 | 5.7 | 5.6 | 5.6 | 5.6 | 5.5 | 5.5 |
| Gross reserves in months of this yr's imports | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 | 5.9 | 5.9 | 5.9 | 5.9 | 6.0 | 6.0 |
| Public debt | | | | | | | | | | | | | |
| Nominal central government debt (eop), gross | 67.7 | 68.4 | 67.4 | 67.3 | 64.8 | 62.2 | 61.8 | 59.7 | 59.3 | 56.7 | 56.3 | 54.2 | 53.9 |
| Nominal debt (eop), net of deposits | 62.8 | 63.9 | 63.1 | 63.4 | 61.0 | 58.9 | 58.5 | 56.7 | 56.3 | 54.0 | 53.7 | 51.9 | 51.6 |
| Domestic (gross) | 32.5 | 34.5 | 33.7 | 34.7 | 32.5 | 32.2 | 32.2 | 32.2 | 32.2 | 31.7 | 31.7 | 31.2 | 31.2 |
| Domestic (net) | 27.6 | 30.0 | 29.4 | 30.8 | 28.7 | 28.9 | 28.9 | 29.2 | 29.3 | 29.0 | 29.0 | 28.8 | 28.8 |
| External | 35.2 | 33.9 | 33.7 | 32.6 | 32.3 | 30.0 | 29.6 | 27.4 | 27.0 | 25.0 | 24.7 | 23.1 | 22.8 |
| Memorandum Items: | | | | | | | | | | | | | |
| Nominal GDP (in Ksh Billion) | 11,370 | 12,646 | 12,736 | 14,002 | 14,522 | 16,290 | 16,290 | 18,180 | 18,180 | 20,437 | 20,437 | 22,872 | 22,872 |
| Nominal GDP (in US\$ Million) | 105,677 | 114,595 | 111,617 | 114,898 | 117,903 | 126,508 | 126,338 | 136,689 | 136,504 | 148,463 | 148,261 | 159,922 | 159,702 |

Source: The National Treasury

Annex Table 2a: Fiscal Framework (Ksh billion)

| | 2020/21 | 2021/22 | | 2022/23 | | 2023/24 | | 2024/25 | | 2025/26 | | 2026/27 | |
|---|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | Prel. Act | Approved Revised II | Prel. Act | Budget | Supp I Budget | BPS'23 | Budget | BPS'23 | Proj. | BPS'23 | Proj. | BPS'23 | Proj. |
| TOTAL REVENUE | 1803.5 | 2,192.0 | 2,199.8 | 2,462.4 | 2,528.8 | 2,894.9 | 2,893.6 | 3,231.1 | 3,231.1 | 3,670.0 | 3,670.0 | 4,195.2 | 4,195.2 |
| Ordinary Revenue | 1562.0 | 1,851.5 | 1,917.9 | 2,141.6 | 2,192.0 | 2,571.2 | 2,571.2 | 2,878.6 | 2,878.6 | 3,294.2 | 3,294.2 | 3,775.7 | 3,775.7 |
| Income Tax | 694.1 | 836.7 | 876.7 | 997.3 | 1,004.3 | 1,198.5 | 1,198.5 | 1,305.7 | 1,305.7 | 1,500.1 | 1,500.1 | 1,734.5 | 1,734.5 |
| Import duty (net) | 108.4 | 115.9 | 118.3 | 144.9 | 145.9 | 173.3 | 173.3 | 199.4 | 199.4 | 229.0 | 229.0 | 258.1 | 258.1 |
| Excise duty | 216.3 | 255.9 | 252.1 | 297.2 | 297.2 | 352.7 | 352.7 | 401.1 | 401.1 | 460.0 | 460.0 | 521.5 | 521.5 |
| Value Added Tax | 410.8 | 514.1 | 523.1 | 584.7 | 587.7 | 703.3 | 703.3 | 804.7 | 804.7 | 926.2 | 926.2 | 1,061.3 | 1,061.3 |
| Investment income | 45.1 | 37.7 | 43.7 | 31.5 | 35.5 | 33.1 | 33.1 | 34.7 | 34.7 | 38.1 | 38.1 | 42.3 | 42.3 |
| Other | 87.4 | 91.2 | 104.1 | 86.0 | 121.4 | 110.3 | 110.3 | 133.1 | 133.1 | 140.8 | 140.8 | 158.1 | 158.1 |
| Ministerial Appropriation in Aid | 241.5 | 340.4 | 281.9 | 320.8 | 336.8 | 323.8 | 322.5 | 352.5 | 352.5 | 375.8 | 375.8 | 419.5 | 419.5 |
| EXPENDITURE AND NET LENDING | 2,769.3 | 3,286.1 | 3,027.8 | 3,358.6 | 3,384.3 | 3,663.1 | 3,599.3 | 3,991.9 | 3,991.9 | 4,457.9 | 4,457.9 | 5,089.9 | 5,089.9 |
| Recurrent expenditure | 1,813.3 | 2,227.3 | 2,135.3 | 2,271.0 | 2,351.8 | 2,459.3 | 2,477.6 | 2,667.5 | 2,667.5 | 2,917.9 | 2,917.9 | 3,385.2 | 3,385.2 |
| Interest payments | 495.1 | 605.3 | 578.0 | 690.6 | 675.8 | 775.1 | 775.1 | 833.6 | 833.6 | 885.2 | 885.2 | 980.0 | 980.0 |
| Domestic interest | 388.8 | 479.2 | 456.8 | 553.4 | 537.4 | 628.3 | 628.3 | 680.9 | 680.9 | 730.8 | 730.8 | 787.9 | 787.9 |
| Foreign Interest | 106.3 | 126.1 | 121.1 | 137.2 | 138.4 | 146.9 | 146.9 | 152.7 | 152.7 | 154.4 | 154.4 | 192.1 | 192.1 |
| Pensions & Other CFS | 112.9 | 137.3 | 122.4 | 150.6 | 145.4 | 170.6 | 165.4 | 192.9 | 192.9 | 217.6 | 217.6 | 250.3 | 250.3 |
| Pensions | 110.3 | 132.8 | 119.3 | 146.0 | 140.7 | 165.9 | 160.6 | 188.1 | 188.1 | 212.5 | 212.5 | 244.4 | 244.4 |
| Other CFS | 2.6 | 4.5 | 3.2 | 4.6 | 4.6 | 4.6 | 4.7 | 4.9 | 4.9 | 5.1 | 5.1 | 5.9 | 5.9 |
| Contribution to Civil Service Pension Fund | 3.3 | 20.8 | 26.4 | 25.9 | 31.9 | 28.5 | 28.5 | 31.3 | 31.3 | 34.4 | 34.4 | 45.7 | 45.7 |
| Net Issues/Net Expenditure | 1,051.7 | 1,231.2 | 1,211.0 | 1,178.4 | 1,266.0 | 1,270.6 | 1,272.0 | 1,382.3 | 1,382.3 | 1,541.0 | 1,541.0 | 1,842.4 | 1,842.4 |
| O/W: Wages & Salaries | 493.0 | 525.1 | 525.1 | 537.2 | 539.6 | 600.0 | 600.0 | 645.3 | 645.3 | 703.4 | 703.4 | 914.9 | 914.9 |
| Free Secondary education | 59.4 | 62.4 | 62.4 | 102.8 | 67.6 | 105.9 | 105.9 | 110.1 | 110.1 | 110.1 | 110.1 | 116.7 | 116.7 |
| Free Primary Education | 12.0 | 12.0 | 12.0 | 21.6 | 14.5 | 22.3 | 22.3 | 23.4 | 23.4 | 23.4 | 23.4 | 24.8 | 24.8 |
| IEBC | 4.9 | 14.2 | 14.2 | 16.5 | 19.9 | 6.5 | 6.5 | 6.9 | 6.9 | 6.9 | 6.9 | 7.3 | 7.3 |
| Defense and NIS | 157.7 | 157.1 | 175.8 | 174.3 | 172.2 | 170.0 | 170.0 | 170.0 | 170.0 | 170.0 | 170.0 | 176.8 | 176.8 |
| Others | 301.2 | 438.1 | 399.2 | 294.7 | 420.5 | 332.4 | 333.8 | 390.5 | 390.5 | 491.1 | 491.1 | 555.4 | 555.4 |
| Ministerial Recurrent AIA | 144.5 | 229.5 | 197.5 | 225.5 | 232.7 | 214.5 | 236.6 | 227.3 | 227.3 | 239.6 | 239.6 | 266.8 | 266.8 |
| Ministerial Recurrent AIA - NMS | 5.8 | 3.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Development and Net lending | 557.0 | 657.5 | 540.1 | 676.6 | 594.1 | 769.3 | 689.1 | 901.5 | 901.5 | 1,092.1 | 1,092.1 | 1,147.7 | 1,147.7 |
| Domestically financed (Gross) | 390.0 | 411.3 | 378.2 | 372.6 | 372.3 | 390.5 | 383.5 | 481.5 | 481.5 | 631.2 | 631.2 | 624.1 | 624.1 |
| O/W Domestically Financed (Net)/NMS | 308.2 | 281.5 | 290.4 | 287.4 | 278.3 | 291.8 | 297.6 | 367.3 | 367.3 | 506.4 | 506.4 | 484.2 | 484.2 |
| Ministerial Development AIA | 82.7 | 79.4 | 79.6 | 71.9 | 80.7 | 93.3 | 80.4 | 110.6 | 110.6 | 141.9 | 141.9 | 133.3 | 133.3 |
| Foreign financed | 167.0 | 239.4 | 161.9 | 294.7 | 193.2 | 353.7 | 280.6 | 390.0 | 390.0 | 431.7 | 431.7 | 512.7 | 512.7 |
| Net lending | 0.0 | 0.0 | 0.0 | 2.3 | 14.7 | 17.2 | 17.2 | 22.2 | 22.2 | 19.6 | 19.6 | 0.0 | 0.0 |
| Equalization Fund | 0.0 | 6.8 | 0.0 | 7.1 | 13.9 | 7.9 | 7.9 | 7.9 | 7.9 | 9.6 | 9.6 | 11.0 | 11.0 |
| County Transfers | 399.0 | 401.2 | 352.4 | 407.0 | 436.3 | 429.6 | 429.7 | 417.9 | 417.9 | 442.9 | 442.9 | 552.0 | 552.0 |
| Equitable Share | 346.2 | 370.0 | 340.4 | 370.0 | 399.6 | 385.4 | 385.4 | 380.6 | 380.6 | 405.6 | 405.6 | 515.1 | 515.1 |
| Conditional Allocation | 52.8 | 31.2 | 12.0 | 37.0 | 36.7 | 44.2 | 44.3 | 37.3 | 37.3 | 37.3 | 37.3 | 37.0 | 37.0 |
| Contingency Fund | 0.0 | 0.0 | 0.0 | 4.0 | 2.0 | 5.0 | 2.8 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Fiscal Balance (commitment basis excl. grants) | -965.7 | -1,094.1 | -828.0 | -896.2 | -855.4 | -768.2 | -705.6 | -760.8 | -760.8 | -787.9 | -787.9 | -894.7 | -894.7 |
| Grants | 31.3 | 62.9 | 31.0 | 33.3 | 31.4 | 48.1 | 42.2 | 49.3 | 49.3 | 53.2 | 53.2 | 68.6 | 68.6 |
| Fiscal Balance (incl. grants) | -934.4 | -1,031.2 | -797.0 | -862.9 | -824.0 | -720.1 | -663.5 | -711.5 | -711.5 | -734.6 | -734.6 | -826.1 | -826.1 |
| Adjustment to Cash Basis | 5.1 | 0.0 | 11.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fiscal Balance (incl. grants) Cash Basis | -929.3 | -1,031.2 | -785.1 | -862.9 | -824.0 | -720.1 | -663.5 | -711.5 | -711.5 | -734.6 | -734.6 | -826.1 | -826.1 |
| Statistical discrepancy | 20.9 | 0.0 | -37.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| TOTAL FINANCING | 950.2 | 1,031.2 | 747.8 | 862.9 | 824.0 | 720.1 | 663.5 | 711.5 | 711.5 | 734.6 | 734.6 | 826.1 | 826.1 |
| Net Foreign Financing | 323.3 | 343.1 | 142.5 | 280.7 | 395.8 | 198.6 | 131.5 | 99.7 | 99.7 | 125.9 | 125.9 | 169.7 | 169.7 |
| Disbursements | 451.6 | 545.2 | 327.1 | 521.8 | 619.5 | 674.2 | 607.1 | 381.1 | 381.1 | 415.4 | 415.4 | 481.0 | 481.0 |
| Commercial Financing | 114.3 | 124.3 | 0.0 | 105.6 | 110.0 | 270.0 | 270.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| O/W Export Credit | 6.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Sovereign Bond & Other Commercial Financing | 107.6 | 124.3 | 0.0 | 105.6 | 110.0 | 270.0 | 270.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Project loans (AIA + Revenue) | 168.7 | 257.6 | 192.0 | 286.5 | 186.9 | 338.8 | 271.6 | 377.6 | 377.6 | 415.4 | 415.4 | 481.0 | 481.0 |
| o/w: Project loans (AIA) | 104.8 | 134.4 | 92.6 | 184.9 | 112.6 | 239.1 | 149.1 | 263.0 | 263.0 | 289.3 | 289.3 | 307.6 | 307.6 |
| Project Loans Revenue | 52.4 | 81.1 | 58.6 | 101.6 | 74.3 | 99.7 | 122.5 | 114.6 | 114.6 | 126.1 | 126.1 | 173.4 | 173.4 |
| Project Loans SGR Phase I AIA | 4.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Project Loans SGR Phase 2A AIA | 6.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Use of IMF SDR Allocation | | 42.2 | 40.8 | | 47.3 | | | | | | | | |
| Programme Loans | 168.6 | 163.2 | 135.0 | 129.7 | 275.3 | 65.4 | 65.4 | 3.5 | 3.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| Debt repayment - Principal | -128.3 | -202.1 | -184.5 | -241.1 | -223.8 | -475.6 | -475.6 | -281.5 | -281.5 | -289.5 | -289.5 | -311.3 | -311.3 |
| Net Domestic Financing | 626.9 | 688.1 | 605.3 | 582.2 | 428.3 | 521.5 | 532.0 | 611.8 | 611.8 | 608.7 | 608.7 | 656.4 | 656.4 |
| Memo items | | | | | | | | | | | | | |
| Gross Debt (Stock) | 7,696.6 | 8,579.1 | 8,579.1 | 9,442.0 | 9,403.1 | 10,133.1 | 10,066.5 | 10,844.6 | 10,778.1 | 11,579.2 | 11,512.7 | 12,405.3 | 12,338.8 |
| External Debt | 3,999.5 | 4,290.7 | 4,290.7 | 4,571.5 | 4,686.5 | 4,885.1 | 4,818.0 | 4,984.8 | 4,917.6 | 5,110.7 | 5,043.6 | 5,280.4 | 5,213.3 |
| Domestic Debt (gross) | 3,697.1 | 4,288.3 | 4,288.3 | 4,870.5 | 4,716.6 | 5,248.0 | 5,248.6 | 5,859.8 | 5,860.4 | 6,468.5 | 6,469.1 | 7,124.9 | 7,125.5 |
| Domestic Debt (net) | 3,140.7 | 3,828.8 | 3,746.0 | 4,328.2 | 4,174.2 | 4,705.6 | 4,706.2 | 5,317.4 | 5,318.1 | 5,926.1 | 5,926.8 | 6,582.5 | 6,583.3 |
| Financing gap | 15.8 | 0.0 | -49.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Nominal GDP | 11,370.3 | 12,844.3 | 12,736.1 | 14,002.5 | 14,521.6 | 16,290.3 | 16,290.3 | 18,180.2 | 18,180.2 | 20,436.9 | 20,436.9 | 22,872.3 | 22,872.7 |

Annex Table 2b: Fiscal Framework (percent of GDP)

| | 2020/21 | | 2021/22 | | 2022/23 | | 2023/24 | | 2024/25 | | 2025/26 | | 2026/27 | |
|---|-------------|---------------------|-------------|-------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| | Prel. Act | Approved Revised II | Prel. Act | Budget | Supp I Budget | BPS'23 | Budget | BPS'23 | Proj. | BPS'23 | Proj. | BPS'23 | Proj. | |
| TOTAL REVENUE | 15.9 | 17.1 | 17.3 | 17.6 | 17.4 | 17.8 | 17.8 | 17.8 | 17.8 | 18.0 | 18.0 | 18.3 | 18.3 | |
| Ordinary Revenue | 13.7 | 14.4 | 15.1 | 15.3 | 15.1 | 15.8 | 15.8 | 15.8 | 15.8 | 16.1 | 16.1 | 16.5 | 16.5 | |
| Income Tax | 6.1 | 6.5 | 6.9 | 7.1 | 6.9 | 7.4 | 7.4 | 7.2 | 7.2 | 7.3 | 7.3 | 7.6 | 7.6 | |
| Import duty (net) | 1.0 | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | |
| Excise duty | 1.9 | 2.0 | 2.0 | 2.1 | 2.0 | 2.2 | 2.2 | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | |
| Value Added Tax | 3.6 | 4.0 | 4.1 | 4.2 | 4.0 | 4.3 | 4.3 | 4.4 | 4.4 | 4.5 | 4.5 | 4.6 | 4.6 | |
| Investment income | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | |
| Other | 0.8 | 0.7 | 0.8 | 0.6 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | |
| Ministerial Appropriation in Aid | 2.1 | 2.7 | 2.2 | 2.3 | 2.3 | 2.0 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.8 | |
| EXPENDITURE AND NET LENDING | 24.4 | 25.6 | 23.8 | 24.0 | 23.3 | 22.5 | 22.1 | 22.0 | 22.0 | 21.8 | 21.8 | 22.3 | 22.3 | |
| Recurrent expenditure | 15.9 | 17.3 | 16.8 | 16.2 | 16.2 | 15.1 | 15.2 | 14.7 | 14.7 | 14.3 | 14.3 | 14.8 | 14.8 | |
| Interest payments | 4.4 | 4.7 | 4.5 | 4.9 | 4.7 | 4.8 | 4.8 | 4.6 | 4.6 | 4.3 | 4.3 | 4.3 | 4.3 | |
| Domestic interest | 3.4 | 3.7 | 3.6 | 4.0 | 3.7 | 3.9 | 3.9 | 3.7 | 3.7 | 3.6 | 3.6 | 3.4 | 3.4 | |
| Foreign interest | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | |
| Pensions & Other CFS | 1.0 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | |
| Pensions | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | |
| Other CFS | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Contribution to Civil Service Pension Fund | 0.0 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | |
| Net Issues/Net Expenditure | 9.2 | 9.6 | 9.5 | 8.4 | 8.7 | 7.8 | 7.8 | 7.6 | 7.6 | 7.5 | 7.5 | 8.1 | 8.1 | |
| O/W: Wages & Salaries | 4.3 | 4.1 | 4.1 | 3.8 | 3.7 | 3.7 | 3.7 | 3.5 | 3.5 | 3.4 | 3.4 | 4.0 | 4.0 | |
| Free Secondary education | 0.5 | 0.5 | 0.5 | 0.7 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | |
| Free Primary Education | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | |
| Defense and NIS | 1.4 | 1.2 | 1.4 | 1.2 | 1.2 | 1.0 | 1.0 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | |
| Others | 2.6 | 3.4 | 3.1 | 2.1 | 2.9 | 2.0 | 2.0 | 2.1 | 2.1 | 2.4 | 2.4 | 2.4 | 2.4 | |
| Ministerial Recurrent AIA | 1.3 | 1.8 | 1.6 | 1.6 | 1.6 | 1.3 | 1.5 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | |
| Ministerial Recurrent AIA - NMS | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Development and Net lending | 4.9 | 5.1 | 4.2 | 4.8 | 4.1 | 4.7 | 4.2 | 5.0 | 5.0 | 5.3 | 5.3 | 5.0 | 5.0 | |
| Domestically financed (Gross) | 3.4 | 3.2 | 3.0 | 2.7 | 2.6 | 2.4 | 2.4 | 2.6 | 2.6 | 3.1 | 3.1 | 2.7 | 2.7 | |
| O/W Domestically Financed (Net)/NMS | 2.7 | 2.2 | 2.3 | 2.1 | 1.9 | 1.8 | 1.8 | 2.0 | 2.0 | 2.5 | 2.5 | 2.1 | 2.1 | |
| Ministerial Development AIA | 0.7 | 0.6 | 0.6 | 0.5 | 0.6 | 0.6 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | |
| Foreign financed | 1.5 | 1.9 | 1.3 | 2.1 | 1.3 | 2.2 | 1.7 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | |
| Net lending | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | |
| Equalization Fund | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| County Transfers | 3.5 | 3.1 | 2.8 | 2.9 | 3.0 | 2.6 | 2.6 | 2.3 | 2.3 | 2.2 | 2.2 | 2.4 | 2.4 | |
| Equitable Share | 3.0 | 2.9 | 2.7 | 2.6 | 2.8 | 2.4 | 2.4 | 2.1 | 2.1 | 2.0 | 2.0 | 2.3 | 2.3 | |
| Conditional Allocation | 0.5 | 0.2 | 0.1 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | |
| Contingency Fund | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Fiscal Balance (commitment basis excl. grants) | -8.5 | -8.5 | -6.5 | -6.4 | -5.9 | -4.7 | -4.3 | -4.2 | -4.2 | -3.9 | -3.9 | -3.9 | -3.9 | |
| Grants | 0.3 | 0.5 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | |
| Fiscal Balance (incl. grants) | -8.2 | -8.0 | -6.3 | -6.2 | -5.7 | -4.4 | -4.1 | -3.9 | -3.9 | -3.6 | -3.6 | -3.6 | -3.6 | |
| Adjustment to Cash Basis | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Fiscal Balance (incl. grants) Cash Basis | -8.2 | -8.0 | -6.2 | -6.2 | -5.7 | -4.4 | -4.1 | -3.9 | -3.9 | -3.6 | -3.6 | -3.6 | -3.6 | |
| Statistical discrepancy | 0.2 | 0.0 | -0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| TOTAL FINANCING | 8.4 | 8.0 | 5.9 | 6.2 | 5.7 | 4.4 | 4.1 | 3.9 | 3.9 | 3.6 | 3.6 | 3.6 | 3.6 | |
| Net Foreign Financing | 2.8 | 2.7 | 1.1 | 2.0 | 2.7 | 1.2 | 0.8 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | |
| Disbursements | 4.0 | 4.2 | 2.6 | 3.7 | 4.3 | 4.1 | 3.7 | 2.1 | 2.1 | 2.0 | 2.0 | 2.1 | 2.1 | |
| Commercial Financing | 1.0 | 1.0 | 0.0 | 0.8 | 0.8 | 1.7 | 1.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| O/W Export Credit | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Sovereign Bond & Other Commercial Financing | 0.9 | 1.0 | 0.0 | 0.8 | 0.8 | 1.7 | 1.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Total Project loans (AIA + Revenue) | 1.5 | 2.0 | 1.5 | 2.0 | 1.3 | 2.1 | 1.7 | 2.1 | 2.1 | 2.0 | 2.0 | 2.1 | 2.1 | |
| o/w: Project loans (AIA) | 0.9 | 1.0 | 0.7 | 1.3 | 0.8 | 1.5 | 0.9 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | |
| Project Loans Revenue | 0.5 | 0.6 | 0.5 | 0.7 | 0.5 | 0.6 | 0.8 | 0.6 | 0.6 | 0.6 | 0.6 | 0.8 | 0.8 | |
| Project Loans SGR Phase I AIA | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Project Loans SGR Phase 2A AIA | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Use of IMF SDR Allocation | 0.0 | 0.3 | 0.3 | 0.0 | 0.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Programme Loans | 1.5 | 1.3 | 1.1 | 0.9 | 1.9 | 0.4 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Debt repayment - Principal | -1.1 | -1.6 | -1.4 | -1.7 | -1.5 | -2.9 | -2.9 | -1.5 | -1.5 | -1.4 | -1.4 | -1.4 | -1.4 | |
| Net Domestic Financing | 5.5 | 5.4 | 4.8 | 4.2 | 2.9 | 3.2 | 3.3 | 3.4 | 3.4 | 3.0 | 3.0 | 2.9 | 2.9 | |
| Memo items | | | | | | | | | | | | | | |
| Gross Debt (Stock) | 67.7 | 69.8 | 67.4 | 67.4 | 64.8 | 62.2 | 61.8 | 59.7 | 59.3 | 56.7 | 56.3 | 54.2 | 53.9 | |
| External Debt | 35.2 | 34.7 | 33.7 | 32.6 | 32.3 | 30.0 | 29.6 | 27.4 | 27.0 | 25.0 | 24.7 | 23.1 | 22.8 | |
| Domestic Debt (gross) | 32.5 | 35.1 | 33.7 | 34.8 | 32.5 | 32.2 | 32.2 | 32.2 | 32.2 | 31.7 | 31.7 | 31.2 | 31.2 | |
| Domestic Debt (net) | 27.6 | 30.5 | 29.4 | 30.9 | 28.7 | 28.9 | 28.9 | 29.2 | 29.3 | 29.0 | 29.0 | 28.8 | 28.8 | |
| Financing gap | 0.1 | 0.0 | -0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| Nominal GDP | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | |

Annex Table 3a: Fiscal Framework for FY 2019/20 – FY 2023/24 (Ksh billion)

| | FY 2019/20 | FY 2020/21 | FY 2021/22 | | FY 2022/23 | | FY 2023/24 | |
|---|-----------------|-----------------|------------------------|-----------------|--------------------|-----------------------|-----------------|-----------------|
| | Actual | Prel. Act | APPROVED Revised II | Prel. Act | Approved Budget | APPROVED Revised I | BPS' 23 | Budget |
| Ksh Billion | | | | | | | | |
| A. TOTAL REVENUE | 1,827.2 | 1,834.9 | 2,254.9 | 2,230.8 | 2,495.7 | 2,560.2 | 2,943.0 | 2,935.8 |
| Ordinary Revenue | 1,573.4 | 1,562.0 | 1,851.5 | 1,917.9 | 2,141.6 | 2,192.0 | 2,571.2 | 2,571.2 |
| Income tax | 706.9 | 694.1 | 836.7 | 876.7 | 997.3 | 1,004.3 | 1,198.5 | 1,198.5 |
| Import Duty (Net) | 98.0 | 108.4 | 115.9 | 118.3 | 144.9 | 145.9 | 173.3 | 173.3 |
| Excise Duty | 195.3 | 216.3 | 255.9 | 252.1 | 297.2 | 297.2 | 352.7 | 352.7 |
| VAT | 383.7 | 410.8 | 514.1 | 523.1 | 584.7 | 587.7 | 703.3 | 703.3 |
| Investment income & Mop up | 116.1 | 47.9 | 37.7 | 43.7 | 31.5 | 45.5 | 33.1 | 33.1 |
| Others | 73.3 | 84.6 | 91.2 | 104.1 | 86.0 | 111.4 | 110.3 | 110.3 |
| Ministerial and Departmental fees | 224.2 | 241.5 | 340.4 | 281.9 | 320.8 | 336.8 | 323.8 | 322.5 |
| Grants | 29.5 | 31.3 | 62.9 | 31.0 | 33.3 | 31.4 | 48.1 | 42.2 |
| B. EXPENDITURE AND NET LENDING | 2,629.5 | 2,769.3 | 3,286.1 | 3,027.8 | 3,358.6 | 3,384.3 | 3,663.1 | 3,599.3 |
| Recurrent | 1,696.1 | 1,813.3 | 2,227.3 | 2,135.3 | 2,271.0 | 2,351.8 | 2,459.3 | 2,477.6 |
| Interest Payments | 437.2 | 495.1 | 605.3 | 578.0 | 690.6 | 675.8 | 775.1 | 775.1 |
| Domestic Interest | 315.4 | 388.8 | 479.2 | 456.8 | 553.4 | 537.4 | 628.3 | 628.3 |
| Foreign Interest | 121.8 | 106.3 | 126.1 | 121.1 | 137.2 | 138.4 | 146.9 | 146.9 |
| Wages and salaries | 449.9 | 493.0 | 525.1 | 520.0 | 537.2 | 539.6 | 600.0 | 600.0 |
| Contribution to Civil Service Pension Fund | - | 3.3 | 32.8 | 26.4 | 25.9 | 31.9 | 28.5 | 28.5 |
| Pension etc | 89.6 | 112.9 | 125.3 | 122.4 | 150.6 | 145.4 | 170.6 | 165.4 |
| Others | 423.5 | 406.7 | 552.2 | 515.2 | 466.9 | 554.2 | 500.6 | 502.0 |
| Defense and NSIS | 138.0 | 157.7 | 157.1 | 175.8 | 174.3 | 172.2 | 170.0 | 170.0 |
| Ministerial Recurrent | 157.9 | 144.5 | 229.5 | 197.5 | 225.5 | 232.7 | 214.5 | 236.6 |
| Development | 608.1 | 557.0 | 657.5 | 540.1 | 676.6 | 594.1 | 769.3 | 689.1 |
| Domestically Financed | 410.4 | 390.0 | 418.1 | 378.2 | 381.9 | 400.9 | 415.6 | 408.5 |
| o/w Domestically Finance (Net) | 352.7 | 308.2 | 281.5 | 290.4 | 287.4 | 278.3 | 291.8 | 297.6 |
| Ministerial Development AiA | 57.1 | 81.8 | 91.5 | 84.4 | 85.2 | 94.0 | 98.7 | 85.8 |
| Foreign Financed | 197.6 | 167.0 | 239.4 | 161.9 | 294.7 | 193.2 | 353.7 | 280.6 |
| Contingency Fund | | | | | 4.0 | 2.0 | 5.0 | 2.8 |
| County Transfer | 325.3 | 399.0 | 401.2 | 352.4 | 407.0 | 436.3 | 429.6 | 429.7 |
| Fiscal Balance (Commitment basis excl. Grants) | (831.8) | (965.7) | (1,094.1) | (828.0) | (896.2) | (855.4) | (768.2) | (705.6) |
| Fiscal Balance (Commitment basis incl. Grants) | (802.3) | (934.4) | (1,031.2) | (797.0) | (862.9) | (824.0) | (720.1) | (663.5) |
| Adjustment to cash basis | 11.8 | 5.1 | - | 11.9 | - | - | - | - |
| Fiscal Balance (Cash basis incl. Grants) | (790.5) | (929.3) | (1,031.2) | (785.1) | (862.9) | (824.0) | (720.1) | (663.5) |
| Statistical Discrepancy | 0.3 | 20.9 | (8.1) | (37.3) | - | - | - | - |
| TOTAL FINANCING | 790.8 | 950.2 | 1,023.1 | 747.8 | 862.9 | 824.0 | 720.1 | 663.5 |
| Net Foreign Financing | 340.4 | 323.3 | 335.0 | 142.5 | 280.7 | 395.8 | 198.6 | 131.5 |
| Disbursements | 442.0 | 451.6 | 537.1 | 327.1 | 521.8 | 619.5 | 674.2 | 607.1 |
| Commercial financing | 5.9 | 114.3 | 124.3 | - | 105.6 | 110.0 | 270.0 | 270.0 |
| Semi Concessional Loans | - | - | - | - | - | - | - | - |
| Project Loans | 197.1 | 168.7 | 215.5 | 151.2 | 286.5 | 186.9 | 338.8 | 271.6 |
| Concessional Loans | - | - | - | - | - | - | - | - |
| Use of IMF SDR Allocation | - | - | 42.2 | 40.8 | - | 47.3 | - | - |
| Programme Loans & Other Concessional Loans | 239.0 | 168.6 | 155.1 | 135.0 | 129.7 | 275.3 | 65.4 | 65.4 |
| o/w P for R programme Loans | 30.1 | 11.0 | 3.5 | 4.0 | 3.5 | 15.5 | 3.5 | 3.5 |
| IMF-RCF/ECF/EFF | 78.3 | 76.9 | 57.5 | 29.1 | 63.2 | 116.9 | 61.9 | 61.9 |
| DPO-WB | 108.2 | 80.8 | 82.5 | 86.3 | 44.0 | 124.0 | - | - |
| DPO-ADB | 22.4 | - | 11.7 | 11.3 | 12.7 | 12.7 | - | - |
| Support for COVID-19 Vaccine Purchase | - | - | - | 4.3 | 6.2 | 6.2 | - | - |
| Debt Repayment-Principal | (101.6) | (128.3) | (202.1) | (184.5) | (241.1) | (223.8) | (475.6) | (475.6) |
| Net Domestic Financing | 450.4 | 626.9 | 688.1 | 605.3 | 582.2 | 428.3 | 521.5 | 532.0 |
| Nominal GDP (Fiscal Year) | 10,620.8 | 11,370.3 | 12,646.2 | 12,736.1 | 14,002.5 | 14,521.6 | 16,290.3 | 16,290.3 |

Annex Table 3b: Fiscal Framework for FY 2019/20 – FY 2023/24 (Percent of GDP)

| | FY 2019/20 | FY 2020/21 | FY 2021/22 | | FY 2022/23 | | FY 2023/24 | |
|---|------------|------------|------------------------|-----------|-----------------------|--------|------------|--------|
| | Actual | Prel. Act | APPROVED Revised II | Prel. Act | APPROVED Revised I | Budget | BPS' 23 | Budget |
| Ksh. Billion | | | | | | | | |
| A. TOTAL REVENUE | 17.2 | 16.1 | 17.8 | 17.5 | 17.8 | 17.6 | 18.1 | 18.0 |
| Ordinary Revenue | 14.8 | 13.7 | 14.6 | 15.1 | 15.3 | 15.1 | 15.8 | 15.8 |
| Income tax | 6.7 | 6.1 | 6.6 | 6.9 | 7.1 | 6.9 | 7.4 | 7.4 |
| Import Duty (Net) | 0.9 | 1.0 | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 |
| Excise Duty | 1.8 | 1.9 | 2.0 | 2.0 | 2.1 | 2.0 | 2.2 | 2.2 |
| VAT | 3.6 | 3.6 | 4.1 | 4.1 | 4.2 | 4.0 | 4.3 | 4.3 |
| Investment income & Mop up | 1.1 | 0.4 | 0.3 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 |
| Others | 0.7 | 0.7 | 0.7 | 0.8 | 0.6 | 0.8 | 0.7 | 0.7 |
| Ministerial and Departmental fees | 2.1 | 2.1 | 2.7 | 2.2 | 2.3 | 2.3 | 2.0 | 2.0 |
| Grants | 0.3 | 0.3 | 0.5 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 |
| B. EXPENDITURE AND NET LENDING | 24.8 | 24.4 | 26.0 | 23.8 | 24.0 | 23.3 | 22.5 | 22.1 |
| Recurrent | 16.0 | 15.9 | 17.6 | 16.8 | 16.2 | 16.2 | 15.1 | 15.2 |
| Interest Payments | 4.1 | 4.4 | 4.8 | 4.5 | 4.9 | 4.7 | 4.8 | 4.8 |
| Domestic Interest | 3.0 | 3.4 | 3.8 | 3.6 | 4.0 | 3.7 | 3.9 | 3.9 |
| Foreign Interest | 1.1 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 |
| Wages and salaries | 4.2 | 4.3 | 4.2 | 4.1 | 3.8 | 3.7 | 3.7 | 3.7 |
| Contribution to Civil Service Pension Fund | - | 0.0 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Pension etc | 0.8 | 1.0 | 1.0 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 |
| Others | 4.0 | 3.6 | 4.4 | 4.0 | 3.3 | 3.8 | 3.1 | 3.1 |
| Defense and NSIS | 1.3 | 1.4 | 1.2 | 1.4 | 1.2 | 1.2 | 1.0 | 1.0 |
| Ministerial Recurrent | 1.5 | 1.3 | 1.8 | 1.6 | 1.6 | 1.6 | 1.3 | 1.5 |
| Development | 5.7 | 4.9 | 5.2 | 4.2 | 4.8 | 4.1 | 4.7 | 4.2 |
| Domestically Financed | 3.9 | 3.4 | 3.3 | 3.0 | 2.7 | 2.8 | 2.6 | 2.5 |
| o/w Domestically Finance (Net) | 3.3 | 2.7 | 2.2 | 2.3 | 2.1 | 1.9 | 1.8 | 1.8 |
| Ministerial Development AiA | 0.5 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.5 |
| Foreign Financed | 1.9 | 1.5 | 1.9 | 1.3 | 2.1 | 1.3 | 2.2 | 1.7 |
| County Transfer | 3.1 | 3.5 | 3.2 | 2.8 | 2.9 | 3.0 | 2.6 | 2.6 |
| Fiscal Balance (Commitment basis excl. Grants) | (7.8) | (8.5) | (8.7) | (6.5) | (6.4) | (5.9) | (4.7) | (4.3) |
| Fiscal Balance (Commitment basis incl. Grants) | (7.6) | (8.2) | (8.2) | (6.3) | (6.2) | (5.7) | (4.4) | (4.1) |
| Adjustment to cash basis | 0.1 | 0.0 | - | 0.1 | - | - | - | - |
| Fiscal Balance (Cash basis incl. Grants) | (7.4) | (8.2) | (8.2) | (6.2) | (6.2) | (5.7) | (4.4) | (4.1) |
| Statistical Discrepancy | 0.0 | 0.2 | (0.1) | (0.3) | - | - | - | - |
| TOTAL FINANCING | 7.4 | 8.4 | 8.1 | 5.9 | 6.2 | 5.7 | 4.4 | 4.1 |
| Net Foreign Financing | 3.2 | 2.8 | 2.6 | 1.1 | 2.0 | 2.7 | 1.2 | 0.8 |
| Disbursements | 4.2 | 4.0 | 4.2 | 2.6 | 3.7 | 4.3 | 4.1 | 3.7 |
| Commercial financing | 0.1 | 1.0 | 1.0 | - | 0.8 | 0.8 | 1.7 | 1.7 |
| Semi Concessional Loans | - | - | - | - | - | - | - | - |
| Project Loans | 1.9 | 1.5 | 1.7 | 1.2 | 2.0 | 1.3 | 2.1 | 1.7 |
| Concessional Loans | - | - | - | - | - | - | - | - |
| Use of IMF SDR Allocation | - | - | 0.3 | 0.3 | - | 0.3 | - | - |
| Programme Loans & Other Concessional Loans | 2.3 | 1.5 | 1.2 | 1.1 | 0.9 | 1.9 | 0.4 | 0.4 |
| o/w P for R programme Loans | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 |
| IMF-RCF/ECF/EFF | 0.7 | 0.7 | 0.5 | 0.2 | 0.5 | 0.8 | 0.4 | 0.4 |
| DPO-WB | 1.0 | 0.7 | 0.7 | 0.7 | 0.3 | 0.9 | - | - |
| DPO-ADB | 0.2 | - | 0.1 | 0.1 | 0.1 | 0.1 | - | - |
| Support for COVID-19 Vaccine Purchase | - | - | - | 0.0 | 0.0 | 0.0 | - | - |
| Debt Repayment-Principal | (1.0) | (1.1) | (1.6) | (1.4) | (1.7) | (1.5) | (2.9) | (2.9) |
| Net Domestic Financing | 4.2 | 5.5 | 5.4 | 4.8 | 4.2 | 2.9 | 3.2 | 3.3 |
| Nominal GDP (Fiscal Year) | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

Annex 4: FY 2023/24 Prioritized Projects for Completion

| Vote/ Project | Estimated Project Cost | Kshs. | | Status | Actual Cumulative Expenditure to March 31st, 2023 | | Outstanding Project Costs as at March 31st, 2023 | | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|---|------------------------|--------------------|----------|----------------|---|----------|--|----------|---|----------|-------------------|----------|
| | | Financing | | | GoK | Foreign | GoK | Foreign | GoK | Foreign | GoK | Foreign |
| | | GoK | Foreign | | | | | | | | | |
| 1023 State Department for Correctional Services | | | | | | | | | | | | |
| 1023100100 Security in Penal Facilities. | 109,032,504 | 109,032,504 | - | Ongoing | 36,350,000 | - | 72,682,504 | - | 70,682,504 | - | 70,682,504 | - |
| 1023100114 Completion of Gate Lodge at Garissa Medium Prison | 15,500,000 | 15,500,000 | - | Ongoing | 1,900,000 | - | 13,600,000 | - | 13,600,000 | - | 13,600,000 | - |
| 1023100116 Completion Gate Lodge (Duty Office, Documentation) at Kehancha Prison | 6,000,000 | 6,000,000 | - | Ongoing | 1,900,000 | - | 4,100,000 | - | 4,100,000 | - | 4,100,000 | - |
| 1023100117 Completion of Main Gate at Kerugoya Prison | 21,400,000 | 21,400,000 | - | Ongoing | 1,400,000 | - | 20,000,000 | - | 18,000,000 | - | 18,000,000 | - |
| 1023100122 Completion of Gate Lodge, Armoury & Duty Office at Nyeri Medium Prison | 6,000,000 | 6,000,000 | - | Ongoing | 1,900,000 | - | 4,100,000 | - | 4,100,000 | - | 4,100,000 | - |
| 1023100128 Construction Of Watch towers and main gate at Bomot Prison | 2,000,000 | 2,000,000 | - | Ongoing | 1,020,000 | - | 980,000 | - | 980,000 | - | 980,000 | - |
| 1023100132 Construction of Elevated Watch Towers at Kapsabet Prison | 3,600,000 | 3,600,000 | - | Ongoing | 2,000,000 | - | 1,600,000 | - | 1,600,000 | - | 1,600,000 | - |
| 1023100138 Construction of perimeter Wall, Gate & Gate Lodge at Voi Prison | 6,030,000 | 6,030,000 | - | Ongoing | 1,930,000 | - | 4,100,000 | - | 4,100,000 | - | 4,100,000 | - |
| 1023100147 Construction of Horse Stables at Kamiti Medium Prison | 4,000,000 | 4,000,000 | - | Ongoing | - | - | 4,000,000 | - | 4,000,000 | - | 4,000,000 | - |
| 1023100185 Construction of storeyed wards & admin offices Meru Main Prison | 17,900,000 | 17,900,000 | - | Ongoing | 10,000,000 | - | 7,900,000 | - | 7,900,000 | - | 7,900,000 | - |
| 1023100188 Construction of Mixed Block at Rachuonyo Prison | 9,000,000 | 9,000,000 | - | Ongoing | 5,000,000 | - | 4,000,000 | - | 4,000,000 | - | 4,000,000 | - |
| 1023100192 Construction of a Mix block at Muranga Women Prison | 5,102,504 | 5,102,504 | - | Ongoing | 3,800,000 | - | 1,302,504 | - | 1,302,504 | - | 1,302,504 | - |
| 1023100196 Construction of Reception Block and Armory at Nyandarua Prison | 5,000,000 | 5,000,000 | - | Ongoing | 2,500,000 | - | 2,500,000 | - | 2,500,000 | - | 2,500,000 | - |
| 1023100199 Completion of Administration Block at Thika Main Prison | 7,500,000 | 7,500,000 | - | Ongoing | 3,000,000 | - | 4,500,000 | - | 4,500,000 | - | 4,500,000 | - |
| 1023100200 Construction of Penal Facilities - I. | 76,371,064 | 76,371,064 | - | Ongoing | 36,350,000 | - | 40,021,064 | - | 40,021,064 | - | 40,021,064 | - |
| 1023100229 Construction of Dining Hall Embu | 4,930,140 | 4,930,140 | - | Ongoing | 2,500,000 | - | 2,430,140 | - | 2,430,140 | - | 2,430,140 | - |
| 1023100233 Construction of Dining Hall Kisumu | 5,000,000 | 5,000,000 | - | Ongoing | 3,750,000 | - | 1,250,000 | - | 1,250,000 | - | 1,250,000 | - |
| 1023100241 Construction of Dining Hall Narok | 3,200,000 | 3,200,000 | - | Ongoing | 1,700,000 | - | 1,500,000 | - | 1,500,000 | - | 1,500,000 | - |
| 1023100246 Construction of Dining Hall Thika | 10,800,000 | 10,800,000 | - | Ongoing | 2,500,000 | - | 8,300,000 | - | 8,300,000 | - | 8,300,000 | - |
| 1023100258 Completion /Refurbishment of Wards in Kapenguria | 14,200,000 | 14,200,000 | - | Ongoing | 11,700,000 | - | 2,500,000 | - | 2,500,000 | - | 2,500,000 | - |
| 1023100261 Construct of phase I Hall, Offices & Ablution Block @ Regional Cmr RV | 6,620,462 | 6,620,462 | - | Ongoing | - | - | 6,620,462 | - | 6,620,462 | - | 6,620,462 | - |
| 1023100246 Construction of Dining Hall Thika | 10,800,000 | 10,800,000 | - | Ongoing | 2,500,000 | - | 8,300,000 | - | 8,300,000 | - | 8,300,000 | - |
| 1023100258 Completion /Refurbishment of Wards in Kapenguria | 14,200,000 | 14,200,000 | - | Ongoing | 11,700,000 | - | 2,500,000 | - | 2,500,000 | - | 2,500,000 | - |
| 1023100261 Construct of phase I Hall, Offices & Ablution Block @ Regional Cmr RV | 6,620,462 | 6,620,462 | - | Ongoing | - | - | 6,620,462 | - | 6,620,462 | - | 6,620,462 | - |
| 1023100329 Construction of Prison Industry Embu Women Prison | 12,500,000 | 12,500,000 | - | Ongoing | 2,000,000 | - | 10,500,000 | - | 10,500,000 | - | 10,500,000 | - |
| 1023100329 Construction of Prison Industry Embu Women Prison | 12,500,000 | 12,500,000 | - | Ongoing | 2,000,000 | - | 10,500,000 | - | 10,500,000 | - | 10,500,000 | - |
| 1023100500 Prison Staff Housing. | 181,433,118 | 181,433,118 | - | Ongoing | 127,798,744 | - | 53,634,374 | - | 49,838,374 | - | 49,838,374 | - |
| 1023100507 Construction of Residential Houses Garissa | 5,000,000 | 5,000,000 | - | Ongoing | 4,000,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - |
| 1023100518 Construction of Residential Houses Kibos Main | 15,110,000 | 15,110,000 | - | Ongoing | 8,210,000 | - | 6,900,000 | - | 6,900,000 | - | 6,900,000 | - |
| 1023100525 Construction of Residential Houses Kehancha Main | 7,950,000 | 7,950,000 | - | Ongoing | 7,500,000 | - | 450,000 | - | 450,000 | - | 450,000 | - |
| 1023100526 Construction of Residential Houses Kakamega | 2,800,000 | 2,800,000 | - | Ongoing | 1,800,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - |
| 1023100528 Construction of Residential Houses Bungoma | 5,000,000 | 5,000,000 | - | Ongoing | 3,000,000 | - | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - |
| 1023100544 Construction of Residential Houses Mwea | 4,800,000 | 4,800,000 | - | Ongoing | 3,100,000 | - | 1,700,000 | - | 1,700,000 | - | 1,700,000 | - |
| 1023100549 Construction of Residential Houses Shimo Medium | 5,000,000 | 5,000,000 | - | Ongoing | 2,000,000 | - | 3,000,000 | - | 3,000,000 | - | 3,000,000 | - |
| 1023100553 Construction of Residential Houses Malindi | 5,000,000 | 5,000,000 | - | Ongoing | 4,660,000 | - | 340,000 | - | 340,000 | - | 340,000 | - |
| 1023100557 Construction of residential Houses Wundanyi | 16,320,000 | 16,320,000 | - | Ongoing | 14,320,000 | - | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - |
| 1023100562 Construction of Residential Houses Naivasha Main | 14,520,000 | 14,520,000 | - | Ongoing | 12,320,000 | - | 2,200,000 | - | 2,200,000 | - | 2,200,000 | - |

| Vote Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|---|------------------------|-------------------|---------|---------|---|--|---|---------|-------------------|---------|
| | | GoK | Foreign | | | | GoK | Foreign | GoK | Foreign |
| 1023100566 Construction of Residential Houses Eldoret Main | 11,540,378 | 11,540,378 | - | Ongoing | 8,399,000 | 3,141,378 | - | - | 3,141,378 | - |
| 1023100570 Construction of 2 Staff Houses Shikusa Prison | 5,000,000 | 5,000,000 | - | Ongoing | 2,000,000 | 3,000,000 | - | - | 1,230,000 | - |
| 1023100572 Construction of 2 Staff Houses at Migori Women | 5,000,000 | 5,000,000 | - | Ongoing | 3,200,000 | 1,800,000 | - | - | 1,800,000 | - |
| 1023100574 Construction of 2 Staff Houses at Voi Prison | 17,040,770 | 17,040,770 | - | Ongoing | 15,669,562 | 1,371,208 | - | - | 1,345,208 | - |
| 1023100575 Construction of 2 Staff Houses at Rachuonyo Prison | 5,000,000 | 5,000,000 | - | Ongoing | 3,200,000 | 1,800,000 | - | - | 1,800,000 | - |
| 1023100578 Construction of 2 Staff Houses at Embu Main | 6,130,000 | 6,130,000 | - | Ongoing | 5,690,000 | 440,000 | - | - | 440,000 | - |
| 1023100584 Construction of 2 Staff Houses at Naivasha Women | 14,521,970 | 14,521,970 | - | Ongoing | 7,290,182 | 7,231,788 | - | - | 7,231,788 | - |
| 1023100587 Construction of 2 Staff Houses at Shimo B1 | 5,000,000 | 5,000,000 | - | Ongoing | 3,300,000 | 1,700,000 | - | - | 1,700,000 | - |
| 1023100588 Completion Of Staff Houses at Manyaki Prison | 3,500,000 | 3,500,000 | - | Ongoing | 2,000,000 | 1,500,000 | - | - | 1,500,000 | - |
| 1023100593 Construction of a Secured Staff Houses Meru Main Prison | 17,900,000 | 17,900,000 | - | Ongoing | 10,000,000 | 7,900,000 | - | - | 7,900,000 | - |
| 1023100598 Completion of Staff House at Migori main Prison | 9,300,000 | 9,300,000 | - | Ongoing | 7,140,000 | 2,160,000 | - | - | 2,160,000 | - |
| 1023100700 Modernization of Penal Training Facilities. | 12,049,500 | 12,049,500 | - | - | 4,000,000 | 8,049,500 | - | - | 8,049,500 | - |
| 1023100703 Construction of Classrooms Shimo Medium | 2,000,000 | 2,000,000 | - | Ongoing | 1,000,000 | 1,000,000 | - | - | 1,000,000 | - |
| 1023100704 Construction of Classrooms Kangema | 2,000,000 | 2,000,000 | - | Ongoing | 1,000,000 | 1,000,000 | - | - | 1,000,000 | - |
| 1023100706 Construction of Classrooms Marmani | 8,049,500 | 8,049,500 | - | Ongoing | 2,000,000 | 6,049,500 | - | - | 6,049,500 | - |
| 1023101206 Security in Penal Institutions. | 35,383,590 | 35,383,590 | - | Ongoing | 5,500,000 | 29,883,590 | - | - | 29,883,590 | - |
| 1023101208 Construction of Perimeter walls at Mandera Prison | 30,383,590 | 30,383,590 | - | Ongoing | 2,500,000 | 27,883,590 | - | - | 27,883,590 | - |
| 1023101230 Completion of administration block at Nyandarua main prison | 5,000,000 | 5,000,000 | - | Ongoing | 3,000,000 | 2,000,000 | - | - | 2,000,000 | - |
| 1023101300 Construction of penal facilities. | 52,766,160 | 52,766,160 | - | Ongoing | 12,460,000 | 40,306,160 | - | - | 37,776,160 | - |
| 1023101313 Completion of prisoners' ward at Vihiga | 5,540,000 | 5,540,000 | - | Ongoing | 1,500,000 | 4,040,000 | - | - | 4,040,000 | - |
| 1023101329 Construction of a Sepsic Tank at Makueni Women Prison | 6,500,000 | 6,500,000 | - | Ongoing | - | 6,500,000 | - | - | 6,500,000 | - |
| 1023101339 Construction of a Health Facility at Ahi River/Kirengeloh Prisons | 20,000,000 | 20,000,000 | - | Ongoing | 4,000,000 | 16,000,000 | - | - | 16,000,000 | - |
| 1023101347 Completion of a Kaitum Store at Kakamega prisons | 9,206,160 | 9,206,160 | - | Ongoing | 3,000,000 | 6,206,160 | - | - | 6,206,160 | - |
| 1023101350 Complete Borehole @ Kitui Prison, Ohari of NAROBI WEST PRISON BOREHO | 8,020,000 | 8,020,000 | - | Ongoing | 2,960,000 | 5,060,000 | - | - | 2,530,000 | - |
| 1023101357 Construction/Revovah of Duty office main store,Remand block-Kerugoya | 3,500,000 | 3,500,000 | - | Ongoing | 1,000,000 | 2,500,000 | - | - | 2,500,000 | - |
| 1023101400 Revitalisation of Prison Farms. | 3,500,000 | 3,500,000 | - | Ongoing | 500,000 | 3,000,000 | - | - | 3,000,000 | - |
| 1023101403 Tea burying center at unaku prison | 3,500,000 | 3,500,000 | - | Ongoing | 500,000 | 3,000,000 | - | - | 3,000,000 | - |
| 1023101500 Modernization of Prisons Industries-BETA. | 35,574,336 | 35,574,336 | - | - | 7,200,000 | 28,374,336 | - | - | 28,374,336 | - |
| 1023101505 Construction Of Prison Industry Workshop at Busia Prison | 10,000,000 | 10,000,000 | - | Ongoing | 4,700,000 | 5,300,000 | - | - | 5,300,000 | - |
| 1023101507 Construction of Prison Industry Work Shop at Kakamega Prison | 10,000,000 | 10,000,000 | - | Ongoing | 2,000,000 | 8,000,000 | - | - | 8,000,000 | - |
| 1023101510 Construction of Prison Industry Work Shop at Rachuonyo Prison | 9,500,000 | 9,500,000 | - | Ongoing | 200,000 | 9,300,000 | - | - | 9,300,000 | - |
| 1023101516 Construction of a Showroom at Nyeri Main | 6,074,336 | 6,074,336 | - | Ongoing | 300,000 | 5,774,336 | - | - | 5,774,336 | - |
| 1023101600 Complete Construction of Staff Houses. | 11,434,940 | 11,434,940 | - | Ongoing | 7,400,000 | 4,034,940 | - | - | 4,034,940 | - |
| 1023101630 Completion of Staff Houses elderer main (three blocks 4 units) | 6,934,940 | 6,934,940 | - | Ongoing | 5,400,000 | 1,534,940 | - | - | 1,534,940 | - |
| 1023101631 Construction of 4 self contained staff housing units at Jambhuri ss | 4,500,000 | 4,500,000 | - | Ongoing | 2,000,000 | 2,500,000 | - | - | 2,500,000 | - |
| 1023102800 Security In Penal Institutions - Continued. | 53,755,400 | 53,755,400 | - | - | 24,651,400 | 29,104,000 | - | - | 28,804,000 | - |
| 1023102802 Completion of Documentation and property store at Kangema prison | 10,000,000 | 10,000,000 | - | Ongoing | 2,500,000 | 7,500,000 | - | - | 7,500,000 | - |
| 1023102804 Completion of Ablution Block at Sotik Prison | 1,308,000 | 1,308,000 | - | Ongoing | 300,000 | 1,008,000 | - | - | 1,008,000 | - |

| Vote/ Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|--|------------------------|--------------------|---------|---------|---|--|---|---------|--------------------|---------|
| | | GoK | Foreign | | | | GoK | Foreign | GoK | Foreign |
| | | | | | | | | | | |
| 1023102808 Proposed Multipurpose Hall at Manyani GK Prison | 7,801,750 | 7,801,750 | - | Ongoing | 2,800,000 | 5,001,750 | 5,001,750 | - | 5,001,750 | - |
| 1023102810 Completion of Kicheh Embu Main Prison | 4,141,590 | 4,141,590 | - | Ongoing | 2,000,000 | 2,141,590 | 2,141,590 | - | 2,141,590 | - |
| 1023102812 Completion of kitchen/dining hall at Busia women Kibos maximum prison | 6,535,230 | 6,535,230 | - | Ongoing | 2,500,000 | 4,035,230 | 4,035,230 | - | 4,035,230 | - |
| 1023102815 Construction of laboratory at Naivasha max. prison | 4,054,580 | 4,054,580 | - | Ongoing | 2,500,000 | 1,554,580 | 1,554,580 | - | 1,554,580 | - |
| 1023102816 Construction of two Classrooms at Kamae | 9,000,000 | 9,000,000 | - | Ongoing | 5,700,000 | 3,300,000 | 3,300,000 | - | 3,000,000 | - |
| 1023102818 Sports Residential Camp regional commander central Facility(Nyeri) | 4,814,250 | 4,814,250 | - | None | 3,851,400 | 962,850 | 962,850 | - | 962,850 | - |
| 1023102900 Completion of Stalled Projects. | 96,508,738 | 96,508,738 | - | - | 52,450,000 | 44,058,738 | 44,058,738 | - | 44,058,738 | - |
| 1023102901 Construction of six one bedroomed staff houses Manyani GK Prison | 12,900,000 | 12,900,000 | - | Ongoing | 8,200,000 | 4,700,000 | 4,700,000 | - | 4,700,000 | - |
| 1023102902 Construction of Armoury, Security Office & Guard Room Block Voi GK Pr | 6,149,238 | 6,149,238 | - | Ongoing | 1,900,000 | 4,249,238 | 4,249,238 | - | 4,249,238 | - |
| 1023102907 Construction of a perimeter fence Maranjau Prison | 18,200,000 | 18,200,000 | - | Ongoing | 3,000,000 | 15,200,000 | 15,200,000 | - | 15,200,000 | - |
| 1023102908 Construction of two (2) staff houses Maranjau Prison | 4,735,700 | 4,735,700 | - | Ongoing | 3,600,000 | 1,135,700 | 1,135,700 | - | 1,135,700 | - |
| 1023102914 Construction of two bedroomed units staff houses Shimo medium Prison | 7,071,700 | 7,071,700 | - | Ongoing | 5,000,000 | 2,071,700 | 2,071,700 | - | 2,071,700 | - |
| 1023102915 Construction of 4 unit RRI staff house Taveta GK Prison | 2,942,100 | 2,942,100 | - | Ongoing | 2,000,000 | 942,100 | 942,100 | - | 942,100 | - |
| 1023102916 Construction of Prison Ward Kisumu Medium | 2,210,000 | 2,210,000 | - | Ongoing | 2,000,000 | 210,000 | 210,000 | - | 210,000 | - |
| 1023102917 Construction of Eight unit segregation block Shimo Borstal | 3,500,000 | 3,500,000 | - | Ongoing | 2,500,000 | 1,000,000 | 1,000,000 | - | 1,000,000 | - |
| 1023102918 Construction of a Dining, Kitchen Area & Cold Room Shimo Borstal | 16,000,000 | 16,000,000 | - | Ongoing | 11,500,000 | 4,500,000 | 4,500,000 | - | 4,500,000 | - |
| 1023102919 Construction of a Perimeter Wall at Taveta GK Prison | 4,800,000 | 4,800,000 | - | Ongoing | 2,000,000 | 2,800,000 | 2,800,000 | - | 2,800,000 | - |
| 1023102922 Construction of Dining hall Kitale main Prison | 7,500,000 | 7,500,000 | - | Ongoing | 4,750,000 | 2,750,000 | 2,750,000 | - | 2,750,000 | - |
| 1023102923 Construction of cclassroom Kitale main Prison | 1,600,000 | 1,600,000 | - | Ongoing | 1,000,000 | 600,000 | 600,000 | - | 600,000 | - |
| 1023102924 Construction of Prisoners Bathroom and toilet Kitale main Prison | 1,700,000 | 1,700,000 | - | Ongoing | 1,000,000 | 700,000 | 700,000 | - | 700,000 | - |
| 1023102925 Construction of 10 units of Staff Houses Kitale main Prison | 2,400,000 | 2,400,000 | - | Ongoing | 1,000,000 | 1,400,000 | 1,400,000 | - | 1,400,000 | - |
| 1023102939 Construction of Prisoners Wards Kisii Main Prison | 4,800,000 | 4,800,000 | - | Ongoing | 3,000,000 | 1,800,000 | 1,800,000 | - | 1,800,000 | - |
| 1023103700 Kitchens. | 9,000,000 | 9,000,000 | - | Ongoing | 2,000,000 | 7,000,000 | 7,000,000 | - | 7,000,000 | - |
| 1023103710 Construction Of Ratio Store At Kisumu Medium Prison | 9,000,000 | 9,000,000 | - | Ongoing | 2,000,000 | 7,000,000 | 7,000,000 | - | 7,000,000 | - |
| 1023100900 Probation Office accomodation. | 9,000,000 | 9,000,000 | - | Ongoing | 5,303,270 | 3,696,730 | 3,696,730 | - | 3,696,730 | - |
| 1023100922 Construction of Probation office block for County director at Busia | 9,000,000 | 9,000,000 | - | Ongoing | 5,303,270 | 3,696,730 | 3,696,730 | - | 3,696,730 | - |
| 1023102100 Construction of Probation Office Blocks. | 53,453,673 | 53,453,673 | - | Ongoing | 41,392,080 | 12,061,593 | 12,061,593 | - | 12,061,593 | - |
| 1023102104 Construction of Probation office block at Kandara(Sub county) | 14,948,340 | 14,948,340 | - | Ongoing | 11,082,222 | 3,866,118 | 3,866,118 | - | 3,866,118 | - |
| 1023102111 Construction of office block and equipping at Vihiga | 34,005,333 | 34,005,333 | - | Ongoing | 28,809,858 | 5,195,475 | 5,195,475 | - | 5,195,475 | - |
| 1023102114 Renovations of leaking roof and refurbishment works at Molo | 4,500,000 | 4,500,000 | - | Ongoing | 1,500,000 | 3,000,000 | 3,000,000 | - | 3,000,000 | - |
| Total | 751,763,023 | 751,763,023 | - | - | 365,355,494 | 386,407,529 | 386,407,529 | - | 377,781,529 | - |
| 1025 National Police Service | | | | | | | | | | |
| 1025100200 Construction Police stations and Police Housing for the Kenya Polic. | 659,020,000 | 659,020,000 | - | - | 565,950,000 | 93,070,000 | 93,070,000 | - | 93,070,000 | - |
| 1025100223 Erection of 1No block of 12 No type E flats at Kagaa Police | 96,660,000 | 96,660,000 | - | Ongoing | 83,660,000 | 13,000,000 | 13,000,000 | - | 13,000,000 | - |

| Vote Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|---|------------------------|----------------------|---------|----------------|---|--|---|---------|--------------------|---------|
| | | Gok | Foreign | | | | Gok | Foreign | Gok | Foreign |
| 1025100228 Construction of 12No. type E flats plus 1No Admin block at | 197,700,000 | 197,700,000 | | Ongoing | 160,560,000 | 37,140,000 | | | 37,140,000 | |
| 1025100229 Completion of Police Houses at Kamukunji, | | | | Ongoing | 222,000,000 | 12,000,000 | | | 12,000,000 | |
| Pangani and Central Police | 234,000,000 | 234,000,000 | | Ongoing | 79,730,000 | 19,930,000 | | | 19,930,000 | |
| 1025100244 Construction of 12 No. housing type E flats in | 99,660,000 | 99,660,000 | | Ongoing | 20,000,000 | 11,000,000 | | | 11,000,000 | |
| Kararua | 31,000,000 | 31,000,000 | | Ongoing | 161,668,478 | 83,741,522 | | | 83,741,522 | |
| 1025100299 Construction of Himaiki Police Station | 244,410,000 | 244,410,000 | | Ongoing | 113,867,983 | 59,132,017 | | | 59,132,017 | |
| 1025100600 Construction of Police stations, Housing & other | 173,000,000 | 173,000,000 | | Ongoing | 40,398,763 | 11,601,237 | | | 11,601,237 | |
| facilities for GSNL. | | | | Ongoing | 7,401,732 | 12,008,268 | | | 12,008,268 | |
| 1025100603 Proposed constructions of barracks, classrooms and | 52,000,000 | 52,000,000 | | Ongoing | 2,025,300,000 | 1,064,700,000 | | | 964,200,000 | |
| staff houses at GS | 19,410,000 | 19,410,000 | | Ongoing | 1,670,000,000 | 25,500,000 | | | 25,500,000 | |
| 1025100610 Comprehensive refurbishment of residential houses | 903,430,000 | 903,430,000 | | Ongoing | 94,500,000 | 900,000,000 | | | 900,000,000 | |
| and sewerage at GSNL | | | | Ongoing | 1,064,700,000 | 2,025,300,000 | | | 2,025,300,000 | |
| 1025100623 Construction of underground bulk fuel storage tanks | | | | Ongoing | 2,025,300,000 | 1,064,700,000 | | | 964,200,000 | |
| at GSNL Mackinnon | | | | Ongoing | 1,064,700,000 | 14,686,848 | | | 14,686,848 | |
| Total | 903,430,000 | 903,430,000 | | Ongoing | 727,618,478 | 175,811,522 | | | 175,811,522 | |
| <i>Source: State Department for Correctional Services</i> | | | | | | | | | | |
| 1026 State Department for Internal Security & National Administration | | | | | | | | | | |
| 1026100900 Construction of Regional, County and Sub | | | | | | | | | | |
| County offices. | | | | | | | | | | |
| 1026100912 Tigania West | 62,000,000 | 62,000,000 | | Ongoing | 275,379,422 | 62,800,000 | | | 62,800,000 | |
| 1026100916 Taita Taveta County | 93,662,189 | 93,662,189 | | Ongoing | 56,000,000 | 6,000,000 | | | 6,000,000 | |
| 1026100931 Marakwet West | 40,240,000 | 40,240,000 | | Ongoing | 83,662,189 | 10,000,000 | | | 10,000,000 | |
| 1026100957 Kiambu sub-county offices | 50,000,000 | 50,000,000 | | Ongoing | 35,240,000 | 5,000,000 | | | 5,000,000 | |
| 1026100961 Kiambu sub-county headquarters | 50,477,233 | 50,477,233 | | Ongoing | 40,000,000 | 10,000,000 | | | 10,000,000 | |
| 1026100993 Construction of The DCC's Office - Chusmet | 31,800,000 | 31,800,000 | | Ongoing | 40,477,233 | 10,000,000 | | | 10,000,000 | |
| 1026100994 Narakholo DCC's Office | 10,000,000 | 10,000,000 | | Ongoing | 20,000,000 | 11,800,000 | | | 11,800,000 | |
| 1026101100 Construction Of Newly Gazetted Sub County | 104,800,000 | 104,800,000 | | Ongoing | 83,000,000 | 21,800,000 | | | 21,800,000 | |
| Headqs & Other New P. | 40,000,000 | 40,000,000 | | Ongoing | 30,000,000 | 10,000,000 | | | 10,000,000 | |
| 1026101125 Tigania Central | 34,800,000 | 34,800,000 | | Ongoing | 30,000,000 | 4,800,000 | | | 4,800,000 | |
| 1026101128 Kabete | 30,000,000 | 30,000,000 | | Ongoing | 23,000,000 | 7,000,000 | | | 7,000,000 | |
| 1026101135 Rungwe | 36,280,000 | 36,280,000 | | Ongoing | 29,280,000 | 7,000,000 | | | 7,000,000 | |
| 1026104201 Construction of DCC's Office - Kwanaa | 14,686,848 | 14,686,848 | | Ongoing | 387,659,422 | 106,286,848 | | | 106,286,848 | |
| 1026104101 Construction of The DCC's Office - Cuingamwe | 493,946,270 | 493,946,270 | | Ongoing | 1,064,700,000 | 2,025,300,000 | | | 2,025,300,000 | |
| Total | 493,946,270 | 493,946,270 | | Ongoing | 260,800,000 | 39,200,000 | | | 39,200,000 | |
| <i>Source: State Department for Internal Security & National Administration</i> | | | | | | | | | | |
| 1053 State Department for Foreign Affairs | | | | | | | | | | |
| 1053100301 Construction and Refurbishment of an Office Block | | | | | | | | | | |
| in Moadishu | | | | | | | | | | |
| 1053101001 Renovation of chancery in Rome | 120,000,000 | 120,000,000 | | Ongoing | 94,500,000 | 25,500,000 | | | 25,500,000 | |
| 1053105201 Purchase of Chancery - London | 2,670,000,000 | 2,670,000,000 | | Ongoing | 1,670,000,000 | 1,000,000,000 | | | 900,000,000 | |
| Total | 3,090,000,000 | 3,090,000,000 | | Ongoing | 2,025,300,000 | 1,064,700,000 | | | 964,200,000 | |
| <i>Source: State Department for Foreign Affairs</i> | | | | | | | | | | |
| 1064 State Department for Technical Vocational Education and Training | | | | | | | | | | |
| 1064101206 Keru Valley TTI | 50,363,001 | 50,363,001 | | Ongoing | 47,407,001 | 2,956,000 | | | 2,956,000 | |
| 1064101401 Muranga TTI | 261,365,108 | 261,365,108 | | Ongoing | 234,491,108 | 26,874,000 | | | 26,874,000 | |
| 1064101511 Meru TTI | 73,415,205 | 73,415,205 | | Ongoing | 68,324,205 | 5,091,000 | | | 5,091,000 | |
| 1064101604 Sirisa TTI | 55,911,023 | 55,911,023 | | Ongoing | 53,335,023 | 2,576,000 | | | 2,576,000 | |
| 1064101618 Rachuonyo TTI | 53,188,200 | 53,188,200 | | Ongoing | 48,851,800 | 4,336,400 | | | 4,336,400 | |
| 1064101654 Moyale TTI | 49,202,841 | 49,202,841 | | Ongoing | 44,647,841 | 4,555,000 | | | 4,555,000 | |
| 1064101672 Laikipia West TTI | 54,865,865 | 54,865,865 | | Ongoing | 54,239,865 | 606,000 | | | 606,000 | |
| 1064102800 Karibu TTI | 107,816,850 | 107,816,850 | | Ongoing | 47,316,850 | 60,000,000 | | | 31,000,000 | |
| 1064106300 Nyanzira IST | 80,000,000 | 80,000,000 | | Ongoing | 10,500,000 | 70,000,000 | | | 42,525,000 | |
| 1064108704 Construction of Mbeere North TTI | 54,698,563 | 54,698,563 | | Ongoing | 45,641,562 | 9,057,001 | | | 9,057,001 | |
| 1064108705 Construction of Kiunga TTI | 50,602,615 | 50,602,615 | | Ongoing | 39,987,254 | 10,615,361 | | | 10,615,361 | |
| 1064108706 Construction of Kabatha TTI | 53,992,480 | 53,992,480 | | Ongoing | 48,078,480 | 5,914,000 | | | 5,914,000 | |
| 1064108707 Construction of Kilgoris TTI | 57,794,573 | 57,794,573 | | Ongoing | 50,512,077 | 7,282,496 | | | 7,282,496 | |

| Vote/Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|--|------------------------|----------------------|---------|--------|---|--|---------|---|----------------------|--------------|---------------|
| | | GoK | Foreign | | | Outstanding | Foreign | GoK | Foreign | GoK | Foreign |
| | | | | | | | | | | | |
| 1064108708 Construction of Lang'ata TTI | 56,828,963 | 56,828,963 | | | 28,723,143 | 28,723,143 | | | 28,723,143 | | |
| 1064108709 Construction of Khwisero TTI | 53,494,968 | 53,494,968 | | | 47,518,968 | 5,976,000 | | | 5,976,000 | | |
| 1064108710 Construction of Mt. Elgon TTI | 59,062,878 | 59,062,878 | | | 43,382,465 | 15,680,413 | | | 15,680,413 | | |
| 1064108711 Construction of Rameta TTI | 56,890,755 | 56,890,755 | | | 51,123,795 | 5,766,960 | | | 5,766,960 | | |
| 1064108712 Construction of Nyando TTI | 58,005,574 | 58,005,574 | | | 50,974,272 | 7,031,302 | | | 7,031,302 | | |
| 1064108713 Construction of Machakos Town TTI | 59,941,226 | 59,941,226 | | | 50,382,730 | 9,558,496 | | | 9,558,496 | | |
| 1064108714 Construction of Butula TTI | 58,415,310 | 58,415,310 | | | 42,033,037 | 16,382,273 | | | 16,382,273 | | |
| 1064108715 Construction of Mbita TTI | 56,792,540 | 56,792,540 | | | 47,511,411 | 9,281,129 | | | 9,281,129 | | |
| 1064108716 Construction of Ol Kalou TTI | 52,340,940 | 52,340,940 | | | 44,687,940 | 7,653,000 | | | 7,653,000 | | |
| 1064108717 Construction of South Mugirango TTI | 55,241,205 | 55,241,205 | | | 32,092,709 | 23,148,496 | | | 23,148,496 | | |
| 1064108718 Construction of Matuga TTI | 57,794,573 | 57,794,573 | | | 48,487,515 | 9,307,058 | | | 9,307,058 | | |
| 1064108719 Construction of Igembe Central TTI | 59,062,878 | 59,062,878 | | | 49,097,401 | 9,965,477 | | | 9,965,477 | | |
| 1064108720 Construction of Eldas TTI | 53,218,996 | 53,218,996 | | | 46,340,852 | 6,878,144 | | | 6,878,144 | | |
| 1064108721 Construction of Kilifi North TTI | 59,062,878 | 59,062,878 | | | 49,062,616 | 10,000,262 | | | 10,000,262 | | |
| 1064108722 Construction of Lafey TTI | 53,601,927 | 53,601,927 | | | 47,170,457 | 6,431,470 | | | 6,431,470 | | |
| 1064108723 Construction of Kirinyaga Central TTI | 66,425,860 | 66,425,860 | | | 58,993,685 | 7,432,175 | | | 7,432,175 | | |
| 1064108724 Construction of Gilgil TTI | 60,342,783 | 60,342,783 | | | 54,220,394 | 6,122,389 | | | 6,122,389 | | |
| 1064108725 Construction of Njoro TTI | 66,129,582 | 66,129,582 | | | 59,567,195 | 6,562,387 | | | 6,562,387 | | |
| 1064108726 Construction of Kitutu eache TTI | 57,053,885 | 57,053,885 | | | 46,596,885 | 10,457,000 | | | 10,457,000 | | |
| 1064110202 Construction of Matungu TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110203 Construction of Kibwezi East TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110204 Construction of Kiambaa TTI | 74,000,000 | 74,000,000 | | | 74,000,000 | | | | 74,000,000 | | |
| 1064110205 Construction of Kangundo TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110206 Construction of Sigowet/Soit TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110207 Construction of Mwingi West TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110208 Construction of Kilifi South TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110209 Construction of Nyali TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110210 Construction of Mahoroni TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110211 Construction of Kibra TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110212 Construction of Kwanza TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110213 Construction of Wajir West TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110214 Construction of Subukia TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110215 Construction of Narok North TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| 1064110216 Construction of Kaiado South TTI | 69,000,000 | 69,000,000 | | | 69,000,000 | | | | 69,000,000 | | |
| Total | 3,142,924,045 | 3,142,924,045 | | | 1,692,040,536 | 1,451,500,832 | | | 1,349,176,431 | | |
| Source: State Department for Technical, Vocational Education and Training | | | | | | | | | | | |
| 1065 State Department for Higher Education and Research | | | | | | | | | | | |
| 1065100500 Murang'a University | 384,000,000 | 384,000,000 | | | 308,500,000 | 80,943,065 | | | 11,829,195 | | 69,000,000 |
| 1065100508 Construction of Science Complex | 359,000,000 | 359,000,000 | | | 306,000,000 | 58,000,000 | | | 7,886,130 | | 50,000,000 |
| 1065100509 Asbestos Removal and Replacement | 25,000,000 | 25,000,000 | | | 2,500,000 | 22,943,065 | | | 3,943,065 | | 19,000,000 |
| 1065100900 Maseno University | 534,000,000 | 534,000,000 | | | 470,000,000 | 64,000,000 | | | 34,698,970 | | 43,000,000 |
| 1065100903 Construction of College Tuition & Admin Block | 534,000,000 | 534,000,000 | | | 470,000,000 | 64,000,000 | | | 34,698,970 | | 43,000,000 |
| 1065101000 Moi University | 600,000,000 | 600,000,000 | | | 495,000,000 | 105,000,000 | | | 31,544,431 | | 93,000,000 |
| 1065101002 Establishment of School of Public Health | 600,000,000 | 600,000,000 | | | 475,000,000 | 124,500,000 | | | 31,544,431 | | 93,000,000 |
| 1065101800 Kibabii University | 60,000,000 | 60,000,000 | | | 24,750,000 | 35,250,000 | | | 37,995,760 | | 43,000,000 |
| 1065101807 Purchase of Laboratory Equipment | 60,000,000 | 60,000,000 | | | 369,750,000 | 81,250,000 | | | 7,097,517 | | 25,000,000 |
| 1065101900 South Eastern Kenya University | 423,000,000 | 423,000,000 | | | 341,750,000 | 81,250,000 | | | 37,995,760 | | 43,000,000 |
| 1065101918 Construction of Humanities and Social Sciences Lecture halls | 423,000,000 | 423,000,000 | | | 201,000,000 | 32,000,000 | | | 7,097,517 | | 25,000,000 |
| 1065102008 Pwani University | 233,000,000 | 233,000,000 | | | 201,000,000 | 32,000,000 | | | 7,097,517 | | 25,000,000 |
| 1065102008 Expansion of School of Humanities & Social Sciences Building | 233,000,000 | 233,000,000 | | | 1,427,442,167 | 91,157,833 | | | 25,629,921 | | 65,777,912 |
| 1065102200 Kisi University | 1,518,600,000 | 1,518,600,000 | | | 57,168,476 | 26,831,524 | | | 26,831,524 | | 26,831,524 |
| 1065102201 Construction of ICT Center | 984,000,000 | 984,000,000 | | | 470,273,691 | 64,326,309 | | | 25,629,921 | | 38,946,380 |
| 1065102203 Construction of Hostels | 534,600,000 | 534,600,000 | | | 3,271,692,167 | 426,350,898 | | | 148,795,794 | | 338,777,912 |
| Total | 3,692,600,000 | 3,692,600,000 | | | | | | | | | |
| Source: State Department for Higher Education and Research | | | | | | | | | | | |
| 1082 State Department for Medical Services | | | | | | | | | | | |
| 1082100301 East Africa's Centre of Excellence for Skills & Tertiary Education | 4,575,000,000 | 334,000,000 | | | 66,300,000 | 2,708,700,000 | | | 118,000,000 | | 1,082,000,000 |
| | | | | | | | | | | | 1,403,000,000 |

| Vote/Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|---|------------------------|----------------------|-----------------------|----------|---|--|---|----------------------|--------------------|----------------------|
| | | GoK | Foreign | | | | GoK | Foreign | GoK | Foreign |
| 1082102101 Construction of the Second Tower- Gamundu Level V Hospital (KUTRRH) | 770,000,000 | 770,000,000 | | 99% | 200,000,000 | 200,000,000 | 100,000,000 | | 100,000,000 | |
| 1082102201 Infrastructural Support to Kyungoo Hospital | 400,000,000 | 400,000,000 | | 99% | 194,000,000 | 206,000,000 | 103,000,000 | | 103,000,000 | |
| 1082103401 Transforming Health Systems for Universal care Project | 25,290,000,000 | | 25,290,000,000 | - | 24,790,000,000 | 500,000,000 | 600,000,000 | | 600,000,000 | |
| Total | 31,035,000,000 | 1,504,000,000 | 29,531,000,000 | - | 27,050,300,000 | 3,614,700,000 | 321,000,000 | 1,082,000,000 | 998,000,000 | 1,403,000,000 |
| Source: State Department for Medical Services | | | | | | | | | | |
| 1083 State Department for Public Health and Professional Standards | | | | | | | | | | |
| 1083100201 Clinical Waste Disposal System | 1,316,040,000 | 120,000,000 | 1,196,040,000 | 99% | 556,040,000 | 760,000,000 | | | 60,000,000 | 700,000,000 |
| 1083100301 Clinical Laboratory and Radiology Services Improvement | 1,052,000,000 | - | 1,052,000,000 | - | 552,000,000 | 500,000,000 | | | 60,000,000 | 500,000,000 |
| Total | 2,368,040,000 | 120,000,000 | 2,248,040,000 | - | 1,108,040,000 | 1,260,000,000 | - | - | 60,000,000 | 1,200,000,000 |
| Source: State Department for Public Health and Professional Standards | | | | | | | | | | |
| 1091 State Department for Roads | | | | | | | | | | |
| SS-EARTDDP: Upgrading of Loktaung Junction to Kalobeyei River (80 km) road section | 8,326,085,486 | 1,430,114,076 | 6,895,971,410 | 99% | 6,487,131,783 | 1,838,953,703 | 25,000,000 | 400,000,000 | 43,000,000 | 4,160,000,000 |
| SS-EARTDDP: Upgrading of Lodwar-Lochungamatak (50 km) road section | 3,317,376,396 | 3,317,376,396 | 0 | 99% | 3,115,888,685 | 201,487,710 | 20,000,000 | | 49,928,884 | 500,000,000 |
| Chebiat - Ilkonge - Chabera Road | 7,276,644,414 | 987,067,849 | 6,289,576,564 | 99% | 5,373,031,928 | 1,905,612,485 | 28,121,209 | 700,000,000 | 54,144,549 | 200,000,000 |
| Eldoret Town Bypass Road | 635,297,701 | 635,297,701 | 0 | 99% | 373,121,995 | 262,175,706 | 15,000,000 | | 40,485,281 | 0 |
| Maragat Bridge | 2,871,372,794 | 2,871,372,794 | 0 | 97% | 2,547,445,860 | 323,926,935 | 20,000,000 | | 43,000,000 | 0 |
| Lamu Port Access Road | 9,807,324,075 | 614,662,689 | 9,192,661,386 | 96% | 1,041,131,319 | 8,766,192,756 | 30,000,000 | 750,000,000 | 10,532,657 | 3,100,000,000 |
| SS-EARTDDP: Upgrading of Kalobeyei River - Nadapal (88 km) road section | 12,006,148,294 | 12,006,148,294 | 0 | 96% | 9,519,588,292 | 2,486,560,002 | 504,250,000 | | 140,000,000 | 0 |
| Garsa - Witu - Lamu Road (112) | 26,801,050,163 | 14,715,012,702 | 12,086,037,460 | 95% | 25,094,207,541 | 1,706,842,621 | 11,250,000 | | 6,500,000 | 0 |
| Nairobi - Thika Highway Improvement Project Lot 1 & 2 | 488,958,873 | 488,958,873 | 0 | 95% | 233,995,252 | 254,965,621 | 15,000,000 | | 48,248,851 | 0 |
| Endau Bridge | 1,960,212,676 | 1,960,212,676 | 0 | 95% | 1,721,295,667 | 238,917,009 | 35,000,000 | | 70,000,000 | 0 |
| Narusha - Nshimi | 6,273,905,374 | 1,778,569,182 | 4,495,336,192 | 94% | 5,729,464,565 | 544,440,809 | 5,000,000 | | 25,000,000 | 0 |
| KITSSP Rehabilitation Kakamega - Webuye Road | 15,044,991,301 | 3,875,691,607 | 11,169,299,694 | 94% | 11,766,708,076 | 3,278,283,225 | 146,502,954 | | 209,000,000 | 1,800,000,000 |
| Lot 2 Kisii-Abercrom Sectors | 5,714,115,641 | 4,517,381,469 | 1,196,734,172 | 92% | 3,145,070,029 | 2,569,045,612 | 77,997,970 | | 100,942,825 | 0 |
| KITSSP Construction of Kisumu Boys - Mambo Leo Road | 13,064,089,321 | 3,012,219,243 | 10,051,870,078 | 91% | 9,837,054,178 | 3,227,035,143 | 63,597,542 | 450,000,000 | 43,000,000 | 4,400,000,000 |
| Dualing of Mombasa - Marakissa Road (Lot 1: Msa - Kwa Jonvu) | 22,354,996,334 | 6,210,641,413 | 16,144,154,921 | 91% | 18,679,412,030 | 3,675,584,304 | 38,100,000 | | 113,000,000 | 0 |
| Kiweri - Matomo - Kiui Road (R7) | 428,501,390 | 428,501,390 | 0 | 90% | 230,595,558 | 197,905,832 | 12,500,000 | | 30,000,000 | 0 |
| SS-EARTDDP: Upgrading of Lochungamatak - Lokichar (40 km) road section | 6,856,632,862 | 1,098,616,882 | 5,758,015,980 | 87% | 4,120,858,693 | 2,735,774,169 | 25,000,000 | 550,000,000 | 43,000,000 | 1,000,000,000 |
| Kiula-Endeles - Sauni Road | 6,046,895,840 | 1,575,559,242 | 4,471,336,598 | 87% | 2,423,125,390 | 2,423,125,390 | 46,370,204 | 600,000,000 | 705,000,000 | 400,000,000 |
| KITSSP Dualing Athi River - Machakos Turnoff Road | 5,989,927,849 | 3,949,017,213 | 2,040,910,636 | 83% | 5,236,179,682 | 753,748,167 | 117,343,040 | | 220,000,000 | 0 |
| Kapkwon-Kapsimwa-Silbwei | 500,000,000 | 500,000,000 | 0 | 83% | 447,879,819 | 52,120,181 | 7,500,000 | | 4,000,000 | 0 |
| Suneka - Kogoro By pass, Kogoro - Kegan By Pass, Nyakoe - Kegan By Pass, Suneka - Nyakoe By Pass And Major Link Roads Within Kiui Town In Kiisi and Nyanira County. | 1,300,000,000 | 1,300,000,000 | 0 | 98% | 563,910,778 | 736,089,222 | 26,100,000 | | 90,000,000 | 0 |
| Estimans Road Phase II | 1,400,000,000 | 1,400,000,000 | 0 | 98% | 965,255,169 | 434,744,831 | 7,500,000 | | 90,000,000 | 0 |
| County Road & Link Road -Garrisa Ndogo Sankuri | 590,000,000 | 590,000,000 | 0 | 98% | 427,174,330 | 162,825,670 | 13,970,000 | | 43,000,000 | 0 |
| Garsa Township Roads | 500,000,000 | 500,000,000 | 0 | 98% | 110,000,000 | 390,000,000 | 20,500,000 | | 110,000,000 | 0 |
| Access to Sundebe Housing Project | 330,000,000 | 330,000,000 | 0 | 98% | 103,000,000 | 227,000,000 | 35,200,000 | | 63,000,000 | 0 |
| Access to Siont Athi Housing Project | 120,000,000 | 120,000,000 | 0 | 98% | 26,750,000 | 93,250,000 | 18,600,000 | | 43,000,000 | 0 |
| Mandera Town Roads-Phase I | 800,000,000 | 800,000,000 | 0 | 97% | 394,083,409 | 405,916,591 | 16,562,046 | | 3,000,000 | 0 |
| Thika Bypass-Link Roads | 2,240,542,877 | 2,240,542,877 | 0 | 96% | 1,585,086,003 | 655,456,874 | 47,100,000 | | 110,000,000 | 0 |
| Old Malindi Road | 850,000,000 | 850,000,000 | 0 | 95% | 563,521,678 | 286,478,322 | 41,100,000 | | 90,000,000 | 0 |
| Marsabit Town Roads Phase I | 750,000,000 | 750,000,000 | 0 | 95% | 173,139,691 | 576,860,309 | 26,100,000 | | 90,000,000 | 0 |
| Luck Summer - Bahina Girwamba Bridge | 600,000,000 | 600,000,000 | 0 | 93% | 344,689,913 | 255,310,087 | 17,000,000 | | 90,000,000 | 0 |
| Dhalling Of Ngong Road Phase II (ADAMS ARC ADE - NGONG TOWN- KISELIAN, KAREN- BOMAS) | 503,790,651 | 503,790,651 | 0 | 92% | 430,096,727 | 73,693,924 | 34,158,651 | | 30,000,000 | 0 |
| Dhalling Of Ngong Road Phase III | 2,382,337,515 | 2,382,337,515 | 0 | 92% | 1,489,599,616 | 892,737,899 | 47,100,000 | | 48,000,000 | 0 |
| Dhalling of Nairobi Eastern Bypass | 12,650,000,000 | 12,650,000,000 | 0 | 90% | 7,700,000,000 | 4,950,000,000 | 4,850,000,000 | | 90,000,000 | 0 |
| Main Town Roads | 1,025,000,000 | 1,025,000,000 | 0 | 85% | 723,784,884 | 301,215,116 | 42,210,000 | | 90,000,000 | 0 |
| Access to Riua Housing Project | 400,000,000 | 400,000,000 | 0 | 85% | 56,250,000 | 343,750,000 | 22,250,000 | | 48,000,000 | 0 |
| Access to Park Road Housing Project | 120,000,000 | 120,000,000 | 0 | 85% | 20,000,000 | 99,500,000 | 18,500,000 | | 43,000,000 | 0 |

| Vote/Project | Estimated Project Cost | | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | | Outstanding Project Costs as at March 31st, 2023 | | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|--|------------------------|---------|------------------------|---------|---------|---|-------------|--|---------|---|---------|----------------------|---------|
| | GoK | Foreign | GoK | Foreign | | Cumulative | Outstanding | GoK | Foreign | GoK | Foreign | GoK | Foreign |
| | | | | | | | | | | | | | |
| Gakira - Ngonda (E1567), Mukurweini - Gakonya (Phase III) And Mukuyu Jn - Kambirwa - Mirira Jn A2 (Gwathabaki) E354/D426 - Rwe 103 | 1,936,407,090 | | 1,936,407,090 | | 99% | 1,476,725,595 | | 459,681,496 | | 50,000,000 | | 140,000,000 | |
| Access to Karatina University | 495,094,545 | | 495,094,545 | | 98% | 304,617,861 | | 190,476,684 | | 17,500,000 | | 62,550,000 | |
| Kamagumbo - Nyasembe - Mogerona | 428,693,994 | | 428,693,994 | | 98% | 295,239,181 | | 133,454,813 | | 22,205,562 | | 10,270,000 | |
| Jn A2 (Ndarugo)-Bob Harris-Mangu Road | 777,339,510 | | 777,339,510 | | 98% | 229,010,887 | | 548,328,623 | | 53,753,701 | | 78,200,000 | |
| Milalani - Mvumoni - Kilulu | 999,435,599 | | 999,435,599 | | 96% | 669,824,919 | | 329,610,680 | | 15,451,670 | | 68,900,000 | |
| Kapokwoni - Kopsiro - Namwela | 2,539,476,362 | | 2,539,476,362 | | 96% | 1,525,388,487 | | 1,014,087,875 | | 54,696,909 | | 115,000,000 | |
| Mugeka - Thuria - Kiriani - Kagumoini - Gitugi - Chui - Karugia-Mataara - Gacharage | 337,058,468 | | 337,058,468 | | 96% | 987,624,809 | | 445,928,212 | | 20,000,000 | | 120,000,000 | |
| Kamithi Corner Road | 160,000,000 | | 160,000,000 | | 96% | 4,250,000 | | 155,750,000 | | 8,708,681 | | 20,600,000 | |
| Makutano - Kacheliba - Konyao | 3,236,569,121 | | 3,236,569,121 | | 95% | 1,365,017,265 | | 1,871,551,856 | | 63,949,096 | | 190,220,000 | |
| Jn A104 (Lungatunga) - Vanga - Jigo - Majoreni - Jn A109 (Ramisi) - Bodo - Shumoni | 3,188,665,040 | | 3,188,665,040 | | 95% | 1,372,526,688 | | 1,816,138,352 | | 41,456,241 | | 160,000,000 | |
| Muranga - Kiriri | 475,057,575 | | 475,057,575 | | 95% | 354,969,971 | | 120,087,604 | | 35,000,000 | | 4,900,000 | |
| Kamagumbo - Nyasembe (Phase II) | 759,303,981 | | 759,303,981 | | 95% | 144,635,070 | | 614,668,911 | | 9,500,000 | | 96,920,000 | |
| Kodiga - Nyangweso - Wagai - Ovinjore/Akala - Rwe 118 | 1,473,104,887 | | 1,473,104,887 | | 94% | 647,169,945 | | 825,934,942 | | 41,526,274 | | 90,120,000 | |
| Mweiga-Brookside-Kimathi University | 1,690,565,622 | | 1,690,565,622 | | 94% | 1,621,179,224 | | 69,386,398 | | 12,820,401 | | 11,170,000 | |
| Kiritiri - Siakago | 770,361,508 | | 770,361,508 | | 93% | 263,481,345 | | 506,880,163 | | 56,465,234 | | 80,000,000 | |
| Gakanya-Tetu Mission-Kagogi-Ihwa-Ihuru And Wandumbi-Kisumu | 2,575,855,936 | | 2,575,855,936 | | 93% | 1,997,093,782 | | 578,762,154 | | 7,500,000 | | 75,060,000 | |
| Mosobeti - Kebriego | 675,609,014 | | 675,609,014 | | 92% | 446,805,529 | | 228,803,485 | | - | | 28,000,000 | |
| Gatuku - Mataara University | 1,454,479,514 | | 1,454,479,514 | | 91% | 703,463,893 | | 751,015,621 | | 25,589,223 | | 140,000,000 | |
| Lare - Ndumuru | 999,157,605 | | 999,157,605 | | 90% | 508,937,292 | | 490,220,313 | | 39,133,678 | | 80,140,000 | |
| Kabaret - Pemwai - Kabartonjo - Kipsaraman | 268,991,467 | | 268,991,467 | | 90% | 224,251,708 | | 44,739,760 | | 4,768,005 | | 9,130,000 | |
| Runda - Mumwe | 51,990,771 | | 51,990,771 | | 90% | - | | 51,990,771 | | 60,000,000 | | 1,630,000 | |
| Mosi's Bridge - Moiben River - Makutano / Moiben River - Kanilamai - Shanga - Malil Siba - Bwavi - Malil Kuli Na Moja | 2,045,364,454 | | 2,045,364,454 | | 89% | 1,348,577,887 | | 696,786,567 | | 38,587,052 | | 245,000,000 | |
| Kemva Loma - Kiranze | 845,808,838 | | 845,808,838 | | 89% | 179,175,896 | | 666,632,942 | | - | | 39,750,000 | |
| Karai - Narutia - Muringa - Kiawara - Narumoru Babico | 2,472,921,205 | | 2,472,921,205 | | 89% | 1,685,249,570 | | 787,671,635 | | - | | 126,120,000 | |
| Kerugoya - Kiariitha - Kangaita & Baricho - Njegas - Ngaru - Gakongo Ihare - Kabare | 2,926,706,912 | | 2,926,706,912 | | 88% | 1,970,072,383 | | 956,634,529 | | 71,027,107 | | 245,000,000 | |
| Lukusi - Sango - Mawe Tatu | 428,822,841 | | 428,822,841 | | 88% | 32,209,778 | | 396,613,063 | | 53,000,000 | | 86,570,000 | |
| Gatundu - Mukimve - Juja / Gatundu - Gitani In - Karoga / Gatundu - Ituro - Kagumoini - Karinga | 3,382,167,079 | | 3,382,167,079 | | 85% | 1,987,482,134 | | 1,394,684,945 | | 21,500,000 | | 200,320,000 | |
| Elementeita - Mau Narok | 1,076,760,247 | | 1,076,760,247 | | 85% | 725,779,304 | | 350,980,943 | | 24,586,838 | | 75,000,000 | |
| Narumoru - Ngarriguru - Narutia-Ngoibit (D444) - KwC 101 | 722,380,140 | | 722,380,140 | | 85% | 265,410,691 | | 456,969,449 | | 12,500,000 | | 75,000,000 | |
| Total | 237,866,365,248 | | 134,089,013,433 | | | 167,025,128,718 | | 70,837,236,530 | | 7,441,209,288 | | 6,026,923,047 | |
| <i>Source: State Department for Roads</i> | | | | | | | | | | | | | |
| 1092 State Department of Transport | | | | | | | | | | | | | |
| 1092108101 Lesuru - Kitale MGR | 537,000,000 | | 537,000,000 | | Ongoing | 453,500,000 | | 83,500,000 | | 83,500,000 | | 83,500,000 | |
| 1092108301 Kisumu Marine School | 466,000,000 | | 466,000,000 | | Ongoing | 233,000,000 | | 233,000,000 | | 233,000,000 | | 233,000,000 | |
| Total | 1,003,000,000 | | 1,003,000,000 | | | 686,500,000 | | 316,500,000 | | 316,500,000 | | 316,500,000 | |
| <i>Source: State Department of Transport</i> | | | | | | | | | | | | | |
| 1094 State Department for Housing and Urban Development | | | | | | | | | | | | | |
| Redevelopment of Dagoretti Market | 230,000,000 | | 230,000,000 | | Ongoing | 180,000,000 | | 50,000,000 | | 50,000,000 | | 50,000,000 | |
| Total | 230,000,000 | | 230,000,000 | | | 180,000,000 | | 50,000,000 | | 50,000,000 | | 50,000,000 | |
| <i>Source: State Department for Housing and Urban Development</i> | | | | | | | | | | | | | |
| 1095 State Department for Public Works | | | | | | | | | | | | | |
| 1095100605 Tharaka Nithi | 320,600,000 | | 320,600,000 | | Ongoing | 217,440,000 | | 103,160,000 | | 103,160,000 | | 103,160,000 | |
| 1095101201 Construction of New Mokowe Jetty | 220,420,000 | | 220,420,000 | | Ongoing | 132,420,000 | | 88,000,000 | | 88,000,000 | | 88,000,000 | |
| 1095101401 Rehabilitation of Mwanganda Jetty | 30,000,000 | | 30,000,000 | | Ongoing | 26,800,000 | | 3,200,000 | | 3,200,000 | | 3,200,000 | |
| 1095100413 Footbridges over river suam | 72,500,000 | | 72,500,000 | | Ongoing | 66,000,000 | | 6,500,000 | | 6,500,000 | | 6,500,000 | |
| 1095100418 Footbridge in lokori division | 20,200,000 | | 20,200,000 | | Ongoing | 17,700,000 | | 2,500,000 | | 2,500,000 | | 2,500,000 | |
| 1095100460 Mumoni Footbridge | 13,000,000 | | 13,000,000 | | Ongoing | - | | 13,000,000 | | 13,000,000 | | 13,000,000 | |
| Total | 676,720,000 | | 676,720,000 | | | 460,360,000 | | 216,360,000 | | 216,360,000 | | 216,360,000 | |
| <i>Source: State Department for Public Works</i> | | | | | | | | | | | | | |
| 1104 State Department for Irrigation | | | | | | | | | | | | | |

| Vote/Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|---|------------------------|----------------------|-----------------------|-----------|---|--|---|----------------------|----------------------|----------------------|
| | | GoK | Foreign | | | | GoK | Foreign | GoK | Foreign |
| 1109107700 Geo-Equipping of resource Centre | 320,000,000 | 320,000,000 | - | 98% | 310,000,000 | 10,000,000 | - | 10,000,000 | - | |
| 1109121900 Rehabilitation of Maji House | 300,000,000 | 300,000,000 | - | 50% | 120,000,000 | 180,000,000 | 120,000,000 | 60,000,000 | - | |
| 1109102600 Upper Tana Natural Resources Management Project | 8,660,000,000 | 1,625,000,000 | 7,035,000,000 | 98% | 8,010,000,000 | 650,000,000 | - | 50,000,000 | - | |
| 1109113101 Madina Water supply Project | 430,000,000 | 430,000,000 | - | 90% | 338,000,000 | 92,000,000 | 600,000,000 | 92,000,000 | - | |
| Emergency Rehabilitation Works for Sasuma Dam pipeline | 400,000,000 | 400,000,000 | - | 100% | 300,000,000 | 100,000,000 | 37,500,000 | 100,000,000 | - | |
| 1109114700 Water Harvesting Projects - Northern | 200,000,000 | 200,000,000 | - | 90% | 99,000,000 | 101,000,000 | - | 51,000,000 | - | |
| 1109100800 Water Sector Development (Lake Victoria South) (Kenya, Kisii, Nyanja, Lilein) | 4,551,000,000 | 641,000,000 | 3,910,000,000 | 53% | 3,308,000,000 | 1,243,000,000 | 97,500,000 | 99,000,000 | 294,000,000 | |
| 1109102000 Lake Victoria Water and Sanitation Initiative -Phase III (Kericho, Kercha and Ischana) | 1,505,000,000 | 489,000,000 | 1,016,000,000 | 100% | 1,270,000,000 | 235,000,000 | 75,000,000 | 135,000,000 | - | |
| 1109113500 Homabay Water Supply Improvement project | 1,312,000,000 | 312,000,000 | 1,000,000,000 | 95% | 1,115,000,000 | 197,000,000 | 87,000,000 | 100,000,000 | - | |
| 1109110001 West Karachuonyo water Supply project- Last Mile Connectivity | 175,000,000 | 175,000,000 | - | 45% | 15,000,000 | 160,000,000 | 60,000,000 | 100,000,000 | - | |
| 1109105300 Vrhiga Cluster Project-Belgium funding (Last Mile) | 2,460,000,000 | 460,000,000 | 2,000,000,000 | 100% | 2,330,000,000 | 130,000,000 | 40,000,000 | 80,000,000 | - | |
| 1109105400 Shisik-Chwele (Kocia) Phase 2 | 350,000,000 | 150,000,000 | 400,000,000 | 70% | 149,000,000 | 401,000,000 | 75,000,000 | 10,000,000 | 91,000,000 | |
| 1103104700 Masinya-kakakala- kaanine water supply | 270,000,000 | 270,000,000 | - | 96% | 243,000,000 | 27,000,000 | 17,000,000 | 10,000,000 | - | |
| 1109107900 Kenya Towns Sustainable Water Supply and Sanitation Programme - Tana | 12,722,000,000 | 1,724,000,000 | 10,998,000,000 | 80% | 6,820,000,000 | 5,902,000,000 | 2,500,974,000 | 496,000,000 | 2,445,000,000 | |
| Total | 33,855,000,000 | 7,496,000,000 | 26,359,000,000 | 11 | 24,427,000,000 | 9,428,000,000 | 1,059,000,000 | 4,050,974,000 | 1,393,000,000 | 2,830,000,000 |
| Source: State Department for Water and Sanitation | | | | | | | | | | |
| 1112 State Department Lands and Physical Planning | | | | | | | | | | |
| 1112100408 Bomet Land Registry | 23,407,890 | 23,407,890 | - | 70% | 16,326,465 | 7,081,425 | - | 7,081,425 | - | |
| 1112100410 Nanyuki Land Registry | 32,198,665 | 32,198,665 | - | 43% | 13,750,641 | 18,448,024 | 40,000,000 | 18,448,024 | - | |
| 1112100412 OI Kalou Land Registry | 19,911,745 | 19,911,745 | - | 88% | 17,558,735 | 2,353,010 | - | 2,353,010 | - | |
| 1112100413 Mbeere Land Registry | 22,212,535 | 22,212,535 | - | 80% | 17,854,332 | 4,358,203 | - | 4,358,203 | - | |
| 1112100414 Kitui Land Registry | 24,629,635 | 24,629,635 | - | 74% | 18,278,045 | 6,351,590 | - | 6,351,590 | - | |
| Total | 122,360,470 | 122,360,470 | - | | 83,768,218 | 38,592,252 | - | 38,592,252 | - | |
| Source: State Department Lands and Physical Planning | | | | | | | | | | |
| 1123 State Department for Broadcasting & Telecommunications | | | | | | | | | | |
| KBC Analogue to Digital TV Migration (Digital Terrestrial Television coverage rollout) | 6,000,000,000 | 5,200,000,000 | 800,000,000 | ongoing | 5,769,250,000 | 230,750,000 | 70,250,000 | 160,500,000 | - | |
| Modernization of KINC Film | 87,500,000 | 87,500,000 | - | ongoing | 37,000,000 | 50,500,000 | 10,000,000 | 40,500,000 | - | |
| Total | 6,087,500,000 | 5,287,500,000 | 800,000,000 | | 5,806,250,000 | 281,250,000 | 80,250,000 | 201,000,000 | - | |
| Source: State Department for Broadcasting & Telecommunications | | | | | | | | | | |
| 1132 State Department for Sports | | | | | | | | | | |
| 1132100010 Kenya Academy of Sports | 1,332,000,000 | 1,332,000,000 | - | 99% | 1,233,000,000 | 99,000,000 | 15,000,000 | 84,000,000 | - | |
| 1132100301 Establish an Automation & Digitalization System for Sports Registrar | 66,450,000 | 66,450,000 | - | Ongoing | 3,250,000 | 63,200,000 | 18,000,000 | 45,200,000 | - | |
| Total | 1,398,450,000 | 1,398,450,000 | - | | 1,236,250,000 | 162,200,000 | 33,000,000 | 129,200,000 | - | |
| Source: State Department for Sports | | | | | | | | | | |
| 1134 State Department for Culture and Heritage | | | | | | | | | | |
| 1134100601 Refurbishment of Archives offices | 22,126,400 | 22,126,400 | - | 100% | - | 22,126,400 | 8,976,400 | 13,150,000 | - | |
| Total | 22,126,400 | 22,126,400 | - | | - | 22,126,400 | 8,976,400 | 13,150,000 | - | |
| Source: State Department for Culture and Heritage | | | | | | | | | | |
| 1162 State Department Livestock Development | | | | | | | | | | |

| Vote/Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|---|------------------------|----------------------|-----------------------|--------|---|--|---|-----------------------|--------------|----------------------|
| | | GoK | Foreign | | | | GoK | Foreign | GoK | Foreign |
| | | | | | | | | | | |
| Construction and refurbishment of infrastructure at AHITI Kabete | 266,000,000 | 266,000,000 | | 83% | 221,013,817 | 44,986,183 | 14,000,000 | 31,000,000 | | |
| Construction and refurbishment of facilities - Meat Training Institute | 160,000,000 | 160,000,000 | | 82% | 131,500,000 | 28,500,000 | 3,750,000 | 24,000,000 | | |
| Centre - Narok | 80,000,000 | 80,000,000 | | 63% | 50,500,000 | 29,500,000 | 4,900,000 | 25,000,000 | | |
| Farm development at Sheep & Goat Breeding Farms | 395,000,000 | 395,000,000 | | 83% | 328,100,000 | 66,900,000 | 20,250,000 | 30,000,000 | | |
| Farm development at Livestock Breeding Research Farms | 279,000,000 | 279,000,000 | | 83% | 230,900,000 | 48,100,000 | 15,000,000 | 25,000,000 | | |
| National Bee keeping Institute | 150,000,000 | 150,000,000 | | 93% | 139,000,000 | 11,000,000 | 6,500,000 | 4,500,000 | | |
| Bee health Project - Vector Regulatory and Zoological Services | 120,000,000 | 120,000,000 | | 70% | 83,982,190 | 36,017,810 | 4,400,000 | 35,000,000 | | |
| Construction and Refurbishment - Foot and Mouth Disease-National Reference Laboratory | 254,000,000 | 254,000,000 | | 85% | 215,925,025 | 38,074,975 | 8,000,000 | 30,000,000 | | |
| Establishment of Liquid Nitrogen Plants & Goat AI Centre - KAGRRC | 1,150,000,000 | 1,150,000,000 | | 75% | 865,000,000 | 285,000,000 | 18,800,000 | 135,000,000 | | |
| Total | 2,854,000,000 | 2,854,000,000 | | | 2,265,921,032 | 588,078,968 | 95,600,000 | 339,500,000 | | |
| <i>Source: State Department Livestock Development</i> | | | | | | | | | | |
| 1166 State Department for the Blue Economy and Fisheries | | | | | | | | | | |
| 1166101604 Fish Landing Sites in Mulukhoba | 160,000,000 | 160,000,000 | | 16% | 25,000,000 | 135,000,000 | 25,006,000 | 135,000,000 | | |
| 1166101606 Fish Landing Sites in Lwandia K'Otieno | 146,000,000 | 146,000,000 | | 79% | 115,000,000 | 31,000,000 | 31,000,000 | 31,000,000 | | |
| 1166101701 Fish Landing Site, Vanga | 49,000,000 | 49,000,000 | | 86% | 41,500,000 | 7,500,000 | 5,327,420 | 7,500,000 | | |
| 1166101702 Fish Landing Site, Kibuyuni | 72,000,000 | 72,000,000 | | 86% | 62,000,000 | 10,000,000 | 6,000,000 | 6,500,000 | | |
| 1166101703 Fish Landing Site, Gazi | 105,000,000 | 105,000,000 | | 40% | 42,000,000 | 63,000,000 | 10,000,000 | 63,000,000 | | |
| 1166101705 Fish Landing Site, Kichwa cha Kati | 75,000,000 | 75,000,000 | | 91% | 68,000,000 | 7,000,000 | 1,000,000 | 6,000,000 | | |
| Total | 607,000,000 | 607,000,000 | | | 353,500,000 | 253,500,000 | 47,333,420 | 249,000,000 | | |
| <i>Source: State Department for the Blue Economy and Fisheries</i> | | | | | | | | | | |
| 1169 State Department for Crop Development | | | | | | | | | | |
| National Agricultural & Rural Inclusion Project (NARIC/P Drought Resilience and Sustainable Livelihood Programme (DRSLP)) | 25,802,000,000 | 1,938,000,000 | 23,864,000,000 | 80% | 20,591,000,000 | 5,211,000,000 | 70,000,000 | 37,447,150 | | 2,698,491,275 |
| Rural Livelihoods Adaptation to Climate Change (RLACC) | 5,481,000,000 | 576,000,000 | 4,905,000,000 | 81% | 4,457,000,000 | 1,024,000,000 | 45,000,000 | 90,000,000 | | 535,000,000 |
| Agricultural Sector Development Support Programme II (ASDSP II) | 396,000,000 | | 396,000,000 | 44% | 174,000,000 | 222,000,000 | | 115,327,500 | | 120,000,000 |
| Climate Smart Agricultural Productivity Project (CS-APP) | 4,400,000,000 | 800,000,000 | 3,600,000,000 | 76% | 3,325,000,000 | 1,075,000,000 | 90,000,000 | 823,000,000 | | 400,000,000 |
| Kenya Climate Smart Agriculture Project (KCSAP) | 806,000,000 | 185,000,000 | 621,000,000 | 70% | 562,000,000 | 244,000,000 | 5,000,000 | 137,000,000 | | 13,000,000 |
| Capacity Building Project for Enhancement of Rice Production (CADREP) | 27,970,000,000 | 2,970,000,000 | 25,000,000,000 | 85% | 23,711,000,000 | 4,259,000,000 | 80,000,000 | 5,100,000,000 | | 1,500,000,000 |
| Total | 65,205,000,000 | 6,521,000,000 | 33,709,000,000 | 22% | 52,898,000,000 | 12,307,000,000 | 295,000,000 | 11,880,327,500 | | 5,290,491,275 |
| <i>Source: State Department for Crop Development</i> | | | | | | | | | | |
| 1176 State Department for Micro, Small and Medium Enterprises Development | | | | | | | | | | |
| Kenya Youth Employment Opportunities Project | 4,522,000,000 | | 4,522,000,000 | 89% | 4,039,000,000 | 483,000,000 | | 1,170,100,000 | | 300,000,000 |
| Total | 4,522,000,000 | - | 4,522,000,000 | | 4,039,000,000 | 483,000,000 | - | 1,170,100,000 | | 300,000,000 |
| 1177 State Department for Investment Promotion | | | | | | | | | | |
| Investment & Office partitioning | 200,000,000 | 200,000,000 | | 89% | 170,000,000 | 22,000,000 | 8,000,000 | 22,000,000 | | |
| Total | 200,000,000 | 200,000,000 | - | | 170,000,000 | 22,000,000 | 8,000,000 | 22,000,000 | | - |
| <i>Source: State Department for Investment Promotion</i> | | | | | | | | | | |
| 1184 State Department for Labour and Skills Development | | | | | | | | | | |
| 1184100101 Construction of Meru County Labour offices | 30,400,000 | 30,400,000 | | 65% | 15,000,000 | 15,400,000 | | 10,000,000 | | |
| 1184100301 Construction of Occupational Safety & Health-OSH Institute-Phase I | 687,910,000 | 687,910,000 | | 87% | 479,210,000 | 208,700,000 | 51,400,000 | 157,300,000 | | |
| 1184100401 Rehabilitation of Safety House in Nairobi | 59,000,000 | 59,000,000 | | 83% | 47,000,000 | 12,000,000 | | 12,000,000 | | |
| Total | 777,310,000 | 777,310,000 | - | 2 | 541,210,000 | 236,100,000 | 51,400,000 | 179,300,000 | | - |
| <i>Source: State Department for Labour and Skill Development</i> | | | | | | | | | | |

| Vote Project | Estimated Project Cost | Financing | | Status | Actual Cumulative Expenditure to March 31st, 2023 | Outstanding Project Costs as at March 31st, 2023 | FY 2022/23 Supplementary Estimates No.1 | | FY 2023/2024 | |
|--|------------------------|------------------------|------------------------|-----------|---|--|---|-----------------------|-----------------------|-----------------------|
| | | GoK | Foreign | | | | GoK | Foreign | GoK | Foreign |
| 1192 State Department for Mining | | | | | | | | | | |
| 1194101101 Gerstone Value Addition Centre- Taina Taveta | 120,000,000 | 120,000,000 | | | 108,000,000 | 12,000,000 | | | 12,000,000 | |
| Total | 120,000,000 | 120,000,000 | | | 108,000,000 | 12,000,000 | | | 12,000,000 | |
| <i>Source: State Department for Mining</i> | | | | | | | | | | |
| 1202 State Department for Tourism | | | | | | | | | | |
| 12021003001 Open Space Office Modelling and Security System Fiting | 185,000,000 | 185,000,000 | | 95% | 133,850,000 | 17,150,000 | | | 17,150,000 | |
| Total | 185,000,000 | 185,000,000 | | | 133,850,000 | 17,150,000 | | | 17,150,000 | |
| <i>Source: State Department for Tourism</i> | | | | | | | | | | |
| 2031 Independent Electoral and Boundaries Commission | | | | | | | | | | |
| Construction of office block & Warehouse- Wairir County | 61,815,000 | 61,815,000 | | 90% | 34,815,000 | 27,000,000 | | | 27,000,000 | |
| Garissa County Office block | 55,000,000 | 55,000,000 | | 90% | 40,000,000 | 15,000,000 | | | 15,000,000 | |
| Isiolo County Warehouse | 49,440,000 | 49,440,000 | | 90% | 34,440,000 | 15,000,000 | | | 15,000,000 | |
| Meru County Warehouse | 45,000,000 | 45,000,000 | | 90% | 25,000,000 | 20,000,000 | | | 20,000,000 | |
| Total | 211,255,000 | 211,255,000 | | | 134,255,000 | 77,000,000 | | | 77,000,000 | |
| <i>Source: Independent Electoral and Boundaries Commission</i> | | | | | | | | | | |
| 2091 Teachers Service Commission | | | | | | | | | | |
| 2091100103 Construction of County Office Accommodation - Kajiado | 75,425,000 | 75,425,000 | | | 2,300,000 | 73,125,000 | | | 38,000,000 | |
| 2091100104 Construction of Meru County Office | 77,000,000 | 77,000,000 | | | - | 77,000,000 | | | 49,000,000 | |
| Total | 152,425,000 | 152,425,000 | | | 2,300,000 | 150,125,000 | | | 87,000,000 | |
| <i>Source: Teachers Service Commission</i> | | | | | | | | | | |
| Grand Total | 402,595,215,456 | 175,816,823,641 | 201,803,391,814 | 14 | 297,648,299,065 | 104,540,976,779 | 9,776,339,902 | 22,553,401,500 | 13,958,156,691 | 26,823,491,275 |

NB:
1.0 Cumulative expenditure for State Department for Roads excludes pending bills
2.0 Outstanding Project Costs For State Department for Roads includes Pending Bills
3.0 Delivery of Roads Physical Output financed through Budget and Contractor Financing in terms of Pending Bills



MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS

ANNEX 5: PROPOSED SASDF FUNDING TO MTEF PROJECTS/PROGRAMS

| S/No | PROGRAM NAME | OBJECTIVES | BETA JUSTIFICATION | STATUS (NEW/ONGOING) | ESTIMATED COST (KSHS MILLION) | SOURCE(S) OF FUNDING | EXPECTED COMMENCEMENT DATE | DURATION/IMPLEMENTATION TIMELINE | ASSUMPTIONS/CONDITIONS | IMPLEMENTATION PARTNERS/STAKEHOLDERS |
|-----------------------------|---|--|---|--|---|---|--|---|--|--|
| | | <i>Provide a summary of the objectives/purpose of the program</i> | <i>Provide details of how the program aligns with BETA</i> | <i>If ongoing, please provide the status of completion/implementation)</i> | <i>Provide the total as well as itemized budget</i> | <i>E.g. AIE/Own Revenue, Exchequer, SASDF, Donors, Others</i> | <i>Provide a practical commencement date</i> | <i>Provide a detailed implementation schedule, broken down into Financial Years and Quarters.</i> | <i>State the assumptions/requirements that will guarantee successful completion, including key resources</i> | <i>State key partners who are required for successful implementation</i> |
| DEPARTMENT OF SPORTS | | | | | | | | | | |
| 1. | Hosting of International Tournaments and Championships | Promotes Sports Tourism Earn Foreign exchange Showcasing Kenya as Sports Brand Attract Sponsorship and Investment | Promotion of local talent and exposing it to the rest of the world. | Kipchoge Keino Classic World Athletics Tour Series WRC Safari Rally Magical Kenya Nairobi Marathon | 288 1,600 310 | SASDF | July 2023 | June 2024 | Facilitation of respective sports federations to host the events | Sports Federations, National Olympic Committee of Kenya (NOCK), Athletics Kenya |
| 2. | Implement Talanta Hela Annual bottom up (grassroot) programme | Identify, recruit and develop talent | This is part of the creative economy pillar | Ongoing | 3,000 | SASDF | July 2023 | June 2024 | Funds will be available There will be a cooperation between the National and county governments The programme will | Ministry of Youth Sports and The Arts Ministry of Education, County Governments Private Sector |



| S/No | PROGRAM NAME | OBJECTIVES | BETA JUSTIFICATION | STATUS (NEW/ONGOING) | ESTIMATED COST (KSHS MILLIONS) | SOURCE (S) OF FUNDING | EXPECTED COMMENCEMENT DATE | DURATION/IMPLEMENTATION TIMELINE | ASSUMPTIONS/CONDITIONS | IMPLEMENTATION PARTNERS/STAKEHOLDERS |
|------|--|---|--|---------------------------|--------------------------------|-----------------------|----------------------------|----------------------------------|--|---|
| 3. | Participation in World Sports Championships | Talent development and exposure to the international events. Promoting sports for persons living with disabilities, talent development Point earner to the 2024 Paralympics Games | Exposing local talents to the world sports arena | 2024 Paris Olympics Games | 1,402 | SASDF | July 2023 | June 2024 | attract enough resources from both GOK, PPP and Development partners Facilitation of respective sports federations to host the events | Football Association Development Partners Sports Federations, National Olympic Committee of Kenya (NOCK) |
| 4. | Sports and arts Infrastructure development program | Construction of international standards Stadium | Provide adequate and well-maintained sports and recreation facilities for training and competing | | 3,000 | SASDF | July 2023 | June 2024 | The programme will attract enough resources from both GOK, PPP and Development partners | Sports Kenya Sports Federations FIFA CAF UNDP |
| 5. | Sports and arts Infrastructure development program | Construction of Community multi-purpose sports and arts facilities | Provide adequate and well-maintained sports and recreation facilities for training and competing | | 1,700 | SASDF | July 2023 | June 2024 | The programme will attract enough resources from both GOK, PPP and Development partners | Development Partners Sports Kenya Sports Federations FIFA CAF UNDP |
| 6. | Sports and arts Infrastructure | Completion of regional stadia | Provide adequate and | Ongoing | 1,600 | SASDF | July 2023 | June 2024 | Availability of resources | Development Partners Sports Kenya |



| S/No | PROGRAM NAME | OBJECTIVES | BETA JUSTIFICATION | STATUS (NEW/ONGOING) | ESTIMATED COST (KSHS MILLION S) | SOURCE(S) OF FUNDING | EXPECTED COMMENCEMENT DATE | DURATION/IMPLEMENTATION TIMELINE | ASSUMPTIONS/CONDITIONS | IMPLEMENTATION PARTNERS/STAKEHOLDERS |
|------|--|---------------------------------|---|----------------------|---------------------------------|----------------------|----------------------------|----------------------------------|----------------------------------|---|
| | development program | | well-maintained sports and recreation facilities for training and competing | | | | | | | Sports Federations FIFA CAF UNDP |
| 7. | Extended Anti-Doping program for athletics | Eradicate doping cases in Kenya | Kenya is listed under Category A by AIU with the highest number of doping cases | New | 600 | SASDF | July 2023 | June 2024 | Collaboration with stakeholders. | Development Partners World Anti-Doping Agency World Athletics Athletics Integrity Unit |
| | TOTAL | | | | 13,500 | | | | | |