



THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



GOVERNMENT
PERFORMANCE
REVIEW REPORT
FY 2019/20

2019



THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT

FIRST NINE MONTHS
FY 2020/21

MAY, 2021

FOREWORD

I am pleased to present the National Government Budget Implementation Review Report (BIRR) for the first nine months of the Financial Year (FY) 2020/21, covering the period July 2020 to March 2021. The report is published in fulfilment of Article 228 (6) of the Constitution of Kenya and the Controller of Budget Act 2016, which requires the Controller of Budget (COB) to submit to both Houses of Parliament a report on the implementation of budgets of both National and County Governments every four months.

The report presents information on the approved budgets, funds released to the Ministries, Departments and Agencies (MDAs) and progress made on budget implementation at a time when the country is experiencing prolonged Corona Virus Disease (COVID-19) effects on the business environment, social and health sectors. The budget implementation report is based on financial reports submitted by MDAs in line with Section 83(4) of the Public Finance Management Act, 2012. It is further informed by financial data generated from the Integrated Financial Information System (IFMIS). The report identifies the key issues that affected budget implementation in the period and makes recommendations to address them to enhance budget implementation. In the execution of the mandate, the COB has identified emerging issues that should be addressed to comply with the principles of public finance and improve budget credibility.

The report is crucial in providing information on budget implementation to the Parliament and other key stakeholders. The office of the Controller of Budget (OCOB) is committed to ensuring that the report is accessible to members of the public in line with Section 39(8) of the Public Finance Management Act, 2012 (PFM), thereby enhancing openness and transparency while promoting accountability in the use of public resources.

I have the honour of appreciating all those who made possible, the preparation of this report. Specifically, this goes to the staff of the MDAs for availing the financial information and to my staff who collated, compiled and published the report.



Dr. Margaret Nyakang'o
CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

A-I-A	Appropriations- in- Aid
AIDS	Acquired Immune Deficiency Syndrome
ARUD	Agriculture, Rural & Urban Development
ASALs	Arid and Semi-Arid Lands
Bn	Billion
BIRR	Budget Implementation Review Report
CARA	County Allocation of Revenue Act
CFS	Consolidated Fund Services
COB	Controller of Budget
COFOG	Classification of Functions of the Government
COVID -19	Corona Virus Disease
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
EPW&NR	Environmental Protection, Water and Natural Resources
FY	Financial Year
GECA	General Economic and Commercial Affairs
GJLOS	Governance, Justice, Law and Order Sector
IEBC	Independent Electoral and Boundaries Commission
IFMIS	Integrated Financial Management Information System
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KEMRI	Kenya Medical Research Institute
KEMSA	Kenya Medical Supplies Agency
KMTC	Kenya Medical Training College
KNCHR	Kenya National Commission on Human Rights
KNH	Kenyatta National Hospital
Kshs.	Kenya Shillings
LAPSSET	Lamu Port-South Sudan Ethiopia Transport
MDAs	Ministries Departments and Agencies
Mn	Million
MTRH	Moi Teaching and Referral Hospital
MTP	Medium-Term Plan
NACC	National Aids Control Council
NGEC	National Gender and Equality Commission
NHIF	National Hospital Insurance Fund
NIS	National Intelligence Service
NLC	National Land Commission
NPSC	National Police Service Commission
OCOB	Office of the Controller of Budget
O&M	Operations and Maintenance
PAIR	Public Administration and International Relations
PFM	Public Finance Management Act
RMNCAH	Reproductive, Maternal, New-born Child and Adolescent Health
SAGAs	Semi-Autonomous Government Agencies
SPCR	Social Protection, Culture and Recreation
Tn	Trillion
TSC	Teachers Service Commission
WPA	Witness Protection Agency

EXECUTIVE SUMMARY

This is the first nine months National Government Budget Implementation Review Report for FY 2020/21. It has been prepared in line with Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016, which requires the Controller of Budget to submit to Parliament quarterly budget implementation reports for the National and County Governments every four months.

During the reporting period, receipts into the consolidated fund amounted to **Kshs.1.872 trillion**, representing 63.6 per cent of the annual target of Kshs.2.94 trillion, a slight increase compared to Kshs.1.78 trillion (67 per cent of the annual target) recorded in a similar period of FY 2019/20. Total exchequer issues to the MDAs, Consolidated Fund Service (CFS) and County Governments amounted to **Kshs.1.865 trillion** representing 63.4 per cent of the revised net estimates, a decline compared to 65.7 per cent recorded in a similar period of FY 2019/20. Exchequer issues comprised of **Kshs.184.30 billion** for development expenditure, **Kshs.1.48 trillion** for recurrent expenditure and **Kshs.201.54 billion** to the County Governments representing 45.9 per cent, 68.6 per cent and 54.5 per cent respectively.

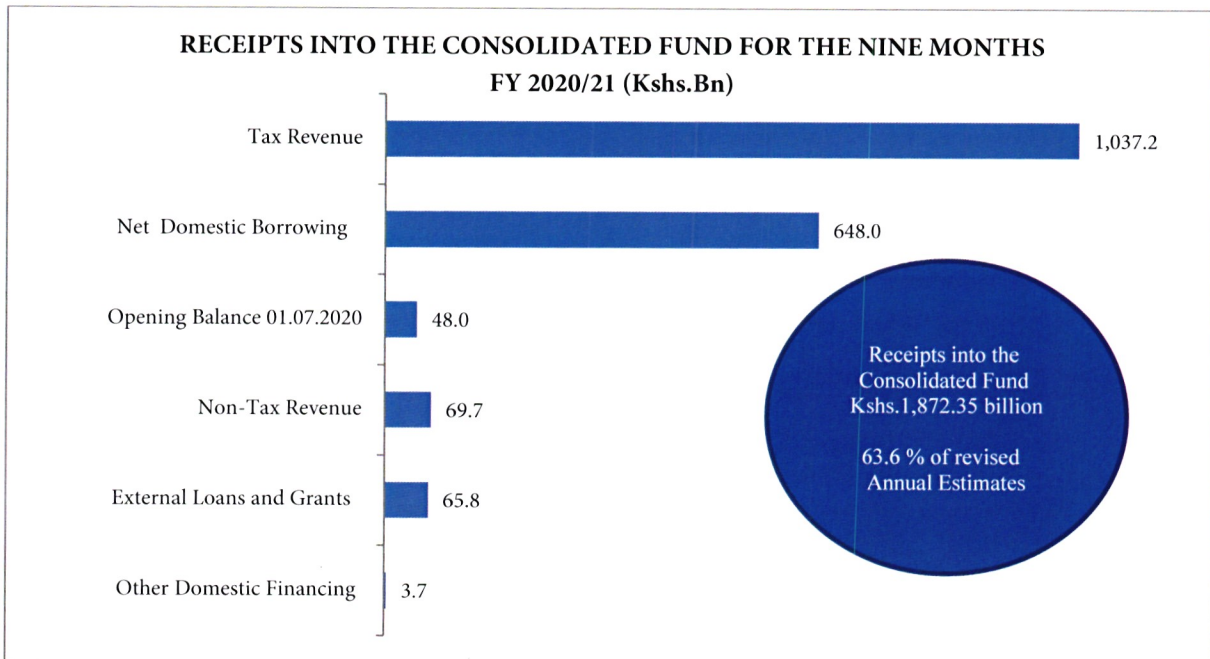
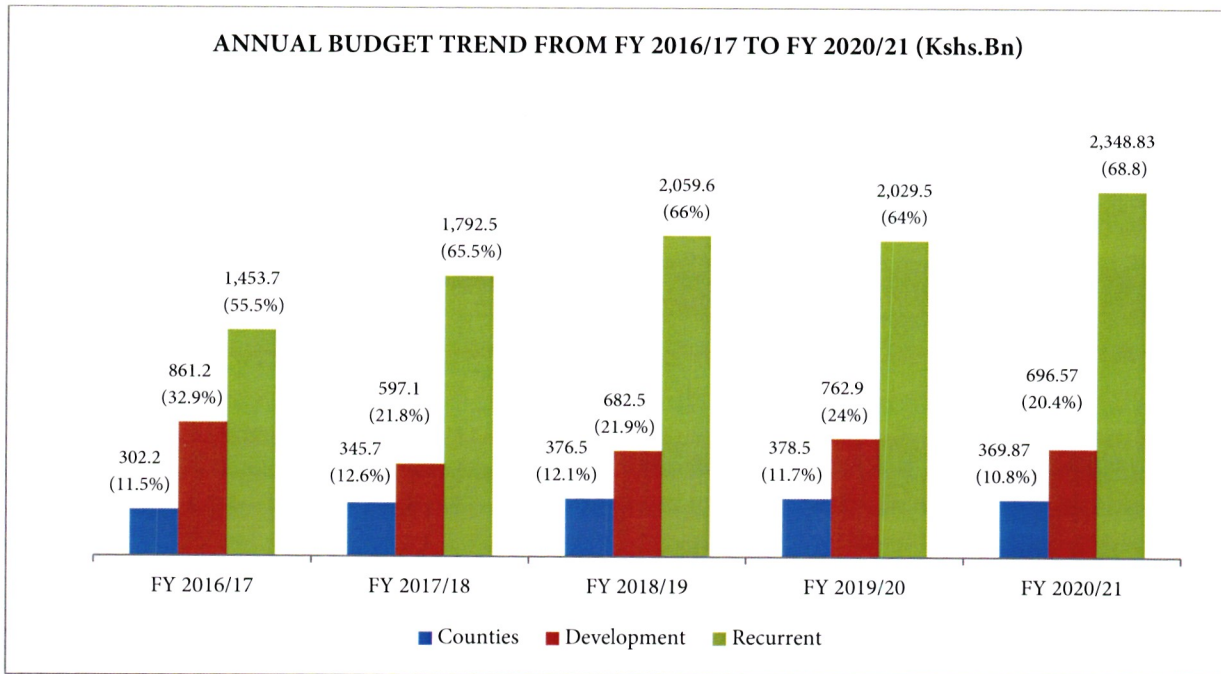
The total expenditure by the national government amounted to **Kshs.1.83 trillion**, representing 60.0 per cent of the revised gross estimates, a decline compared to 62.9 per cent recorded in the first nine months of FY 2019/20. This comprised of development, recurrent expenditure and CFS expenditure of **Kshs.334.54 billion** (48.0 per cent of revised gross development estimates), **Kshs.815.79 billion** (64 per cent of revised gross recurrent estimates) and **Kshs.676.67 billion** (63.0 per cent of revised gross estimates) respectively. Gross development expenditure was higher than exchequer issues due to Appropriations-in-Aid realized in funding some of the expenditures.

A review of the development expenditure by budget items shows that, Capital Transfers to Semi-Autonomous Government Agencies (SAGAs) were the highest at Kshs.183.84 billion representing 54.9 per cent of the gross development budget. Construction of Non-residential Buildings at Kshs.19.68 billion representing 5.9 per cent of the gross development expenditure. Analysis of recurrent expenditure shows that a total of Kshs.354.45 billion was spent on compensation to employees representing 43.9 per cent of the gross recurrent expenditure by MDAs. The Teachers Service Commission (TSC) recorded the highest expenditure on compensation to employees at Kshs.206 billion, translating to 57.3 per cent of total expenditure on compensation to employees by the national government. This is attributed to the fact that the bulk of the TSC's budget is for teachers' salaries. Further, some budget items recorded low levels of expenditure, which was attributed to the impact of Corona Virus Disease (COVID -19) mitigation measures adopted by the government to curb the spread of the disease. Those affected were Travelling, Training and Hospitality activities which are some of the major spending budget items by the MDAs.

The OCOB identified key challenges that hindered effective budget implementation in the first nine months of the FY 2020/21. These included; low absorption of development budget by MDAs, high levels of public debt, delays in submission of financial reports resulting in the delay in reporting on budget implementation and thereby affecting budget oversight and reduction of budgets without involving the spending units.

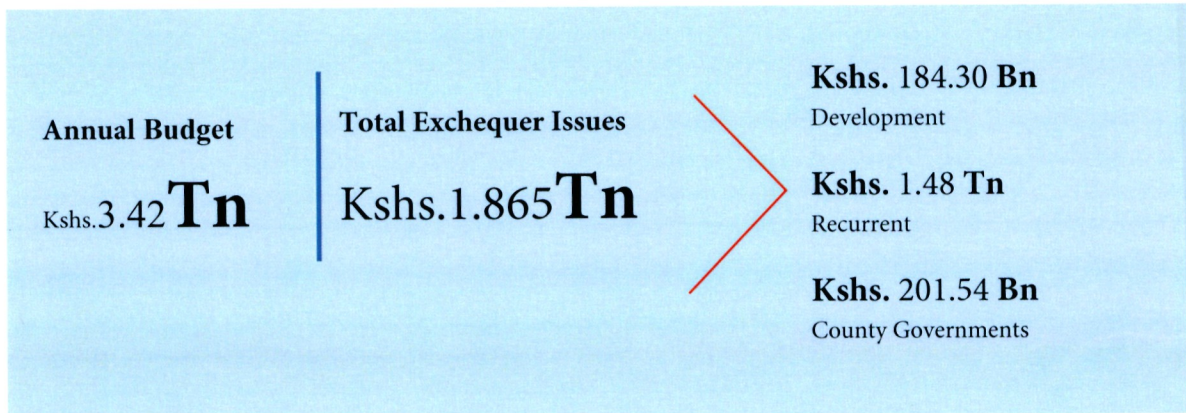
The Controller of Budget makes recommendations aimed at addressing the challenges. They include the need for the National Treasury to release funds to MDAs based on their work-plans and cash flow projections to ensure implementation of the planned activities are executed in time. Accounting Officers should ensure timely submission of financial reports to the OCOB in line with Section 83 of the PFM Act, 2012 to allow for timely preparation and publication of Budget Implementation Review Report (BIRRS). To check on the burden of public debt and other related fiscal strains, the government should enhance collection of domestic taxes in order to expand the fiscal space. Further, the government should promote prudent use of public funds through frugality to reverse the cycle of public debt.

KEY HIGHLIGHTS

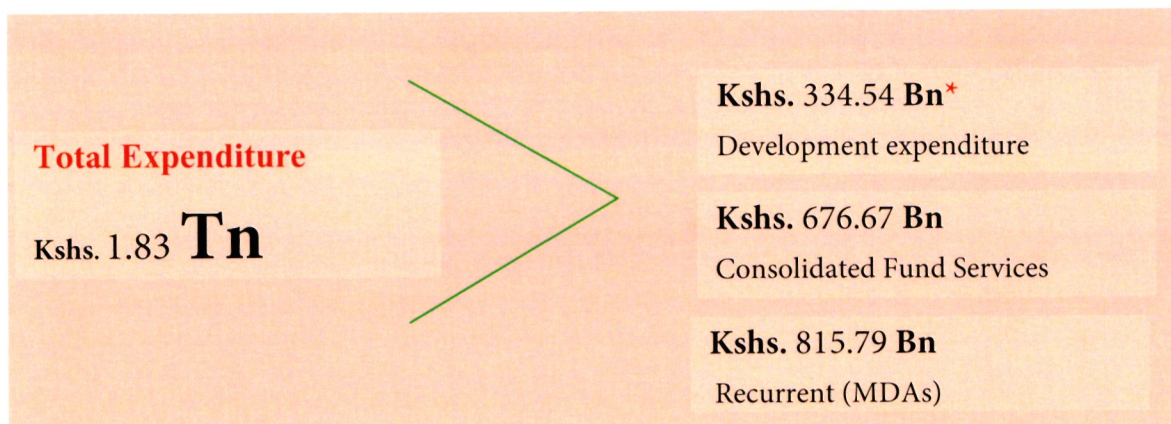


OVERALL NATIONAL GOVERNMENT BUDGET PERFORMANCE IN THE FIRST NINE MONTHS OF THE FY 2020/21

Exchequer Issues

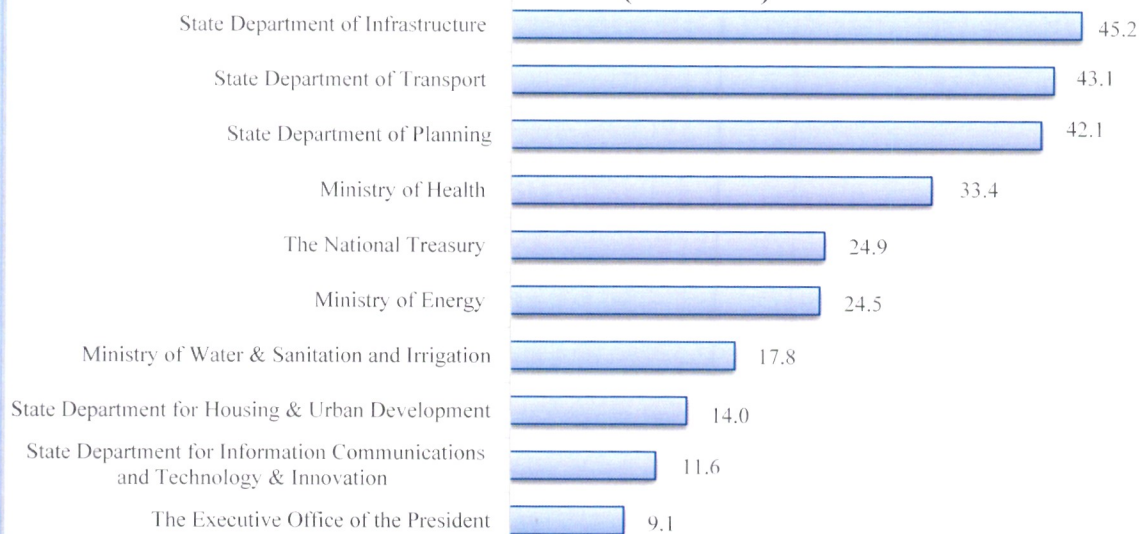


National Government Expenditure

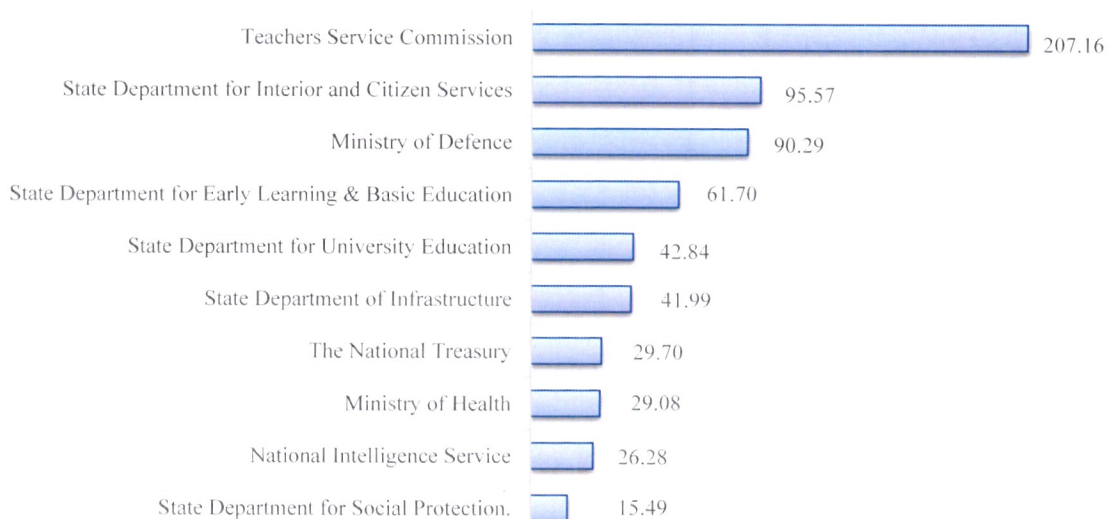


* Expenditure is significantly higher than the total development exchequers issued due to Appropriations-in-Aid (A-I-A) generated by the MDAs and donor funding. A-I-A is revenue in the form of receipts from user charges collected internally by an MDA and is spent by the entity that raised the revenue.

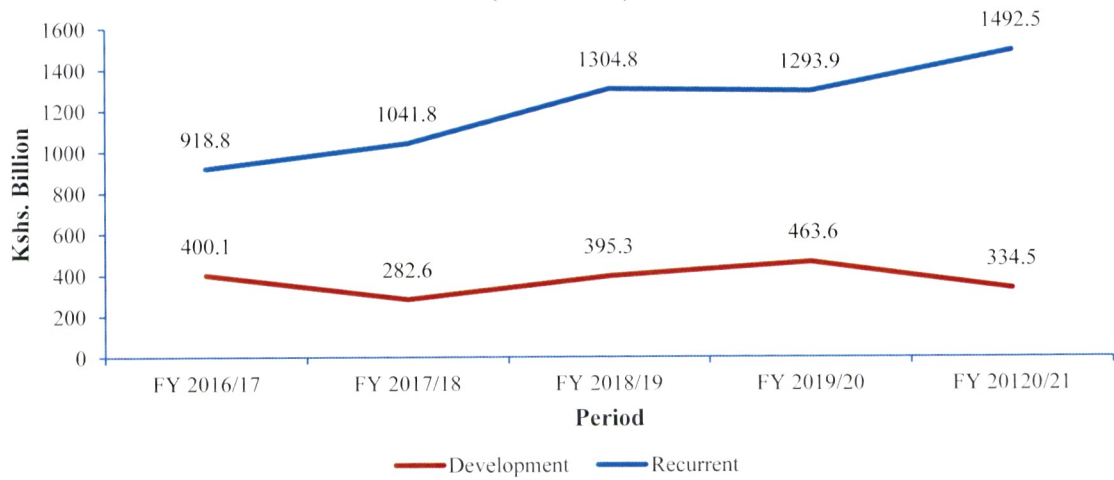
**TOP 10 SPENDING MDAs, DEVELOPMENT
EXPENDITURE IN THE FIRST NINE MONTHS OF THE
FY 2020/21 (Kshs.Bn)**



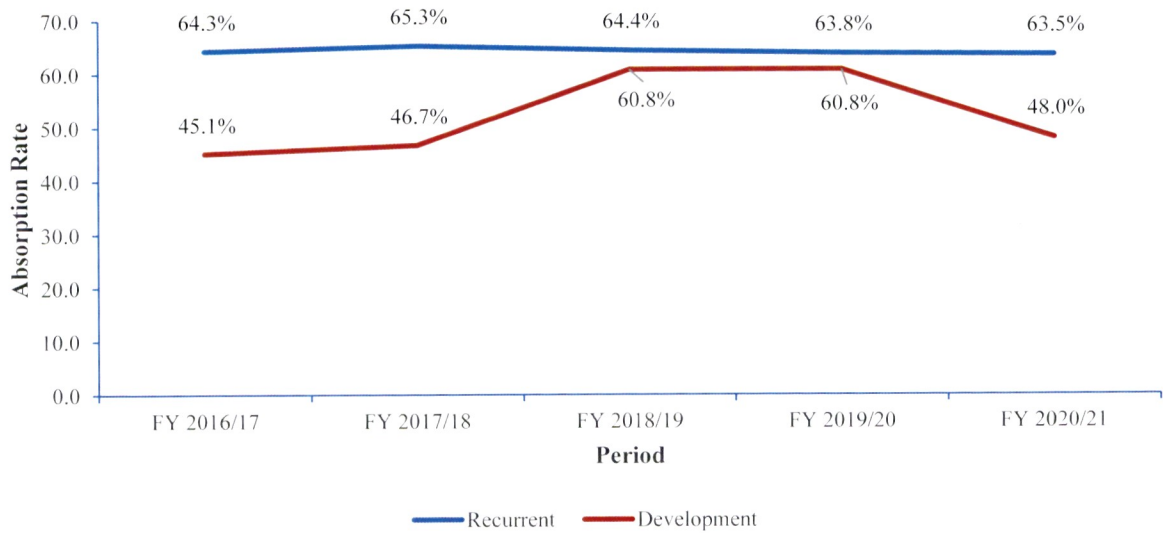
**TOP 10 SPENDING MDAs RECURRENT
EXPENDITURE IN THE FIRST NINE MONTHS OF THE
FY 2020/21 (Kshs.Bn)**

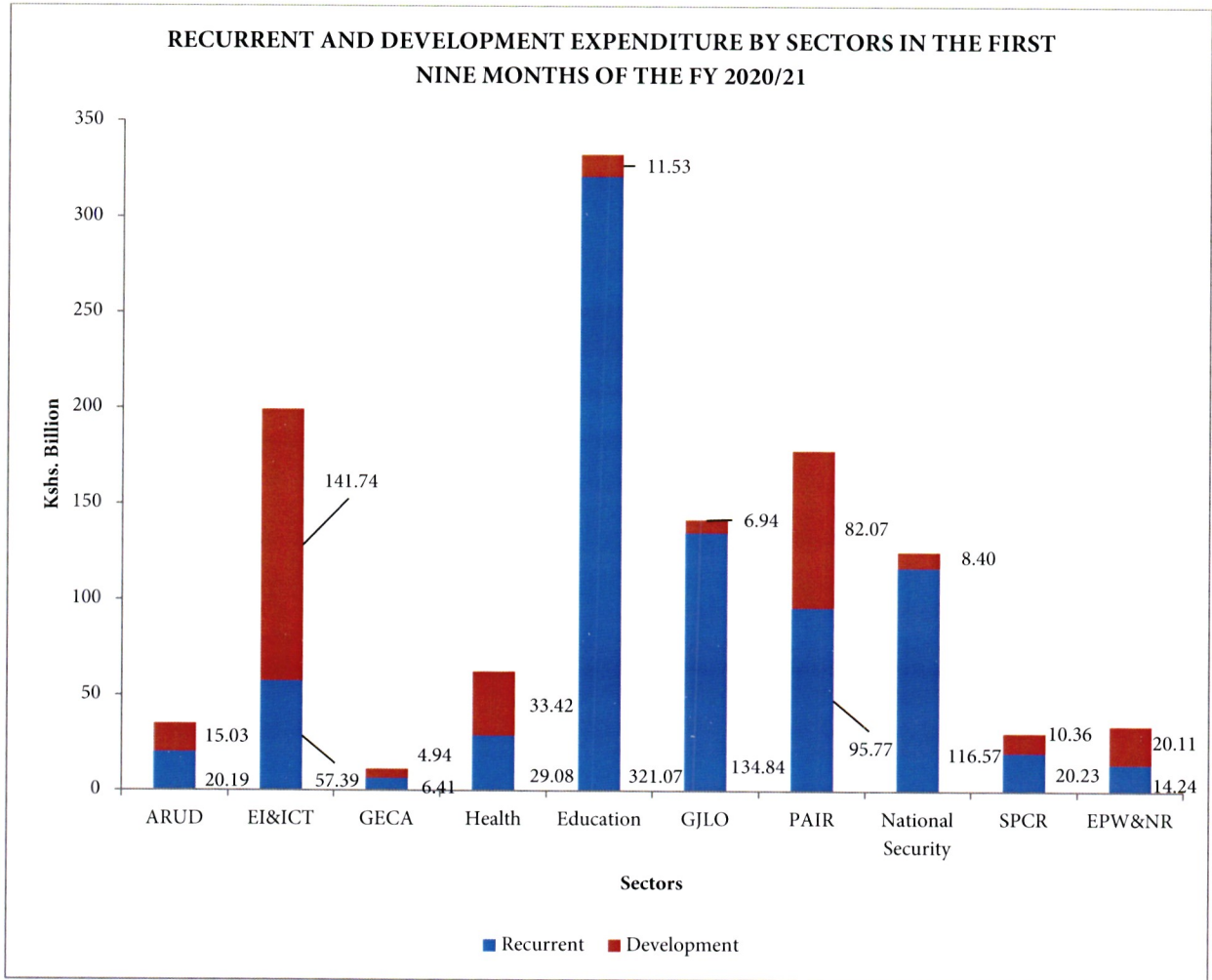


FIRST NINE MONTHS TREND IN DEVELOPMENT AND RECURRENT EXPENDITURE, FY 2016/17 TO FY 2020/21 (Kshs.Bn)



FIRST NINE MONTHS TREND IN DEVELOPMENT AND RECURRENT BUDGET ABSORPTION (%) FY 2016/17 TO FY 2020/21





FY 2020/21 REVISED BUDGET ALLOCATION BY SECTORS



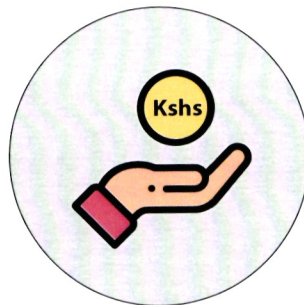
Agriculture Rural & Urban Development
Kshs.68.15 Bn



Energy, Infrastructure & ICT
Kshs.423.59 Bn



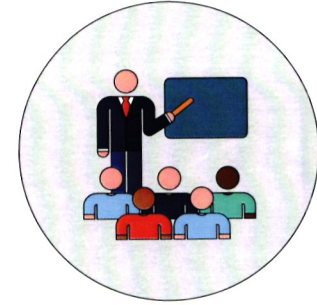
Public Administration and International Relations
Kshs.303.38 Bn



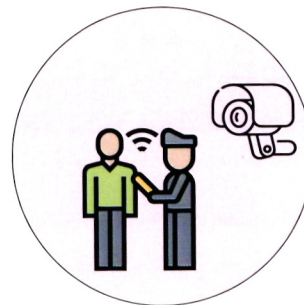
General Economics & Commercial Affairs
Kshs.25.19 Bn



Health
Kshs.119.20 Bn



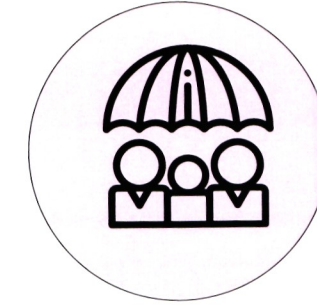
Education
Kshs.507.74 Bn



National Security
Kshs.167.92 Bn



Governance, Justice, Law & Order - ***Kshs.198.73 Bn***



Social Protection, Culture & Recreation - ***Kshs.55.49Bn***



Environment Protection , Water & Natural Resources -
Kshs.102.30 Bn

1 INTRODUCTION

The office of the Controller of Budget is established under Article 228 of the Constitution of Kenya and mandated to oversee the implementation of the budgets of the National and County Governments by authorizing withdrawals from public funds under Articles 204, 206 and 207 of the Constitution and to report on the implementation of the budgets to each House of Parliament every four months. This report fulfils the requirement of Article 228(6), of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016 by presenting progress on the budget implementation by national government in the first nine months of the FY 2020/21.

The report presents budget implementation status by MDAs cumulatively, in the first nine months of the FY 2020/21. To evaluate budget performance, key parameters are presented in percentages to determine productivity. Implementation of budgeted activities in financial terms include exchequer issues and expenditure by respective MDAs and compared to a similar period of FY 2019/2020. Exchequer issues performance is expressed as a percentage of net estimates while expenditure, as a percentage of gross budget. Net estimates budget presents the portion to be funded via exchequer while gross budget includes both exchequer issues and Appropriation in Aids (AIA) and funding from development partners.

The report is organised into eight chapters. Chapter one on introduction provides a summary on organisation of the report. Chapter two presents information on financing of the budget, comprising of receipts into the Consolidated Fund and release of funds to facilitate delivery of budgeted activities by MDAs, for both development and recurrent activities, CFS and the forty-seven counties.

Chapter three presents a summary on the budget performance in the first nine months of the FY 2020/21. It also provides detailed performance of the CFS, which comprises of Public debt, Pensions and Gratuities, and Salaries and Allowances to Constitutional Office holders. It further presents expenditure breakdown of budget items for the MDAs for both development and recurrent budgets.

In chapter four, we present further analysis of budget implementation by MDAs. Analysis of performance for both development and recurrent expenditure is aggregated into sectors. The report presents figures as revised estimates following the approval of Supplementary Budget I by the Parliament and the assent to by the President. The detailed analysis of the exchequer issues to revised net estimates and actual expenditure to revised gross estimates for MDAs are classified into ten (10) Sectors according to the Classification of Functions of the Government. The sectors are; (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT), (iv) Environmental Protection, Water and Natural Resources (EWNRR), (v) General Economic and Commercial Affairs (GECA), (vi) Governance, Justice, Law and Order (GJLO), (vii) Health, (viii) National Security, (ix) Public Administration and International Relations (PAIR), (x) Social Protection, Culture and Recreation (SPCR), sector.

Chapter five provides budget performance by programmes for each MDA and further breakdown into sub-programmes with the highest and lowest expenditure in the period under review. Chapter six highlights key issues that affected budget implementation in the first nine months of the FY 2020/21 and provides recommendations aimed at improving budget implementation. Chapter seven presents emerging issues which COB has come across in the course of executing the Constitutional mandate of budget implementation and chapter eight provides a conclusion.

The chapters are supported by annexes. A PDF version of the report is available on the COB website, <https://cob.go.ke>.

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

This chapter provides a summary of receipts into the Consolidated Fund and an analysis of exchequer issues in the first nine months of the FY 2020/21. Exchequer issues comprise disbursements by the National Treasury towards development expenditure, recurrent expenditure and transfers to the forty-seven counties.

2.2 Analysis of Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of the revenue estimates and receipts into the Consolidated Fund in the first nine months of the FY 2020/21. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and is the account into which all money raised or received by or on behalf of the national government is paid. It excludes money that is reasonably excluded from the Fund by an Act of Parliament and payable into another public fund established for a specific purpose, or is retained by the State organ that received it to defray its expenses. The section also provides the trend of receipts into the Consolidated Fund over similar periods in the last five financial years.

2.2.1 FY 2020/21 Revenue Estimates

The revised revenue estimates for the FY 2020/21 amounted to Kshs.2.94 trillion, an increase compared to Kshs.2.65 trillion budgeted in the FY 2019/20. To finance the budget, the government through the National Treasury budgeted to raise revenue from various sources which include: Tax revenue (Kshs.1.50 trillion), Non-tax revenue (Kshs.124.32 billion), Domestic borrowing (Kshs.853.85 billion), External Loans and Grants (Kshs.418.80 billion) and other Domestic financing at Kshs.28.47 billion.

2.2.1 Receipts into the Consolidated Fund

In the first nine months of the FY 2020/21 receipts into the Consolidated Fund were Kshs.1.87 trillion representing 63.6 per cent of the annual target, a slight increase compared to Kshs.1.78 trillion (67 per cent of the annual target) recorded in a similar period FY 2019/20. The receipts comprised of opening balances from the previous financial year (FY 2019/20), Tax and non-tax revenue, Domestic borrowing, External Loans and Grants and other Domestic financings. Table 2.1 presents the statement of receipts into the Consolidated Fund in the first nine months of the FY 2020/21.

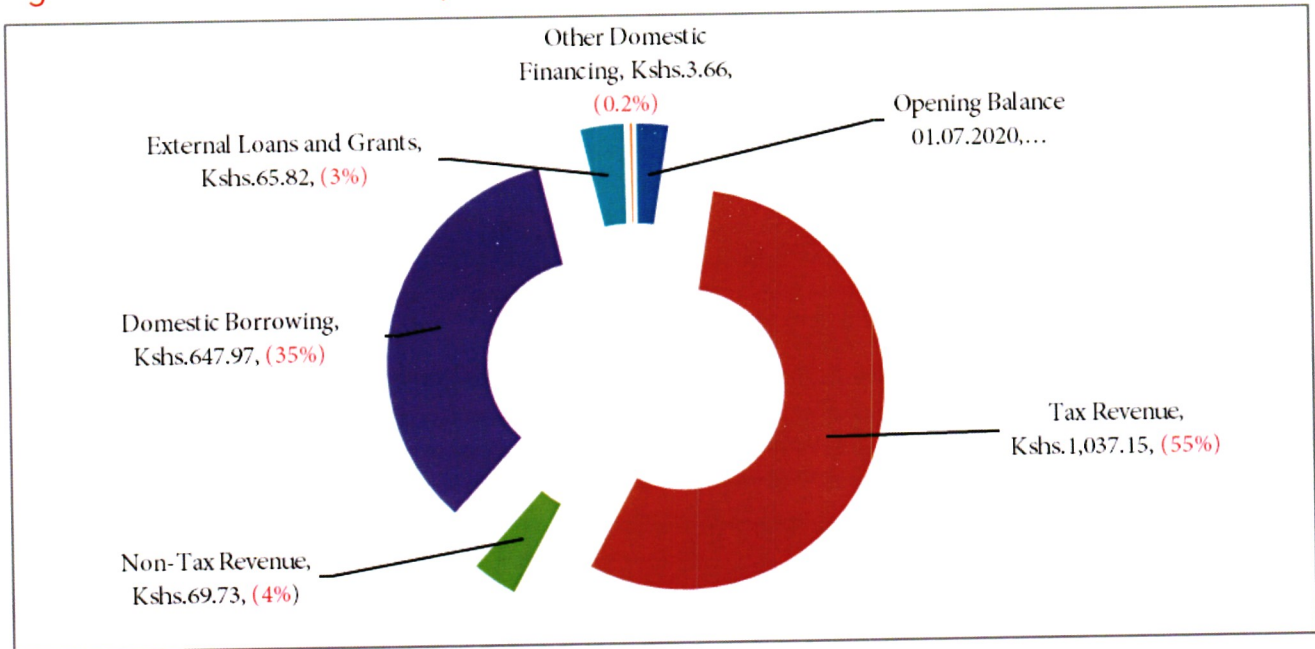
Table 2.1: Statement of Receipts into the Consolidated Fund (Kshs. Billion)

Receipts Category	Original Revenue Estimates	Revised Revenue Estimates	Actual Receipts as of 31 st March 2021	Performance (First nine months of FY 2020/21) Against Annual Target (%)	Contribution by Category (%)
Opening Balance 01.07.2020	-	48,028,919,425.79	48,028,919,425.79	-	2.6
Tax Revenue	1,567,632,123,908.99	1,469,689,102,804.07	1,037,151,011,132.30	70.6	55.4
Non-Tax Revenue	66,134,718,178.01	124,320,218,750.66	69,725,869,066.85	56.1	3.7
Domestic Borrowing	786,648,145,090	853,848,872,087.67	647,971,185,031.35	75.9	34.6
External Loans and Grants	373,196,540,683	418,797,974,724	65,816,853,630.95	15.7	3.5
Other Domestic Financing	36,816,500,886	28,469,464,450.81	3,658,500,144.10	12.9	0.2
Total Receipts	2,830,428,028,746	2,943,154,552,243	1,872,352,338,431.34	63.6	100

Source: National Treasury

The tax revenue category contributed the highest proportion to total receipts at 55.4 per cent as shown in Figure 2.1.

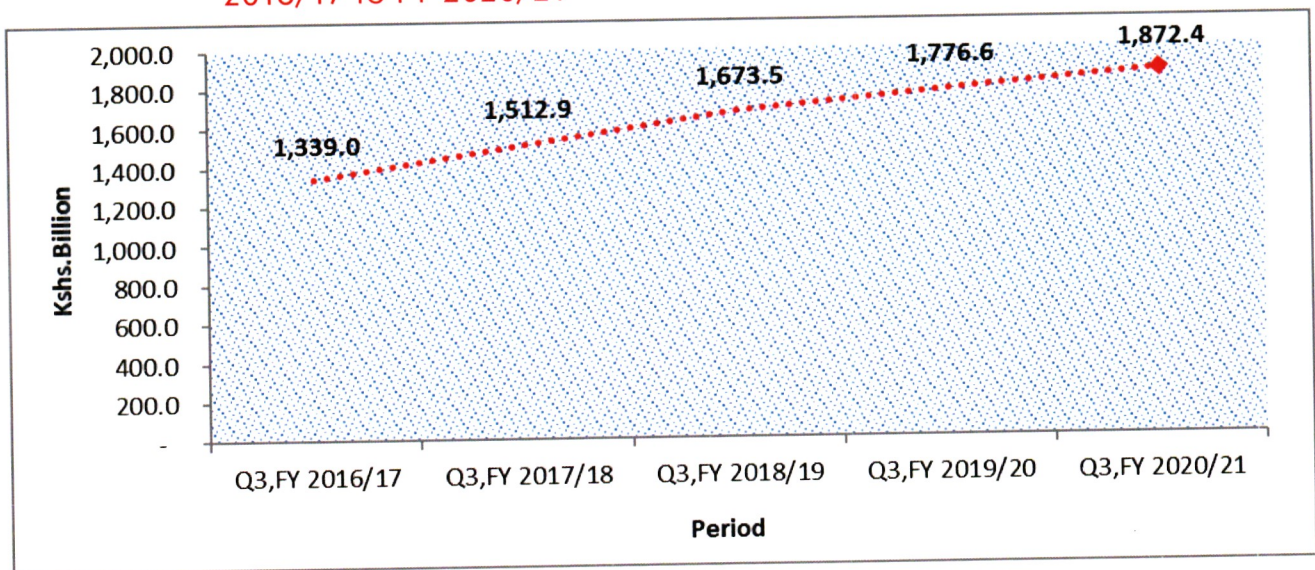
Figure 2.1 : Contribution by Source into the Consolidated Fund



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund in the first nine months of the financial year from FY 2016/17 to FY 2020/21.

Figure 2.2: Receipts into the consolidated fund in the first nine months from FY 2016/17 to FY 2020/21



Source: National Treasury

Trend analysis shows growth in receipts in the first nine months of the FY 2020/21 compared to a similar period of FY 2019/20. Kenya Revenue Authority has attributed the growth in revenue to sustained compliance efforts, revenue enhancement initiatives and improved voluntary compliance by taxpayers.

2.3 FY 2020/21 Overall Budget

The approved budget for the FY 2020/21 was Kshs.3.29 trillion comprising of Kshs.2.28 trillion for recurrent expenditure, Kshs.633.31 billion for development expenditure and Kshs.369.87 billion towards financing county governments. The figure was revised to Kshs.3.42 trillion in Supplementary Budget I comprising of Kshs.2.35 trillion for recurrent expenditure, Kshs.696.57 billion for development and Kshs.369.87 billion to county governments by national government.

2.4 Exchequer Issues to MDAs and County Governments

In the first nine months of the FY 2020/21, total exchequer issues from the National Treasury to the MDAs and County governments amounted to Kshs.1.87 trillion representing 63.4 per cent of the revised net estimates, a decline compared to 65.7 per cent of exchequer issues to revised net estimates issued in a similar period of the FY 2019/20. Table 2.2 presents a summary of the exchequer issues for the first nine months of the FY 2020/21 against the revised net estimates.

Table 2.2 Summary of Exchequer Issues (Kshs. Billion)

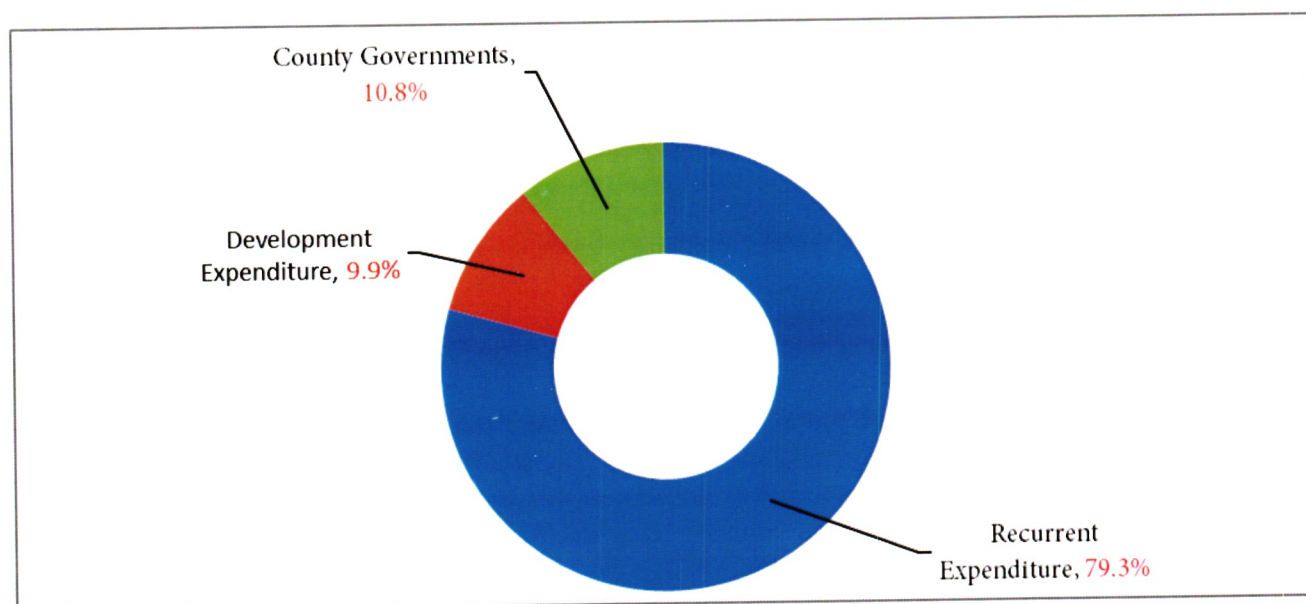
Vote	First nine months FY 2020/21					First nine months FY 2019/20				
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to Rev. net Estimates	% of Exchequer issues to total Issues	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to Rev. Net Estimates	% of Exchequer issues to total Issues
Recurrent	2,348.83	2,158.09	1,479.97	68.6	79.3	2,029.5	1,852.7	1,303.2	70.3	74.4
: MDAs	1,275.11	1,084.38	718.48	66.3	38.5	1,223.7	1,046.9	723.8	69.1	41.3
: CFS	1,073.71	1,073.71	761.49	70.9	40.8	805.8	805.8	579.4	71.9	33.1
Development (MDAs)	696.57	401.42	184.30	45.9	9.9	762.9	436.4	242.2	55.5	13.8
Sub-Total	3,045.40	2,559.51	1,664.27	65.0	89.2	2,792.4	2,289.1	1,545.5	67.5	88.2
County Governments	369.87	369.87	201.54	54.5	10.8	378.5	378.5	207.3	57.1	11.8
Grand Total	3,415.27	2,929.38	1,865.81	63.7	100	3,170.9	2,667.6	1,752.8	65.7	100

Source: National Treasury & OCOB

Further analysis from table 2.2 shows that recurrent expenditure received the highest percentage of exchequer issues to revised net estimates at 68.6 per cent while the development expenditure received the lowest at 45.9 per cent. Considering the implementing period of the year, this is an indication of a low level of exchequer issues for development, subsequently resulting in delays in implementation of planned activities.

Figure 2.3 illustrates the proportion of issues by vote. The highest proportion went to recurrent expenditure at 79.3 per cent while development expenditure received the lowest at 9.9 per cent. However, exchequer issues to county governments includes Kshs.29.72 billion as equitable share arrears for FY 2019/20 and therefore, exchequer issues to County government could be the lowest which is attributed to delay in the enactment of the County Allocation of Revenue Act, 2020 (CARA), gazetted on 12th October, 2020.

Figure 2.3: Proportion of Exchequer Issues by Category in the first nine months of the FY 2020/21



Source: National Treasury & OCOB

2.5 Exchequer Issues to MDAs by Sector.

MDAs are classified into ten Sectors according to the Classification of Functions of Government (COFOG), which is designed to support fiscal analysis by breaking down government fiscal statistics for the purpose of comparability across governments.

The ten sectors are (i) Agriculture, Rural and Urban Development (ii) Education (iii) Energy, Infrastructure and Information Communications Technology (iv) Environmental Protection, Water and Natural Resources (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the period under review, exchequer issues to MDAs amounted to Kshs.902.78 billion representing 60.8 percent of the revised net estimates, a decline compared to 65.1 per cent (Kshs.966.1 billion), recorded in the first nine months of the FY 2019/20. Table 2.3 shows summary of exchequer issues by sector in the first nine months of FY 2020/21.

Table 2.3: Exchequer Issues per Sector in the First nine Months of the FY 2020/21 (Kshs.Billion)

Name of the Sector	First nine months FY 2020/21				First nine months FY 2019/20			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
ARUD	68.15	50.20	34.07	67.9	58.7	39.2	27.5	70.2
Education	507.74	444.67	309.44	69.6	496.6	433.6	323.6	74.6
EI & ICT	423.39	164.27	72.46	44.1	459.2	174.7	107	61.2
EPW&NR	102.30	53.99	29.98	55.5	93.8	52.3	25.7	49.1
GECA	25.19	18.11	10.79	59.6	32.7	25.3	22.6	89.4

Name of the Sector	First nine months FY 2020/21				First nine months FY 2019/20			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
GJLO	198.73	194.82	137.10	70.4	210.4	206.6	143.0	69.2
Health	119.20	81.31	34.43	42.4	115.3	85.7	44.9	52.4
National Security	167.92	161.17	107.77	66.9	159.2	146.1	102.5	70.1
PAIR	303.38	267.63	139.54	52.1	290.1	264.2	139.3	52.7
SPCR	55.49	49.63	27.18	54.8	70.5	55.6	29.9	53.9
Total	1,971.69	1,485.79	902.78	60.8	1,986.6	1,483.3	966.1	65.1

Source: National Treasury & OCOB

GJLO sector received the highest proportion of exchequer issues to revised net estimates at 70.4 per cent while the Health sector received the lowest exchequer issues at 42.4 per cent.

2.5.1 Development Exchequer Issues by Sector

In the FY 2020/21, the gross allocation to development expenditure was Kshs.633.31 billion which was revised to Kshs.696.57 billion in the Supplementary Budget I, representing 35.3 per cent of the revised gross budget to MDAs, a decrease compared to Kshs.762.9 billion allocated in the FY 2019/20. Further analysis shows that, development expenditure was allocated 20.4 per cent of the revised gross national budget. Table 2.4 shows sectoral development revised gross estimates and exchequer issues in the first nine months of the FY 2020/21

Table 2.4: Sectoral Development Estimates and Exchequer Issues (Kshs. Billion)

Name of the Sector	First nine months FY 2020/21				First nine months FY 2019/20			
	Revised Gross Estimates	Revised Net Estimates	Exch. Issues	Exchequer Issues as % of Revised Net Estimates	Revised Gross Estimates	Revised Net Estimates	Exch. Issues	Exchequer Issues as % of Revised Net Estimates
ARUD	35.93	20.70	14.22	68.7	40.4	22.2	15.9	71.5
Education	21.99	16.01	10.45	65.3	28.3	20.9	9.8	46.8
EI & ICT	324.97	148.36	62.43	42.1	370.6	162.0	98.1	60.5
EPW&NR	77.60	33.66	16.18	48.1	70.0	35.6	13.9	39.2
GECA	10.78	9.00	4.54	50.4	18.1	16.8	16.7	99.3
GJLO	7.12	5.86	3.49	59.6	17.9	16.3	7.6	46.7
Health	51.22	34.93	8.11	23.2	52.4	43.0	17.1	39.7
National Security	9.74	3.00	1.83	61.1	17.1	4.0	2.2	54.6
PAIR	139.55	117.78	56.05	47.6	106.3	87.2	46.1	52.9
SPCR	16.77	12.13	7.00	57.7	41.8	28.4	14.7	51.9
Total	696.57	401.42	184.30	45.9	762.9	436.4	242.2	55.5

Source: National Treasury & OCOB

Total development expenditure exchequer issues in the first nine months period was Kshs.184.30 billion representing 45.9 per cent of the revised net estimates. This was a decline compared to 55.5 per cent (Kshs.242.2 billion) issued in a similar period of FY 2019/20. Analysis of exchequer issues towards development expenditure

per sector shows that ARUD sector received the highest proportion of exchequer issues to net estimates at 68.7 per cent while Health sector received the lowest at 23.2 per cent. Table 2.5 shows development issues to the MDAs under each of the ten sectors.

Table 2.5: Analysis of Exchequer Development Issues to MDAs by Sectors in the First Nine Months of FY 2020/21

Vote		Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	% Exch. Issues to Revised Net Estimates.
Agriculture, Rural and Urban Development					
D1122	Ministry of Lands and Physical Planning	3,599,000,000	3,599,000,000	1,774,875,781	49.3
D1162	State Department for Livestock.	2,206,900,000	1,495,500,000	1,399,790,043	93.6
D1165	State Department for Crop Development and Agricultural Research	27,032,004,315	12,609,819,173	9,109,600,466	72.2
D1166	State Department for Fisheries, Aquaculture and the Blue Economy	3,094,780,000	2,995,780,000	1,935,649,670	64.6
Sub-Total		35,932,684,315	20,700,099,173	14,219,915,960	68.7
Energy, Infrastructure and ICT					
D1091	State Department for Infrastructure	120,093,348,730	69,950,018,268	20,218,119,234	28.9
D1092	State Department for Transport	73,875,594,154	21,582,800,000	15,502,838,305	71.8
D1093	State Department for Shipping and Maritime.	565,000,000	5,000,000	-	-
D1094	State Department for Housing & Urban Development	24,744,555,338	16,558,555,338	13,644,216,318	82.4
D1095	State Department for Public Works	757,473,000	589,473,000	596,782,000	101.2
D1122	State Department of Information Communications & Technology	20,079,102,512	4,246,102,512	1,608,995,962	37.9
D1123	State Department for Broadcasting & Telecommunications	282,255,000	282,255,000	236,150,170	83.7
D1152	Ministry of Energy	79,129,423,546	32,237,010,000	8,729,817,762	27.1
D1153	State Department of Petroleum	3,349,700,000	805,700,000	619,112,879	76.8
D1214	State Department for Youth Affairs	2,098,322,000	2,098,322,000	1,271,125,666	60.6
Sub-Total		324,974,774,280	148,355,236,118	62,427,158,296	42.1
General Economics and Commercial Affairs					
D1173	State Department for Cooperatives	600,525,432	600,525,432	706,711,288	64.5
D1174	State Department for Trade	1,261,849,005	1,261,849,005	1,296,654,223	34.5
D1175	State Department for Industrialization	4,539,761,252	3,024,761,252	337,682,601	40.9
D1222	State Department for Regional and Northern Corridor Development	823,099,900	563,099,900	43,794,000	5.2
D1202	State Department for Tourism	3,549,900,000	3,549,900,000	2,154,180,990	50.0
Sub-Total		10,765,135,589	9,000,135,589	4,539,023,102	41.9
Health					
D1081	Ministry of Health	52,112,257,635	34,934,033,637	8,107,450,922	23.2
Sub-Total		52,112,257,635	34,934,033,637	8,107,450,922	23.2
Education					
D1064	State Department for Vocational and Technical Training	6,339,506,533	1,504,506,533	509,082,055	33.8
D1065	State Department for University Education	3,609,623,070	2,597,623,070	2,441,614,884	53.1
D1066	State Department for Early Learning & Basic Education	11,403,620,000	11,303,620,000	7,501,988,928	65.9
D2091	Teachers Service Commission	640,000,000	600,000,000	-	-
Sub-Total		21,992,749,603	16,005,749,603	10,452,685,867	57.9
Governance, Justice, Law and Order					
D1021	State Department for Interior and Citizen Services	3,927,076,242	3,777,076,242	2,339,576,199	61.9
D1023	State Department for Correctional Services	257,579,844	257,579,844	-	-
D1252	State Law Office and Department of Justice	123,000,000	123,000,000	79,082,742	64.3
D1261	The Judiciary	2,558,082,000	1,451,689,000	1,074,787,843	74.0

Vote		Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	% Exch. Issues to Revised Net Estimates.
D1271	Ethics & Anti-Corruption Commission	40,800,000	40,800,000	-	-
D1291	Office of the Director of Public Prosecutions	129,000,000	129,000,000	-	-
D2031	Independent Electoral and Boundaries Commission	75,000,000	75,000,000	-	-
D2141	National Gender & Equality Commission	5,000,000	5,000,000	-	-
Sub-Total		7,115,538,086	5,859,145,086	3,493,446,784	59.6
Public Administration and International Relations					
D1011	The Executive Office of the President	14,008,277,252	7,496,127,252	3,687,535,729	74.3
D1032	State Department for Devolution	3,171,774,952	470,034,622	275,654,911	13.6
D1072	State Department for Planning	55,928,861,106	55,886,765,706	32,307,284,419	76.2
D1052	Ministry of Foreign Affairs	1,016,400,000	1,016,400,000	836,360,000	69.6
D1071	The National Treasury	60,650,298,887	48,127,226,075	17,556,868,231	56.5
D1213	State Department for Public Service	997,554,400	997,554,400	-	-
D2043	Parliamentary Joint Services	3,565,550,000	3,565,550,000	1,295,872,121	-
D2071	Public Service Commission	19,280,000	19,280,000	15,490,239	80.3
D2111	Auditor General	196,670,000	196,670,000	76,758,316	52.3
Sub-Total		139,554,666,597	117,775,608,055	56,051,823,967	65.8
National Security					
D1041	Ministry of Defence	9,742,786,689	3,000,000,000	1,832,915,730	61.1
Sub-Total		9,742,786,689	3,000,000,000	1,832,915,730	61.1
Social Protection, Culture and Recreation					
D1035	State Department for Development for the ASALs	7,004,385,652	6,582,385,652	3,618,999,639	55.0
D1132	State Department for Sports	3,292,897,210	77,785,000	77,785,000	100.0
D1133	State Department for Culture and Heritage	32,365,560	32,365,560	10,600,000	32.8
D1184	State Department for Labour	1,461,973,937	1,461,973,937	918,999,244	62.9
D1185	State Department for Social Protection, Pensions and Senior Citizens Affairs	2,080,000,000	1,717,900,000	160,632,385	9.4
D1212	State Department for Gender	2,898,000,000	2,258,000,000	2,215,000,000	98.1
Sub-Total		16,769,622,359	12,130,410,149	7,002,016,269	57.7
Environmental Protection, Water and Natural Resources					
D1107	Ministry of Water & Sanitation and Irrigation	73,164,306,416	29,903,815,841	13,754,897,364	46.0
D1108	Ministry of Environment and Forestry	3,747,490,900	3,252,990,900	1,947,835,853	59.9
D1192	State Department for Mining	54,900,000	54,900,000	80,559,140	146.7
D1203	State Department for Wildlife	638,060,000	444,250,000	393,667,330	88.6
Sub-Total		77,604,757,316	33,655,956,741	16,176,959,687	48.1
Grand Total		696,574,972,469	401,416,374,151	184,303,396,584	45.9

Source: National Treasury

2.5.1 Recurrent Exchequer Issues by Sector

In the FY 2020/21, gross recurrent expenditure estimates to MDAs was Kshs.1.25 trillion, revised to Kshs.1.28 trillion in the Supplementary Budget I, representing 64.7 per cent of the MDAs allocation, an increase compared to Kshs.1.22 trillion allocated in the FY 2019/20. Further analysis shows that, MDAs recurrent expenditure was allocated 37.3 per cent of the revised gross national budget. Table 2.6 shows the sectoral recurrent estimates and exchequer issues in the first nine months of the FY 2020/21.

Table 2.6: Sectoral Recurrent Estimates and Exchequer issues (Kshs. Billion)

Name of the Sector	First nine months FY 2020/21				First nine months FY 2019/20			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
ARUD	32.22	29.50	19.85	67.3	18.4	17.0	11.6	68.4
Education	485.75	428.66	298.99	69.7	468.4	412.7	313.8	76.0
EI & ICT	98.61	15.91	10.03	63.0	88.6	12.7	8.9	70.3
EPW&NR	24.69	20.33	13.80	67.9	23.9	16.7	11.7	70.1
GECA	14.42	9.11	6.25	68.7	14.6	8.5	5.9	69.5
GJLO	191.62	188.96	133.61	70.7	192.5	190.3	135.4	71.1
Health	67.08	46.38	26.33	56.8	62.9	42.7	27.8	65.1
National Security	158.17	158.17	105.94	67.0	142.1	142.1	100.3	70.6
PAIR	158.17	149.85	83.49	55.7	183.7	177.0	93.2	52.0
SPCR	38.72	37.49	20.18	53.8	28.6	27.2	15.2	55.9
Total	1,275.11	1,084.38	718.48	66.3	1,223.7	1,046.9	723.8	69.1

Source: National Treasury & OCOB

Total exchequer issues towards MDAs recurrent expenditure in the period under review amounted to Kshs.718.48 billion representing 66.3 per cent of the revised net estimates, a decline compared to 69.1 per cent (Kshs.723.8 billion) recorded in a similar period FY 2019/20, attributed to delay in release of exchequer issues to MDAs by the National Treasury.

A review of recurrent exchequer issues in the period under review shows that, GJLO sector received the highest percentage of exchequer issues to revised net estimates at 70.7 per cent while SPCR sector received the lowest proportion at 53.8 per cent. Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors.

Table 2.7: Recurrent Issues to the MDAs in each of the ten sectors

Vote		Revised Gross Estimates (Kshs)	Revised Net Estimates (Kshs)	Exchequer Issues (Kshs)	% Exch. Issues to Revised Net Estimates
Agriculture, Rural and Urban Development					
R1112	Ministry of Lands and Physical Planning	2,845,894,731	2,836,894,731	1,969,736,880	69.4
R1162	State Department for Livestock	2,303,566,406	2,281,566,406	1,756,441,547	77.0
R1165	State Department for Crop Development and Agricultural Research	23,473,893,927	20,787,818,927	14,037,030,029	67.5
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	2,460,274,045	2,460,274,045	1,367,224,471	55.6
R2021	National Lands Commission	1,138,325,815	1,138,325,815	719,762,215	63.2
Sub-Total		32,221,954,924	29,504,879,924	19,850,195,142	67.3
Energy, Infrastructure and ICT					
R1091	State Department of Infrastructure	67,455,280,446	1,389,759,688	896,033,480	64.5
R1092	State Department of Transport	9,074,680,481	697,680,481	418,231,885	59.9
R1093	State Department for Shipping and Maritime	1,646,757,055	376,757,055	243,749,183	64.7
R1094	State Department for Housing & Urban Development	1,001,951,302	1,001,951,302	622,328,605	62.1
R1095	State Department for Public Works	2,328,640,351	2,324,640,351	1,658,092,188	71.3
R1122	State Department of Information Communications & Technology & Innovation	1,641,312,439	1,641,312,439	795,364,420	48.5

Vote		Revised Gross Estimates (Kshs)	Revised Net Estimates (Kshs)	Exchequer Issues (Kshs)	% Exch. Issues to Revised Net Estimates.
R1123	State Department for Broadcasting & Telecommunications	8,034,263,735	5,502,263,735	3,447,409,076	62.7
R1152	Ministry of Energy	5,895,547,611	1,493,000,000	831,004,291	55.7
R1153	State Department of Petroleum	237,310,049	190,310,049	138,599,642	72.8
R1214	State Department for Youth Affairs	1,294,565,705	1,294,565,705	980,703,984	75.8
Sub-Total		98,610,309,174	15,912,240,805	10,031,516,754	63.0
General Economics and Commercial Affairs					
R1173	State Department for Cooperatives	861,732,407	313,106,482	259,576,093	82.9
R1174	State Department for Trade	2,014,788,727	1,973,088,727	1,326,475,484	67.2
R1175	State Department for Industrialization	2,868,983,590	2,108,133,590	1,532,371,818	72.7
R1221	State Department for East African Community	539,325,519	539,325,519	322,096,712	59.7
R1222	State Department for Regional and Northern Corridor Development	2,223,599,295	1,775,099,295	1,422,766,825	80.2
R1202	State Department for Tourism	5,908,749,964	2,396,534,582	1,389,913,413	58.0
Sub-Total		14,417,179,502	9,105,288,195	6,253,200,345	68.7
Health					
R1081	Ministry of Health	67,083,995,781	46,375,489,149	26,327,547,208	56.8
Sub-Total		67,083,995,781	46,375,489,149	26,327,547,208	56.8
Education					
R1064	State Department for Vocational and Technical Training	18,391,928,195	13,699,100,000	8,978,115,006	65.5
R1065	State Department for University Education	105,772,658,547	55,357,774,106	38,898,226,113	70.3
R1066	State Department for Early Learning & Basic Education	88,007,351,628	86,574,751,628	53,168,172,169	61.4
R1068	State Department for Post Training and Skills Development	129,070,672	129,070,672	76,706,697	59.4
R2091	Teachers Service Commission	273,449,784,137	272,902,784,137	197,865,895,526	72.5
Sub-Total		485,750,793,179	428,663,480,543	298,987,115,511	69.7
Governance, Justice, Law and Order					
R1021	State Department for Interior and Citizen Services	128,793,635,610	126,693,965,763	91,841,348,911	72.5
R1023	State Department for Correctional Services	27,222,324,431	27,218,824,431	18,610,813,245	68.4
R1252	State Law Office and Department of Justice	4,646,206,847	4,095,626,847	2,557,260,189	62.4
R1261	The Judiciary	14,693,278,582	14,693,278,582	10,577,154,101	72.0
R1271	Ethics & Anti-Corruption Commission	3,272,200,000	3,272,200,000	2,374,144,176	72.6
R1291	Office of the Director of Public Prosecutions	3,237,003,322	3,237,003,322	1,811,699,163	56.0
R1311	Office of the Registrar of Political Parties	1,330,321,991	1,330,321,991	930,249,945	69.9
R1321	Witness Protection Agency	466,087,500	466,087,500	363,346,980	78.0
R2011	Kenya National Commission on Human Rights	381,657,280	381,657,280	248,417,788	65.1
R2031	Independent Electoral and Boundaries Commission	5,201,239,587	5,201,239,587	2,810,979,475	54.0
R2051	Judicial Service Commission	518,500,000	518,500,000	288,116,892	55.6
R2101	National Police Service Commission	656,827,710	656,827,710	376,606,108	57.3
R2141	National Gender & Equality Commission	378,412,737	378,412,737	250,786,770	66.3
R2151	Independent Policing Oversight Authority	817,728,000	817,728,000	569,490,316	69.6
Sub-Total		191,615,423,597	188,961,673,750	133,610,414,059	70.7
Public Administration and International Relations					
R1011	The Executive Office of the President	27,881,788,880	24,562,431,997	12,260,735,823	49.9
R1032	State Department for Devolution	930,384,179	930,384,179	628,848,142	67.6
R1072	State Department for Planning	3,285,393,162	3,214,393,162	2,350,460,875	73.1
R1052	Ministry of Foreign Affairs	15,924,553,306	15,349,542,454	8,936,322,051	58.2

Vote		Revised Gross Estimates (Kshs)	Revised Net Estimates (Kshs)	Exchequer Issues (Kshs)	% Exch. Issues to Revised Net Estimates.
R1071	The National Treasury	57,496,271,910	50,119,457,604	23,778,485,711	47.4
R1213	State Department for Public Service	15,060,434,458	12,598,354,694	9,638,285,760	76.5
R2041	Parliamentary Services Commission	6,336,543,470	6,336,543,470	3,425,073,685	54.1
R2042	National Assembly	21,805,499,775	21,805,499,775	12,829,370,946	58.8
R2043	Parliamentary Joint Services	5,598,359,101	5,584,359,101	3,447,576,039	61.7
R2061	Commission on Revenue Allocation	329,575,630	329,575,630	208,876,300	63.4
R2071	Public Service Commission	2,172,753,432	2,172,233,432	1,489,581,856	68.6
R2081	Salaries & Remuneration Commission	459,730,000	459,730,000	244,789,965	53.2
R2111	Auditor General	5,485,909,480	5,335,909,480	3,562,838,448	66.8
R2121	Controller of Budget	585,800,655	585,800,655	333,334,724	56.9
R2131	The Commission on Administrative Justice	470,380,726	470,380,726	355,227,433	75.5
Sub-Total		163,823,378,164	149,854,596,359	83,489,807,756	55.7
National Security					
R1041	Ministry of Defence	112,623,133,506	112,623,133,506	79,419,593,244	70.5
R1281	National Intelligence Service	45,551,000,000	45,551,000,000	26,522,398,226	58.2
Sub-Total		158,174,133,506	158,174,133,506	105,941,991,470	67.0
Social Protection, Culture and Recreation					
R1035	State Department for Development for the ASALs	962,584,234	962,584,234	708,191,536	73.6
R1132	State Department for Sports	1,312,140,189	1,287,719,009	799,098,746	62.1
R1133	State Department for Heritage	2,361,820,952	2,245,570,952	1,601,664,055	71.3
R1184	State Department for Labour	2,685,727,034	1,792,307,034	1,012,103,171	56.5
R1185	State Department for Social Protection, Pensions and Senior Citizen Affairs	30,407,639,025	30,347,639,025	15,482,780,128	51.0
R1212	State Department for Gender	993,858,205	858,858,205	575,731,040	67.0
Sub-Total		38,723,769,639	37,494,678,459	20,179,568,676	53.8
Environmental Protection, Water and Natural Resources					
R1107	Ministry of Water & Sanitation and Irrigation	6,185,900,000	3,970,700,000	2,871,101,989	72.3
R1108	Ministry of Environment and Forestry	10,267,200,000	9,038,300,000	6,735,557,377	74.5
R1192	State Department for Mining	588,200,000	488,200,000	323,726,399	66.3
R1203	State Department for Wildlife	7,649,382,696	6,834,382,696	3,873,715,638	56.7
Sub-Total		24,690,682,696	20,331,582,696	13,804,101,403	67.9
Grand Total		1,275,111,620,162	1,084,378,043,386	718,475,458,325	66.3

Source: National Treasury & OCOB

2.5.1 Exchequer Issues to Consolidated Fund Services (CFS)

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

The allocation to CFS in FY 2020/21 amounted to Kshs.1.03 trillion, revised to Kshs.1.07 trillion in the revised Supplementary Budget I, an increase from the Kshs.807.78 billion allocated in the FY 2019/20. Further analysis shows that, CFS was allocated 31.4 per cent of the revised gross national budget. Table 2.8 shows exchequer issues to CFS in the first nine months of FY 2020/21.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues (Kshs. Million)

Consolidated Fund Services (CFS)	First nine months, FY 2020/21			First nine months, FY 2019/20		
	Revised Net Estimates	Exchequer Issues	% of Exchequer to Revised Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer to Revised Net Estimates
Public Debt	958,402.99	699,487.73	73.0	696,554.16	512,587.98	73.6
Pensions and Gratuities	111,142.48	60,046.87	54.0	104,488.90	64,155.87	61.4
Salaries, Allowances & Miscellaneous Services	4,167.41	1,958.83	47.0	4,736.24	2,659.28	56.1
Subscriptions to International Organizations	0.50	-	-	0.50	-	-
Total	1,073,713.38	761,493.43	70.9	805,779.80	579,403.13	71.9

Source: National Treasury & OCOB

In the first nine months of FY 2020/21, the total exchequer issues to CFS was Kshs.761.49 billion, representing 70.9 per cent of the revised net estimates, a decrease compared 71.9 per cent (Kshs.579.40 billion) recorded in a similar period of FY 2019/20. Public debt servicing received the highest proportion of exchequer issues to revised net estimates at 73 per cent while Salaries, Allowances & Miscellaneous Services had the lowest at 47 per cent.

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents expenditure analysis for the first nine months of FY 2020/21 for both development and recurrent expenditure by National Government Ministries, Departments and Agencies (MDAs). The Consolidated Fund Services (CFS) is discussed under recurrent expenditure and provides information on Public debt; Pensions and Gratuities as well as Salaries and allowances to Constitutional office-holders and Miscellaneous services. The chapter also presents expenditure breakdown by budget items for both the development and recurrent votes.

3.2 Overall Government Budget Performance

In the FY 2020/21 revised aggregate budget was Kshs.3.42 trillion, as presented in table 3.1. It consists of budget estimates for the MDAs and allocation to county governments from the national government.

Table 3.1: Overall Government Budget Performance (Kshs. Billion)

VOTE	First nine months, FY 2020/21						First nine months, FY 2019/20					
	Revised Gross Estimates	Revised Net Estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Revised Net Estimates	Absorption Rate (%)	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net Estimates	Absorption rate (%)
Recurrent	2,348.82	2,158.09	1,479.97	1,492.46	68.6	63.5	2,029.50	1,852.70	1,303.20	1,293.90	70.3	63.8
MDAs	1,275.11	1,084.38	718.48	815.79	66.3	64.0	1,223.70	1,046.90	723.8	775.8	69.1	63.4
CFS	1,073.71	1,073.71	761.49	676.67	70.9	63.0	805.8	805.8	579.4	518.3	71.9	64.3
Development	696.57	401.42	184.30	334.55	45.9	48.0	762.9	436.4	242.2	463.6	55.5	60.8
Sub-totals	3,045.39	2,559.51	1,664.27	1,827.01	65.0	60.0	2,792.40	2,289.10	1,545.50	1,757.50	65.7	62.9
County Governments	369.87	369.87	201.54	221.39	54.5	44.2	378.5	378.5	207.3	241.6	57.1	48.4
Grand Total	3,415.26	2,929.38	1,865.81	2,048.40	63.7	60.0	3,170.90	2,667.60	1,752.80	1,999.10	65.7	63.0

Source: NT, OCOB, MDAs & County Treasuries

Notes

The CARA 2020 allocated a total of Kshs.369.87 billion to the County Governments and comprised of Kshs.316.5 billion as equitable share, Kshs.23.16 billion and Kshs.30.20 as Conditional Grants funded by National Government and Development Partners respectively.

The difference between the exchequer issues of Kshs.201.54 billion and expenditure of Kshs.221.39 billion was financed by own source revenue and balance brought forward for FY 2019/20 by the County Governments.

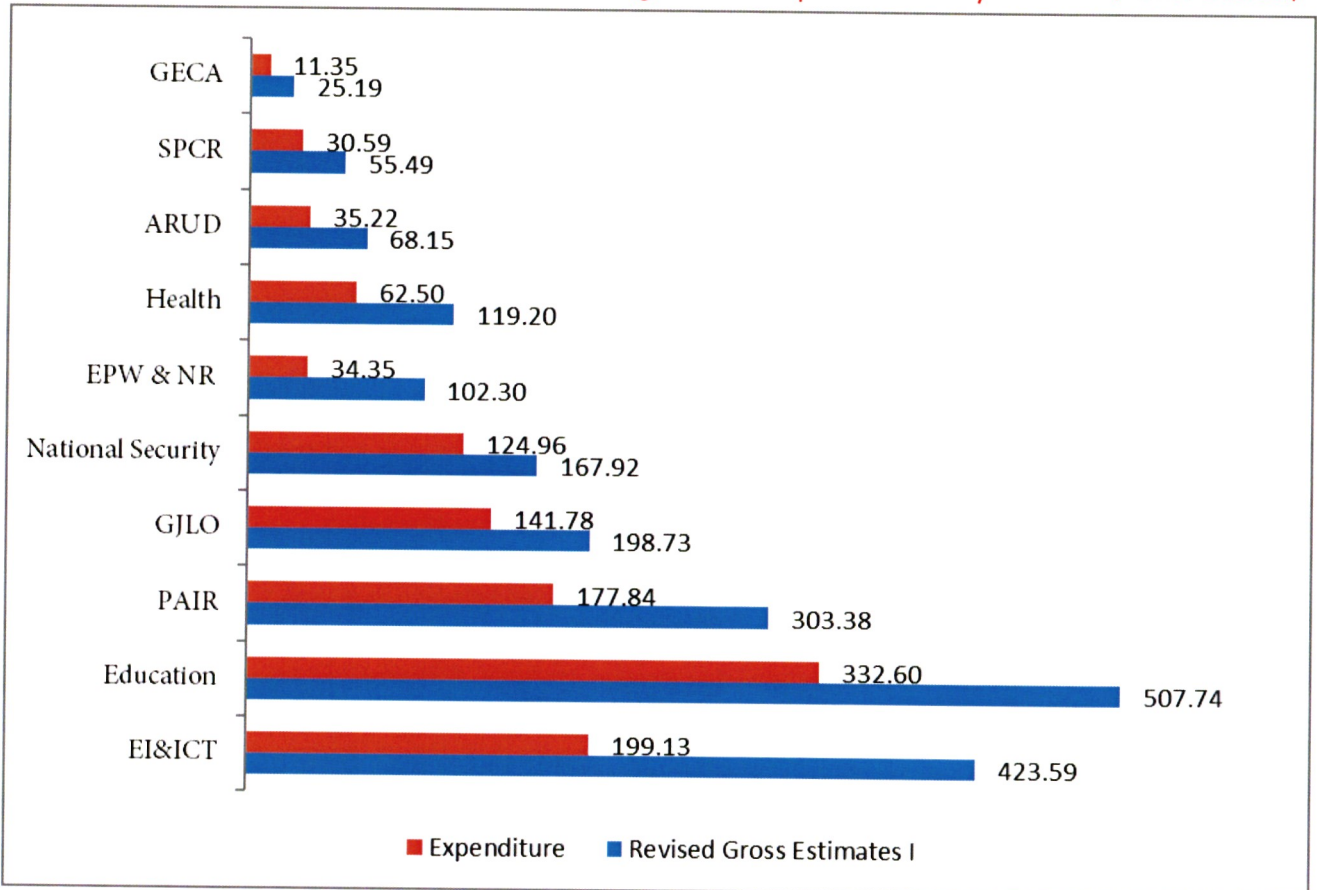
Gross County Governments budget for the FY 2020/21 amounted to Kshs.500.77 and expenditure for the period was Kshs.221.39 representing an absorption rate of 44.2 per cent.

The total funding by the National Government through exchequer issues in the first nine months of FY 2020/21 amounted to Kshs.1.87 trillion representing 63.7 per cent of the revised net estimates, a decline compared to 65.7 per cent achieved in a similar period of FY 2019/20. The exchequer issues comprised of Kshs184.30 billion (45.9 per cent) for development expenditure, Kshs.1.48 trillion for recurrent expenditure (68.6 per

cent) and Kshs.201.54 billion to the counties (54.5 per cent). Overall expenditure for both the National and County Governments was Kshs.2.05 trillion, recording an absorption rate of 60.0 per cent, a decline from 63.0 per cent achieved in a similar period of the FY 2019/20.

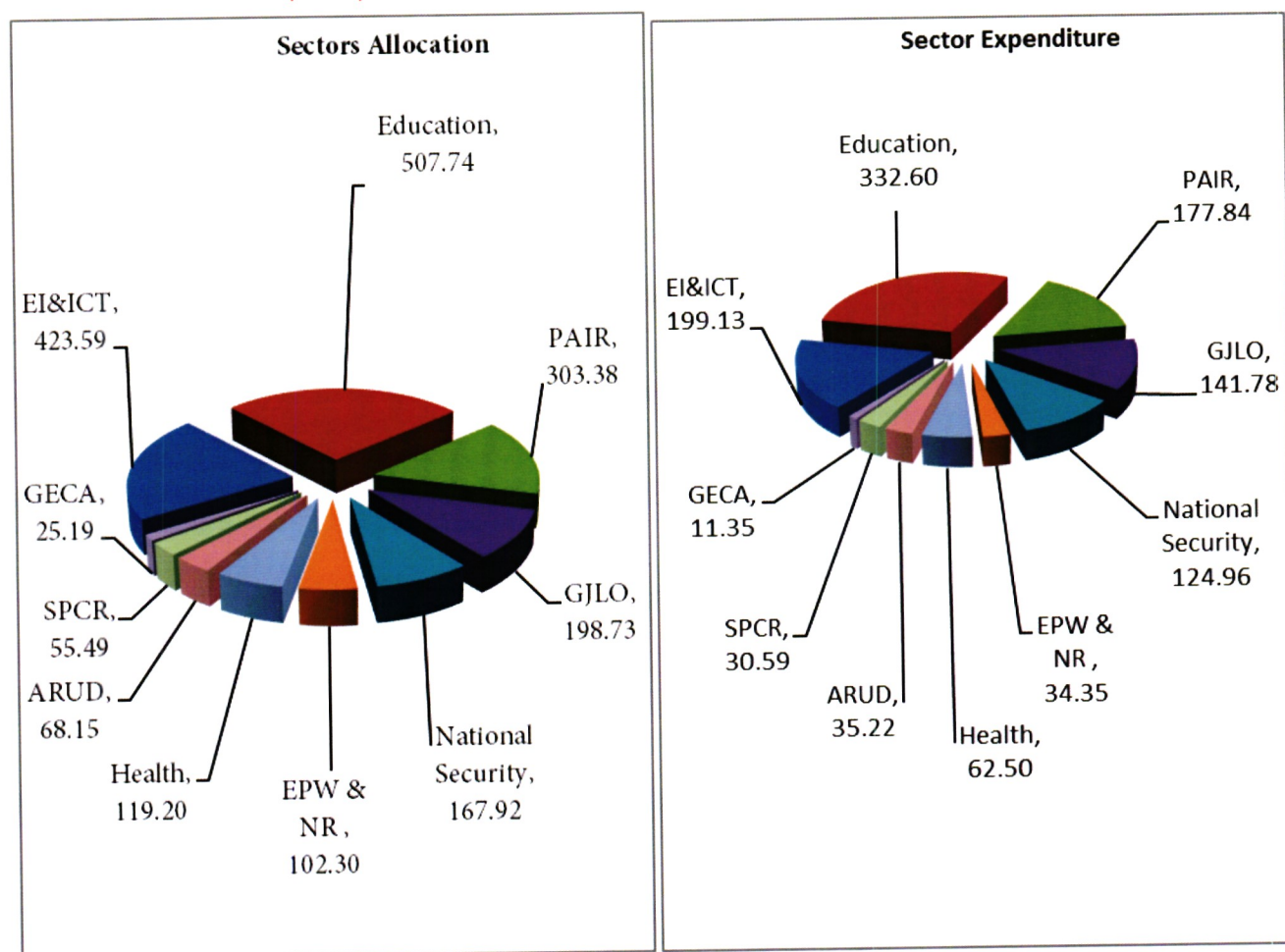
Figure 3.1 and 3.2 shows a comparison of annual budget allocations and expenditure by sector in the first nine months of FY 2020/21.

Figure 3.1: Comparison of Annual Budget and Expenditure by Sector (Kshs. Billion)



Source: MDAs & National Treasury

Figure 3.2: Annual Budget and Expenditure by Sector in the First nine months of FY 2020/21 (Kshs. Billion)



Source: MDAs & National Treasury

3.3 Consolidated Fund Services (CFS)

The revised allocation to CFS for the FY 2020/21 amounted to Kshs.1.07 trillion representing 31.4 per cent of the revised gross national budget. This was an increase from Kshs.870.48 billion allocated in the FY 2019/20. Table 3.2 presents a summary of CFS implementation status in the first nine months of the FY 2020/21.

Table 3.2: Consolidated Fund Services Expenditure (Kshs. Million)

Consolidated Fund Services (CFS)	Original Estimates	Revised Estimates	Exchequer Issues	Cumulative Expenditure	Expenditure as % of Revised Gross Estimates
Public Debt	904,703.67	958,403.00	699,487.73	614,689.00	64.1
Pensions and Gratuities	119,192.48	111,142.48	60,046.87	60,046.87	54.0
Salaries & Allowances and Miscellaneous Services	4,167.41	4,167.41	1,958.83	1,937.87	46.5
Subscriptions to International Organizations	0.0005	-	-	-	-
Total	1,028,063.56	1,073,712.89	761,493.43	676,673.74	63.0

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.676.67 billion representing 63 per cent of the revised CFS annual estimates, an increase compared to Kshs.518.28 billion (64.3 per cent of revised budget estimates), recorded in a similar period of FY 2019/20. This is attributed to growth in the principal amount paid over the period for both domestic and external debt as well as growth in interest paid on domestic debt respectively.

3.3.1 Public Debt

As of 31st March 2021, total public debt stock stood at Kshs.7.34 trillion representing 16.7 per cent growth from Kshs.6.28 trillion as of 31st March 2020. The stock of debt is 51.4 per cent external and 48.6 per cent domestic.

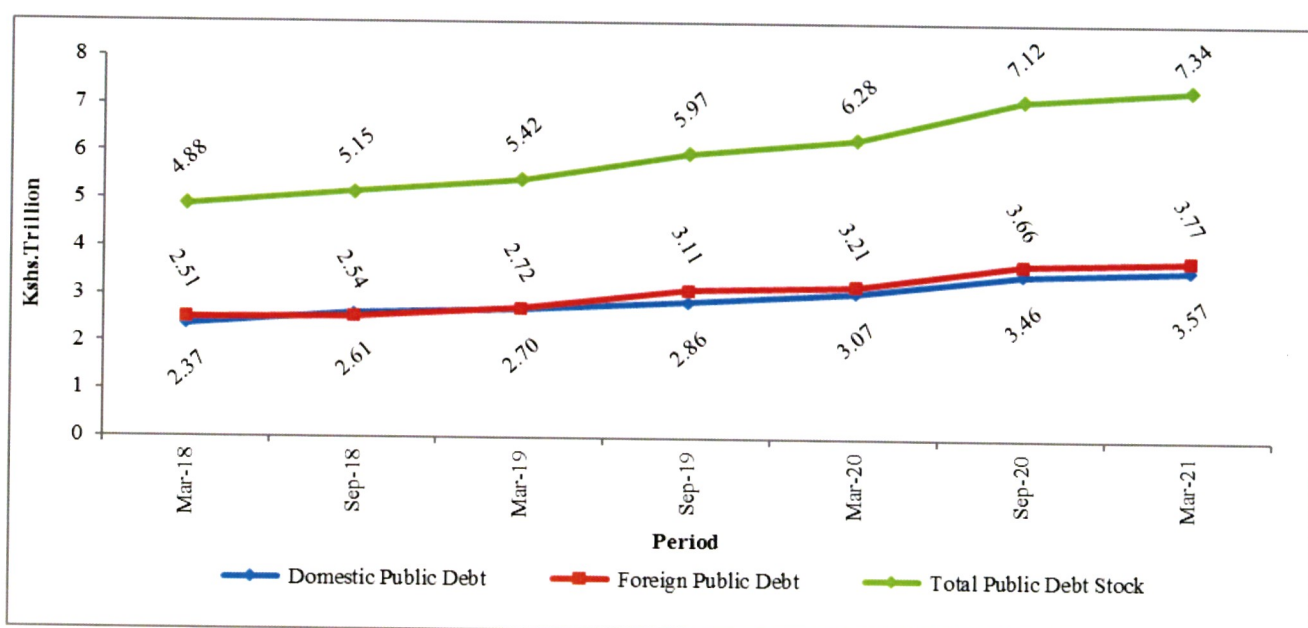
Table 3.3: Overall Public and Publicly Guaranteed Debt position as of 31st March 2021

	Amount (Kshs. Million)	Percentage (%)
External Debt		
Bilateral	1,142,718	15.57
Multilateral	1,495,606	20.38
Commercial Banks	1,113,417	15.17
Suppliers Credits	18,126	0.25
Sub-Total External Debt	3,769,867	51.36
Domestic Debt		
Central Bank	99,880	1.36
Commercial Banks	1,761,648	24.00
Sub-total: Banks	1,861,528	25.36
Non-bank	1,677,655	22.86
Others (Non-residents)	30,695	0.42
Sub-Total Domestic	3,569,878	48.64
Grand Total	7,339,745	100.00

Source: National Treasury

Figure 3.3 shows public debt position as at 31st March 2021.

Figure 3.3: Trend in Public Debt for the period March 2018 to March 2021



Source: National Treasury

The revised allocation towards servicing of public debt in the FY 2020/21 amounted to Kshs.958.40 billion, representing 89.3 per cent of the CFS revised budgetary allocation, an increase compared to Kshs.696.55 billion allocated in the FY 2019/20. This comprised of Kshs.499.66 billion for loan redemptions, and Kshs.458.74 billion for interest payment respectively. Redemptions comprised of Kshs.137.71 billion and Kshs.361.96 billion for external and domestic debt respectively, while interest payments comprised of Kshs.118.75 billion and Kshs.339.99 billion for external and domestic debt respectively.

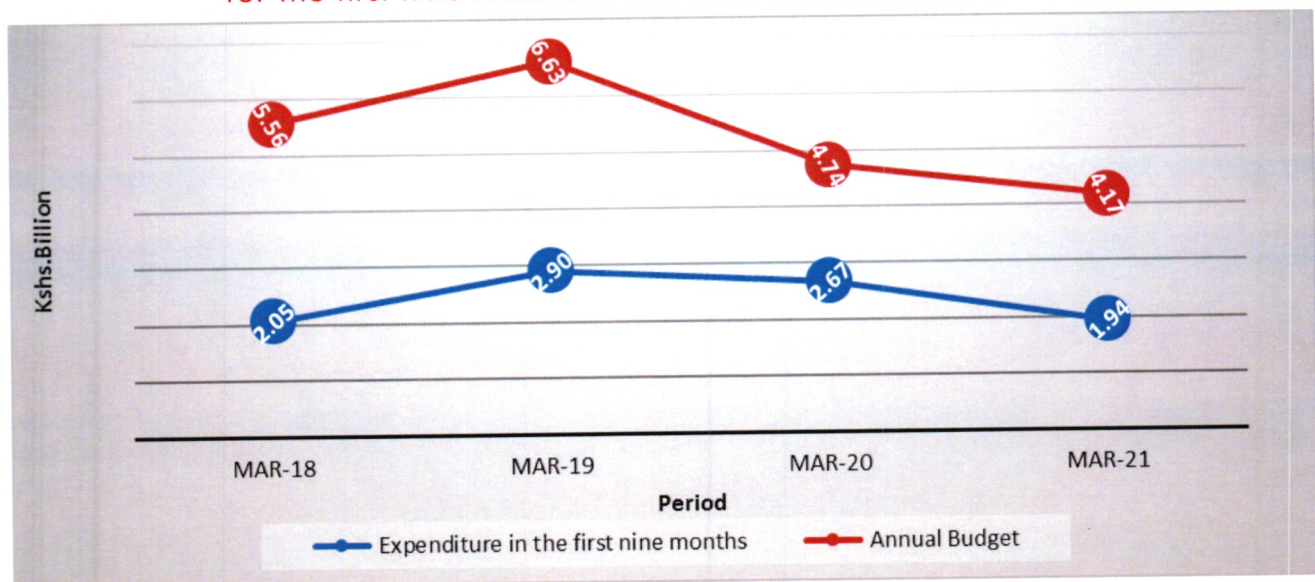
Total expenditure on public debt during the reporting period amounted to Kshs.614.69 billion; representing 64.1 per cent of the revised annual estimates, recording a growth compared to Kshs.455.23 billion (64.5 per cent) recorded in a similar period of the FY 2019/20. This is attributed to growth in the principal amount paid over the period for both domestic and external and growth in interest paid on domestic debt respectively.

The expenditure comprised of Kshs.248.40 billion towards principal redemptions and Kshs.366.29 billion towards interest payments. External debt servicing amounted to Kshs.183.92 billion and is comprised of Kshs.103.74 billion and Kshs.80.18 billion towards principal and interest payments respectively. Total domestic debt amounted to Kshs.430.77 billion comprised of Kshs.144.66 billion and Kshs.186.11 billion towards principal and interest payment respectively.

3.3.1 Salaries and Allowances and Miscellaneous Services

The allocations for payment of salaries and allowances for Constitutional Officeholders in the FY 2020/21 amounted to Kshs.4.17 billion, a decline of Kshs.476 million compared to the revised allocation of Kshs.4.64 billion allocated in the FY 2019/20. Total expenditure towards this vote was Kshs.1.94 billion representing 46.5 per cent of the revised annual estimates, a decline compared to Kshs.2.67 billion (56.4 per cent) recorded in a similar period of the FY 2019/20. Figure 3.4 shows the trends in budgetary allocations and expenditure for Salaries, allowances and miscellaneous services in the first nine months of the year from March 2018 to March 2021.

Figure 3.4: Trends in Salaries, Allowances and Miscellaneous Services performance for the first nine months of the Year from March 2018 to March 2021



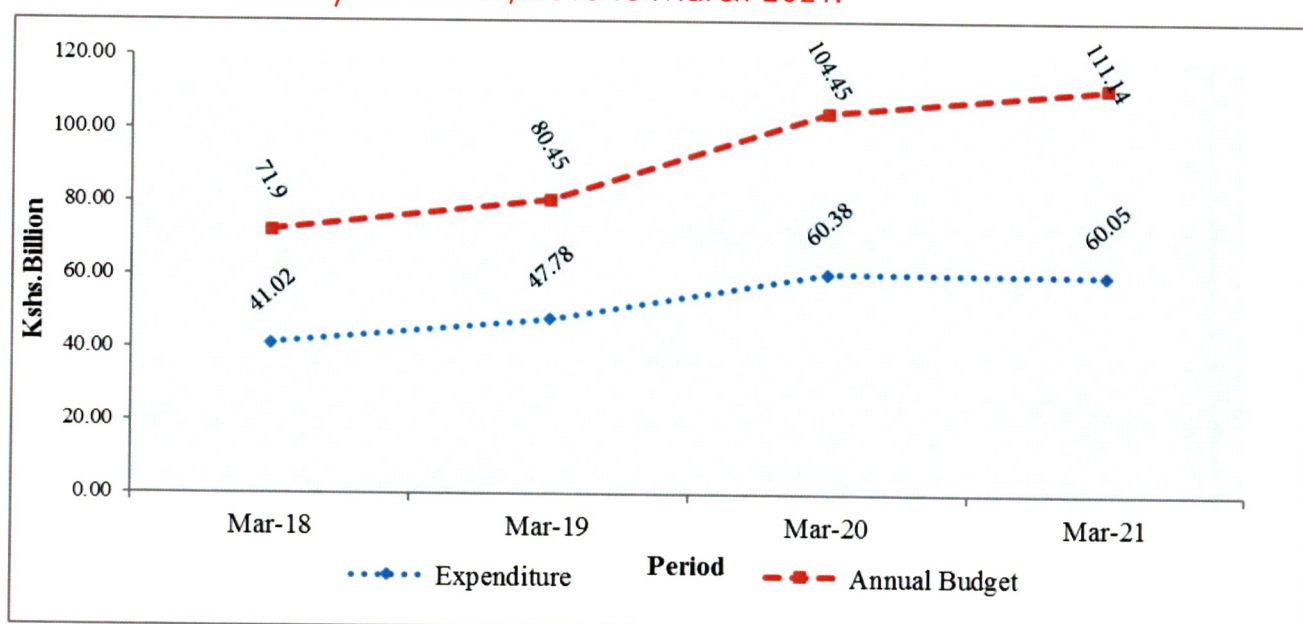
Source: National Treasury

The reduction in both budget provisions and expenditure compared to FY 2019/20 is attributed to the full settlement of the guaranteed State-Owned Enterprises debts in March 2020, (which is budgeted under Salaries, allowances and Miscellaneous vote).

3.3.1 Pensions and Gratuities

The revised estimates for pensions and gratuities for the FY 2020/21 amounted to Kshs.114.14 billion, an increase compared to the Kshs.86.99 billion allocated in the FY 2019/20. Total payments towards Pensions and gratuities in the first nine months of the FY 2020/21 amounted to Kshs.60.05 billion, representing 54 per cent of the revised gross estimates, a decline from Kshs.64.16 billion (61.4 per cent) recorded in a similar period of FY 2019/20. The low absorption on Pensions and gratuities budget is attributed to delays in the release of funds from the National Treasury. As of 31st March 2021, a total of Kshs.20.67 billion in pension claims were ready for payment awaiting funding. Figure 3.5 shows the trend in annual budgetary allocation and expenditure for pensions and gratuities for the first nine months of the year between March 2018 and March 2021.

Figure 3.5: Trend in Pensions and Gratuities Performance for the First nine months of the year March, 2018 to March 2021.



Source: National Treasury

3.4 MDAs Expenditure Analysis.

This section presents an analysis of MDAs expenditure for both development and recurrent activities in the first nine months of FY 2020/21. Development expenditure is analysed by the main budget items, which include Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialized Plant, Equipment and Machinery, Pre-Feasibility studies, while the rest are aggregated under Other expenses.

Recurrent expenditure analysis is based on main budget items namely Compensation to Employees and Operations and Maintenance (O&M). O&M is further disaggregated into the various budget items expenditure which include Travelling, Printing and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles and other assets, Current Transfers to SAGAs, among other expenses.

3.4.1 MDAs Development Expenditure Analysis

In the FY 2020/21, gross allocation towards MDAs development activities amounted to Kshs.633.31 billion, revised to Kshs.696.57 billion in Supplementary Budget I, a decline compared to Kshs.712.6 billion allocated in the FY 2019/20. Funding of the development budget was targeted to be through donor funding from development partners and by the government at Kshs.295.15 billion and Kshs.401.42 billion respectively. Table 3.4 shows the breakdown of development expenditure by MDAs in the first nine months of the FY 2020/21.

Table 3.4: Breakdown of Development Expenditure by MDAs (Kshs. Million)

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Buildings	Refurbishment of Buildings/ Infrastructure	Construction of Residential Buildings (Including Hostels.)	Construction and Civil Works	Purchase of Specialized Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	A-I-A	Net Expenditure
The Executive Office of the President	-	4.63	6,863.41	-	-	88.52	-	2,109.76	9,066.32	-	9,066.32
State Department for Interior and Citizen Services	100.00	371.94	121.43	371.94	39.41	1,589.30	-	1,740.59	4,004.27	-	4,004.27
State Department for Correctional Services	-	-	15.36	19.91	-	4.25	-	-	39.52	-	39.52
State Department for Devolution	2,353.38	-	-	-	-	-	-	438.21	2,791.59	-	2,791.59
State Department for Development for the ASALS	3,634.35	-	4.81	-	-	24.37	6.70	78.88	3,749.10	-	3,749.10
Ministry of Defence	-	-	-	-	-	-	-	8,397.52	8,397.52	-	8,397.52
Ministry of Foreign Affairs	-	-	625.96	-	-	-	-	345.66	971.62	-	971.62
State Department for Vocational and Technical Training	351.89	336.92	-	-	-	-	-	1,175.06	1,863.87	-	1,863.87
State Department for University Education and Research	4,256.86	82.42	-	-	-	-	-	6.20	4,345.48	-	4,345.48
State Department for Early Learning & Basic Education	5,321.55	-	-	-	-	-	-	-	5,321.55	-	5,321.55
The National Treasury	16,348.73	250.00	87.11	-	-	4.47	-	8,212.82	24,903.13	-	24,903.13
State Department of Planning	42,006.10	-	-	-	-	-	99.79	-	42,105.90	4.36	42,101.54
Ministry of Health	18,023.13	97.77	-	-	-	182.31	-	15,118.37	33,421.58	-	33,421.58
State Department of Infrastructure	19,392.45	44.13	15.57	-	15.08	24.02	78.23	25,676.19	45,245.66	19,325.27	25,920.39
State Department of Transport	18,659.36	-	16.02	-	-	-	10.89	24,376.78	43,063.05	22,267.07	20,786.98
State Department for Shipping and Maritime Development	-	135.02	-	-	-	-	-	37.95	172.97	-	172.97
State Department for Housing and Urban Development	170.00	-	456.99	-	-	-	127.04	13,278.72	14,032.76	512.03	13,520.73
State Department for Public Works	-	207.40	201.15	54.30	-	-	108.70	75.35	646.89	6.18	640.71
Ministry of Water and Sanitation	17,480.20	-	-	-	-	-	-	364.34	17,844.54	14,124.07	3,720.47
Ministry of Environment and Forestry	841.79	28.72	-	-	-	278.69	-	655.95	1,805.15	-	1,805.15
Ministry of Lands and Physical Planning	-	-	-	-	-	-	-	1,677.14	1,677.14	-	1,677.14
State Department for Information Communications and Technology	9,664.48	-	-	-	-	1,364.82	25.19	534.92	11,589.41	8,665.91	2,923.50
State Department for Broadcasting & Telecommunications	243.83	-	-	-	-	-	-	38.26	282.09	-	282.09
State Department for Sports	3,398.38	-	-	-	-	-	-	-	3,398.38	-	3,398.38
State Department for Culture and Heritage	20.60	-	6.56	-	-	-	-	-	27.16	-	27.16

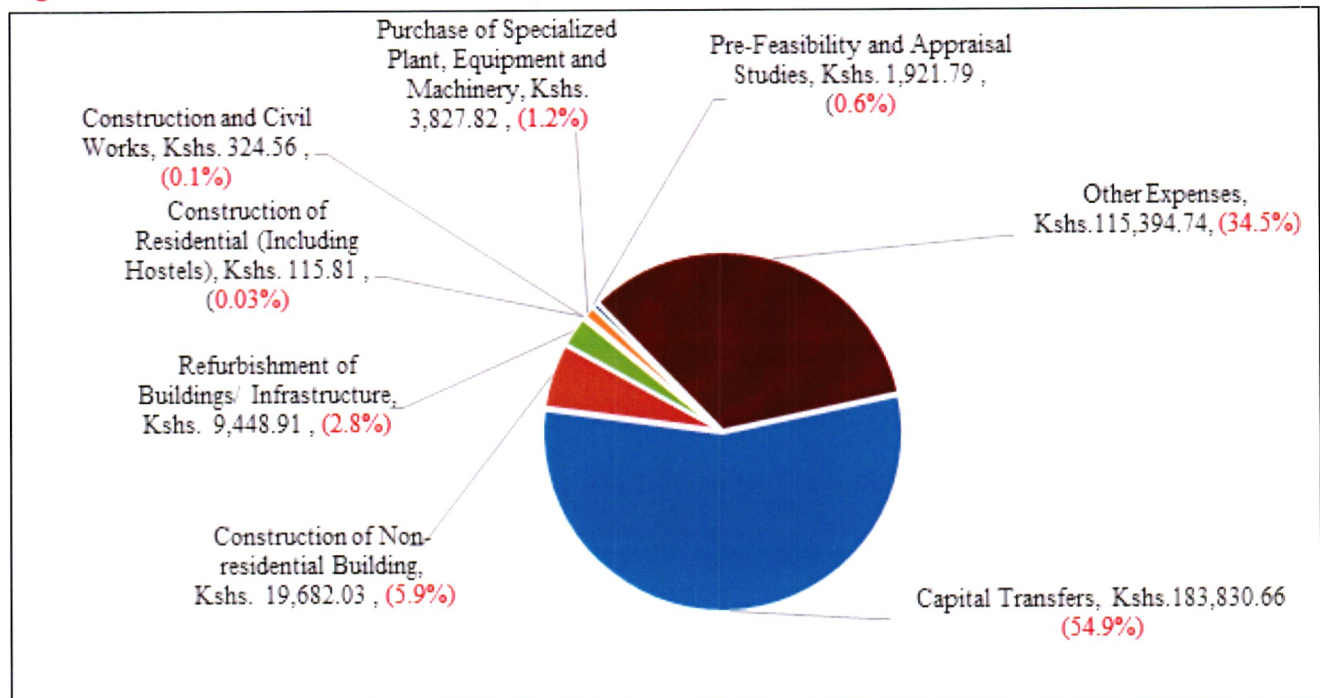
MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Buildings	Refurbishment of Buildings/ Infrastructure	Construction of Residential Buildings (Including Hostels.)	Construction and Civil Works	Purchase of Specialized Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	A-I-A	Net Expenditure
Ministry of Energy	8,025.86	15,975.23	42.62	-	-	5.98	189.28	288.93	24,527.89	3,536.00	20,991.89
State Department for Livestock.	330.80	0.44	788.73	-	-	111.29	-	858.05	2,089.31	328.97	1,760.35
State Department for Crop Development and Agricultural Research	4,930.46	12.00	18.83	-	-	30.36	138.04	3,877.82	9,007.52	-	9,007.52
State Department for Fisheries, Aquaculture and the Blue Economy	-	127.42	-	-	270.07	4.37	287.86	1,565.21	2,254.93	-	2,254.93
State Department for Cooperatives	250.00	-	-	-	-	16.90	5.60	76.54	349.05	-	349.05
State Department for Trade and Enterprise Development	592.41	-	-	-	-	-	39.71	7.89	640.00	-	640.00
State Department for Industrialization	1,247.85	-	-	-	-	-	92.35	-	1,340.20	-	1,340.20
State Department for Labour	487.54	121.48	-	-	-	-	5.20	41.90	656.12	-	656.12
State Department for Social Protection	100.00	2.15	5.00	-	-	4.50	-	135.45	247.10	-	247.10
State Department for Mining	-	0.28	8.14	-	-	3.04	12.71	43.98	68.15	-	68.15
State Department for Petroleum	140.00	-	-	-	-	90.61	687.77	293.27	1,211.65	-	1,211.65
State Department for Tourism	2,049.90	48.74	55.50	-	-	-	-	-	2,154.14	-	2,154.14
State Department for Wildlife	-	-	-	-	-	-	-	393.67	393.67	-	393.67
State Department for Public Service	551.00	0.03	-	-	-	-	-	24.61	575.64	-	575.64
State Department for Youth Affairs	60.00	10.41	5.44	-	-	-	6.71	885.22	967.78	-	967.78
State Department for Gender	2,287.00	-	-	-	-	-	-	-	2,287.00	-	2,287.00
State Department for Regional and Northern Corridor Development	455.67	-	-	-	-	-	-	-	455.67	-	455.67
State Law Office and Department of Justice	55.08	-	39.76	-	-	-	-	-	94.84	-	94.84
The Judiciary	-	219.27	18.35	-	-	-	-	956.82	1,194.44	-	1,194.44
Ethics and Anti-Corruption Commission	-	-	15.94	-	-	-	-	1,518.00	1,533.94	-	1,533.94
Independent Electoral and Boundaries Commission	-	75.00	-	-	-	-	-	-	75.00	-	75.00
Parliamentary Joint Services	-	1,481.73	20.75	-	-	-	-	89.70	1,592.18	-	1,592.18
Public Service Commission	-	-	15.49	-	-	-	-	-	15.49	-	15.49
Auditor General	-	48.92	-	-	-	-	-	-	48.92	-	48.92
Total	183,830.66	19,682.03	9,448.91	115.81	324.56	3,827.82	1,921.79	115,395.74	334,547.32	68,779.86	265,768.46

Source: MDAs and National Treasury

Analysis of MDAs development expenditure by budget items in the first nine months of the FY 2020/21 shows that, the highest expenditure by category was on Capital Transfers to SAGAs at Kshs.183.84 billion, representing 54.9 per cent of the gross development expenditure. The second highest spending category was Construction of Non-residential Buildings at Kshs.19.68 billion representing 5.9 per cent of the development expenditure. Other categories with significant expenditure include Refurbishment of Buildings/ Infrastructure at Kshs.9.45 billion, and Purchase of Specialized Plant, Equipment and Machinery at Kshs.3.83 billion represent 2.8 per cent and 1.1 per cent respectively.

Further analysis shows that the State Department for Planning had the highest Capital Transfers to SAGAs at Kshs.42.01 billion representing 22.9 per cent of the total capital transfers followed by the State Department for Infrastructure at Kshs.19.39 billion which represented 10.5 per cent. Ministry of Energy incurred the highest expenditure on Construction of Non-residential Buildings at Kshs.16 billion, representing 81.2 per cent of the expenditure under this category. The Presidency reported the highest spending on refurbishment of buildings/infrastructure at Kshs.6.86 billion which was equivalent to 72.6 per cent of the total expenditure under this category. Figure 3.6 shows the composition of MDAs development expenditure in the first nine months of the FY 2020/21.

Figure 3.6: Breakdown Summary of MDAs' Development Expenditure (Kshs. Million)



Source: MDAs and National Treasury

3.4.1 MDAs Recurrent Expenditure Analysis

In the FY 2020/21, the allocation for MDAs recurrent expenditure amounted to Kshs.1.25 trillion, revised to Kshs.1.28 trillion in the Supplementary Budget I, representing an increase compared to Kshs.1.26 trillion allocated in FY 2019/20. Total expenditure by MDAs in the first nine months of the year was Kshs.815.79 billion representing 64.2 per cent of the revised gross recurrent estimates.

A breakdown of the MDAs total recurrent expenditure in the first nine months of the FY 2020/21 is presented in table 3.5

Table 3.5: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

MINISTRY/ STATE DEPART- MENT	PERSON- NEL EMOL- UMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expen- diture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non-Res- idential	Training	Hospital- ity	Main- tenance- Expen- ses- Motor Vehicles	Main- tenance Expen- ses-Other Assets	Legal Fees	Other Expenses				
The Executive Office of the President	6,414.97	412.04	43.26	29.18	48.91	36.28	843.00	152.26	125.79	-	4,976.41	-	13,082.10	-	13,082.10
State Department for Interior and Citizen Services	68,647.60	954.29	20.60	3.97	298.93	122.54	410.52	487.14	53.76	-	23,060.68	1,505.39	95,565.43	368.34	95,197.09
State Department for Correctional Services	13,276.34	38.19	0.02	0.61	33.18	2.78	3.62	13.38	0.38	-	1,566.61	-	14,935.11	-	14,935.11
State Department for Devolution	164.11	6.79	-	0.72	61.56	0.85	4.12	1.76	0.74	-	12.08	347.28	600.01	-	600.01
State Department for Development for the ASALs	117.82	10.26	2.28	0.51	50.84	2.60	11.85	1.08	0.72	-	511.56	-	709.52	-	709.52
Ministry of Defence	755.34	13.38	4.34	3.97	-	29.03	26.84	8.35	8.36	-	173.43	89,263.45	90,286.49	-	90,286.49
Ministry of Foreign Affairs	5,326.89	146.27	985.48	21.09	1,941.60	6.03	285.88	44.54	80.22	-	2,103.40	94.81	11,036.20	-	11,036.20
State Department for Vocational and Technical Training	4,418.65	3.78	0.71	0.80	14.44	2.39	1.00	0.94	0.22	-	7.59	4,862.47	9,313.54	230.61	9,082.93
State Department for University Education and Research	120.21	8.26	4.04	0.84	11.30	2.39	7.06	5.05	0.79	-	24.54	42,652.35	42,836.83	-	42,836.83
State Department for Early Learning & Basic Education	2,296.47	34.57	0.81	2.94	96.28	3.16	7.20	14.75	4.02	-	45,512.44	13,723.87	61,696.49	-	61,696.49
State Department for Post Training and Skills Development	51.59	4.79	1.02	0.21	1.62	0.47	2.07	0.61	-	-	4.96	-	67.34	-	67.34
The National Treas- ury	1,775.97	36.31	9.40	2.41	28.85	9.40	9.40	4.84	2.20	-	7,173.23	20,651.74	29,703.77	-	29,703.77
State Department of Planning	252.77	19.35	0.23	5.37	63.41	7.36	35.59	4.60	0.92	-	61.30	1,777.10	2,228.01	-	2,228.01
Ministry of Health	6,891.88	69.60	1.67	1.69	-	249.91	51.68	8.91	10.13	-	409.42	21,380.81	29,075.71	-	29,075.71
State Department of Infrastructure	797.75	4.47	0.05	-	-	0.10	1.75	2.74	3.94	-	158.13	41,016.37	41,985.30	41,016.37	968.93
State Department of Transport	149.94	20.58	4.54	5.94	4.33	8.32	7.34	3.08	2.82	-	85.44	1,626.37	1,918.70	-	1,918.70
State Department for Shipping and Maritime.	68.34	6.06	0.75	0.16	17.84	1.84	4.57	0.33	0.14	-	9.59	610.08	719.70	-	719.70

MINISTRY/ STATE DEPARTMENT	PERSON- NEL MOLA- MENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-1-A)	Net Expen- diture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non-Res- idential	Training	Hospital- ity	Mainte- nance Expen- ses- Motor Vehicles	Mainte- nance Expen- ses-Other Assets	Legal Fees	Other Expenses				
State Department for Housing and Urban Development	476.65	1.67	0.29	0.24	87.36	0.52	2.74	2.53	0.53	-	81.57	60.00	714.10	-	714.10
State Department for Public Works	581.08	5.26	0.40	0.13	56.03	1.54	1.85	0.60	0.86	0.62	44.39	947.25	1,640.01	-	1,640.01
Ministry of Water and Sanitation and Irrigation	457.87	7.95	0.13	0.36	-	1.83	3.97	2.14	0.59	0.11	16.06	2,074.48	2,565.50	-	2,565.50
Ministry of Environ- ment and Forestry	810.02	4.33	2.83	0.56	22.14	0.99	48.78	3.72	2.23	-	104.53	5,705.78	6,705.92	753.38	5,952.54
Ministry of Lands and Physical Plan- ning	1,771.42	3.52	0.35	0.09	0.07	1.98	0.27	1.41	1.14	0.30	122.17	-	1,902.72	-	1,902.72
State Department for Information Communications and Technology	149.95	12.69	0.71	0.86	52.65	8.33	9.59	6.50	0.60	0.02	136.41	416.30	794.60	-	794.60
State Department for Broadcasting & Tele- communications	267.80	18.65	3.53	893.82	37.95	1.30	18.08	1.52	0.48	0.01	35.64	3,595.29	4,874.09	1,229.81	3,644.28
State Department for Sports	169.08	8.05	24.66	13.62	26.50	1.35	71.47	0.64	0.96	-	115.42	240.14	671.89	-	671.89
State Department for Culture and Heritage	170.20	28.69	2.50	7.81	9.16	2.91	29.74	1.94	1.93	-	36.66	1,342.55	1,634.08	81.20	1,552.88
Ministry of Energy	239.18	42.14	5.93	1.64	-	11.90	32.25	10.01	3.39	-	68.82	3,285.64	3,700.88	2,059.67	1,641.21
State Department for Livestock.	974.94	10.60	1.48	1.30	35.02	3.28	18.24	3.93	1.84	-	156.06	357.82	1,564.53	10.68	1,553.84
State Department for Crop Development and Agricultural Research	645.54	7.46	0.30	1.11	22.90	1.55	1.71	1.70	0.81	-	10,237.09	3,732.00	14,652.17	1,957.70	12,694.47
State Department for Fisheries, Aquacul- ture and the Blue Economy	199.80	10.48	1.05	0.45	5.83	1.79	4.90	2.07	2.08	-	50.60	1,088.95	1,368.00	-	1,368.00
State Department for Cooperatives	144.64	19.07	4.04	2.88	-	4.74	12.14	4.07	2.98	-	48.08	289.06	531.71	452.42	79.29
State Department for Trade and Enterprise Development	241.70	20.89	11.94	5.57	71.00	3.18	11.17	2.39	1.59	-	79.99	698.24	1,147.67	-	1,147.67
State Department for Industrialization	209.37	4.61	0.98	1.03	82.95	2.05	1.36	2.21	0.75	-	17.81	1,038.25	1,361.37	-	1,361.37

MINISTRY/ STATE DEPARTMENT	PERSON- NEL EMOL- UMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expen- diture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non-Res- idential	Training	Hospital- ity	Main- tenance Expens- es- Motor Vehicles	Main- tenance Expens- es-Other Assets	Legal Fees	Other Expenses				
State Department for Labour	450.58	29.02	4.92	3.97	184.02	6.60	23.27	6.04	2.35	-	90.38	337.92	1,139.06	690.48	448.58
State Department for Social Protection	929.17	35.42	3.99	4.38	6.21	2.62	25.28	7.25	19.67	-	414.72	14,036.97	15,485.68	43.95	15,441.73
State Department for Mining	267.11	1.62	0.33	0.10	0.49	5.98	2.13	1.84	0.27	0.86	45.80	21.75	348.28	-	348.28
State Department for Petroleum	113.51	7.26	1.92	1.29	-	3.37	7.12	3.92	0.98	-	13.18	-	152.55	-	152.55
State Department for Tourism	180.42	16.72	14.22	3.08	19.85	3.97	21.35	2.62	0.06	-	26.31	1,389.01	1,677.61	1,043.39	634.22
State Department for Wildlife	76.38	2.35	-	0.08	27.77	0.28	0.90	0.77	-	533.58	29.10	3,946.75	4,617.96	-	4,617.96
State Department for Public Service	456.02	27.64	8.94	3.83	138.86	17.99	40.42	7.25	5.23	0.17	4,592.15	6,619.51	11,918.01	-	11,918.01
State Department for Youth	372.01	18.72	5.68	7.58	53.08	18.28	12.51	7.26	7.03	-	69.78	320.88	892.81	-	892.81
State Department for Gender Affairs	180.46	14.03	1.04	2.26	32.00	3.21	10.80	1.23	2.12	-	24.08	316.89	588.12	-	588.12
State Department for East African Community	161.64	18.86	1.30	1.39	61.22	0.74	7.80	1.74	0.18	-	13.56	7.74	276.17	-	276.17
State Department for Regional and Northern Corridor Development	61.36	9.26	0.65	0.29	-	2.18	7.57	0.96	0.23	-	6.01	1,331.75	1,420.26	305.56	1,114.70
State Law Office and Department of Justice	832.80	50.28	4.54	3.44	64.31	4.11	26.20	7.18	5.45	126.79	103.14	1,288.51	2,516.75	-	2,516.75
The Judiciary	7,152.87	490.72	7.63	23.42	41.60	6.85	230.26	113.70	40.63	-	2,560.55	-	10,668.24	-	10,668.24
Ethics and Anti-Corruption Commission	1,737.95	128.36	0.48	33.82	54.05	45.62	49.72	23.47	7.57	3.67	501.22	-	2,585.93	-	2,585.93
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	26,280.81	26,280.81	-	26,280.81
Office of the Director of Public Prosecutions	1,332.10	43.22	2.02	2.97	174.07	18.56	20.13	8.96	3.13	-	359.36	-	1,964.51	-	1,964.51
Office of the Registrar of Political Parties	115.81	11.47	0.02	0.31	8.32	0.91	6.19	0.25	0.11	0.46	33.47	746.43	923.74	-	923.74
Witness Protection Agency	228.60	0.81	-	0.24	15.35	0.54	1.40	0.80	0.78	-	125.91	-	374.43	-	374.43
Kenya National Commission on Human Rights	198.33	-	-	-	27.82	0.03	0.13	0.43	0.25	-	30.09	-	257.08	-	257.08

MINISTRY/ STATE DEPARTMENT	PERSONNEL EMPLOYMENT (PE)	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure (A-I-A)	Net Expen- diture	
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non-Res- idential	Training	Hospital- ity	Main- tenance Expens- es- Motor Vehicles	Main- tenance Expens- es-Other Assets	Legal Fees	Other Expenses				
National Land Com- mission	543.12	5.98	0.48	2.50	25.22	1.56	3.56	1.75	0.05	-	123.24	-	707.45	-	707.45
Independent Elec- toral and Boundaries Commission	1,960.28	200.72	4.69	24.47	309.08	51.97	147.21	9.87	8.34	189.41	548.36	-	3,454.38	-	3,454.38
Parliamentary Joint Services	1,678.40	104.13	33.29	21.57	376.79	44.93	44.59	0.11	27.99	-	1,161.42	-	3,493.23	-	3,493.23
Parliamentary Service Commission	2,007.47	827.66	146.00	19.78	-	21.49	62.18	17.82	10.94	32.22	498.58	-	3,644.15	-	3,644.15
National Assembly	7,983.87	3,133.99	120.04	48.63	-	41.03	95.80	34.85	16.62	-	2,263.17	-	13,738.00	-	13,738.00
Judicial Service Com- mission	119.49	38.82	0.12	6.44	22.67	20.09	77.19	3.75	0.38	-	62.41	-	351.35	-	351.35
The Commission on Revenue Allocation	130.62	1.39	-	0.94	37.21	0.17	0.87	2.97	0.02	1.96	52.47	-	228.63	-	228.63
Public Service Com- mission	1,215.19	24.33	1.84	12.38	5.34	18.47	31.61	4.57	6.54	-	214.69	-	1,534.96	-	1,534.96
Salaries and Remu- neration Commission	183.39	4.26	-	1.50	26.01	1.94	9.62	2.50	2.52	-	29.01	-	260.75	-	260.75
Teachers Service Commission	205,997.71	51.27	4.22	2.32	17.28	714.48	17.85	33.15	9.69	14.18	293.62	-	207,155.77	-	207,155.77
National Police Ser- vice Commission	219.98	7.25	-	0.50	73.91	0.61	7.25	0.75	0.33	-	56.42	-	366.99	-	366.99
Auditor General	1,574.78	386.10	1.01	11.49	144.52	6.02	21.03	20.47	82.36	-	1,464.02	-	3,711.80	-	3,711.80
Controller of Budget	237.51	5.42	0.17	18.01	0.43	0.65	3.78	0.61	0.11	0.00	16.19	-	282.88	-	282.88
The Commission on Administrative Justice	223.17	0.91	0.00	0.51	26.49	0.13	1.31	1.58	0.46	0.01	51.47	-	306.04	-	306.04
National Gender and Equality Commission	163.78	12.65	2.08	1.26	31.41	4.53	1.91	1.47	0.86	-	52.92	-	272.87	-	272.87
Independent Policing Oversight Authority	366.69	24.78	-	3.10	67.31	2.42	4.66	7.98	0.68	-	124.60	-	602.22	-	602.22
Total	358,488.46	7,730.45	1,511.97	1,279.72	5,255.33	1,607.01	3,005.92	1,141.63	581.84	904.37	113,253.50	321,028.78	815,788.97	50,243.57	765,545.40

Source: MDAs and National Treasury

The MDAs recurrent expenditure is disaggregated into Compensation to Employees, Operations and Maintenance, and Current Transfers to SAGAs as discussed below.

3.4.2.1 Compensation to Employees

Compensation to Employees includes Basic salaries for permanent employees, wages for temporary employees and personal allowances paid as part of salary among other payments to staff. The total expenditure under compensation to employees in the period under review was Kshs.354.45 billion representing 43.9 per cent of the MDAs gross recurrent expenditure. This does not include salaries for key departments under Ministry of Defence and National Intelligence Services which are classified under current transfer to SAGAs. Teachers Service Commission recorded the highest expenditure at Kshs.206.0 billion representing 57.3 per cent of the total expenditure on Compensation to Employees.

3.4.2.2 Operations and Maintenance

This category includes among others, domestic and foreign travel, printing and advertising, rent and rates for non-residential buildings, training, hospitality, legal fees, and maintenance expenses for motor vehicles and other assets. Some of the items aggregated under other expenses include refined fuels and lubricants for transport, contracted professional services and motor vehicle insurance.

In the period under review, travelling expenditure was Kshs.9.24 billion, recording a decline compared to Kshs.12.81 billion recorded in a similar period FY 2019/20. This comprised of domestic travel of Kshs.7.73 billion and Kshs.1.51 billion on foreign travel. The decline is attributed to containment measures put in place by the Government to contain the spread of COVID-19. Expenditure on Rentals and Rates-non-Residential Buildings was Kshs.5.26 billion, while hospitality was Kshs.3.01 billion.

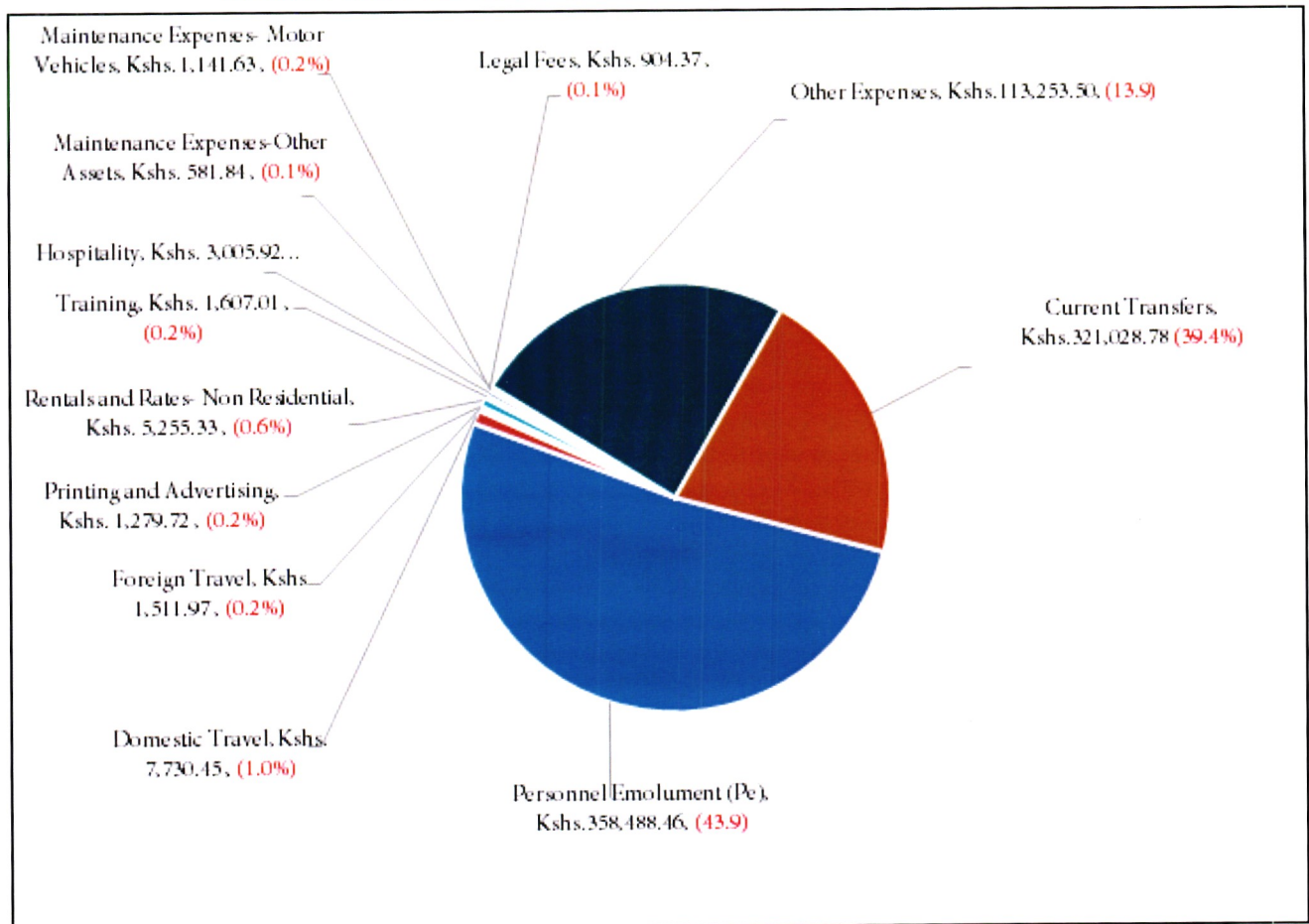
Expenditure aggregated under “other expenses” was Kshs.113.25 billion. The highest amount under this by MDAs under this category was Kshs.42.28 billion by the State Department for Early Learning & Basic Education being subsidies towards Board of Governors maintained schools.

3.4.2.3 Transfers to Semi-Autonomous Government Agencies

Transfers by the MDAs to SAGAs are meant to complement activities and mandates executed on behalf of parent ministries. In the period under review, current transfers to SAGAs amounted to Kshs.321.03 billion, representing 39.4 per cent of the gross MDAs recurrent expenditure. The highest transfer was reported by Ministry of Defence at Kshs.89.26 billion representing 27.8 per cent. This majorly comprises of Kshs.86.48 billion as transfer to Kenya Defence Forces as payment to the military. The State Department for University Education and Research recorded Kshs.42.65 billion representing 13.3 per cent of the gross expenditure under this category, which was transfers to public universities and other institutions of Higher Education.

Figure 3.7 shows the composition of MDAs recurrent expenditure for the first nine months of FY 2020/21.

Figure 3.7: Summary Analysis of MDAs' Recurrent Expenditure in the first nine months of FY 2020/21 (in Million)



Source: MDAs and National Treasury

4 DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY SECTOR

4.1 Introduction

This chapter presents an analysis of performance by sector for both development and recurrent expenditure in the first nine months of the FY 2020/21. Sector performance is presented in an alphabetical order as follows; (i) Agriculture, Rural and Urban Development (ARUD) (ii) Education (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT) (iv) Environmental Protection, Water and Natural Resources (EWNRR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance, Justice, Law and Order (GJLO) (vii) Health (viii) National Security (ix) Public Administration and International Relations (PAIR) (x) Social Protection, Culture and Recreation (SPCR) Sector.

4.2 Agriculture, Rural and Urban Development (ARUD) Sector

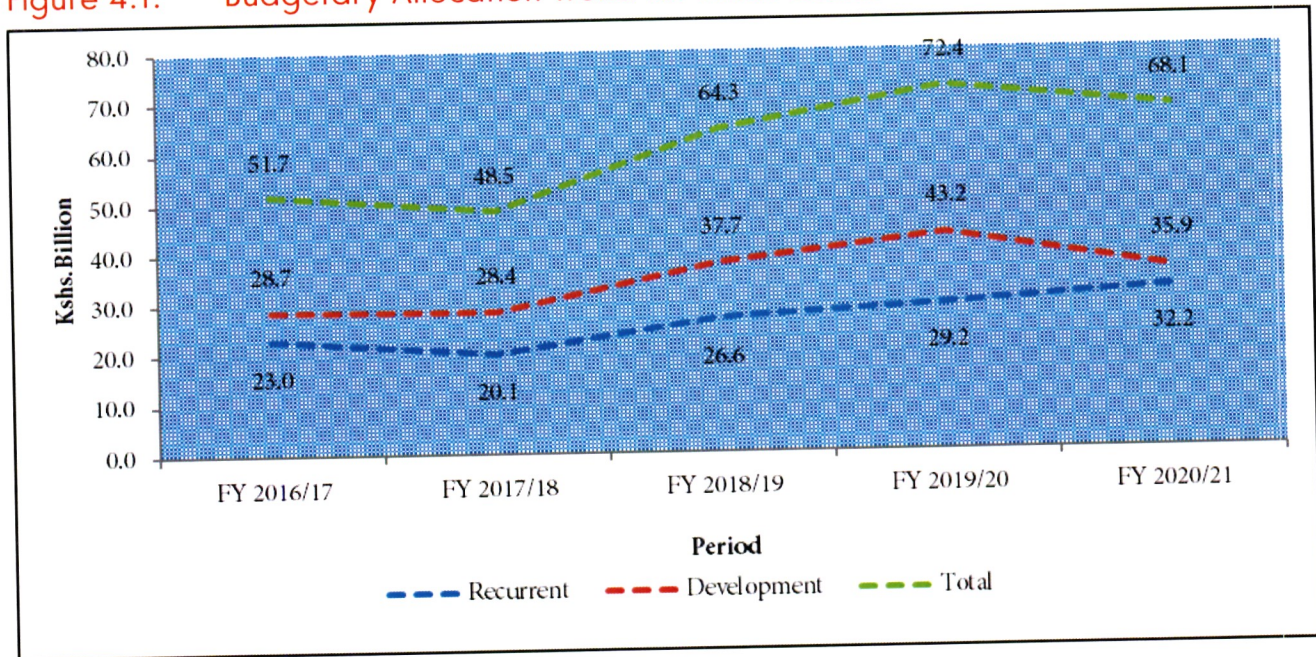
The sector consists of seven MDAs namely: Ministry of Lands and Physical Planning (MoLPP), State Department for Crop Development and Agricultural Research, State Department for Livestock, State Department for Fisheries, Aquaculture and the Blue Economy and the National Land Commission (NLC), together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

The overall goal of the sector is to attain national food security and sustainable management of land and the Blue Economy. Kenya's economic blueprint, the Kenya Vision 2030 and the Government Agenda on the 'Big Four' economic strategy both recognize the ARUD sector as a key player in the economic and social development of the country through food production, employment and wealth creation, foreign exchange earnings, security of land tenure and land management.

The budgetary allocation to the sector in FY 2020/21 amounted to Kshs.61.61 billion but revised to Kshs.68.15 billion in the Supplementary Budget I, representing a 2 per cent increase on the revised gross national budget, a decrease from the Kshs.72.4 billion allocated in FY 2019/20. The reduction is attributable to the transfer of the State Department for Irrigation to Environmental Protection, Water and Natural Resources sector through Executive Order no.6 of 2019 dated 22nd August 2019. The allocation comprised of Kshs.35.93 billion (52.7 per cent) for development activities and Kshs.32.22 billion (47.3 per cent) for recurrent expenditure. The State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.50.51 billion (74.1 per cent of the sector's allocation), while the National Land Commission had the lowest budgetary allocation at Kshs.1.14 billion (1.7 per cent of the ARUD sector allocation).

The high allocation to the State Department for Crop Development and Agricultural Research is due to its' key role in the agricultural policy and research management, national food policy, strategic food reserve, crops development, phytosanitary services and international standards compliance, agricultural farmers training, agricultural land resources inventory and management, among others. Figure 4.1 shows the budgetary allocation trend for the ARUD sector for the period FY 2016/17 to FY 2020/21.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

In the first nine months of the FY 2020/21, the total exchequer issues to the ARUD sector amounted to Kshs.34.07 billion representing 67.9 per cent of the sector's revised net estimates, comprised of Kshs.14.22 billion for development expenditure, representing 68.7 per cent of revised development net estimates and Kshs.19.85 billion for recurrent expenditure representing 67.3 per cent of revised recurrent net estimates. Table 4.1 shows ARUD sector analysis of exchequer issues and expenditure in the first nine months of the FY 2020/21.

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

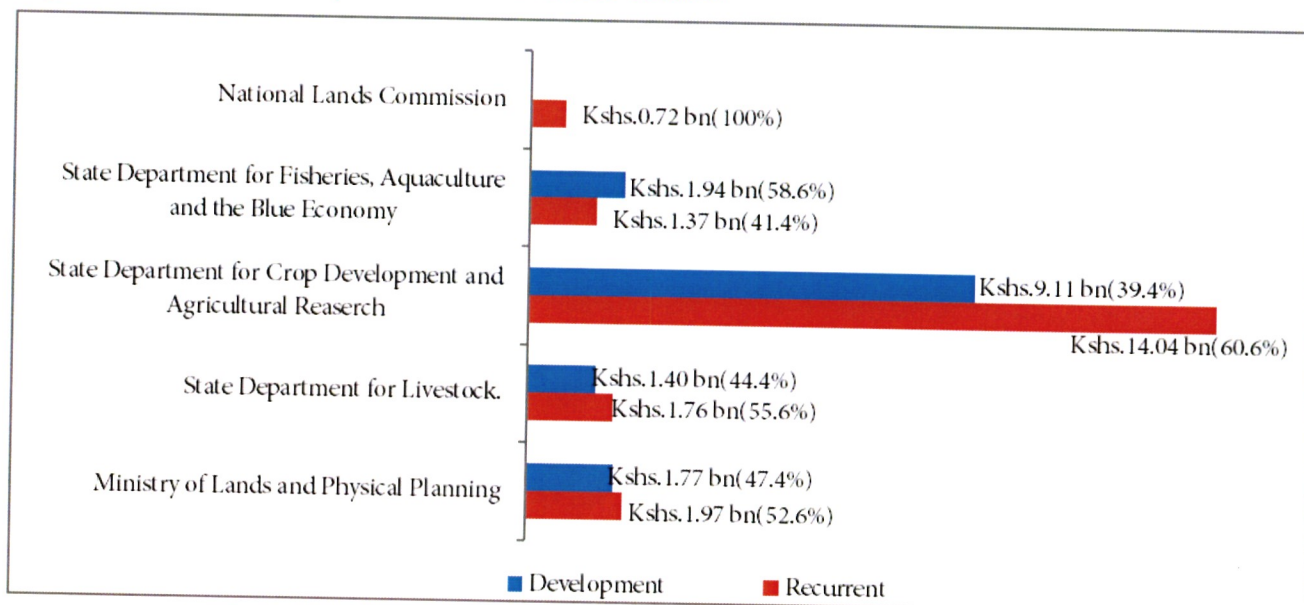
VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Lands and Physical Planning	3.60	3.60	1.77	1.68	49.3	46.6	2.85	2.84	1.97	1.90	69.4	66.9
State Department for Crop Development and Agricultural Research	27.03	12.61	9.11	9.01	72.2	33.3	23.46	20.79	14.04	14.65	67.5	62.4
State Department for Livestock	2.21	1.50	1.40	2.09	93.6	94.7	2.30	2.28	1.76	1.56	77.0	67.9
State Department for Fisheries, Aquaculture and the Blue Economy	3.09	3.00	1.94	2.25	64.6	72.9	2.46	2.46	1.37	1.37	55.6	55.6
National Land Commission	-	-	-	-	-	-	1.14	1.14	0.72	0.71	63.2	62.1
Total	37.50	20.70	14.22	15.03	68.7	41.8	32.22	29.50	19.85	20.19	67.3	62.7

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Est.
Development							35.93	20.70	14.22	15.03	68.7	41.8
Recurrent							32.22	29.50	19.85	20.19	67.3	62.7
Total							68.15	50.20	34.07	35.22	67.9	51.7

Source: MDAs and National Treasury

In the period under review, the State Department for Livestock received the highest proportion exchequer issues for both revised development and recurrent net estimates at 93.6 per cent and 77.0 per cent respectively. while Ministry of Lands and Physical Planning recorded the lowest at 49.3 per cent. The State Department for Crop Development and Agricultural Research recorded the lowest proportion of development expenditure to revised net estimates at 49.3 per cent while the State Department for Fisheries, Aquaculture and the Blue Economy recorded the lowest for recurrent expenditure at 55.6 per cent. Figure 4.2 shows the exchequer issues to ARUD Sector in the first nine months of the FY 2020/21.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD sector in the first nine months of the FY 2020/21 amounted to Kshs.35.22 billion representing 51.7 per cent of the revised gross estimates, a decline compared to 55.4 per cent recorded in a similar period of FY 2019/20. This comprised of Kshs.15.03 billion for the development budget representing an absorption rate of 41.8 per cent, and Kshs.20.19 billion for recurrent expenditure representing 62.7 per cent of the revised recurrent gross estimates, a decline compared to 69.1 per cent recorded in a similar period in the FY 2019/20.

The State Department for Livestock recorded the highest absorption on both development and recurrent budget at 94.7 per cent and 67.9 per cent respectively. The State Department for Crop Development and Agricultural Research recorded the lowest absorption for development budget at 33.7 per cent, while the State Department for Fisheries, Aquaculture and the Blue Economy recorded the lowest recurrent expenditure at 55.6 per cent.

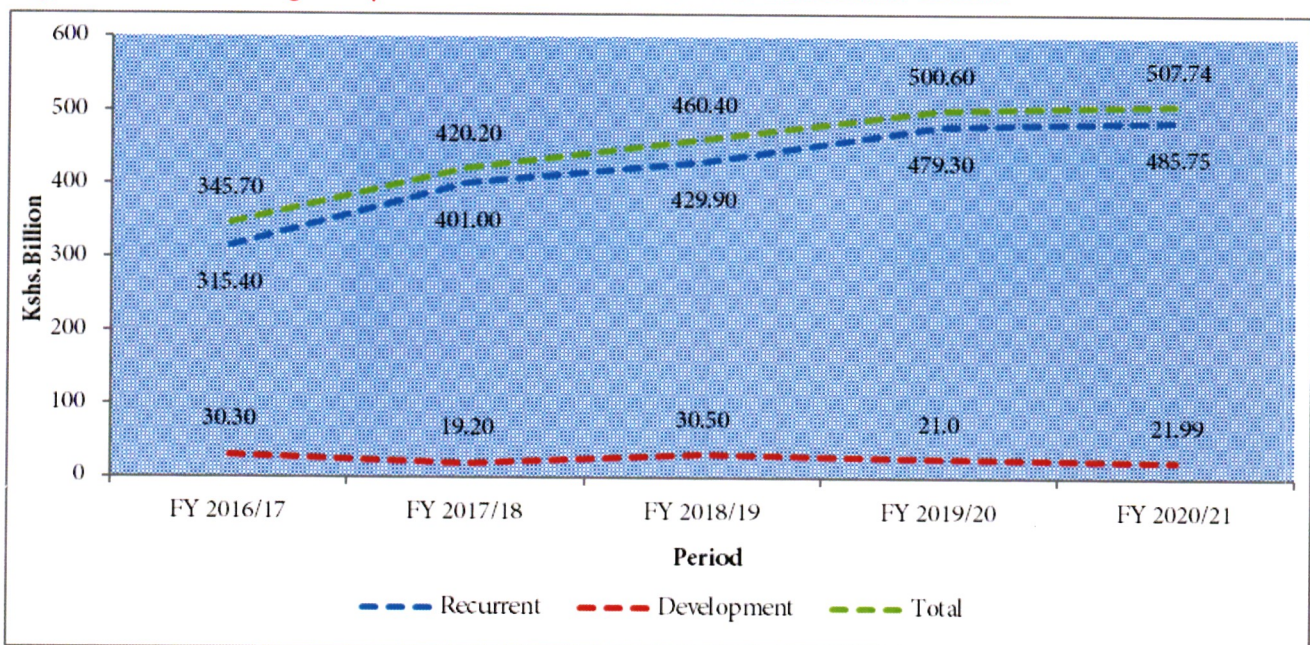
4.3 Education Sector

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

The Education sector is mandated to provide quality education, training, science, technology, research and skills development. The sector's overall goal is to increase access to education and training, improve quality and relevance of education, reduce inequality as well as leverage on knowledge and skills in science, technology, and innovation for global competitiveness. It also envisions contributing to the achievement of the "Big Four Agenda" by providing the requisite skilled human resources and promoting research and development.

The budgetary allocation to the Education Sector in the FY 2020/21 amounted to Kshs.505.1 billion but revised to Kshs.507.74 billion in the Supplementary Budget I, representing 14.9 per cent of the revised gross national budget, an increase compared to Kshs.500.58 billion allocated in the FY 2019/20. The allocation comprised of Kshs.21.99 billion (4.3 per cent) for development activities and Kshs.485.75 billion (95.7 per cent) for recurrent expenditure. TSC received the highest budgetary allocation of Kshs.274.09 billion (54 per cent of the sector's allocation), which is attributed to its key role of teacher management. The State Department for Post Training and Skills Development had the lowest budgetary allocation of Kshs.129.07 million (1 per cent of the sector's allocation) which is attributed to its mandate, to provide an institutional framework to devise and implement national, sectorial and workplace strategies aimed at developing and improving the skills of the Kenyan workforce and management of skills and post-training policy. Figure 4.3 shows the budgetary allocation trends of the Education sector for the period FY 2016/17 to FY 2020/21.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

In the first nine months of FY 2020/21, exchequer issues to the Education sector amounted to Kshs.309.44 billion representing 69.6 per cent of the sector's revised net estimates. This comprised of Kshs.10.45 billion for

development expenditure, representing 65.3 per cent of the development revised net estimates and Kshs.298.99 billion for recurrent expenditure representing 69.7 per cent of the recurrent revised net estimates. Table 4.2 shows the Education sector analysis of exchequer issues and expenditure in the first nine months of FY 2020/21.

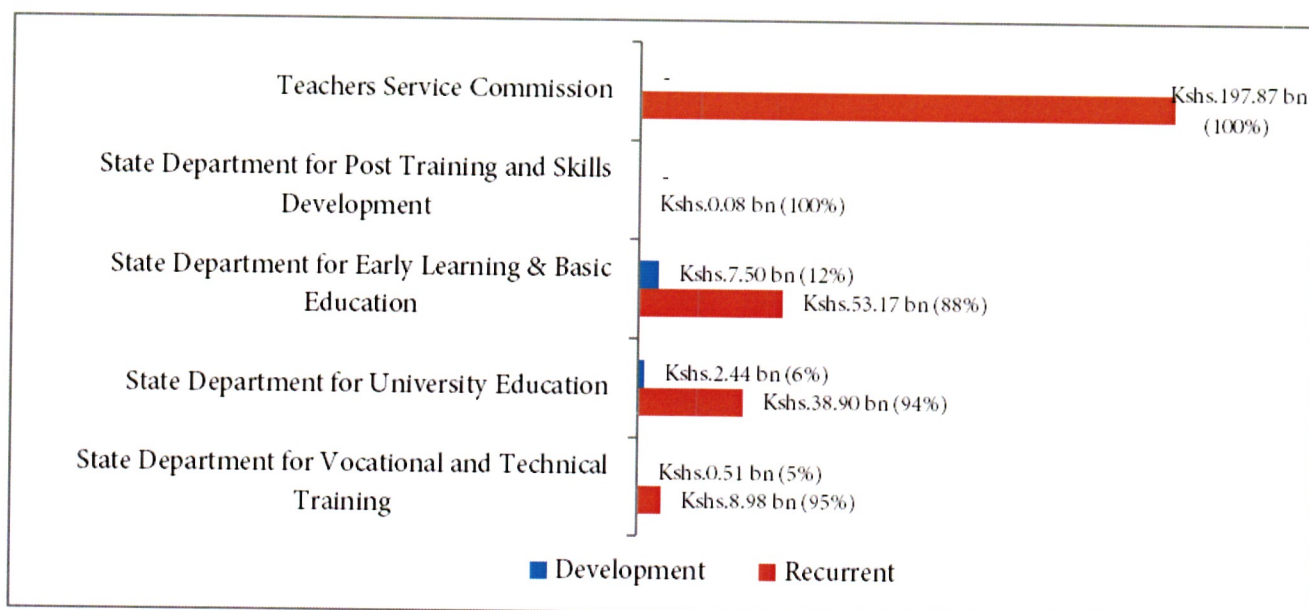
Table 4.2: Education Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Vocational and Technical Training	6.34	1.50	0.51	1.86	33.8	29.4	18.39	13.70	8.98	9.31	65.5	50.6
State Department for University Education	3.61	2.60	2.44	4.35	94.0	120.4	105.77	55.36	38.90	42.84	70.3	40.5
State Department for Early Learning and Basic Education	11.40	11.30	7.50	5.32	66.4	46.7	88.01	86.57	53.17	61.70	61.4	70.1
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.13	0.13	0.08	0.07	59.4	52.2
Teachers Service Commission	0.64	0.60	-	-	-	-	273.45	272.90	197.87	207.16	72.5	75.8
Total	21.99	16.01	10.45	11.53	65.3	52.4	485.75	428.66	298.99	321.07	69.7	66.1
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							21.99	16.01	10.45	11.53	65.3	52.4
Recurrent							485.75	428.66	298.99	321.07	69.7	66.1
Total							507.74	444.67	309.44	332.60	69.6	65.5

Source: MDAs and National Treasury

In the period under review, the State Department for University Education received the highest proportion of development exchequer issues to revised development net estimates at 94.0 per cent, while the State Department for Vocational and Technical Training recorded the lowest at 33.8 per cent. The Teachers Service Commission recorded the highest proportion of recurrent exchequer issues to revised recurrent net estimates at 72.5 per cent, while the State Department for Post-Training and Skills Development recorded the lowest at 59.4 per cent. Figure 4.4 shows the exchequer issues to the Education Sector in the first nine months of FY 2020/21.

Figure 4.4: Exchequer Issues to the Education Sector (Kshs. Billion)



Source: National Treasury

The total expenditure for the Education sector in the first nine months of the FY 2020/21 amounted to Kshs.332.60 billion representing 65.5 per cent of the revised gross estimates, a decrease compared to 68.4 per cent recorded in a similar period of FY 2019/20, comprised of Kshs.11.53 billion for the development budget representing absorption rate of 52.4 per cent, a decrease from 63.8 per cent and Kshs.321.07 billion for recurrent expenditure representing 66.1 per cent of the recurrent revised gross estimates, a decrease from 68.7 per cent recorded in a similar period in the FY 2019/20.

The State Department for University Education recorded the highest absorption on development budget at 120.4 per cent while the State Department for Vocational and Technical Training recorded the lowest at 29.4 per cent. The over-absorption of funds by the State Department for University Education is attributed to budget cut in Supplementary Budget I below the incurred expenditure. The Teachers Service Commission recorded the highest recurrent expenditure to revised gross estimates at 75.8 per cent, while the State Department for University Education recorded the lowest at 40.5 per cent.

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

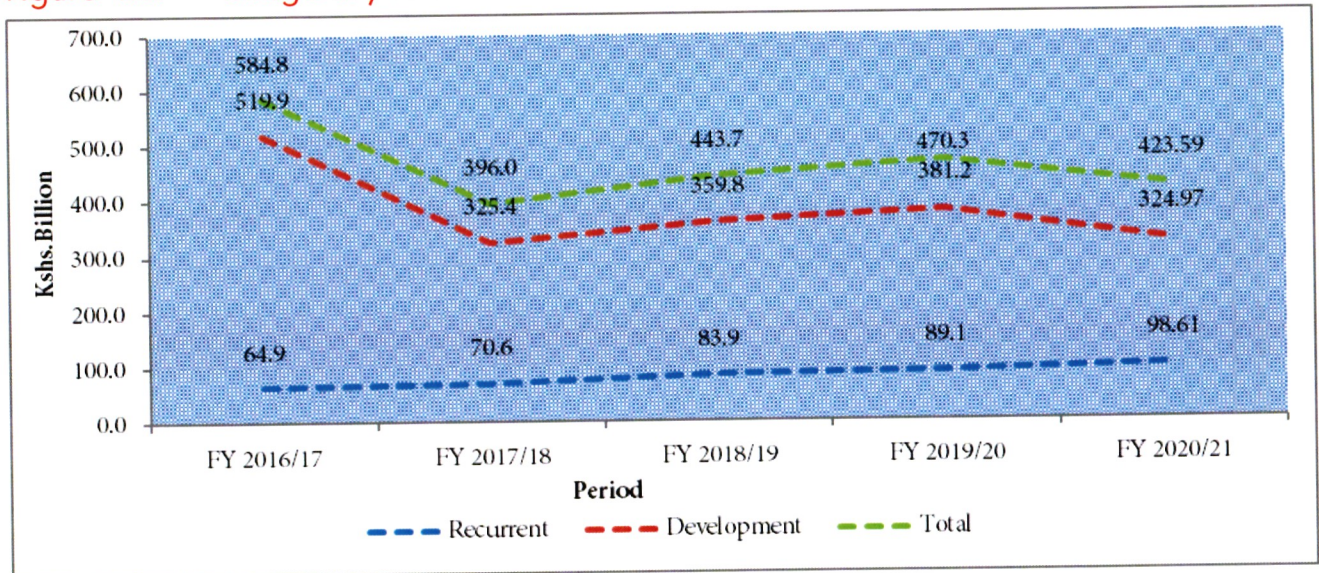
This sector consists of eight MDAs namely; State Departments for Infrastructure, Transport, Shipping and Maritime, Housing and Urban Development, Public Works, Youth Affairs, Information Communication and Technology, Broadcasting and Telecommunications, Petroleum and the Ministry of Energy.

The Sector aims to provide efficient, affordable and reliable infrastructure which is critical for the socio-economic transformation underscored in the Third Medium Term Plan (MTP III) 2018-2022 of the Kenya Vision 2030 as well as catalysing the realization of the “Big Four Agenda”.

The key strategic goals of the sector include among others; sustainable transport infrastructure and services, vibrant shipping and maritime industry, affordable and sustainable housing infrastructure, regulated construction industry, universal access to ICT services and sufficient, secure, efficient and affordable energy. To support infrastructural development, the government identified key activities under EI&ICT sector in the FY 2020/21 to enhance economic growth which include: construction, rehabilitation and maintenance of roads, design of roads and bridges, construction of Standard Gauge Railway Phase II (Nairobi to Naivasha), LAPSET project and Mombasa Port Development Project.

The annual budgetary allocation to the EI&ICT sector in the FY 2020/21 was Kshs.366.43 billion, which was revised to Kshs.423.59 billion in the Supplementary Budget I, representing a 12.4 per cent of the revised gross national budget, a decrease compared to Kshs.470.2 billion allocated in the FY 2019/20. The allocation comprised of Kshs.324.97 billion (76.7 per cent) for development programmes and Kshs.98.61 billion (23.3 per cent) for recurrent expenditure. The State Department for Infrastructure received the highest budgetary allocation of Kshs.187.55 billion (44.3 per cent of the sector’s allocation) which is attributed to its key programmes in construction of roads and bridges, and rehabilitation and maintenance of roads in the country. The State Department for Shipping and Maritime had the lowest budgetary allocation of Kshs.2.21 billion (0.5 per cent of the sector’s allocation). Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector for the period FY 2016/17 to FY 2020/21.

Figure 4.5: Budgetary Allocation Trend for the EI & ICT Sector



Source: National Treasury

In the first nine months of the FY 2020/21, exchequer issues to the EI&ICT amounted to Kshs.72.46 billion representing 44.1 per cent of the sector’s revised net estimates, comprised of Kshs.62.43 billion for development expenditure, representing 42.1 per cent of revised development net estimates, and Kshs.10.03 billion for recurrent expenditure representing 63 per cent of revised recurrent net estimates. Table 4.3 shows EI&ICT sector analysis of exchequer issues and expenditure in the first nine months of FY 2020/21.

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

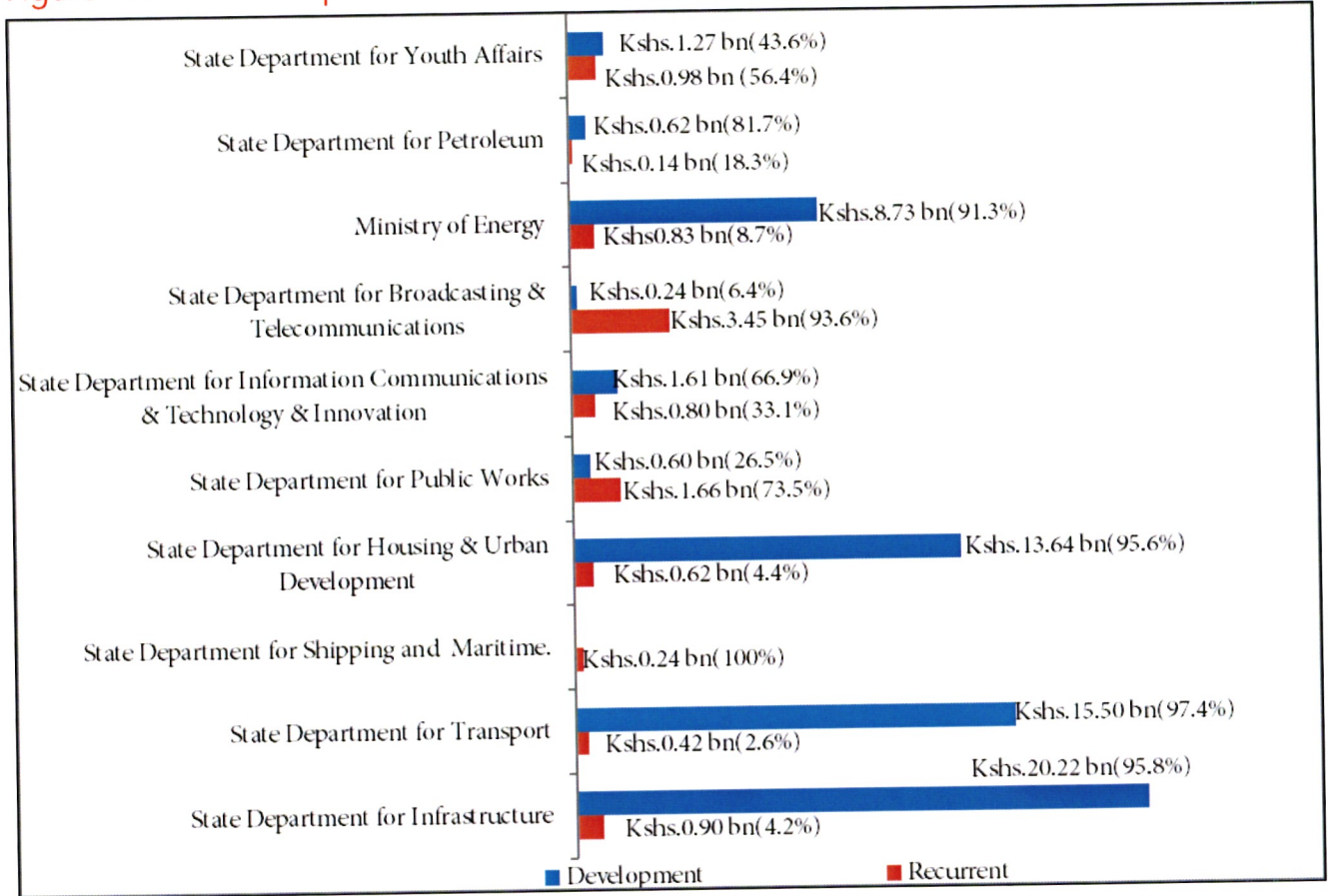
VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Infrastructure	120.09	69.95	20.22	45.25	28.9	34.0	67.46	1.39	0.90	41.99	64.5	62.2
State Department for Transport	73.88	21.58	15.50	43.06	71.8	58.3	9.07	0.70	0.42	1.92	59.9	21.1
State Department for Shipping and Maritime.	0.57	0.01	-	0.17	-	30.6	1.65	0.38	0.24	0.72	64.7	43.7
State Department for Housing & Urban Development	24.74	16.56	13.64	14.03	82.4	56.7	1.00	1.00	0.62	0.71	62.1	71.3
State Department for Public Works	0.76	0.59	0.60	0.65	101.2	85.4	2.33	2.32	1.66	1.64	71.3	70.4
State Department for Information Communication Technology	20.08	4.25	1.61	11.59	37.9	57.7	1.64	1.64	0.80	0.79	48.5	48.4
State Department for Broadcasting and Telecommunications	0.28	0.28	0.24	0.28	83.7	99.9	8.03	5.50	3.45	4.87	62.7	60.7
Ministry of Energy	79.13	32.24	8.73	24.53	27.1	31.0	5.90	1.49	0.83	3.70	55.7	62.8
State Department for Petroleum	3.35	0.81	0.62	1.21	76.8	32.3	0.24	0.19	0.14	0.15	72.8	64.3
State Department for Youth Affairs	2.10	2.10	1.27	0.97	60.6	46.1	1.29	1.29	0.98	0.89	75.8	69.0
Total	324.97	148.36	62.43	141.74	42.1	43.6	98.61	15.91	10.03	57.39	63.0	58.2
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							324.97	148.36	62.43	141.74	42.1	43.6
Recurrent							98.61	15.91	10.03	57.39	63.0	58.2
Total							423.59	164.27	72.46	199.13	44.1	47.0

Source: MDAs and National Treasury

In the period under review, the State Department for Public Works received the highest proportion of development exchequer issues to the revised development net estimates at 101.2 per cent, while the Ministry for Energy recorded the lowest at 27.1 per cent. The exchequer over-issue in the State Department for public works is attributed to budget cut in Supplementary Budget I below the exchequer issues. The State Department for Youth Affairs recorded the highest proportion of recurrent exchequer issues to revised recurrent net

estimates at 75.8 per cent, while the State Department for Information, Communication and Technology recorded the lowest at 48.5 per cent. Figure 4.6 shows the exchequer issues to the EI & ICT Sector in the first nine months of FY 2020/21.

Figure 4.6: Exchequer Issues to the EI & ICT Sector



Source: National Treasury

The total expenditure for the EI&ICT sector in the first nine months of the FY 2020/21 amounted to Kshs.199.13 billion representing 47 per cent of the revised gross estimates, a decrease compared to 67.3 per cent recorded in a similar period of FY 2019/20. Notably, total expenditure exceeded exchequer issues and this is attributed to local A-I-A with the highest proportion being from Road Maintenance Levy Fund and grants, and loans from development partners. This comprised of Kshs.141.74 billion for the development budget, representing an absorption rate of 43.6 per cent, and Kshs.57.39 billion for recurrent expenditure representing 58.2 per cent of the revised recurrent gross estimates, a decrease compared to 65.6 per cent recorded in a similar period in the FY 2019/20.

The State Department for Broadcasting and Telecommunication recorded the highest absorption on the development budget at 99.9 per cent, while the State Department for Shipping and Maritime recorded the lowest at 20.3 per cent. The State Department for Housing and Urban Development recorded the highest recurrent expenditure to revised gross estimates at 71.3 per cent, while the State Department for Transport recorded the lowest at 20.5 per cent.

4.5 Environmental Protection, Water and Natural Resources Sector

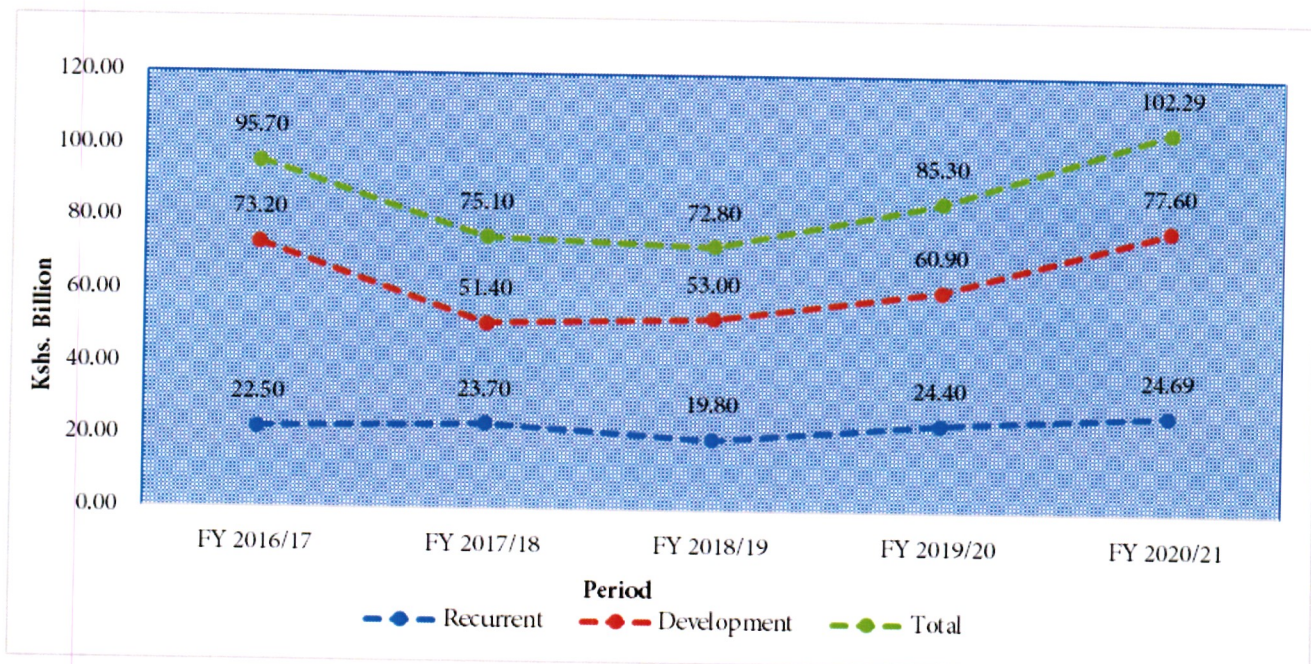
The Environmental Protection, Water and Natural Resources Sector (EPW&NR) comprises four MDAs namely: Ministry for Environment and Forestry, Ministry of Water, Sanitation and Irrigation, State Department for Mining and State Department for Wildlife.

The mandate of the EPW&NR sector is to ensure sustainable development in a clean, healthy and secure environment. Its specific objectives are to: enhance sustainable management of the environment, water,

irrigation and natural resources; ensure access to water and natural resources for the benefit of socio-economic development and enhance capacity building for environment, water and natural resources management. It also aims at increasing utilization of land through irrigation, drainage and land reclamation; enhance research on environment, water and natural resources for sustainable development, protect and reclaim the environment in order to establish a durable and sustainable system of development and resilience to climate change.

The annual budgetary allocation to the EPW&NR in the FY 2020/21 amounted to Kshs.105.22 billion, revised to Kshs.102.30 billion in the Supplementary Budget I, representing 3 per cent of the revised gross national budget, an increase compared to Kshs.85.3 billion allocated in the FY 2019/20. The increase in the allocation is attributed to transfer of functions for the State Department for Irrigation under ARUD sector to Ministry of Water, Sanitation under Executive order no.6 of 2019 dated 22nd August 2019. The allocation comprised of Kshs.77.60 billion (75.9 per cent) for development activities and Kshs.24.69 billion (24.1 per cent) for recurrent expenditure. Ministry of Water & Sanitation and Irrigation received the highest budgetary allocation of Kshs.79.35 billion (77.6 per cent of the sector's allocation), while the State Department for Mining had the lowest budgetary allocation of Kshs.643.1 million (0.6 per cent of the sector's allocation). Figure 4.7 shows the budgetary allocation trend for the EPW&NR Sector for the period FY 2016/17 to FY 2020/21.

Figure 4.7: Budgetary Allocation Trend for the Environmental Protection, Water and Natural Resources Sector



Source: National Treasury

In the first nine months of FY 2020/21, exchequer issues for the EPW&NR sector amounted to Kshs.29.98 billion representing 55.5 per cent of the sector's revised net estimates. This comprised of Kshs.16.18 billion for development expenditure, representing 48.1 per cent of the revised development net estimates, and Kshs.13.80 billion for recurrent expenditure representing 67.9 per cent of revised recurrent net estimates. Table 4.4 shows EPW&NR sector analysis of exchequer issues and expenditure in the first nine months of the FY 2020/21.

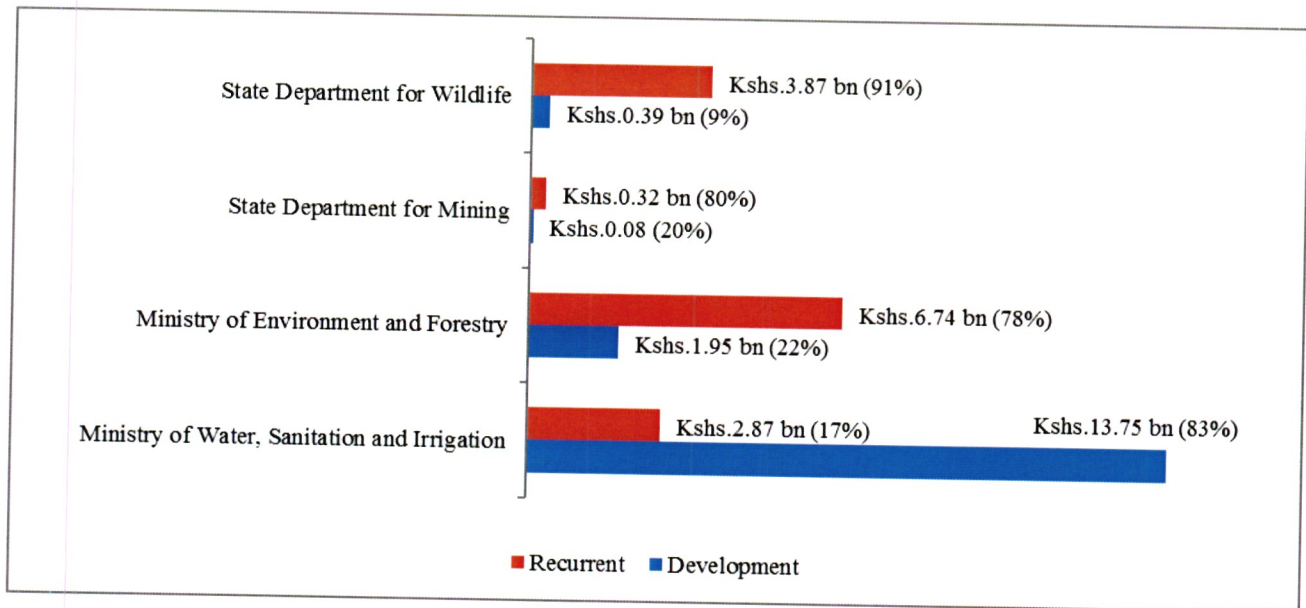
Table 4.4: EPW&NR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Water & Sanitation and Irrigation	73.16	29.90	13.75	17.84	46.0	24.4	6.19	3.97	2.87	2.57	72.3	41.5
Ministry of Environment and Forestry	3.75	3.25	1.95	1.81	59.9	48.2	10.27	9.04	6.74	6.71	74.5	65.3
State Department for Mining	0.05	0.05	0.08	0.07	146.7	124.1	0.59	0.49	0.32	0.35	66.3	59.2
State Department for Wildlife	0.64	0.44	0.39	0.39	88.6	61.7	7.65	6.83	3.87	4.62	56.7	60.4
Total	77.60	33.66	16.18	20.11	48.1	25.9	24.69	20.33	13.80	14.24	67.9	57.7
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							77.60	33.66	16.18	20.11	48.1	25.9
Recurrent							24.69	20.33	13.80	14.24	67.9	57.7
Total							102.30	53.99	29.98	34.35	55.5	33.6

Source: MDAs and National Treasury

In the period under review, the State Department for Mining received the highest proportion of development exchequer issues to revised development net estimates at 146.7 per cent, while the Ministry of Water & Sanitation and Irrigation recorded the lowest at 46 per cent. Exchequer over-issues in the State Department for Mining is as a result of budget cuts above exchequer issues during the period. The Ministry of Environment and Forestry recorded the highest proportion of recurrent expenditure to revised recurrent net estimates at 74.5 per cent, while the State Department for Wildlife recorded the lowest at 56.7 per cent. Figure 4.8 shows the exchequer issues to the Environmental Protection, Water and Natural Resources sector in the first nine months of the FY 2020/21.

Figure 4.8: Exchequer Issues to EPW&NR Sector



Source: National Treasury

The total expenditure for the EPW&NR sector in the first nine months of the FY 2020/21 amounted to Kshs.34.5 billion representing 33.6 per cent of the revised gross estimates, a decrease compared to 63.2 per cent recorded in a similar period of FY 2019/20, comprised of Kshs.20.11 billion for development expenditure representing an absorption rate of 25.9 per cent, a decrease compared to 64.6 per cent in a similar period FY 2019/20, and Kshs.14.24 billion for recurrent expenditure representing 57.7 per cent of the recurrent revised gross estimates, a decrease compared from 59.0 per cent recorded in a similar period in the FY 2019/20.

The State Department for Mining recorded the highest absorption on development budget at 124.1 per cent, while the Ministry of Water & Sanitation and Irrigation recorded the lowest at 24.4 per cent. The over absorption by the State Department for Mining was as a result of budget cuts which were above the incurred expenditure and should be regularised in Supplementary Budget II. The Ministry of Environment and Forestry recorded the highest recurrent expenditure to revised gross estimates at 65.3 per cent, while the Ministry of Water, Sanitation and Irrigation recorded the lowest at 41.5 per cent.

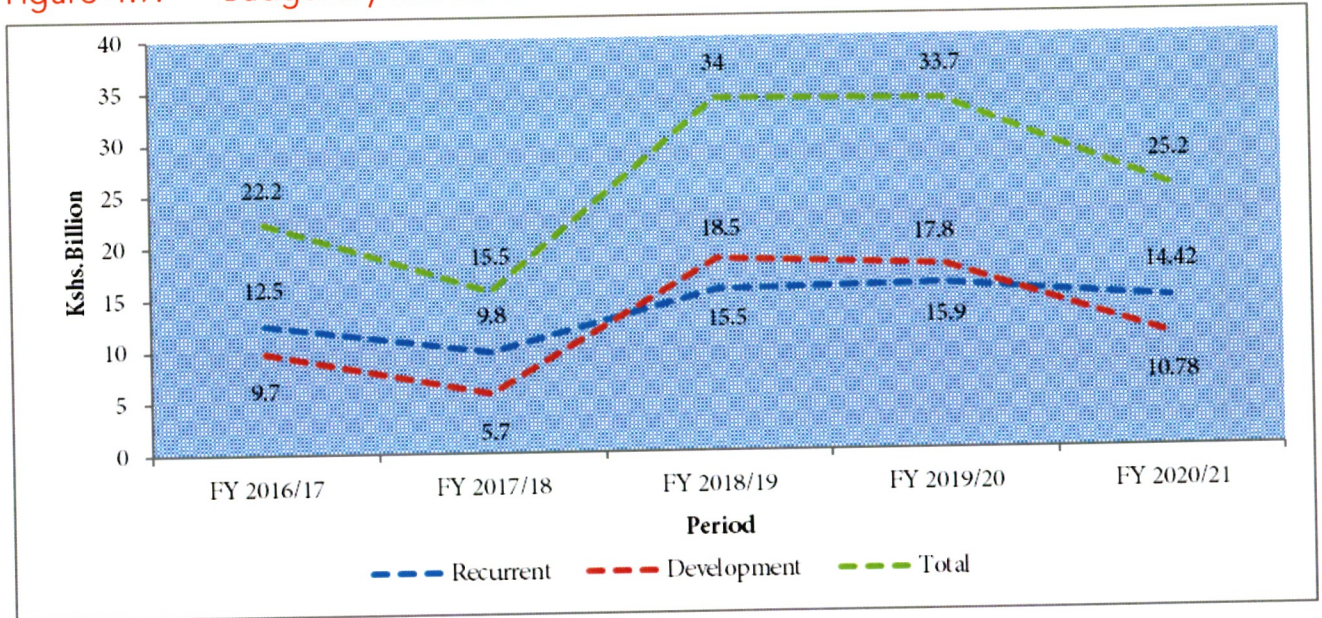
4.6 General Economic and Commercial Affairs (GECA) Sector

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

The sector is a significant player in job and wealth creation, industrial development, investments and promotion of trade, tourism development, savings mobilisation and cooperative development, regional integration and development.

The budgetary allocation to the GECA sector in the FY 2020/21 amounted to Kshs.29.53 billion, revised to Kshs.25.19 billion in the Supplementary Budget I, representing 1 per cent of the revised gross national budget, a decrease from Kshs.33.70 billion allocated in the FY 2019/20. The allocation comprised of Kshs.10.78 billion (42.8 per cent) for development activities and Kshs.14.42 billion (57.2 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation of Kshs.9.46 billion (37.5 per cent of the sector's budget), while the State Department for East Africa Community had the lowest budgetary allocation of Kshs.539.32 million (2.1 per cent of the sector's funding). Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2016/17 to FY 2020/21.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

In the first nine months of the FY 2020/21, exchequer issues to the GECA sector amounted to Kshs.10.79 billion, representing 59.6 per cent of the sector’s revised net estimates. This amount comprised of Kshs.4.54 billion for development expenditure, representing 50.4 per cent of revised development net estimates and Kshs.6.25 billion for recurrent spending, representing 68.7 per cent of revised recurrent net estimates. Table 4.5 presents an analysis of exchequer issues and expenditure to the GECA sector in the first nine months of the FY 2020/21.

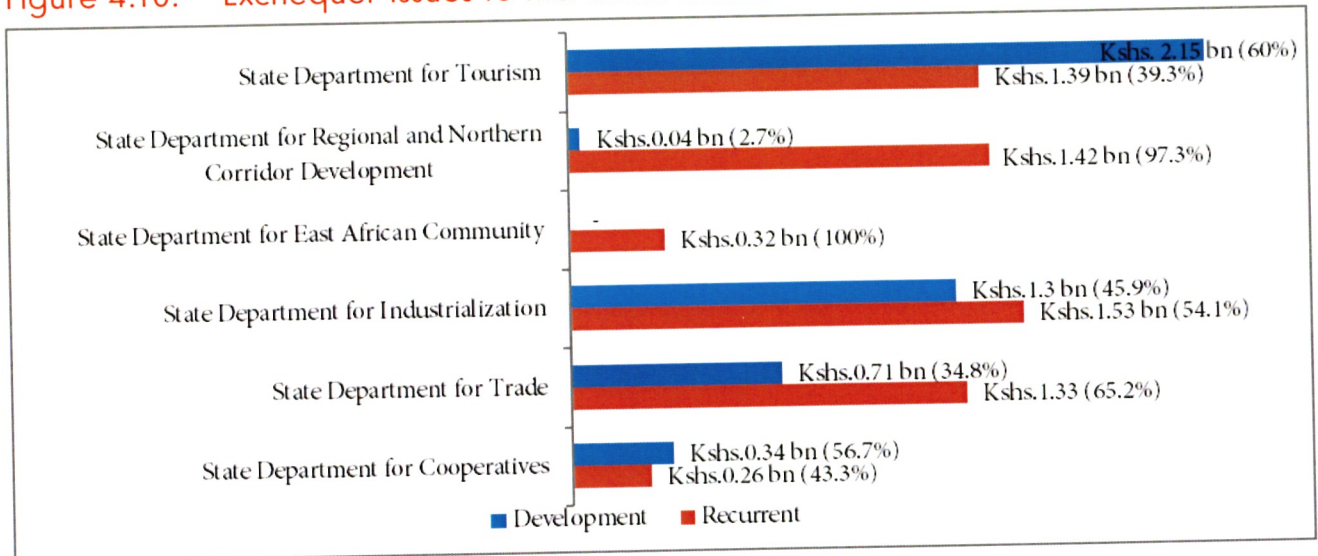
Table 4.5: GECA Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Co-operatives	0.60	0.60	0.34	0.35	56.2	58.1	0.86	0.31	0.26	0.53	82.9	61.7
State Department for Trade	1.26	1.26	0.71	0.64	56.0	50.7	2.01	1.97	1.33	1.15	67.2	57.0
State Department for Industrialisation	4.54	3.02	1.30	1.34	42.9	29.5	2.87	2.11	1.53	1.36	72.7	47.5
State Department for East African Community	-	-	-	-	-	-	0.54	0.54	0.32	0.28	59.7	51.2
State Department for Regional and Northern Corridor Development	0.82	0.56	0.04	0.46	7.8	55.4	2.22	1.78	1.42	1.42	80.2	63.9
State Department for Tourism	3.55	3.55	2.15	2.15	60.7	60.7	5.91	2.40	1.39	1.68	58.0	28.4
Total	10.78	9.00	4.54	4.94	50.4	45.8	14.42	9.11	6.25	6.41	68.7	44.5
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							10.78	9.00	4.54	4.94	50.4	45.8
Recurrent							14.42	9.11	6.25	6.41	68.7	44.5
Total							25.19	18.11	10.79	11.35	59.6	45.1

Source: MDAs and National Treasury

In the period under review, the State Department for Tourism received the highest proportion of development exchequer issues to revised development net estimates at 60.7 per cent. In comparison, the State Department for Regional and Northern Corridor Development recorded the lowest at 7.8 per cent. The State Department for Co-operatives recorded the highest proportion of recurrent expenditure to revised net estimates at 82.9 per cent, while the State Department for Tourism recorded the lowest at 58 per cent. Figure 4.10 presents exchequer issues to GECA Sector in the first nine months of the FY 2020/21.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the sector in the first nine months of the FY 2020/21 amounted to Kshs.11.35 billion representing 45.1 per cent of the revised gross estimates, a decrease compared to 68.9 per cent recorded in a similar period of FY 2019/20, comprised of Kshs.4.94 billion for development budget representing an absorption rate of 45.8 per cent, a decrease from 91.1 per cent and Kshs.6.41 billion for recurrent expenditure representing 44.5 per cent of the recurrent revised gross estimates, an increase compared to 41.1 per cent recorded in a similar period in the FY 2019/20.

The State Department for Tourism recorded the highest absorption on development budget at 60.7 per cent. In comparison, the State Department for Industrialization recorded the lowest at 29.5 per cent. Further, the State Department for Regional and Northern Corridor Development recorded the highest recurrent expenditure to revised gross estimates at 63.9 per cent, while the State Department for Tourism recorded the lowest at 28.4 per cent.

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

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

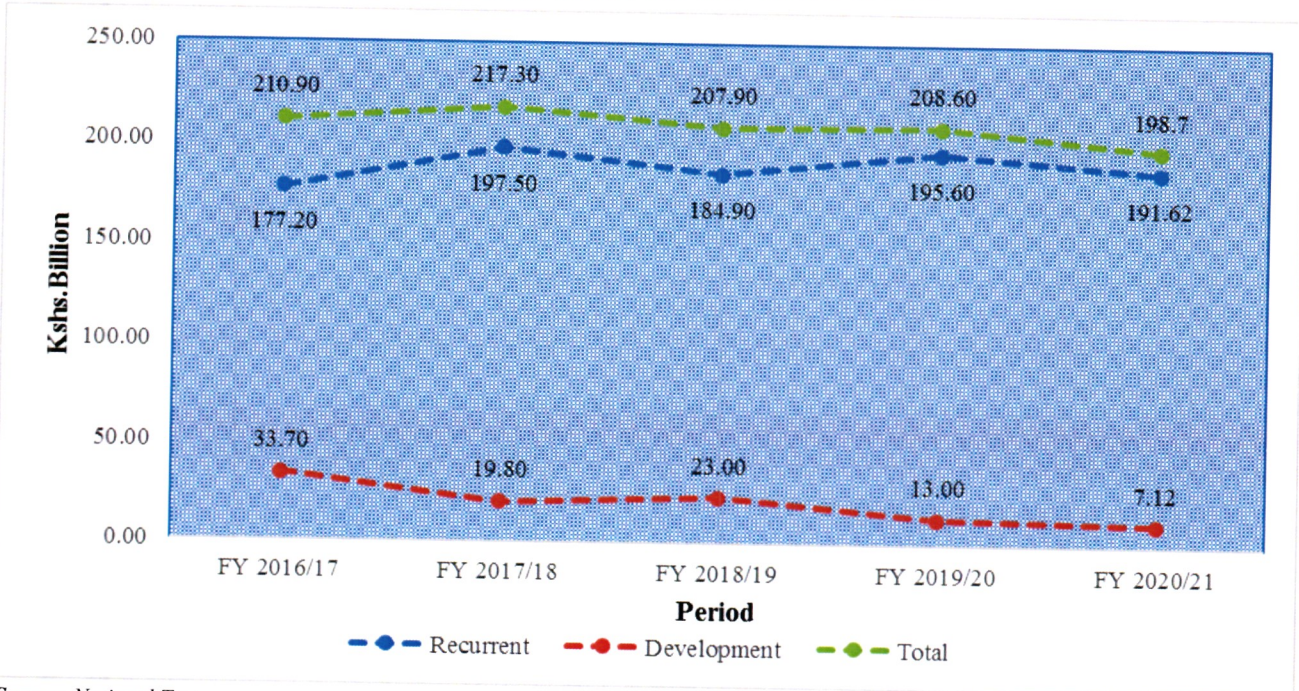
The sector implements the following functions: provision of security, correctional services, legal advisory services to government agencies and administration of justice. It also plays a significant role in promoting integrity and the fight against corruption, providing prosecution services, regulating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

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

The budgetary allocation to the GJLO Sector in the FY 2020/21 amounted to Kshs.197.79 billion, revised to Kshs.198.73 billion in the Supplementary Budget I, representing 6 per cent of the revised gross national

budget, a decrease compared to Kshs.208.5 billion allocated in the FY 2019/20. The allocation comprised of Kshs.7.12 billion (3.6 per cent) for development activities and Kshs.191.62 billion (96.4 per cent) for recurrent expenditure. The State Department for Interior and Citizen Services received the highest budgetary allocation of Kshs.132.72 billion (66.8 per cent of the sector's allocation), while the Kenya National Commission on Human Rights had the lowest budgetary allocation of Kshs.381.66 million (0.2 per cent of the sector's funding). The high share to the State Department for Interior and Citizen Services is attributed to the Police Force budget. Figure 4.11 shows the budgetary allocation trend for the GJLO Sector for the period FY 2016/17 to FY 2020/21.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

In the first nine months of the FY 2020/21, the total exchequer issues to the GJLO sector amounted to Kshs.137.10 billion, representing 70.4 per cent of the sector's revised net estimates. This amount comprised of Kshs.3.49 billion for development expenditure, representing 59.6 per cent of the revised development net estimates and Kshs.133.61 billion for the recurrent expenditure representing 70.7 per cent of the revised recurrent net estimates. Table 4.6 shows the GJLO sector analysis of exchequer issues and expenditure in the first nine months of the FY 2020/21.

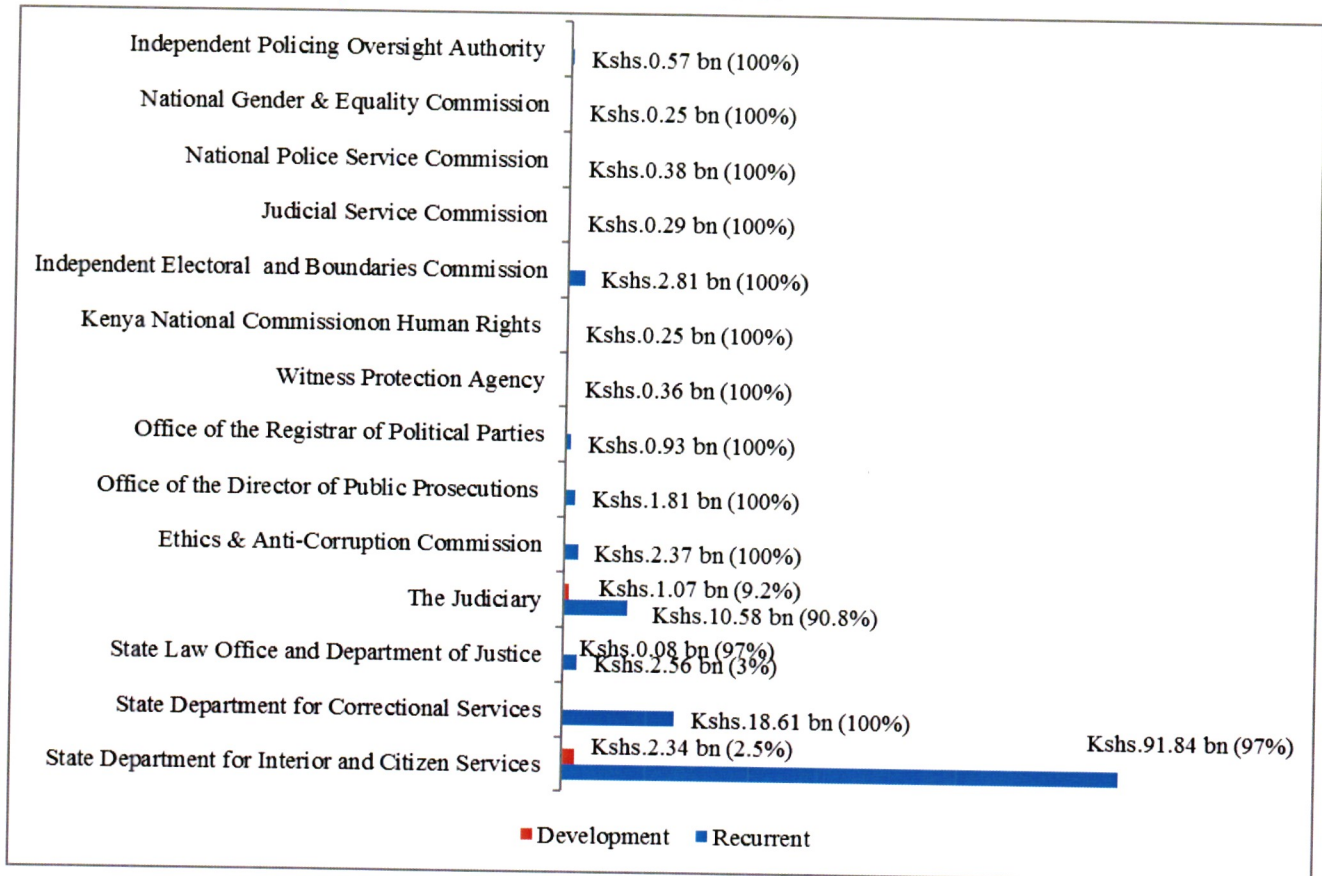
Table 4.6 GJLO Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Interior and Citizen Services	3.93	3.78	2.34	4.00	61.9	102	128.79	126.69	91.84	95.57	72.5	74.2
State Department for Correctional Services	0.26	0.26	-	0.04	-	15.3	27.22	27.22	18.61	14.94	68.4	54.9
State Law Office and Department of Justice	0.12	0.12	0.08	0.09	64.3	77.1	4.65	4.10	2.56	2.52	62.4	54.2
The Judiciary	2.56	1.45	1.07	1.19	74.0	46.7	14.69	14.69	10.58	10.67	72	72.6
EACC	0.04	0.04	-	1.53	-	37.60	3.27	3.27	2.37	2.59	72.6	79.0
ODPP	0.13	0.13	-	-	-	-	3.24	3.24	1.81	1.96	56.0	60.7
ORPP	-	-	-	-	-	-	1.33	1.33	0.93	0.92	69.9	69.4
WPA	-	-	-	-	-	-	0.47	0.47	0.36	0.37	78.0	80.3
KNCHR	-	-	-	-	-	-	0.38	0.38	0.25	0.26	65.1	67.4
IEBC	0.08	0.08	-	0.08	-	1.00	5.20	5.20	2.81	3.45	54	66.4
JSC	-	-	-	-	-	-	0.52	0.52	0.29	0.35	55.6	67.8
NPSC	-	-	-	-	-	-	0.66	0.66	0.38	0.37	57.3	55.9
NGEC	0.01	0.01	-	-	-	-	0.38	0.38	0.25	0.27	66.3	72.1
IPOA	-	-	-	-	-	-	0.82	0.82	0.57	0.60	69.6	73.6
Total	7.12	5.86	3.49	6.94	59.6	97.6	191.62	188.96	133.6	134.84	70.7	70.4
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							7.12	5.86	3.49	6.94	59.6	97.6
Recurrent							191.62	188.96	133.61	134.84	70.7	70.4
Total							198.73	194.82	137.10	141.78	70.4	71.3

Source: MDAs and National Treasury

In the period under review, the Judiciary received the highest proportion of development exchequer issues to revised development net estimates at 74.0 per cent, while the State Department for Interior and Citizen Services recorded the lowest at 61.9 per cent. WPA recorded the highest proportion of recurrent expenditure to revised recurrent net estimates at 78.0 per cent, while the IEBC recorded the lowest at 54.0 per cent. Figure 4.12 shows the exchequer issues to the GJLOS Sector in the first nine months of the FY 2020/21.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO sector in the first nine months of the FY 2020/21 amounted to Kshs.141.78 billion, representing 71.3 per cent of the revised gross estimates, an increase compared to 62.8 per cent recorded in a similar period of FY 2019/20, comprised of Kshs.6.94 billion for development budget representing an absorption rate of 97.6 per cent and Kshs.134.84 billion for recurrent spending representing 70.4 per cent of the recurrent revised gross estimates.

The State Department for Interior and Citizen Services recorded the highest development expenditure to revised gross estimates at 102 per cent, while the IEBC recorded the lowest at 1 per cent. WPA recorded the highest absorption on recurrent budget at 80.3 per cent, while the State Law Office and Department of Justice recorded the lowest at 54.2 per cent.

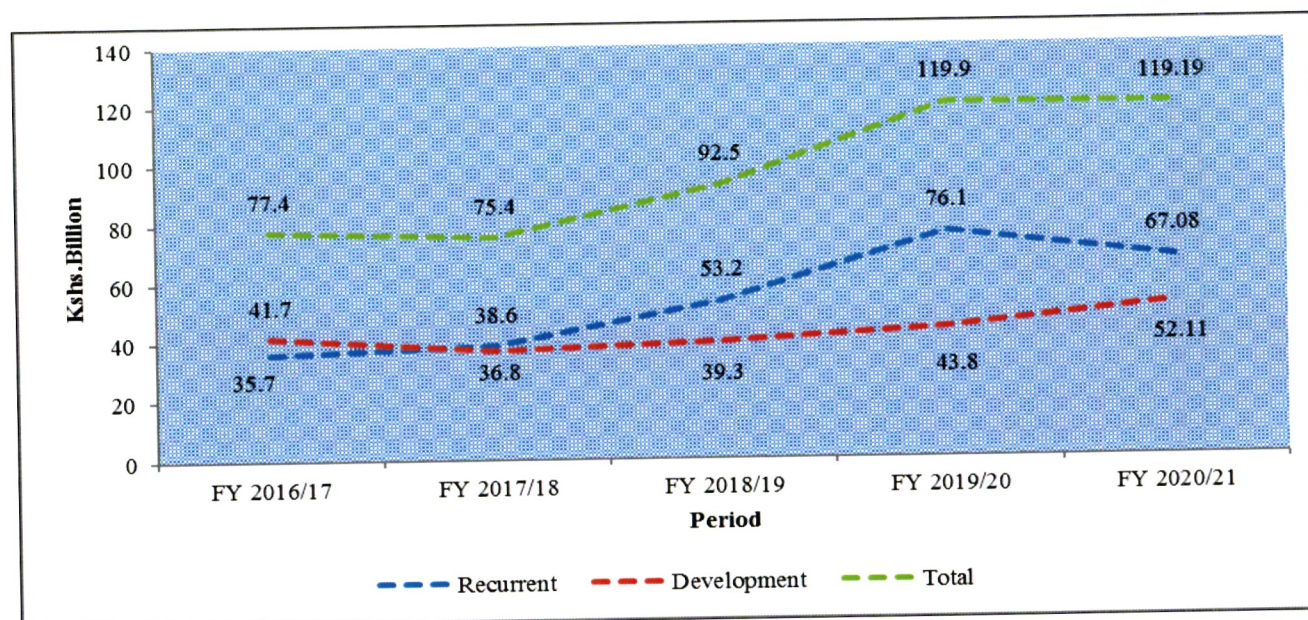
4.8 Health Sector

Health is a devolved function under the Fourth Schedule of the Constitution of Kenya. At the national level, it is responsible for providing and coordinating health policy formulation, ensuring quality service delivery and regulation and control of health care.

The Sector comprises of Ministry of Health and Semi-Autonomous Government Agencies, namely: Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenya Medical Research Institute (KEMRI), Kenya Medical Supplies Authority (KEMSA), Kenya Medical Training College (KMTC), National AIDS Control Council (NACC), Kenyatta University Teaching, Referral and Research Hospital (KUTRRH), National Cancer Institute of Kenya (NCI-K) and the National Health Insurance Fund (NHIF).

The budgetary allocation to the Health Sector in the FY 2020/21 was Kshs.111.70 billion, revised to Kshs.119.20 billion in the Supplementary Budget I, representing 3.5 per cent of the revised gross national budget, a marginal decline compared from Kshs.119.9 billion allocated in the FY 2019/20. The allocations comprised of Kshs.67.08 billion (56.3 per cent) for development activities and Kshs.52.11 billion (43.7 per cent) for recurrent expenditure. Figure 4.13 shows the budgetary allocation for the health sector for FY 2016/17 to FY 2020/21.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

In the period under review, exchequer issues to the Health sector amounted to Kshs.34.43 billion, representing 42.4 per cent of the sector's revised net estimates, comprised of Kshs.8.11 billion for development expenditure, representing 23.2 per cent of the revised development net estimates and Kshs.26.33 billion for recurrent expenditure, representing 56.8 per cent of the revised recurrent net estimates. Table 4.7 shows the Health sector analysis of exchequer issues and spending in the first nine months of the FY 2020/21.

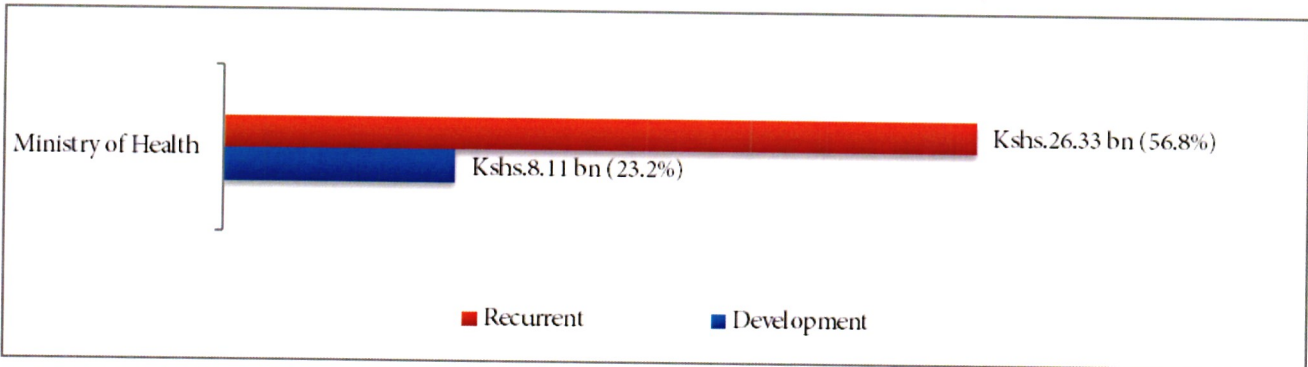
Table 4.7: Health Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Health	52.11	34.93	8.11	33.42	23.2	64.1	67.08	46.38	26.33	29.08	56.8	43.3
Total	52.11	34.93	8.11	33.42	23.2	64.1	67.08	46.38	26.33	29.08	56.8	43.3
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							52.11	34.93	8.11	33.42	23.2	64.1
Recurrent							67.08	46.38	26.33	29.08	56.8	43.3
Total							119.20	81.31	34.43	62.50	42.4	52.4

Source: MDAs and National Treasury

Figure 4.14 shows the exchequer issues to the Health sector in the first nine months of the FY 2020/21.

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



Source: National Treasury

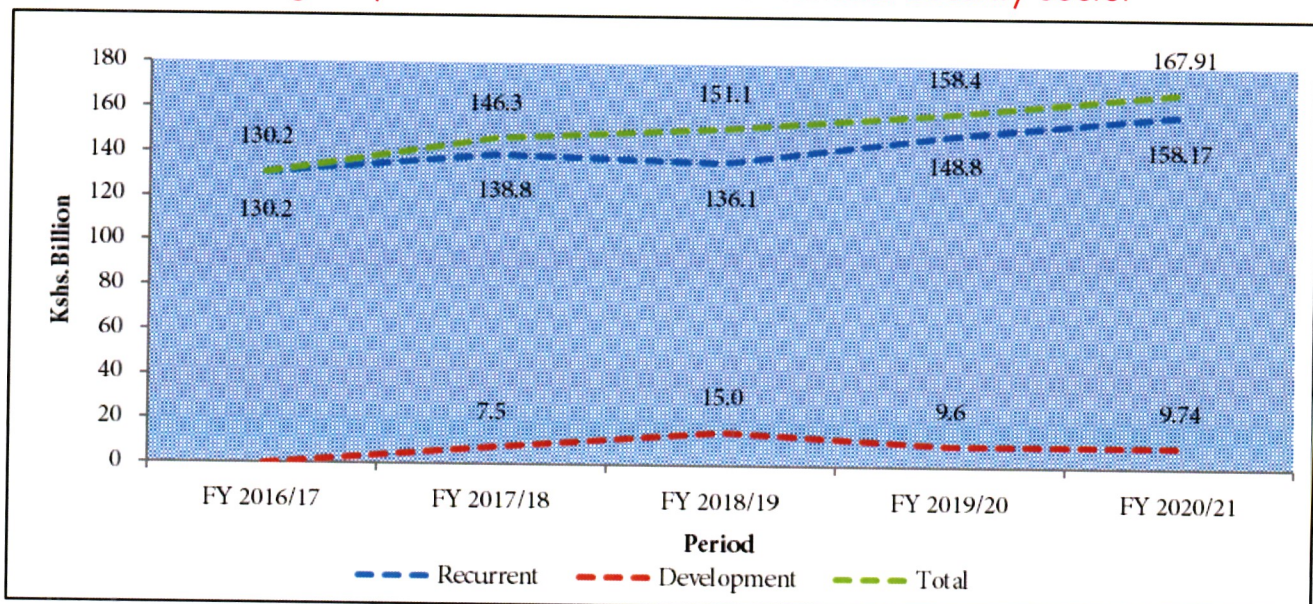
The total expenditure for the Health Sector in the period under review amounted to Kshs.62.50 billion, representing 52.4 per cent of the revised gross budget, comprised of Kshs.33.42 billion spent on development activities representing an absorption rate of 64.1 per cent and Kshs.29.08 billion on recurrent activities representing 43.3 per cent on recurrent revised gross estimates.

4.9 National Security Sector

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

The budgetary allocation to the National Security sector in the FY 2020/21 was Kshs.154.53 billion, revised to Kshs.167.92 billion in the Supplementary Budget I, representing 5 per cent of the revised gross national budget, an increase from Kshs.158.40 billion allocated in the FY 2019/20. The allocation comprises of Kshs.9.74 billion for development expenditure (5.8 per cent of sector's budget) and Kshs.158.17 billion for recurrent expenditure (94.2 per cent of sector's allocation). Ministry of Defence allocation amounted to Kshs.122.37 billion (72.9 per cent of the sector's funding), while NIS received Kshs.45.55 billion (27.1 per cent of the sector's allocation). Figure 4.15 below shows the budgetary allocation trend for the National Security sector for FY 2016/17 to FY 2020/21.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first nine months of the FY 2020/21, the sector received Kshs.107.77 billion, representing 66.9 per cent of the sector's revised net estimates, comprised of Kshs.1.83 billion for development expenditure representing 61.1 per cent of the revised development net estimates, and Kshs.105.94 billion for recurrent spending representing 67.0 per cent of the revised recurrent net estimates. The Ministry of Defence received Kshs.81.25 billion for recurrent activities, while NIS received Kshs.26.52 billion. Table 4.8 shows the National Security sector analysis of exchequer issues and expenditure in the first nine months of the FY 2020/21.

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

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Defence	9.74	3.00	1.83	8.40	18.8	86.2	112.62	112.62	79.42	90.29	70.5	80.2
National Intelligence Service	-	-	-	-	-	-	45.55	45.55	26.52	26.28	58.2	57.7
Total	9.74	3.00	1.83	8.40	18.8	86.2	158.17	158.17	105.94	116.57	67.0	73.7
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							9.74	3.00	1.83	8.40	18.8	86.2
Recurrent							158.17	158.17	105.94	116.57	67	73.7
Total							167.92	161.17	107.77	124.96	66.9	74.4

Source: MDAs and National Treasury

The total expenditure for the National Security sector in the first nine months of the FY 2020/21 was Kshs.124.96 billion, recording 74.4 per cent of the revised gross estimates. The Ministry of Defence spent Kshs.98.69 billion, registering an absorption rate of 80.6 per cent, while NIS spent Kshs.26.28 billion, recording an absorption rate of 57.7 per cent of its' gross estimates.

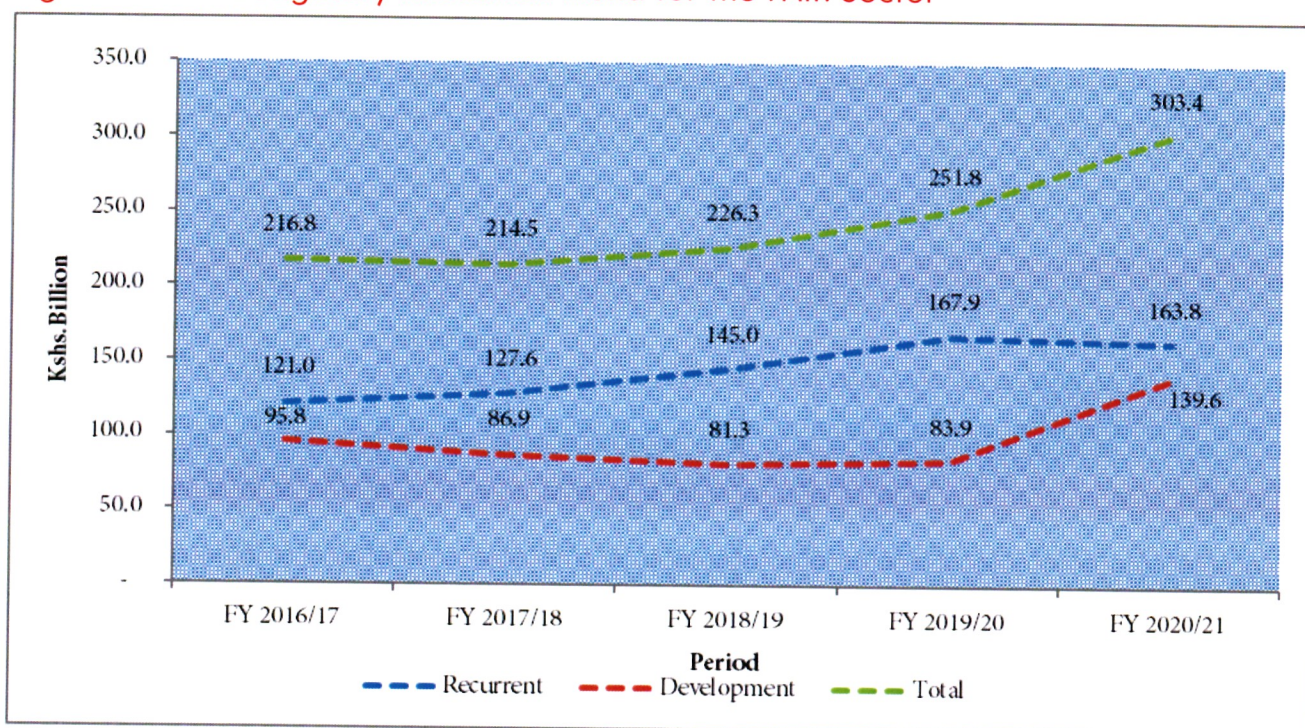
4.10 Public Administration and International Relations (PAIR) Sector

The Public Administration and International Relations (PAIR), Sector consists of 15 MDAs, namely; The Executive Office of the President, State Department for Planning, State Department for Devolution, Ministry of Foreign Affairs, National Treasury, State Department for Public Service, Parliamentary Service Commission, National Assembly, Parliamentary Joint Services, Commission on Revenue Allocation (CRA), Public Service Commission (PSC), Salaries and Remuneration Commission (SRC), Auditor General (AG), Controller of Budget (COB), and Commission on Administrative Justice (CAJ).

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

The budgetary allocation to the PAIR sector in the FY 2020/21 amounted to Kshs.285.65 billion, revised to Kshs.303.38 billion in the Supplementary Budget I, representing 8.9 per cent of the revised gross national budget, an increase compared to Kshs.251.8 billion allocated in the FY 2019/20. The allocation comprises of Kshs.139.55 billion (46.0 per cent) for development activities, and Kshs.163.82 billion (54.0 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.118.15 billion (38.9 per cent of the sector's budget), while the CRA had the lowest budgetary allocation of Kshs.329.58 million (less than one per cent of the sector's budget). Figure 4.16 shows the budgetary allocation trend for the PAIR Sector for the period FY 2016/17 to FY 2020/21.

Figure 4.16: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

In the first nine months of the FY 2020/21, exchequer issues to the PAIR sector amounted to Kshs.139.54 billion, representing 52.1 per cent of the sector's revised net estimates, comprised of Kshs.56.05 billion for development expenditure, representing 47.6 per cent of development revised net estimates and Kshs.83.49 billion for recurrent spending representing 55.7 per cent of recurrent revised net estimates. Table shows PAIR Sector analysis of exchequer issues and expenditure in the first nine months of the FY 2020/21.

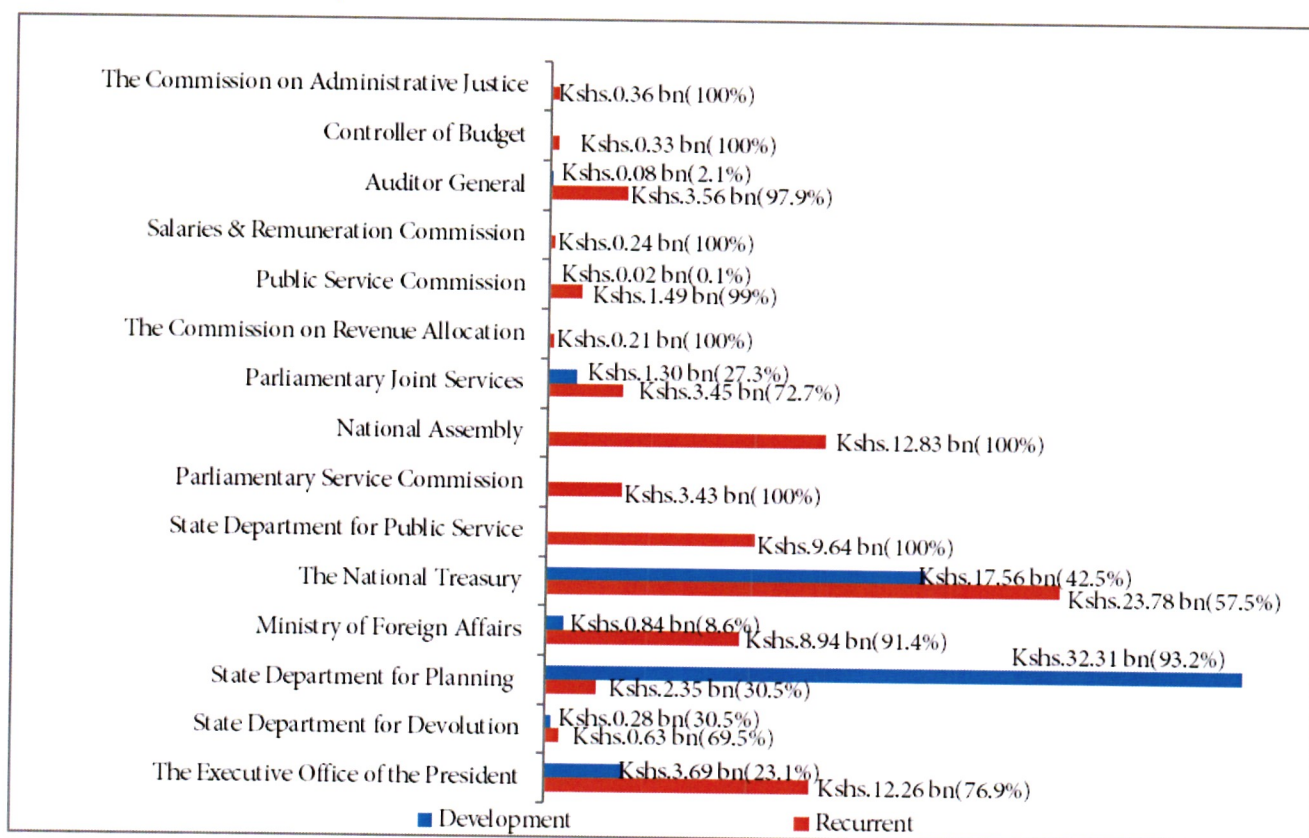
Table 4.9: PAIR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	14.01	7.50	3.69	9.07	49.2	64.7	27.88	24.56	12.26	13.08	49.9	46.9
State Department for Devolution	3.17	0.47	0.28	2.79	58.6	88.0	0.93	0.93	0.63	0.60	67.6	64.5
State Department for Planning	55.93	55.89	32.31	42.11	57.8	75.3	3.29	3.21	2.35	2.23	73.1	67.8
Ministry of Foreign Affairs	1.02	1.02	0.84	0.97	82.3	95.6	15.92	15.35	8.94	11.04	58.2	69.2
The National Treasury	60.65	48.13	17.56	24.90	36.5	41.6	57.50	50.12	23.78	29.70	47.4	51.7
State Department for Public Service	1.00	1.00	-	0.58	-	57.7	15.06	12.60	9.64	11.92	76.5	79.1
Parliamentary Service Commission	-	-	-	-	-	-	6.34	6.34	3.43	3.64	54.1	57.5
National Assembly	-	-	-	-	-	-	21.81	21.81	12.83	13.74	58.8	63.0
Parliamentary Joint Services	3.57	3.57	1.30	1.59	36.3	44.7	5.60	5.58	3.45	3.49	61.7	62.4
Commission on Revenue Allocation	-	-	-	-	-	-	0.33	0.33	0.21	0.23	63.4	69.4
Public Service Commission	0.02	0.02	0.02	0.02	80.3	80.3	2.17	2.17	1.49	1.53	68.6	70.6
Salaries & Remuneration Commission	-	-	-	-	-	-	0.46	0.46	0.24	0.26	53.2	56.7
Auditor General	0.20	0.20	0.08	0.05	39.0	24.9	5.49	5.34	3.56	3.71	66.8	67.7
Controller of Budget	-	-	-	-	-	-	0.59	0.59	0.33	0.28	56.9	48.3
Commission on Administrative Justice	-	-	-	-	-	-	0.47	0.47	0.36	0.31	75.5	65.1
Total	139.55	117.78	56.05	82.07	47.6	58.8	163.82	149.85	83.49	95.77	55.7	50.5
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Ex-chequer Issues	Expenditure	% of Ex-chequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							139.55	117.78	56.05	82.07	47.6	58.8
Recurrent							163.82	149.85	83.49	95.77	55.7	50.5
Total							203.37	267.63	139.54	177.84	52.1	58.6

Source: MDAs and National Treasury

In the period under review, the Ministry of Foreign Affairs received the highest proportion of development exchequer issues to development revised net estimates at 82.3 per cent. In comparison, the Parliamentary Joint Services recorded the lowest at 36.3 per cent. Further, the State Department for Public Service recorded the highest proportion of recurrent expenditure to revised net estimates at 76.5 per cent, while the National Treasury recorded the lowest at 47.4 per cent. Figure 4.17 shows the PAIR sector's exchequer issues in the first nine months of the FY 2020/21.

Figure 4.17: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR sector in the first nine months of the FY 2020/21 amounted to Kshs.177.84 billion, representing 58.6 per cent of the revised gross estimates, an increase compared to 50.7 per cent recorded in a similar period of FY 2019/20. This expenditure comprised of Kshs.82.07 billion for development activities representing an absorption rate of 58.8 per cent, and Kshs.95.77 billion for recurrent spending representing 58.5 per cent of the recurrent revised gross estimates, an increase compared from 53.6 per cent recorded in a similar period in the FY 2019/20.

The Ministry of Foreign Affairs recorded the highest absorption on the development budget at 95.6 per cent, while the Auditor General recorded the lowest at 24.9 per cent. The State Department for Public Service recorded the highest recurrent expenditure to revised gross estimates at 79.1 per cent, while the Executive Office of the President recorded the lowest at 46.9 per cent.

4.11 Social Protection, Culture and Recreation Sector

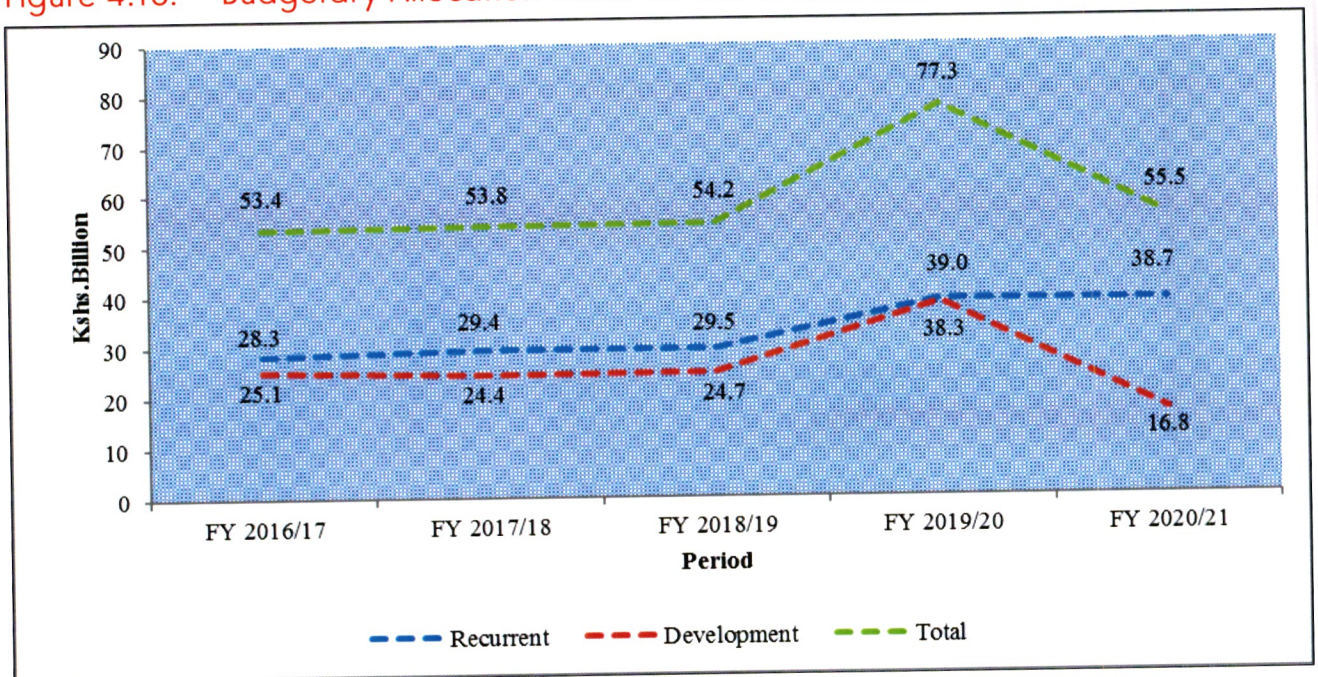
The Social Protection, Culture and Recreation (SPCR) Sector comprises of six State Departments: Sports, Culture and Heritage, Labour, Social Protection, Pensions and Senior Citizens Affairs, Development of Arid and Semi-Arid Lands (ASALs) and Gender.

The SPCR sector plays a strategic role in the country's transformation and socio-economic development by implementing special programmes for the development of the ASALs. The sector undertakes sustainable

employment, harmonious industrial relations, productive workforce and gender equity and equality. Other key roles include empowerment of communities and vulnerable groups, safeguarding children’s rights, promoting diverse cultures, arts and sports to enhance cohesiveness and Kenya’s regional and international competitiveness.

The budgetary allocation to the SPCR sector in the FY 2020/21 amounts to Kshs.70.09 billion, revised to Kshs.55.49 billion in the Supplementary Budget I, representing 2 per cent of the revised gross national budget, a decrease compared to Kshs.77.3 billion allocated in the FY 2019/20. This allocation comprises of Kshs.16.77 billion (30.2 per cent) for development activities and Kshs.38.72 billion (69.8 per cent) for recurrent expenditure. The State Department for Social Protection, Pensions and Senior Citizens Affairs received the highest budgetary allocation of Kshs.32.49 billion (58.5 per cent of the sector’s budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.2.39 billion (4.3 per cent of the sector’s funding). Figure 4.18 shows the budgetary allocation trend for the SPCR sector for FY 2016/17 to FY 2020/21.

Figure 4.18: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

In the first nine months of the FY 2020/21, exchequer issues to the SPCR sector amounted to Kshs.27.18 billion, representing 54.8 per cent of the sector’s revised net estimates, comprised of Kshs.7 billion for development expenditure, representing 57.7 per cent of revised development net estimates, and Kshs.20.18 billion for recurrent spending representing 53.8 per cent of revised recurrent net estimates. Table 4.10 shows the SPCR sector analysis of exchequer issues and expenditure in the first nine months of the FY 2020/21.

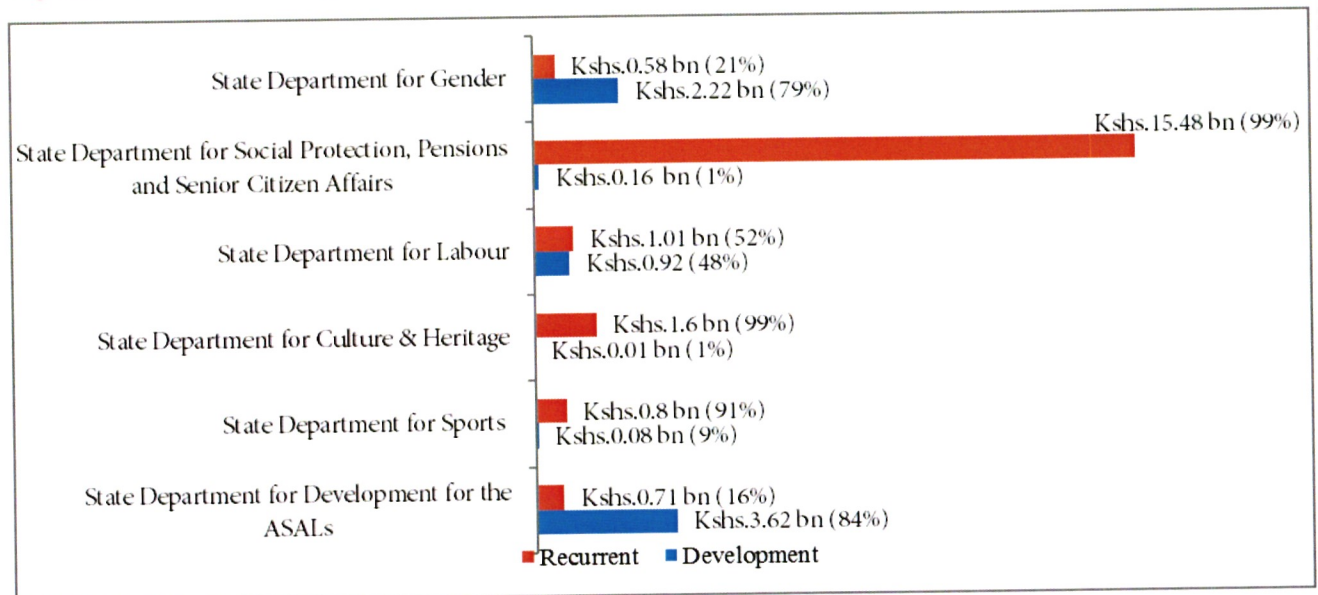
Table 4.10: SPCR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Development for the ASALs	7.00	6.58	3.62	3.75	55.0	53.5	0.96	0.96	0.71	0.71	73.6	73.7
State Department for Sports	3.29	0.08	0.08	3.40	100.0	103.2	1.31	1.29	0.80	0.67	62.1	51.2
State Department for Culture and Heritage	0.03	0.03	0.01	0.03	32.8	83.9	2.36	2.25	1.60	1.63	71.3	69.2
State Department for Labour	1.46	1.46	0.92	0.66	62.9	44.9	2.69	1.79	1.01	1.14	56.5	42.4
State Department for Social Protection, Pensions and Senior Citizens Affairs	2.08	1.72	0.16	0.25	9.4	11.9	30.41	30.35	15.48	15.49	51.0	50.9
State Department for Gender	2.90	2.26	2.22	2.29	98.1	78.9	0.99	0.86	0.58	0.59	67.0	59.2
Total	16.77	12.13	7.00	10.36	57.7	61.8	38.72	37.49	20.18	20.23	53.8	52.2
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							16.77	12.13	7.00	10.36	57.7	61.8
Recurrent							38.72	37.49	20.18	20.23	53.8	52.2
Total							55.49	49.63	27.18	30.59	54.8	55.1

Source: MDAs and National Treasury

In the period under review, the State Department for Sports received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent while the State Department for Social Protection, Pensions and Senior Citizens Affairs recorded the lowest at 9.4 per cent. The State Department for Development for the ASALs recorded the highest proportion of recurrent expenditure to revised net estimates at 73.6 per cent, while the State Department for Social Protection, Pensions and Senior Citizens Affairs recorded the lowest at 51.0 per cent. Figure 4.19 shows the exchequer issues to the SPCR sector in the first nine months of the FY 2020/21.

Figure 4.19: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR sector in the first nine months of the FY 2020/21 amounted to Kshs.30.59 billion, representing 55.1 per cent of the revised gross estimates, an increase compared to 46.1 per cent recorded in a similar period of FY 2019/20, comprised of Kshs.10.36 billion for development budget representing an absorption rate of 61.8 per cent, an increase from 42.8 per cent and Kshs.20.23 billion for recurrent expenditure representing 52.2 per cent of the recurrent revised gross estimates, an increase compared to 51.1 per cent recorded in a similar period in the FY 2019/20.

The State Department for Sports recorded the highest absorption on the development budget at 103.2 per cent while the State Department for Social Protection, Pensions and Senior Citizens Affairs recorded the lowest at 11.9 per cent. The over absorption by the State Department for Sports is attributed to budget cut in Supplementary Budget I below the incurred expenditure. The State Department for Development for the ASALs recorded the highest recurrent expenditure to revised gross estimates at 73.7 per cent, while the State Department for Labour recorded the lowest at 42.4 per cent.

5 BUDGET PERFORMANCE BY PROGRAMMES

5.1 Introduction

This chapter presents an analysis of MDAs budget performance by programmes implemented in the first nine months of the FY 2020/21. It also includes detailed information on budgetary allocation to both development and recurrent expenditure by programmes. The Sectors are presented in an alphabetical order.

5.2 Agriculture, Rural and Urban Development (ARUD) Sector

In the FY 2020/21, the ARUD sector budget allocation was Kshs.61.61 billion, revised to Kshs.68.15 billion in Supplementary Budget I. It comprised of Kshs.35.93 billion (52.7 per cent) for development activities and Kshs.32.22 billion (47.3 per cent) for recurrent expenditure to fund 14 programmes. The analysis of ARUD sector programmes for the period under review is presented in table 5.1.

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

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Develop-ment	Recur-rent	Total	Develop-ment	Recur-rent	Total	
Ministry of Lands and Physical Planning	Development Planning and Land Reforms	1.56	0.59	2.15	0.96	0.40	1.36	63.1
	Land Information Management	1.29	0.89	2.19	0.52	0.53	1.04	47.8
	Land Survey	0.17	0.77	0.94	0.06	0.54	0.60	63.1
	Land Use	0.09	0.17	0.26	0.05	0.12	0.17	67.6
	Land Settlement	0.48	0.42	0.90	0.10	0.31	0.41	45.6
State Department for Crop Development and Agricultural Research	General Administration Planning and Support Services	0.77	4.12	2.81	0.61	1.53	2.14	46.1
	Crop Development and Management	21.53	13.53	34.61	7.51	10.90	18.41	48.7
	Agribusiness and Information Management	0.91	0.14	1.01	0.29	0.08	0.37	23.6
	Agricultural Research and Development.	0.79	5.69	3.61	0.61	2.14	2.75	42.5
State Department for Livestock	Livestock Resources Management and Development	2.21	2.30	3.85	2.09	1.56	3.65	81.0
State Department for Fisheries and the Blue Economy	Fisheries Development and Management	3.75	2.27	5.07	1.78	1.25	3.03	69.2
	General Administration Planning and Support Services	0.00	0.14	0.10	0.00	0.07	0.07	51.8
	Development and Coordination of Blue Economy	1.12	0.05	1.19	0.69	0.04	0.73	70.4
National Land Commission	Land Administration and Management	-	1.14	0.96	0.00	0.71	0.71	62.1
Total		35.93	32.22	68.15	15.24	20.19	35.43	52.0

Source: MDAs and National Treasury

Crop Development and Management programme under the State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.34.61 billion (50.8 per cent), of the revised gross estimates for the ARUD sector. General Administration Planning and Support Services under the State Department for Fisheries and the Blue Economy had the lowest allocation at Kshs.0.1 billion of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Livestock Resources Management and Development programme under the State Department for Livestock recorded the highest proportion of programme expenditure to its revised gross estimates at 81.0 per cent, while Agribusiness and Information Management programme under the State Department for Crop Development and Agriculture Research recorded the lowest at 23.6 per cent.

Further analysis of sub-programme performance shows that, Food Security Initiatives sub-programme under Crop Development and Management programme had the highest expenditure at Kshs.12.48 billion, while the Agricultural Information Management sub-programme under the Agribusiness and Information Management programme had the lowest expenditure at Kshs.27.33 million.

5.3 Education Sector

The Education sector's budgetary allocation in the FY 2020/21 was Kshs.505.09 billion and revised to Kshs.507.74 billion in Supplementary Budget I, comprised of Kshs.21.99 billion (4.3 per cent) for development activities and Kshs.485.75 billion (95.7 per cent) for recurrent expenditure to fund 16 programmes. The analysis of Sector programmes in the first nine months of the FY 2020/21 is presented in table 5.2.

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

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Early Learning & Basic Education	Primary Education	4.06	16.93	20.99	2.03	12.36	14.39	68.6
	Secondary Education	6.80	63.35	70.15	3.14	45.75	48.89	69.7
	Quality Assurance and Standards	0.49	3.33	3.82	0.15	1.34	1.49	39.1
	General Administration, Planning and Support Services	0.05	4.40	4.45	-	2.24	2.24	50.4
State Department for Vocational Training and Technical Training	Technical Vocational Education and Training	4.28	18.22	22.51	1.84	9.22	11.06	49.1
	Youth Training and Development	2.05	0.04	2.09	0.02	0.02	0.04	2.1
	General Administration, Planning and Support Services	-	0.13	0.13	-	0.07	0.07	54.8
State Department for University Education	University Education	3.56	104.77	108.33	4.34	42.13	46.47	42.9
	Research, Science, Technology and Innovation	0.05	0.80	0.84	0.01	0.59	0.60	71.0
	General Administration, Planning and Support Services	-	0.21	0.21	-	0.12	0.12	57.1
State Department for Post Training and Skills Development	Workplace Readiness Services	-	0.02	0.02	-	0.00	0.00	27.3
	Post-Training Information Management	-	0.01	0.01	-	0.002	0.002	33.2
	General Administration, Planning and Support Services	-	0.10	0.10	-	0.06	0.06	57.5
Teachers Service Commission	Teacher Resource Management	0.60	265.36	265.96	-	202.24	202.24	76.0
	Governance and Standards	-	1.00	1.00	-	0.72	0.72	71.6
	General Administration, Planning and Support Services	0.04	7.09	7.13	-	4.20	4.20	58.9
Total		21.99	485.75	507.74	11.53	321.07	332.60	65.5

Source: MDAs and National Treasury

Teacher Resource Management programme under the Teachers Service Commission received the highest budgetary allocation at Kshs.265.36 billion (52.4 per cent), of the revised gross estimates for the Education sector. Post-Training Information Management under the State Department for Post Training and Skills Development had the lowest allocation at Kshs.4.02 million of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Teacher Resource Management programme under the Teachers Service Commission recorded the highest proportion of programme expenditure to its revised gross estimates at 76 per cent, while Youth Training and Development programme under the State Department for Vocational Training and Technical Training recorded the lowest at 2.1 per cent.

Further analysis of sub-programme performance shows that, University Education sub programme under University Education programme had the highest expenditure at Kshs.37.79 billion, while the Skills and employment Database Management Services under the Post Training Information Management programme had the lowest expenditure at Kshs.1.03 million.

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

In the FY 2020/21, the EI & ICT sector budgetary allocation was Kshs.366.18 billion, revised to Kshs.423.59 billion in Supplementary Budget I. It comprised of Kshs.324.97 billion (76.7 per cent) for development activities and Kshs.98.61 billion (23.3 per cent) for recurrent expenditure to fund 27 programmes. Analysis of the EI&ICT Sector's programmes in the first nine months of the FY 2020/21 is presented in Table 5.3.

Table 5.3: Energy, Infrastructure and Information Communication Technology (EI & ICT) Sector's Programme Performance (Kshs.Billion)

VOTE	Programme	Revised Gross Estimate			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department of Transport	General Administration, Planning and Support Services	0.04	0.29	0.33	0.03	0.16	0.19	56.1
	Rail Transport	56.53	0.00	56.53	33.08	0.01	33.08	58.5
	Marine Transport	14.43	0.80	15.23	7.43	0.55	7.97	52.3
	Air Transport	2.68	7.96	10.64	2.53	1.20	3.73	35.1
	Road Safety	0.20	0.02	0.22	0.00	0.01	0.01	6.1
State Department of Infrastructure	Road Transport	120.09	67.46	187.55	45.25	41.99	87.23	46.5
State Department for Maritime Affairs	Marine Transport	0.57	1.65	2.21	0.17	0.72	0.90	40.5
State Department for Housing & Urban Development	Housing Development and Human Settlement	4.05	0.53	4.58	11.23	0.34	11.57	253.0
	Urban and Metropolitan Development	20.69	0.16	20.86	2.48	0.14	2.62	12.6
	General Administration, Planning and Support Services	0.00	0.31	0.31	0.00	0.23	0.23	73.2
State Department for Public Works	Government Buildings	0.40	0.51	0.91	0.39	0.38	0.77	84.6
	Coastline Infrastructure and Pedestrian Access	0.14	0.16	0.30	0.20	0.12	0.32	105.0
	General Administration, Planning and Support Services	0.01	0.35	0.35	0.01	0.18	0.18	52.2
	Regulation and Development of the Construction Industry	0.20	1.32	1.52	0.06	0.96	1.02	67.1
State Department for Information Communications & Technology	General Administration Planning and Support Services	0.00	0.30	0.30	0.00	0.16	0.16	52.5
	ICT Infrastructure Development	18.40	0.41	18.80	10.35	0.23	10.58	56.3
	E-Government Services	1.68	0.94	2.62	1.24	0.41	1.64	62.8
State Department for Broadcasting & Telecommunication	General Administration Planning and Support Services	0.00	0.21	0.21	0.00	0.12	0.12	60.3
	Information and Communication Services	0.20	6.65	6.86	0.20	4.06	4.26	62.1
	Mass Media Skills Development	0.03	0.22	0.26	0.03	0.14	0.18	68.6
	Film Development Services Programme	0.04	0.95	1.00	0.04	0.55	0.60	59.7
Ministry of Energy	General Administration Planning and Support Services	0.12	0.42	0.54	0.08	1.17	1.25	231.2
	Power Generation	13.31	1.70	15.01	3.93	1.41	5.34	35.6
	Power Transmission and Distribution	63.80	3.59	67.39	20.20	1.00	21.19	31.4
	Alternative Energy Technologies	1.90	0.18	2.08	0.33	0.12	0.45	21.5

VOTE	Programme	Revised Gross Estimate			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Petroleum	Exploration and Distribution of Oil and Gas	3.35	0.24	3.59	1.21	0.15	1.36	38.0
State Department for Youth Affairs	Youth Empowerment	2.10	1.29	3.39	0.97	0.63	1.59	46.9
Total		324.97	98.61	423.59	141.43	57.14	198.56	47.0

Source: MDAs and National Treasury

The Road Transport programme under the State Department for Infrastructure received the highest allocation at Kshs.187.55 billion translating to 44.3 per cent of the revised gross estimates for the EI&ICT sector while the General Administration Planning and Support Services programme under the State Department for Broadcasting & Telecommunication had the lowest allocation at kshs.0.21 billion, less than 1 per cent of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Housing Development and Human Settlement programme under the State Department for Housing & Urban Development recorded the highest proportion of expenditure to its gross estimates at 253.0 per cent, while Road Safety programme under State Department of Transport recorded the lowest at 6.1 per cent. The higher absorption by Housing and Human Settlement could be attributed to additional funding for Kazi Mtaani under Article 223 of the Constitution awaiting approval in Supplementary Budget II.

Further analysis of sub-programme performance shows that the Rail Transport sub-programme under Rail Transport programme had the highest expenditure at Kshs.33.08 billion, while Shipping Affairs sub programme under the Shipping and Maritime Affairs programme had the lowest expenditure at Kshs.42.10 million.

5.5 Environmental Protection, Water and Natural Resources Sector

In the FY 2020/21, the budgetary allocation to the EPW&NR sector was Kshs.105.22 billion and revised to Kshs.102.30 billion in Supplementary Budget I. It comprised of Kshs.77.60 billion (75.9 per cent) for development activities and Kshs.24.69 billion (24.1 per cent) for recurrent expenditure to fund 15 programmes. Analysis of the sector Programmes implemented in the first nine months of the FY 2020/21 is presented in Table 5.4.

Table 5.4: Environmental Protection, Water and Natural Resources Sector's Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Water, & Sanitation and Irrigation	General Administration, Planning and Support Services	0.07	0.75	0.82	0.01	0.34	0.35	42.6
	Water Resources Management	9.02	1.65	10.67	2.58	0.61	3.18	29.9
	Water and Sewerage Infrastructure Development	43.19	3.06	46.26	8.73	1.41	10.14	21.9
	Irrigation and Land Reclamation	9.51	0.70	10.21	4.64	0.20	4.84	47.4
	Water Storage and Flood Control	9.86	-	9.86	1.10	-	1.10	11.2
	Water Harvesting and Storage for Irrigation	1.51	0.03	1.54	0.78	0.01	0.79	51.4
Ministry of Environment and Forestry	Environment Management and Protection	1.50	1.89	3.40	0.43	1.19	1.61	47.4
	General Administration, Planning and Support Services	-	0.35	0.35	-	0.22	0.22	61.7
	Meteorological Services	0.29	0.91	1.20	0.35	0.63	0.98	81.6
	Forests and Water Towers Conservation	1.93	7.08	9.01	1.17	4.67	5.84	64.8
	Resource Surveys and remote Sensing	0.02	0.03	0.05	0.01	0.08	0.09	191.3

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Mining	General Administration Planning and Support Services	-	0.24	0.24	-	0.15	0.15	59.8
	Mineral Resources Management	0.01	0.29	0.30	0.02	0.16	0.18	61.2
	Geological Survey and Geof ormation Management	0.05	0.05	0.10	0.05	0.04	0.09	87.3
State Department for Wildlife	Wildlife Conservation and Management	0.64	7.65	8.29	0.39	4.62	5.01	60.5
Total		77.60	24.69	102.30	20.26	14.31	34.58	33.8

Source: MDAs and National Treasury

Water and Sewerage Infrastructure Development programme under the Ministry of Water and Sanitation received the highest budgetary allocation at Kshs.46.26 billion (45.21 per cent), of the revised gross estimates for the EPW&NR sector. Resource Surveys and remote Sensing under the Ministry of Environment and Forestry had the lowest allocation at Kshs.46 million of the revised gross estimates for the sector.

Analysis of programme performance shows that, Resource Surveys and remote Sensing under the Ministry of Environment and Forestry recorded the highest proportion of programme expenditure to its revised gross estimates at 191.3 per cent, while Water Storage and Flood Control programme under the Ministry of Water and Sanitation recorded the lowest at 11.2 per cent.

Further analysis of sub-programme performance shows that, Sewerage and Infrastructure Development under Water and Sewerage Infrastructure Development programme had the highest expenditure at Kshs.9.88 billion, while the geological Survey sub programme under the Geological Survey and Geof ormation Management programme had the lowest expenditure at Kshs.0.71 million.

5.6 General Economic and Commercial Affairs (GECA) Sector

In the FY 2020/21, the sector's budgetary allocation was Kshs.29.53 billion, revised to Kshs.25.19 billion in Supplementary Budget I, comprised of Kshs.10.78 billion (42.8 per cent) for development activities and Kshs.14.42 billion (57.2 per cent) for recurrent expenditure to fund 8 programmes. Analysis of the sector; programmes implemented during the period under review is presented in Table 5.5.

Table 5.5: General Economic and Commercial Affairs (GECA) Sector's Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Industrialization	General Administration Planning and Support Services	0.91	0.38	1.29	0.09	0.25	0.35	26.9
	Industrial Development and Investments	1.75	1.30	3.06	0.55	0.43	0.97	31.9
	Standards and Business Incubation	1.87	1.19	3.06	0.70	0.68	1.38	45.1
State Department for Cooperatives	Cooperative Development and Management	0.60	0.86	1.46	0.35	0.53	0.88	60.2
State Department for Trade	Trade Development and Promotion	1.26	2.01	3.28	0.64	1.15	1.79	54.6
State Department for East African Community	East African Affairs and Regional Integration	-	0.54	0.54	-	0.28	0.28	51.2
State Department for Regional and Northern Corridor Development	Integrated Regional Development	0.82	2.22	3.05	-	0.05	0.05	1.6
State Department for Tourism	Tourism Development and Promotion	3.55	5.91	9.46	2.15	1.68	3.83	40.5
Total		10.78	14.42	25.19	4.48	5.04	9.53	37.8

Source: MDAs and National Treasury

The Tourism Development and Promotion programme under the State Department for Tourism received the highest budgetary allocation at Kshs.9.46 billion (37.6 per cent), of the revised gross estimates for the GECA sector. East African Affairs and Regional Integration under the State Department for East African Community had the lowest allocation at Kshs.0.54 billion of the revised gross estimates for the sector.

An analysis of programme performance shows that, the Cooperative Development and Management programme under the State Department for Cooperatives recorded the highest proportion of programme expenditure to its revised gross estimates at 60.2 per cent, while Integrated Regional Development programme under the State Department for Regional and Northern Corridor Development recorded the lowest at 1.6 per cent.

Further analysis of sub-programme performance shows that, Tourism Infrastructure Development under the Tourism Development and Promotion programme had the highest expenditure at Kshs.1.55 billion, while the Management of Northern Corridor Integration sub programme under the Integrated Regional Development programme had the lowest expenditure at Kshs.23.43 million.

5.7 Governance, Justice, Law and Order (GJLO) Sector

The GJLO sector budgetary allocation in the FY 2020/21 was Kshs.197.79 billion, revised to Kshs.198.73 billion in Supplementary Budget I, comprised of Kshs.7.12 billion (3.6 per cent) for development activities and Kshs.191.62 billion (96.4 per cent) for recurrent expenditure to fund 23 programmes. Analysis of the GJLO sector programmes for period under the review is presented in Table 5.6.

Table 5.6: Governance, Justice, Law and Order (GJLO) Sector's Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Interior and Citizen Services	Policing services	1.36	95.08	96.44	1.53	71.29	72.83	75.5
	Planning, policy Coordination and Support Services	0.72	25.56	26.28	0.32	19.65	19.97	76.0
	Government Printing Services	0.02	0.68	0.70	0.02	0.41	0.43	61.4
	Road Safety	0.30	2.01	2.31	0.10	0.58	0.68	29.5
	Population Management Services	0.87	3.55	4.42	1.39	2.37	3.76	85.0
	Migration and Citizen Services Management	0.66	1.91	2.57	0.64	1.26	1.91	74.1
State Department for Correctional Services	Correctional Services	0.26	26.82	27.08	0.04	14.79	14.83	54.8
	General Administration, Planning and Support Services	-	0.40	0.40	-	0.14	0.14	36.0
State Law Office and Department of Justice	Legal Services	-	2.15	2.15	-	1.30	1.30	60.6
	Governance, Legal Training and Constitutional Affairs	0.12	1.83	1.95	0.06	0.82	0.87	44.8
	General Administration, Planning and Support Services	-	0.67	0.67	0.04	0.40	0.44	65.3
The Judiciary	Dispensation of Justice	2.56	14.69	17.25	1.19	10.67	11.86	68.8
Ethics and Anti-Corruption Commission	Ethics and Anti-Corruption	0.04	3.27	3.31	0.02	2.59	2.60	78.5
Office of Director of Public Prosecutions	Public Prosecution Services	0.13	3.24	3.37	-	1.96	1.96	58.4
Office of the Registrar of Political Parties	Registration, Regulation and Funding of Political Parties	-	1.33	1.33	-	0.92	0.92	69.4
Witness Protection Agency	Witness Protection	-	0.47	0.47	-	0.37	0.37	80.3
Kenya National Commission on Human Rights	Protection and Promotion of Human Rights	-	0.38	0.38	-	0.26	0.26	67.4
Independent Electoral and Boundaries Commission	Management of Electoral Processes	0.08	4.94	5.02	0.08	3.37	3.44	68.6
	Delimitation of Electoral Boundaries	-	0.26	0.26	-	0.09	0.09	34.3
Judicial Service Commission	General Administration, Planning and Support Services	-	0.52	0.52	-	0.35	0.35	67.8

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
National Police Service Commission	National Police Service Human Resource Management	-	0.66	0.66	-	0.37	0.37	55.9
National Gender and Equality Commission	Promotion of Gender Equality and Freedom from Discrimination	0.01	0.38	0.38	-	0.27	0.27	71.2
Independent Policing Oversight Authority	Policing Oversight Services	-	0.82	0.82	-	0.60	0.60	73.6
Total		7.12	191.62	198.73	5.42	134.84	140.26	70.6

Source: MDAs and National Treasury

Policing Services programme under the State Department for Interior and Citizen Services received the highest budgetary allocation at Kshs.96.44 billion (48.5 per cent), of the revised gross estimates for the GJLO sector. Delimitation of Electoral Boundaries under the Independent Electoral and Boundaries Commission had the lowest allocation at Kshs.256.41 million of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Population Management Services programme under the State Department for Interior and Citizen Services recorded the highest proportion of programme expenditure to its revised gross estimates at 85 per cent, while Road Safety under the State Department for Interior and Citizen Services recorded the lowest at 29.5 per cent.

Further analysis of sub-programme performance shows that, Kenya Police Service sub-programme under Policing Services programme had the highest expenditure at Kshs.36.87 billion, while the Voter Education and Partnership sub-programme under the Management of Electoral Process programme had the lowest expenditure at Kshs.25.88 million.

5.8 Health Sector

The Health sector budgetary allocation in the FY 2020/21 was Kshs.111.70 billion, revised to Kshs.119.20 billion in Supplementary Budget I, comprised of Kshs.52.11 billion (42.9 per cent) for development activities and Kshs.67.08 billion (57.1 per cent) for recurrent expenditure to fund 5 programmes. Table 5.7 presents an analysis of the Health sector programmes for the first nine months of FY 2020/21.

Table 5.7: Health Sector's Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Health	Preventive, Promotive & RMNCAH*	18.75	5.13	23.88	4.83	2.18	7.00	29.3
	National Referral & Specialized Services	9.89	33.89	43.78	15.32	15.32	22.25	50.8
	Health Research and Development	0.63	9.14	9.77	4.02	4.20	8.22	84.1
	General Administration, Planning & Support Services	1.25	7.41	8.65	0.34	4.74	5.08	58.8
	Health Policy, Standards and Regulations	21.59	11.52	33.12	20.74	1.70	22.44	67.8
Total		52.11	67.08	119.20	45.24	28.14	64.99	54.5

Source: MDAs and National Treasury

* RMNCAH: Reproductive Maternal Neo-natal Child & Adolescent Health

Health Policy, Standards and Regulations programme received the highest budgetary allocation at Kshs.33.12 billion (27.8 per cent), of the revised gross estimates for the Health sector. General Administration, Planning & Support Services had the lowest allocation at Kshs.8.65 billion of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Health Research and Development programme recorded the highest proportion of programme expenditure to its revised gross estimates at 84.1 per cent, while the Preventive, Promotive & RMNCAH programme recorded the lowest at 29.3 per cent.

Further analysis of sub-programme performance shows that, Health Policy, Planning & Financing sub-programme under Health Policy, Standards & Regulations programme had the highest expenditure at Kshs.18.06 billion, while the Free Primary Health Care sub-programme under the National Referral & Specialized Services programme had the lowest expenditure at Kshs.3.69 Million.

5.9 National Security Sector

The National Security sector budgetary allocation in the FY 2020/21 amounted to Kshs.154.53 billion, revised to Kshs.167.92 billion in Supplementary Budget I. It comprised of Kshs. 9.74 billion (5.8 per cent) for development activities and Kshs.158.17 billion (94.2 per cent) for recurrent expenditure to fund 5 programmes. Analysis of National Security sector programmes in the first nine months of FY 2020/21 is presented in Table 5.8.

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

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Defence	Defense	9.74	110.68	120.43	8.40	88.96	97.36	80.8
	Civil Aid	-	0.20	0.20	-	0.15	0.15	75.0
	General Administration, Planning and Support Services	-	1.59	1.59	-	1.02	1.02	64.4
	National Space Management	-	0.15	0.15	-	0.15	0.15	100.0
National Intelligence Service	National Security Intelligence	-	45.55	45.55	-	26.28	26.28	57.7
Total		9.74	158.17	167.92	8.40	116.57	124.96	74.4

Source: MDAs and National Treasury

The Defense programme under the Ministry of Defence received the highest budgetary allocation at Kshs120.43 billion (71.7 per cent), of the revised gross estimates for the sector. National Space Management under the Ministry of Defence had the lowest allocation at Kshs.0.15 billion of the revised gross estimates for the sector.

Analysis of programme performance shows that, the National Space Management programme under the Ministry of Defence recorded the highest proportion of programme expenditure to its revised gross estimates at 100 per cent, while National Security Intelligence programme under the National Intelligence Service recorded the lowest at 57.7 per cent.

Further analysis of sub-programme performance shows that, National Defence sub-programme under Defense programme had the highest expenditure at Kshs.97.36 billion, while the National Space Management sub-programme had the lowest expenditure at Kshs.150 million.

5.10 Public Administration and International Relations (PAIR) Sector

The PAIR sector allocation in the FY 2020/21 was Kshs.285.6 billion and revised to Kshs.303.38 billion in Supplementary Budget I. It comprised of Kshs.139.55 billion (46 per cent) for development activities and Kshs.163.83 billion (54 per cent) for recurrent expenditure to fund 36 programmes. Analysis of PAIR sector programmes performance in the first nine months of FY 2020/21 is presented in Table 5.9.

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

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
The Executive Office of the President	Cabinet Services	0.94	1.34	2.28	0.83	0.69	1.52	66.7
	Government Advisory Services	0.20	0.62	0.82	-	0.43	0.43	52.4
	State House Affairs	0.08	4.84	4.92	0.06	3.23	3.29	66.8
	Nairobi Metropolitan Services	12.78	19.57	32.35	8.17	7.74	15.90	49.2
	Deputy President Services	0.02	1.51	1.53	0.02	0.99	1.01	66.1
State Department for Planning	Economic Policy and National Planning	55.54	1.64	57.18	41.83	1.05	42.87	75.0
	National Statistical Information Services	0.35	1.32	1.67	0.24	0.93	1.17	70.3
	Monitoring and Evaluation Services	0.04	0.09	0.13	0.04	0.07	0.11	85.0
	General Administration Planning and Support Services	-	0.24	0.24	-	0.17	0.17	73.1
State Department for Devolution	Devolution Support Services	3.17	0.61	3.78	0.44	0.41	0.85	22.6
	General Administration Planning and Support Services	0.00	0.29	0.29	-	0.17	0.17	59.3
	Special Initiatives	-	0.03	0.03	-	0.01	0.01	37.5
Ministry of Foreign Affairs	General Administration Planning and Support Services	0.04	1.85	1.89	0.01	1.15	1.16	61.3
	Foreign Relation and Diplomacy	0.95	13.88	14.83	0.95	9.78	10.73	72.4
	Economic Cooperation and Commercial Diplomacy	-	0.05	0.05	-	0.03	0.03	69.6
	Foreign Policy Research & Capacity Development	0.03	0.15	0.18	0.02	0.07	0.09	50.4
The National Treasury	General Administration, Planning and Support Services	8.44	50.31	58.75	4.83	26.25	31.07	52.9
	Public Financial Management	51.72	5.59	57.31	19.66	2.41	22.07	38.5
	Economic and Financial Policy Formulation and Management	0.46	1.24	1.69	0.38	0.79	1.18	69.5
	Market Competition	0.03	0.30	0.33	0.03	0.25	0.28	85.4
	Government Clearing Services	-	0.06	0.06	-	0.002	0.002	3.6
State Department for Public Service	Public Service Transformation	0.08	7.47	7.55	0.10	5.97	6.07	80.4
	General Administration, Planning and Support Services	-	0.39	0.39	-	0.29	0.29	75.2
	National Youth Service	0.92	7.20	8.12	0.47	6.39	6.86	84.5
Parliamentary Service Commission	Senate Affairs	-	6.34	6.34	-	3.64	3.64	57.5
National Assembly	National Legislation, Representation and Oversight	-	21.81	21.81	-	13.74	13.74	63.0
Parliamentary Joint Services	General Administration, Planning and Support Services	3.57	5.60	9.16	1.59	3.49	5.09	55.5
Commission on Revenue Allocation	Inter-Governmental Revenue and Financial Matters	-	0.33	0.33	-	0.23	0.23	69.4
Public Service Commission	General Administration, Planning and Support Services	0.02	0.74	0.76	0.02	0.53	0.55	71.7
	Human Resource management and Development	-	1.28	1.28	-	0.89	0.89	69.4
	Governance and National Values	-	0.11	0.11	-	0.08	0.08	77.8
	Performance and Productivity Management	-	0.04	0.04	-	0.03	0.03	76.0
Salaries and Remuneration Commission	Salaries and Remuneration Management	-	0.46	0.46	-	0.26	0.26	56.7
Auditor General	Audit Services	0.20	5.49	5.68	0.05	3.71	3.76	66.2
Controller of Budget	Control and Management of Public Finances	-	0.59	0.59	-	0.28	0.28	48.3
Commission on Administrative Justice	Promotion of Administrative Justice	-	0.47	0.47	-	0.31	0.31	65.1

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Total		139.55	163.82	303.38	79.71	96.50	176.22	58.1

Source: MDAs and National Treasury

General Administration, Planning and Support Services programme under the National Treasury received the highest budgetary allocation at Kshs.58.75 billion (19.4 per cent), of the revised gross estimates for the sector. Special Initiatives under the State Department for Devolution had the lowest allocation at Kshs.25.15 million of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Market Competitive programme under the National Treasury recorded the highest proportion of programme expenditure to its revised gross estimates at 85.4 per cent, while Government Clearing Services programme under the National Treasury recorded the lowest at 3.6 per cent.

Further analysis of sub-programme performance shows that, Community Development sub-programme under Economic Policy and National Planning programme had the highest expenditure at Kshs.41.76 billion, while the Government Clearing Services sub-programme had the lowest expenditure at Kshs.2.1 million.

5.11 Social Protection, Culture and Recreation Sector

The Social Protection, Culture and Recreation sector budgetary allocation was Kshs.70.09 billion, revised to Kshs.55.49 billion in Supplementary Budget I, comprised of Kshs.16.77 billion (31.8 per cent) for development activities and Kshs.38.72 billion (68.2 per cent) for recurrent expenditure to fund 15 programmes. Table 5.10 presents an analysis of the Social Protection, Culture and Recreation sector's programme for the first nine months of the FY 2020/21.

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

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Development of the ASALs	Accelerated ASALs Development	7.00	0.96	7.97	3.75	0.71	4.46	56.0
State Department for Sports	Sports	3.29	1.31	4.61	3.40	0.67	4.07	88.4
State Department for Culture and Heritage	Culture	0.02	1.36	1.38	0.03	0.97	1.00	72.6
	The Arts	-	0.13	0.13	-	0.07	0.07	52.7
	Library Services	0.02	0.73	0.75	-	0.51	0.51	67.8
	General Administration, Planning and Support Services	-	0.14	0.14	-	0.09	0.09	60.8
State Department for Labour	General Administration, Planning and Support Services	-	0.45	0.45	-	0.31	0.31	69.7
	Promotion of the Best Labour Practice	0.05	0.63	0.68	0.07	0.38	0.45	66.7
	Manpower Development, Employment and Productivity Management	1.41	1.60	3.01	0.58	0.44	1.03	34.0
State Department for Social Protection	Social Development and Children Services	0.12	2.90	3.02	0.11	1.81	1.92	63.4
	National Social Safety Net	1.96	27.32	29.28	0.14	13.60	13.74	46.9
	General Administration, Planning and Support Services	-	0.19	0.19	-	0.10	0.10	54.2
State Department for Gender	Community Development	2.13	-	2.13	1.62	-	1.62	76.0
	Gender Empowerment	0.77	0.73	1.50	0.12	0.40	0.52	34.7
	General Administration, Planning and Support Services	-	0.27	0.27	-	0.19	0.19	69.6

VOTE	Programme	Revised Gross Estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
	Total	16.77	38.72	55.49	9.81	20.25	30.07	54.2

Source: MDAs and National Treasury

National Social Safety Net programme under the State Department for Social Protection received the highest budgetary allocation at Kshs.29.28 billion (52.8 per cent), of the revised gross estimates for the SPCR sector. The Arts programme under the State Department for Culture & Heritage had the lowest allocation at Kshs.125.12 million of the revised gross estimates for the sector.

Analysis of programme performance shows that, the Sports programme under the State Department for Sports recorded the highest proportion of programme expenditure to its revised gross estimates at 88.4 per cent, while Manpower Development, Employment and Productivity Management programme under the State Department for Labour recorded the lowest at 34.0 per cent.

Further analysis of sub-programme performance shows that, National Safety Net under sub-programme had the highest expenditure at Kshs.13.74 billion, while the Promotion of Kenyan Music and Dance sub-programme under The Arts programme had the lowest expenditure at Kshs.32.15 million.

6 KEY ISSUES AND RECOMMENDATIONS

6.1 Introduction

This chapter highlights key issues that affected budget implementation in the first nine months of FY 2020/21. Further, it provides recommendations aimed at improving implementation to achieve effective budget execution by the financial year.

6.2 Low Absorption of Development Budget

In the first nine months of the FY 2020/21, gross development expenditure amounted to Kshs.334.55 billion representing 48 per cent of revised development revised gross estimates, recording a decrease compared to 60.8 per cent (Kshs.436.6 billion), in a similar period of the FY 2019/20. It would be expected that by the end of the first nine months, expenditure should be at least 75 per cent of the revised gross estimates.

Low levels of expenditure on development budget programme implementation is partially attributed to delays in exchequer releases by the National Treasury which as at 31st March 2021, had released only 45.9 per cent of the revised development net estimates. Delay in the disbursement of exchequers affects the implementation of planned programmes planned by MDAs and subsequently affects completion of projects.

The Controller of Budget recommends that, the National Treasury should release funds to the MDAs on timely basis based on their annual work-plans and cash flow projections.

6.3 High Level of Public Debt

The PFM Act, 2012 allows the government to borrow funds internally and externally to meet budget deficits. As at March 31, 2021, the public debt stock stood at Kshs.7.34 trillion having increased by 16.9 per cent (Kshs.1.06 trillion), from March 31 2020 when public debt stock stood at Kshs.6.28 trillion. Actual expenditure on public debt amounted to Kshs.614.69 billion representing 64.1 per cent of the revised gross estimates billion and 55.5 per cent of the ordinary revenue in the first nine months of FY 2020/21. Public debt expenditure exceeded that of development activities which stood at Kshs.334.55 billion (absorption rate of 48 per cent) of the re during the period.

While borrowing, the government should ensure that its financing needs and payment obligations are at the lowest market cost and with prudent risk.

Increased public borrowing may result in undesirable fiscal consequences such as high interest rates, inflation, and overburdening of future generations. To overcome this, COB recommends that, the National Treasury should take appropriate measures to ensure public debt remains at sustainable levels and also boost revenue by expanding domestic tax sources to meet government obligations.

6.4 Delay in Submission of Financial Reports to the Office of the Controller of Budget

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

The Controller of Budget noted delays in submission of quarterly financial performance reports in the first nine months of FY 2020/21 by some MDAs, which subsequently delayed in reporting on budget implementation as required by the law. I wish to recognise twenty-four (24) MDAs which submitted their reports by 15th of April 2021 as requested in accordance with PFM Act, 2012 and urge them to keep up.

All Accounting Officers, therefore should submit their quarterly financial and non-financial performance reports to OCOB within fifteen days following the end of each quarter in line with Section 83 of the PFM Act, 20212 to facilitate timely reporting on budget implementation.

6.5 Budget Cuts by the National Treasury

In the analysis of financial reports for the first nine months of FY 2020/21 submitted to the COB, we have noted exchequer over-issues and expenditure exceeding the budget estimates which has been attributed to budget cuts below incurred expenditure in the Supplementary Budget I.

Reduction of budgets by National Treasury without involving the spending units may result in expenditures beyond 100 per cent of the budget. However, the reductions should be corrected at the earliest, during supplementary budgeting. Affected MDAs should liaise with the National Treasury and ensure the budgets are regularised before the end of the FY 2020/21.

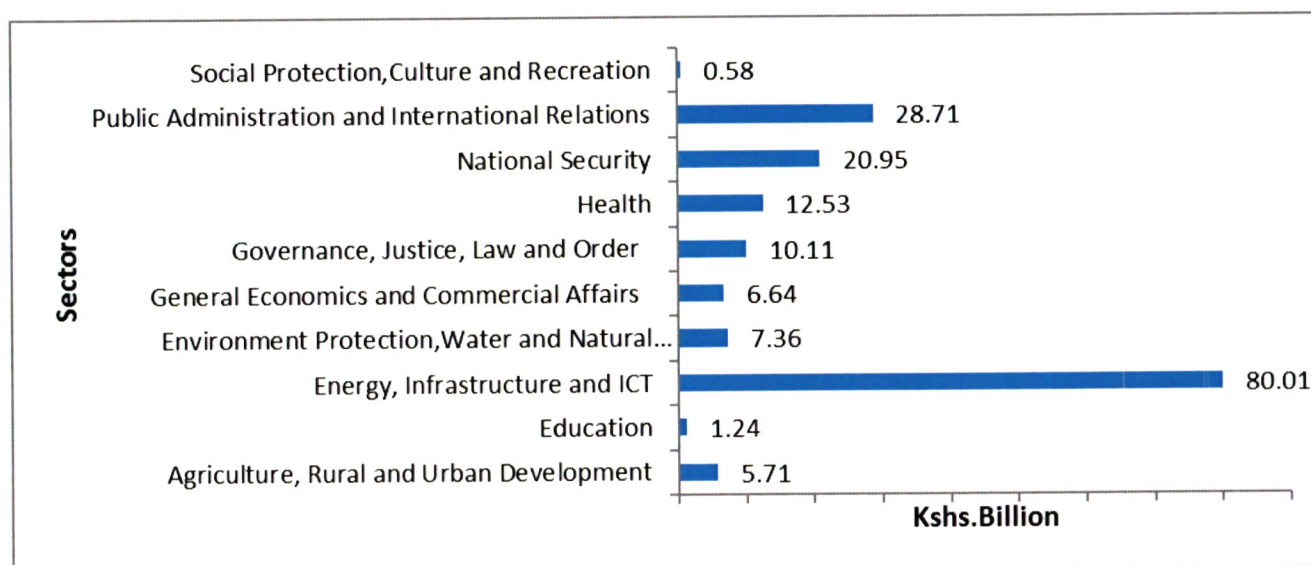
7 EMERGING ISSUES

7.1 Exchequer Requisitions under Article 223 of the Constitution

Article 223 of the Constitution of Kenya allows Ministries, Departments and Agencies (MDAs) to access additional funding to cater for unforeseen events or for activities that could not have been appropriated in the approved budgets due to insufficient funds. The law requires all spending entities to seek the approval of Parliament for expenditures under Article 223 within two months after the Controller of Budget approves the request for withdrawal. For the period 1st July 2020 to 31st March, 2021, the cumulative requests for additional funding by the MDAs to the National Treasury under Article 223 amounted to Kshs.173.83 billion, an increase of Kshs 40.31 billion from the Kshs.133.52 billion requested for the period up to December 2020. This represented 9.2 percent of the total MDAs approved budget of Kshs.1.89 trillion for the FY 2020/21.

As shown in Figure 7.1, the cumulative requests for additional funding under Article 223 by the Energy, Infrastructure and ICT (EI&ICT) sector amounted to Kshs. 80.01 billion. This was an increase of Kshs.10.76 billion from Kshs. 69.25 billion requested during the period ending December 2020. The requested funds comprised of Kshs.22.0 billion to be used in the implementation of flagship projects, Kshs.6.0 billion to be used towards the implementation of phase II of the Kazi Mtaani Programme, and the balance of Kshs.52.0 billion to be used in implementing a number of development activities within the EI&ICT sector. Figure 7.1 shows the total requests for supplementary funding by the MDAs in the first nine months of the FY 2020/21.

Figure 7.1: Cumulative Requests by Sector, July- March 2021

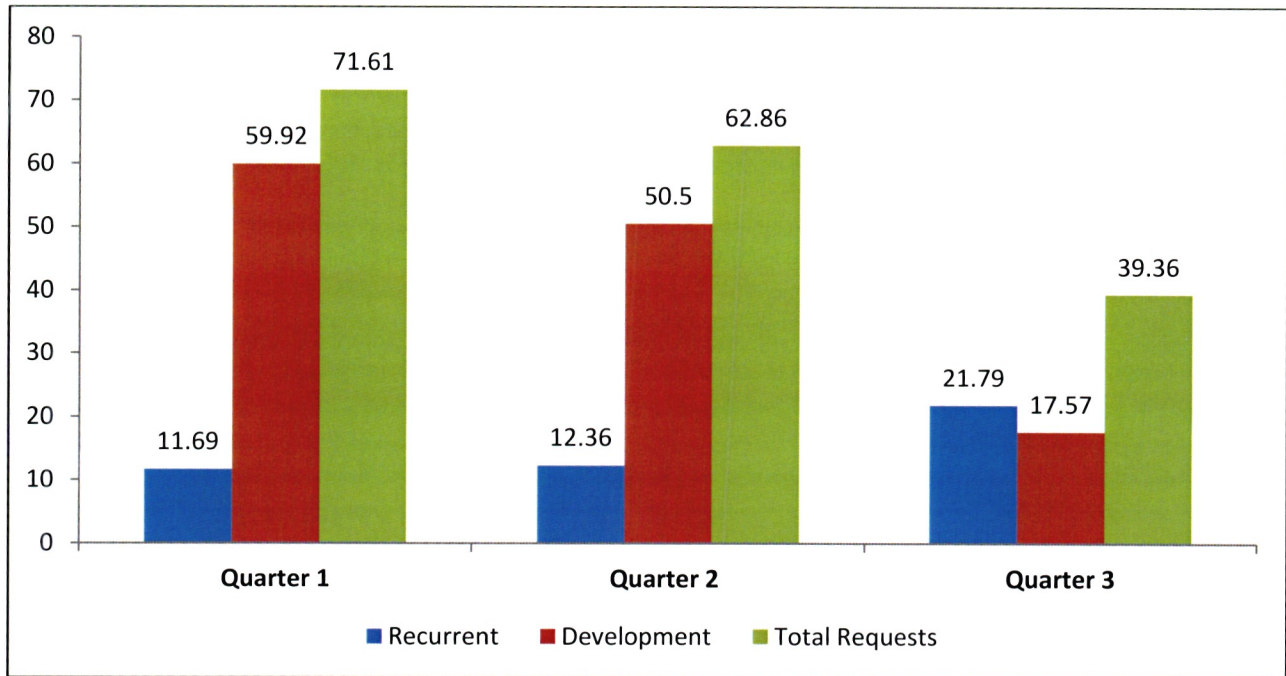


Source: National Treasury

Further analysis shows that the MDAs requests for additional funding were highest during the first quarter followed by quarter two. Also, analysis of the distribution of the additional funding reveals that a lot of the additional funding was directed towards development activities as shown in Figure 7.2. The pattern can be attributed to development activities by the State Department for Transport towards Standard Gauge Railway project.

Frequent requests for additional funding by the MDAs have the potential to undermine the credibility of approved budgets, especially when such requests are made immediately after the beginning of the financial year or within the first quarter of the financial year. Figure 7.2 shows the distribution of additional funding to MDA on a quarterly basis.

Figure 7.2: Distribution of requests for Supplementary Funding, July 2020 to March 2021
(Kshs Billion)



Source: National Treasury

Cumulative approvals by the COB to cater for supplementary expenditures to MDAs under Article 223 of the Constitution amounted to Kshs 34.94 billion (20.1 percent of the total requests made), as shown in Table 7.1. The variance of Kshs.138.89 billion results from the differences arising from the cumulative requests as approved by the Controller of Budget under Article 206 (4) of the Constitution and the actual withdrawals from the Consolidated Fund Service (CFS) account. As per Article 223, the cumulative requests and the actual withdrawals are matched through the supplementary budget, which is approved by the National Assembly, at the end of each financial year.

Table 7.1: Cumulative Supplementary Fund Approvals, July 2020-March 2021 (Kshs. Million)

MDAs	Programme Description	Recurrent	Development	Total
The Executive Office of the President	AMREF Health Africa	-	840.00	840.00
State Department for Interior and Citizen Services	Multi-Agency Security Operations	2,300.00	-	2,300.00
Ministry of Defence	Kenya Shipyard, Kisumu/Mbita Port Dredging, Emergency Security Operations	4,747.17	-	4,747.00
The National Treasury	Kenya Airways Rescue Plan and Kenya Mortgage Refinancing Project (ADB Loan)	-	7,202.00	7,202.00
State Department for Infrastructure	Upgrading of roads in informal Settlement densely populated areas, Nairobi Expressway Partial Land Compensation and relocation of services to Kenya Railways Staff Retirement Benefits Scheme	-	1,750.00	1,750.00
State Department for Transport	Nairobi Commuter Rail, Kenya Airways Rescue Plan and Kisumu Meter Gauge Railway	-	7,700.00	7,700.00
State Department for Housing & Urban Development	Kazi Mtaani Programme	-	500.00	500.00
Ministry of Water & Sanitation and Irrigation	Land Compensation for treated water pipeline Thika dam - Kigoro treatments works to Gigiri tanks	-	372.00	372.00
State Department for Broadcasting & Telecommunications	Postal Corporation	810.00	-	810.00
State Department for Sports	World Athletics Continental Tour	204.80	-	205.00
State Department for Crop Development & Agricultural Research	Maize Pending Bills and Transfer to National Cereal and Produce Board	7,585.13	-	7,585.00
State Department for Tourism	Payment of outstanding verified and audited pending bills	931.18	-	931.00
Total		16,578.27	18,364.00	34,942.27

Source: National Treasury

As illustrated in Table 7.1, the State Department for Transport received the highest amount of additional funding to cater for the development of Nairobi Commuter Rail, Kisumu Meter Gauge Railway and to provide funds for the Kenya Airways rescue package.

Reliance on Article 223 by some MDAs to fund development and recurrent activities has undermined the credibility and reliability of the approved budgets since the allocation of such additional funding does not follow the laid down MTEF budget-making process including the requirement for public participation in budget-making process. To safeguard the credibility of the approved budgets, the national government should ensure that budget allocation for long-term projects and programs follows the laid down budget-making procedures. This will ensure that the principles of public finance such as public participation are adhered to during the selection and implementation of long-term capital projects. Budget credibility is further undermined when requests for supplementary funding are submitted in the first quarter of the financial year just after the approval of the budget in Parliament.

Long- term projects should be considered in the outer years in the budgeting cycle. To ensure the credibility of the approved budgets, the Controller of Budget recommends that all MDAs should strive to ensure all budgeted projects and programs are encompassed in the budget estimates and submitted to Parliament for approval. Once approved, MDAs should endeavor to implement the projects and programmes with the allocated funds and within specified time period.

The law requires all spending entities to seek the approval of Parliament for expenditures under Article 223 within two months after the first withdrawal of the money. The Controller of Budget has noted that, there is time lag between withdrawal of funds under Article 223 of the Constitution and approval by Parliament. The COB recommends that ratification of funds withdrawn under Article 223 of the Constitution of Kenya be within the time specified in the law.

8 CONCLUSION

This report sought to provide budget implementation status for the National Government covering the period July 2020 to March 2021 pursuant to Article 228 of the Constitution and Section 9 of the Controller of Budget Act. The report sought to provide information on budget performance in the funding of MDAs, implementation of planned activities, key issues affecting seamless budget execution and emerging issues for address as identified in the report.

The overall budget implementation for the first nine months of FY 2020/21 recorded low performance at 60 per cent against a projected performance of 75 per cent by the quarter three. This is a decline compared to 62.9 per cent recorded in a similar period FY 2019/20. Receipts into the Consolidated Fund were Kshs.1.87 trillion representing 63.6 per cent of the revised annual target recording a slight decline compared to 67 per cent recorded in a similar period FY 2019/20, attributed to low economic activities due to interruption of business environment by COVID-19 pandemic. However, there was absolute growth recorded in the period under review compared to Kshs.1.78 trillion which has been attributed to the growth in revenue due to sustained compliance efforts, revenue enhancement initiatives and improved voluntary compliance by taxpayers. Total exchequer issues by national government amounted to Kshs.1.87 trillion representing 63.4 per cent of the revised net estimates. Consolidated Fund Services received the highest proportion of exchequer issues to revised net estimates at 70.9 per cent, followed by MDAs recurrent budget at 68.6 per cent, county governments at 54.5 per cent and MDAs development budget received the lowest at 45.9 per cent. To achieve budget targets and objectives, all votes should receive exchequer issues concurrently to promote equity in budget implementation.

Total expenditure for the national government was Kshs.1.83 trillion representing an absorption rate of 60 per cent, a decline compared to 62.9 per cent recorded in a similar period of FY 2019/20. Overall low absorption of the budget in the period under review could be attributable to reduced expenditure by scaling down of activities for the MDAs following COVID-19 pandemic measures put in place by the government to curb its spread. The development budget recorded the lowest absorption rate at 48 per cent, while recurrent expenditure recorded 63.5 per cent a decline from 60.8 per cent and 63.8 recorded in a similar period of FY 2019/20 respectively.

In overseeing budget implementation, the Controller of Budget identified key issues which hampered overall budget performance in delivering the country's development agenda. These include low absorption of development budget, high level of public debt and delay of submission of quarterly performance reports to the Controller of Budget. The National Treasury should ensure exchequer releases to MDAs are released as per their annual work-plan and cash flow projections to ensure funds are applied in time to the intended purpose, especially to the development budget. To overcome the debt burden, the National Treasury should take appropriate measures to enhance domestic revenue mobilization and to reduce budget deficit. To ensure timely reporting by Controller of Budget on budget implementation, all the Accounting Officers should ensure quarterly financial reports are submitted on time in accordance with Section 83 of the PFM Act, 2012.

ANNEXES

ANNEX I: MDAs Development Expenditure

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates (Kshs)	Revised Gross Estimates I (Kshs)	Original Net Estimates (Kshs)	Revised Net Estimates I (Kshs)	Exchequer Issues (Kshs)	Expenditure (Kshs)	% of Exchequer issues to revised Net Estimates	% Expenditure to revised Gross Estimates
D1011	The Executive Office of the President	11,473,321,015	14,008,277,252	4,961,171,015	7,496,127,252	3,687,535,729	9,066,322,269	49.2	64.7
D1021	State Department for Interior and Citizen Services	6,925,000,000	3,927,076,242	6,874,000,000	3,777,076,242	2,339,576,199	4,004,272,759	61.9	102.0
D1023	State Department for Correctional Services	784,100,000	257,579,844	784,100,000	257,579,844	-	39,524,509	-	15.3
D1032	State Department for Devolution	4,734,685,699	3,171,774,952	2,032,945,369	470,034,622	275,654,911	2,791,589,579	58.6	88.0
D1035	State Department for Development for the ASALs	8,824,290,786	7,004,385,652	8,402,290,786	6,582,385,652	3,618,999,639	3,749,104,137	55.0	53.5
D1041	Ministry of Defence	9,208,594,305	9,742,786,689	3,000,000,000	3,000,000,000	1,832,915,730	8,397,515,295	61.1	86.2
D1052	Ministry of Foreign Affairs	1,201,400,000	1,016,400,000	1,201,400,000	1,016,400,000	836,360,000	971,615,590	82.3	95.6
D1064	State Department for Vocational and Technical Training	6,268,000,000	6,339,506,533	1,468,000,000	1,504,506,533	509,082,055	1,863,866,414	33.8	29.4
D1065	State Department for University Education	5,375,600,000	3,609,623,070	4,601,600,000	2,597,623,070	2,441,614,884	4,345,480,903	94.0	120.4
D1066	State Department for Early Learning & Basic Education	11,690,000,000	11,403,620,000	11,390,000,000	11,303,620,000	7,501,988,928	5,321,551,199	66.4	46.7
D1071	The National Treasury	42,779,129,907	60,650,298,887	31,083,728,758	48,127,226,075	17,556,868,231	24,903,126,696	36.5	41.1
D1072	State Department of Planning	42,453,435,816	55,928,861,106	42,402,820,416	55,886,765,706	32,307,284,419	42,101,542,746	57.8	75.3
D1081	Ministry of Health	47,251,983,849	52,112,257,635	38,346,282,456	34,934,033,637	8,107,450,922	33,421,580,128	23.2	64.1
D1091	State Department of Infrastructure	124,590,286,715	120,093,348,730	61,601,464,000	69,950,018,268	20,218,119,234	45,245,656,903	28.9	37.7
D1092	State Department of Transport	38,366,800,000	73,875,594,154	11,272,800,000	21,582,800,000	15,502,838,305	43,063,048,368	71.8	58.3
D1093	State Department for Shipping and Maritime	850,000,000	565,000,000	5,000,000	5,000,000	-	172,971,147	-	30.6
D1094	State Department for Housing & Urban Development	15,998,721,087	24,744,555,338	8,577,721,087	16,558,555,338	13,644,216,318	14,032,758,650	82.4	56.7
D1095	State Department for Public Works	1,184,973,000	757,473,000	1,016,973,000	589,473,000	596,782,000	646,893,843	101.2	85.4
D1108	State Department for Environment and Forestry	5,995,090,900	3,747,490,900	3,839,590,900	3,252,990,900	1,947,835,853	1,805,153,867	59.9	48.2
D1109	State Department for Water & Sanitation and Irrigation	70,982,834,883	73,164,306,416	31,679,922,638	29,903,815,841	13,754,897,364	17,844,544,731	46.0	24.4
D1112	Ministry of Lands and Physical Planning	2,799,000,000	3,599,000,000	2,799,000,000	3,599,000,000	1,774,875,781	1,677,140,252	49.3	46.6
D1122	State Department for Information Communications and Technology & Innovation	18,504,202,512	20,079,102,512	4,371,202,512	4,246,102,512	1,608,995,962	11,589,412,993	37.9	57.7
D1123	State Department for Broadcasting & Telecommunications	698,000,000	282,255,000	698,000,000	282,255,000	236,150,170	282,091,170	83.7	99.9
D1132	State Department for Sports	14,155,570,000	3,292,897,210	155,570,000	77,785,000	77,785,000	3,398,379,971	100.0	103.2
D1134	State Department for Culture and Heritage	43,100,000	32,365,560	43,100,000	32,365,560	10,600,000	27,159,453	32.8	83.9

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates (Kshs)	Revised Gross Estimates I (Kshs)	Original Net Estimates (Kshs)	Revised Net Estimates I (Kshs)	Exchequer Issues (Kshs)	Expenditure (Kshs)	% of Exchequer issues to revised Net Estimates	% Expenditure to revised Gross Estimates
D1152	Ministry of Energy	66,581,141,377	79,129,423,546	21,455,677,322	32,237,010,000	8,729,817,762	24,527,894,034	27.1	31.0
D1162	State Department for Livestock	3,362,828,667	2,206,900,000	2,721,428,667	1,495,500,000	1,399,790,043	2,089,313,325	93.6	94.7
D1166	State Department for Fisheries, Aquaculture and the Blue Economy	4,964,000,000	3,094,780,000	4,614,000,000	2,995,780,000	1,935,649,670	2,254,934,313	64.6	72.9
D1169	State Department for Crop Development & Agricultural Research	31,009,977,392	27,032,004,315	15,202,592,250	12,609,819,173	9,109,600,466	9,007,524,435	72.2	33.3
D1173	State Department for Cooperatives	825,220,000	600,525,432	825,220,000	600,525,432	337,682,601	349,045,656	56.2	58.1
D1174	State Department for Trade	1,095,593,397	1,261,849,005	1,095,593,397	1,261,849,005	706,711,288	640,004,936	56.0	50.7
D1175	State Department for Industrialization	5,268,141,936	4,539,761,252	3,753,141,936	3,024,761,252	1,296,654,223	1,340,200,154	42.9	29.5
D1184	State Department for Labour	2,444,400,000	1,461,973,937	2,444,400,000	1,461,973,937	918,999,244	656,123,739	62.9	44.9
D1185	State Department for Social Protection, Pensions and Senior Citizens Affairs	2,548,230,000	2,080,000,000	2,186,130,000	1,717,900,000	160,632,385	247,099,115	9.4	11.9
D1192	State Department for Mining	312,000,000	54,900,000	312,000,000	54,900,000	80,559,140	68,149,009	146.7	1.24
D1193	State Department for Petroleum	3,644,000,000	3,349,700,000	700,000,000	805,700,000	619,112,879	1,211,652,281	76.8	36.2
D1202	State Department for Tourism	4,310,800,000	3,549,900,000	4,310,800,000	3,549,900,000	2,154,180,990	2,154,140,395	60.7	60.7
D1203	State Department for Wildlife	693,810,000	638,060,000	635,000,000	444,250,000	393,667,330	393,667,330	88.6	61.7
D1212	State Department for Gender	2,374,000,000	2,898,000,000	2,374,000,000	2,258,000,000	2,215,000,000	2,287,000,000	98.1	78.9
D1213	State Department for Public Service	1,254,060,000	997,554,400	1,254,060,000	997,554,400	-	575,641,937	-	57.7
D1214	State Department for Youth Affairs	2,352,490,000	2,098,322,000	2,352,490,000	2,098,322,000	1,271,125,666	967,783,861	60.6	46.1
D1222	State Department for Regional and Northern Corridor Development	1,087,450,000	823,099,900	837,450,000	563,099,900	43,794,000	455,672,500	7.8	55.4
D1252	State Law Office and Department of Justice	185,000,000	123,000,000	185,000,000	123,000,000	79,082,742	94,838,507	64.3	77.1
D1261	The Judiciary	2,701,000,000	2,558,082,000	2,701,000,000	1,451,689,000	1,074,787,843	1,194,441,305	74.0	46.7
D1271	Ethics and Anti-Corruption Commission	40,800,000	40,800,000	40,800,000	40,800,000	-	1,533,935,975	-	37.6
D1291	Office of the Director of Public Prosecutions	129,000,000	129,000,000	129,000,000	129,000,000	-	-	-	-
D2031	Independent Electoral and Boundaries Commission	150,000,000	75,000,000	150,000,000	75,000,000	-	75,000,000	-	1.00
D2043	Parliamentary Joint Services	2,065,550,000	3,565,550,000	2,065,550,000	3,565,550,000	1,295,872,121	1,592,183,027	36.3	44.7
D2071	Public Service Commission	19,280,000	19,280,000	19,280,000	19,280,000	15,490,239	15,490,238	80.3	80.3
D2091	Teachers Service Commission	600,000,000	640,000,000	600,000,000	600,000,000	-	-	-	-
D2111	Auditor General	146,670,000	196,670,000	146,670,000	196,670,000	76,758,316	48,922,527	39.0	24.9
D2141	National Gender and Equality Commission	5,000,000	5,000,000	5,000,000	5,000,000	-	-	-	-
TOTAL		633,308,563,243	696,574,972,469	355,724,966,509	401,416,374,151	184,303,396,584	334,542,962,171	45.9	48.0

ANNEX II: Recurrent Expenditure

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	Expenditure	% of Exchequer Issues to Revised Net Estimates	% Expenditure to Revised Gross Estimates
R1011	The Executive Office of the President	25,034,644,971	27,881,788,880	21,728,255,323	24,562,431,997	12,260,735,823	13,082,102,188	49.9	46.9
R1021	State Department for Interior and Citizen Services	125,189,231,363	128,793,635,610	123,089,561,516	126,693,965,763	91,841,348,911	95,565,430,763	72.5	74.2
R1023	State Department for Correctional Services	27,317,878,572	27,222,324,431	27,314,378,572	27,218,824,431	18,610,813,245	14,935,107,413	68.4	54.9
R1032	State Department for Devolution	930,178,422	930,384,179	930,178,422	930,384,179	628,848,142	600,008,232	67.6	64.5
R1035	State Department for Development for the ASALs	980,434,774	962,584,234	980,434,774	962,584,234	708,191,536	709,516,316	73.6	73.7
R1041	Ministry of Defence	106,272,956,500	112,623,133,506	106,272,956,500	112,623,133,506	79,419,593,244	90,286,489,272	70.5	80.2
R1052	Ministry of Foreign Affairs	14,555,771,675	15,924,553,306	13,961,704,474	15,349,542,454	8,936,322,051	11,036,196,564	58.2	69.3
R1064	State Department for Vocational and Technical Training	18,637,903,522	18,391,928,195	13,945,075,327	13,699,100,000	8,978,115,006	9,313,540,535	65.5	50.6
R1065	State Department for University Education	107,757,158,547	105,772,658,547	57,342,274,106	55,357,774,106	38,898,226,113	42,836,830,723	70.3	40.5
R1066	State Department for Early Learning & Basic Education	89,128,982,114	88,007,351,628	87,696,382,114	86,574,751,628	53,168,172,169	61,696,490,365	61.4	70.1
R1068	State Department for Post Training and Skills Development	150,940,126	129,070,672	150,940,126	129,070,672	76,706,697	67,338,196	59.4	52.2
R1071	The National Treasury	74,200,143,586	57,496,271,910	71,250,843,586	50,119,457,604	23,778,485,711	29,703,769,845	47.4	51.7
R1072	State Department of Planning	3,213,693,693	3,285,393,162	3,142,693,693	3,214,393,162	2,350,460,875	2,228,009,803	73.1	67.8
R1081	Ministry of Health	64,450,685,148	67,083,995,781	43,742,678,516	46,375,489,149	26,327,547,208	29,075,710,149	56.8	43.3
R1091	State Department of Infrastructure	64,932,476,233	67,455,280,446	1,659,476,233	1,389,759,688	896,033,480	41,985,300,752	64.5	62.2
R1092	State Department of Transport	9,188,486,371	9,074,680,481	511,486,371	697,680,481	418,231,885	1,918,703,473	59.9	21.1
R1093	State Department for Shipping and Maritime	1,667,605,056	1,646,757,055	397,605,056	376,757,055	243,749,183	719,704,737	64.7	43.7

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	Expenditure	% of Exchequer Issues to Revised Net Estimates	% Expenditure to Revised Gross Estimates
R1094	State Department for Housing and Urban Development	1,058,529,759	1,001,951,302	1,058,529,759	1,001,951,302	622,328,605	714,095,228	62.1	71.3
R1095	State Department for Public Works	2,314,516,034	2,328,640,351	2,310,516,034	2,324,640,351	1,658,092,188	1,640,012,515	71.3	70.4
R1108	State Department for Environment and Forestry	10,255,016,643	10,267,200,000	9,236,116,643	9,038,300,000	6,735,557,377	6,705,917,974	74.5	65.3
R1109	State Department for Water & Sanitation and Irrigation	6,232,606,765	6,185,900,000	4,017,406,765	3,970,700,000	2,871,101,989	2,565,503,821	72.3	41.5
R1112	Ministry of Lands and Physical Planning	2,818,419,339	2,845,894,731	2,809,419,339	2,836,894,731	1,969,736,880	1,902,715,300	69.4	66.9
R1122	State Department for Information Communications and Technology & Innovation	1,503,600,918	1,641,312,439	1,503,600,918	1,641,312,439	795,364,420	794,601,423	48.5	48.4
R1123	State Department for Broadcasting & Telecommunications	5,530,631,616	8,034,263,735	2,998,631,616	5,502,263,735	3,447,409,076	4,874,089,135	62.7	60.7
R1132	State Department for Sports	1,241,514,532	1,312,140,189	1,100,114,532	1,287,719,009	799,098,746	671,894,472	62.1	51.2
R1134	State Department for Culture and Heritage	2,679,689,990	2,361,820,952	2,271,189,990	2,245,570,952	1,601,664,055	1,634,076,683	71.3	69.2
R1152	Ministry of Energy	5,911,666,844	5,895,547,611	1,543,000,000	1,493,000,000	831,004,291	3,700,884,412	55.7	62.8
R1162	State Department for Livestock	2,628,966,406	2,303,566,406	2,606,966,406	2,281,566,406	1,756,441,547	1,564,528,000	77.0	67.9
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	1,994,874,045	2,460,274,045	1,994,874,045	2,460,274,045	1,367,224,471	1,368,004,373	55.6	55.6
R1169	State Department for Crop Development & Agricultural Research	10,798,470,415	23,473,893,927	8,124,470,415	20,787,818,927	14,037,030,029	14,652,171,202	67.5	62.4
R1173	State Department for Cooperatives	801,329,701	861,732,407	351,329,701	313,106,482	259,576,093	531,714,812	82.9	61.7
R1174	State Department for Trade	1,921,764,227	2,014,788,727	1,880,064,227	1,973,088,727	1,326,475,484	1,147,666,339	67.2	57.0
R1175	State Department for Industrialization	2,851,871,955	2,868,983,590	2,098,021,955	2,108,133,590	1,532,371,818	1,361,374,112	72.7	47.5

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	Expenditure	% of Exchequer Issues to Revised Net Estimates	% Expenditure to Revised Gross Estimates
R1184	State Department for Labour	2,764,327,034	2,685,727,034	1,870,907,034	1,792,307,034	1,012,103,171	1,139,064,511	56.5	42.4
R1185	State Department for Social Protection, Pensions and Senior Citizens Affairs	31,056,249,554	30,407,639,025	31,014,249,554	30,347,639,025	15,482,780,128	15,485,677,598	51.0	50.9
R1192	State Department for Mining	637,139,810	588,200,000	537,139,810	488,200,000	323,726,399	348,283,581	66.3	59.2
R1193	State Department for Petroleum	243,510,778	237,310,049	196,510,778	190,310,049	138,599,642	152,548,383	72.8	64.3
R1202	State Department for Tourism	8,495,795,182	5,908,749,964	1,244,172,182	2,396,534,582	1,389,913,413	1,677,610,135	58.0	28.4
R1203	State Department for Wildlife	10,108,077,510	7,649,382,696	5,490,077,510	6,834,382,696	3,873,715,638	4,617,956,063	56.7	60.4
R1212	State Department for Gender	977,986,478	993,858,205	842,986,478	858,858,205	575,731,040	588,124,107	67.0	59.2
R1213	State Department for Public Service	17,215,450,643	15,060,434,458	14,753,370,879	12,598,354,694	9,638,285,760	11,918,008,895	76.5	79.1
R1214	State Department for Youth Affairs	1,309,361,869	1,294,565,705	1,309,361,869	1,294,565,705	980,703,984	892,810,117	75.8	69.0
R1221	State Department for East African Community	608,015,519	539,325,519	608,015,519	539,325,519	322,096,712	276,171,853	59.7	51.2
R1222	State Department for Regional and Northern Corridor Development	2,266,744,036	2,223,599,295	1,818,244,036	1,775,099,295	1,422,766,825	1,420,263,302	80.2	63.9
R1252	State Law Office and Department of Justice	4,603,906,847	4,646,206,847	4,053,326,847	4,095,626,847	2,557,260,189	2,516,754,556	62.4	54.2
R1261	The Judiciary	14,722,436,279	14,693,278,582	14,722,436,279	14,693,278,582	10,577,154,101	10,668,240,106	72.0	72.6
R1271	Ethics and Anti-Corruption Commission	3,072,200,000	3,272,200,000	3,072,200,000	3,272,200,000	2,374,144,176	2,585,933,489	72.6	79.0
R1281	National Intelligence Service	39,051,000,000	45,551,000,000	39,051,000,000	45,551,000,000	26,522,398,226	26,280,814,124	58.2	57.7
R1291	Office of the Director of Public Prosecutions	2,957,003,322	3,237,003,322	2,957,003,322	3,237,003,322	1,811,699,163	1,964,509,569	56.0	60.7
R1311	Office of the Registrar of Political Parties	1,345,791,991	1,330,321,991	1,345,791,991	1,330,321,991	930,249,945	923,736,655	69.9	69.4
R1321	Witness Protection Agency	472,787,500	466,087,500	472,787,500	466,087,500	363,346,980	374,428,671	78.0	80.3

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	Expenditure	% of Exchequer Issues to Revised Net Estimates	% Expenditure to Revised Gross Estimates
R2011	Kenya National Commission on Human Rights	400,704,556	381,657,280	400,704,556	381,657,280	248,417,788	257,077,267	65.1	67.4
R2021	National Land Commission	1,233,325,815	1,138,325,815	1,233,325,815	1,138,325,815	719,762,215	707,448,344	63.2	62.1
R2031	Independent Electoral and Boundaries Commission	4,322,884,842	5,201,239,587	4,322,884,842	5,201,239,587	2,810,979,475	3,454,382,941	54.0	66.4
R2041	Parliamentary Service Commission	6,436,543,470	6,336,543,470	6,436,543,470	6,336,543,470	3,425,073,685	3,644,150,021	54.1	57.5
R2042	National Assembly	23,205,499,775	21,805,499,775	23,205,499,775	21,805,499,775	12,829,370,946	13,738,001,046	58.8	63.0
R2043	Parliamentary Joint Services	5,598,359,101	5,598,359,101	5,584,359,101	5,584,359,101	3,447,576,039	3,493,226,273	61.7	62.4
R2051	Judicial Service Commission	576,400,000	518,500,000	576,400,000	518,500,000	288,116,892	351,353,702	55.6	67.8
R2061	The Commission on Revenue Allocation	371,975,630	329,575,630	371,975,630	329,575,630	208,876,300	228,625,002	63.4	69.4
R2071	Public Service Commission	2,105,760,000	2,172,753,432	2,105,760,000	2,172,233,432	1,489,581,856	1,534,959,096	68.6	70.6
R2081	Salaries and Remuneration Commission	459,730,000	459,730,000	459,730,000	459,730,000	244,789,965	260,748,061	53.2	56.7
R2091	Teachers Service Commission	265,492,584,137	273,449,784,137	264,975,584,137	272,902,784,137	197,865,895,526	207,155,771,935	72.5	75.8
R2101	National Police Service Commission	606,327,710	656,827,710	606,327,710	656,827,710	376,606,108	366,987,435	57.3	55.9
R2111	Auditor General	5,077,965,380	5,485,909,480	4,927,965,380	5,335,909,480	3,562,838,448	3,711,796,584	66.8	67.7
R2121	Controller of Budget	622,982,206	585,800,655	622,982,206	585,800,655	333,334,724	282,879,890	56.9	48.3
R2131	The Commission on Administrative Justice	494,680,726	470,380,726	494,680,726	470,380,726	355,227,433	306,039,597	75.5	65.1
R2141	National Gender and Equality Commission	424,656,952	378,412,737	424,656,952	378,412,737	250,786,770	272,865,775	66.3	72.1
R2151	Independent Policing Oversight Authority	862,628,000	817,728,000	862,628,000	817,728,000	569,490,316	602,219,881	69.6	73.6
	Sub-Total	1,254,353,432,514	1,275,111,620,162	1,062,992,246,942	1,084,378,043,386	718,475,458,325	815,788,967,693	66.3	64.0
CFS 050	Public Debt	904,703,671,211	958,402,990,622	904,703,671,211	958,402,990,622	699,487,732,655	614,689,000,000	73.0	64.1
CFS 051	Pensions & Gratuities	119,192,481,232	111,142,481,232	119,192,481,232	111,142,481,232	60,046,868,998	60,046,868,998	54.0	54.0

VOTE	MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	Expenditure	% of Exchequer issues to Revised Net Estimates	% Expenditure to Revised Gross Estimates
CFS 052	Salaries, Allowances & Miscellaneous	4,167,408,778	4,167,408,778	4,167,408,778	4,167,408,778	1,958,827,066	1,937,870,185	47.0	46.5
CFS 053	Subscriptions to International Organisations	500,000	500,000	500,000	500,000	-	-	-	-
Sub-Total		1,028,064,061,221	1,073,713,380,632	1,028,064,061,221	1,073,713,380,632	761,493,428,720	676,673,739,183	70.9	63.0
Grand Total-Recurrent		2,282,417,493,735	2,348,825,000,794	2,091,056,308,163	2,158,091,424,018	1,479,968,887,044	1,492,462,706,875	68.6	63.5

ANNEX III: Sectoral Development Expenditure

Sector	Original Gross Estimates (Kshs)	Revised Gross Estimates I (Kshs)	Original Net Estimates (Kshs)	Revised Net Estimates I (Kshs)	Exchequer Issues (Kshs)	Expenditure (Kshs)	% of Exchequer issues to revised Net Estimates	% Expenditure to revised Gross Estimates
Agriculture, Rural and Urban Development	42,135,806,059	35,932,684,315	25,337,020,917	20,700,099,173	14,219,915,960	15,028,912,325	68.7	41.8
Energy, Infrastructure and ICT	272,770,614,691	324,974,774,280	112,051,327,921	148,355,236,118	62,427,158,296	141,740,163,250	42.1	43.6
General Economics and Commercial Affairs	12,587,205,333	10,775,135,589	10,822,205,333	9,000,135,589	4,539,023,102	4,939,063,641	50.4	45.8
Health	47,251,983,849	52,112,257,635	38,346,282,456	34,934,033,637	8,107,450,922	33,421,580,128	23.2	64.1
Education	23,933,600,000	21,992,749,603	18,059,600,000	16,005,749,603	10,452,685,867	11,530,898,516	65.3	52.4
Governance, Justice, Law and Order	10,919,900,000	7,115,538,086	10,868,900,000	5,859,145,086	3,493,446,784	6,942,013,055	59.6	97.6
Public Administration and International Relations	106,127,532,437	139,554,666,597	85,167,625,558	117,775,608,055	56,051,823,967	82,066,434,609	47.6	58.8
National Security	9,208,594,305	9,742,786,689	3,000,000,000	3,000,000,000	1,832,915,730	8,397,515,295	61.1	86.2
Social Protection, Culture and Recreation	30,389,590,786	16,769,622,359	15,605,490,786	12,130,410,149	7,002,016,269	10,364,866,415	57.7	61.8
Environmental Protection, Water and Natural Resources	77,983,735,783	77,604,757,316	36,466,513,538	33,655,956,741.0	16,176,959,687	20,111,514,937	48.1	25.9
Total	633,308,563,243	696,574,972,469	355,724,966,509	401,416,374,151	184,303,396,584	334,542,962,171	45.9	48.0

ANNEX IV: Sectoral Recurrent Expenditure

Sector	Original Gross Estimates (Kshs)	Revised Gross Estimates I (Kshs)	Original Net Estimates (Kshs)	Revised Net Estimates I (Kshs)	Exchequer Issues (Kshs)	Expenditure (Kshs)	% of Exchequer issues to revised Net Estimates	% Expenditure to revised Gross Estimates
Agriculture, Rural and Urban Development	19,474,056,020	32,221,954,924	16,769,056,020	29,504,879,924	19,850,195,142	20,194,867,219	67.3	62.7
Energy, Infrastructure and ICT	93,660,385,478	98,610,309,174	13,488,718,634	15,912,240,805	10,031,516,754	57,392,750,175	63.0	58.2
General Economics and Commercial Affairs	16,945,520,620	14,417,179,502	7,999,847,620	9,105,288,195	6,253,200,345	6,414,800,553	68.7	44.5
Health	64,450,685,148	67,083,995,781	43,742,678,516	46,375,489,149	26,327,547,208	29,075,710,149	56.8	43.3
Education	481,167,568,446	485,750,793,179	424,110,255,810	428,663,480,543	298,987,115,511	321,069,971,754	69.7	66.1
Governance, Justice, Law and Order	186,874,837,934	191,615,423,597	184,221,088,087	188,961,673,750	133,610,414,059	134,839,028,223	70.7	70.4
Public Administration and International Relations	179,523,379,278	163,823,378,164	169,976,022,665	149,854,596,359	83,489,807,756	95,768,521,097	55.7	58.5
National Security	145,323,956,500	158,174,133,506	145,323,956,500	158,174,133,506	105,941,991,470	116,567,303,396	67.0	73.7
Social Protection, Culture and Recreation	39,700,202,362	38,723,769,639	38,079,882,362	37,494,678,459	20,179,568,676	20,228,353,687	53.8	52.2
Environmental Protection, Water and Natural Resources	27,232,840,728	24,690,682,696	19,280,740,728	20,331,582,696	13,804,101,403	14,237,661,439	67.9	57.7
Total	1,254,353,432,514	1,275,111,620,162	1,062,992,246,942	1,084,378,043,386	718,475,458,325	815,788,967,693	66.3	64.0

ANNEX V: Total Expenditure by Sector

Sector	Original Gross Estimates (Kshs)	Revised Gross Estimates I (Kshs)	Original Net Estimates (Kshs)	Revised Net Estimates I (Kshs)	Exchequer Issues (Kshs)	Expenditure (Kshs)	% of Exchequer issues to revised Net Estimates	% Expenditure to revised Gross Estimates
Agriculture, Rural and Urban Development	61,609,862,079	68,154,639,239	42,106,076,937	50,204,979,097	34,070,111,102	35,223,779,544	67.9	51.7
Energy, Infrastructure and ICT	366,431,000,169	423,585,083,454	125,540,046,555	164,267,476,923	72,458,675,050	199,132,913,425	44.1	47.0
General Economics and Commercial Affairs	29,532,725,953	25,192,315,091	18,822,052,953	18,105,423,784	10,792,223,447	11,353,864,194	59.6	45.1
Health	111,702,668,997	119,196,253,416	82,088,960,972	81,309,522,786	34,434,998,131	62,497,290,277	42.4	52.4
Education	505,101,168,446	507,743,542,782	442,169,855,810	444,669,230,146	309,439,801,378	332,600,870,270	69.6	65.5
Governance, Justice, Law and Order	197,794,737,934	198,730,961,683	195,089,988,087	194,820,818,836	137,103,860,843	141,781,041,278	70.4	71.3
Public Administration and International Relations	285,650,911,715	303,378,044,761	255,143,648,223	267,630,204,414	139,541,631,723	177,834,955,706	52.1	58.6
National Security	154,532,550,805	167,916,920,195	148,323,956,500	161,174,133,506	107,774,907,200	124,964,818,691	66.9	74.4
Social Protection, Culture and Recreation	70,089,793,148	55,493,391,998	53,685,373,148	49,625,088,608	27,181,584,945	30,593,220,102	54.8	55.1
Environmental Protection, Water and Natural Resources	105,216,576,511	102,295,440,012	55,747,254,266	53,987,539,437	29,981,061,090	34,349,176,376	55.5	33.6
Total	1,887,661,995,757	1,971,686,592,631	1,418,717,213,451	1,485,794,417,537	902,778,854,909	1,150,331,929,864	60.8	58.3

ANNEX VI: Capital Transfer to SAGAs

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)	
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Tourism	Kenya Tourism Board	999,800,000	-	499,900,000	499,900,000	-	344,154,529	-	344,154,529	
	Tourism Finance Corporation	2,290,000,000	-	1,500,000,000	1,500,000,000	-	-	-	-	
	Tourism Research Institute	35,000,000	-	35,000,000	35,000,000	-	-	-	-	
	Tourism Fund	50,000,000	-	50,000,000	50,000,000	-	50,000,000	-	50,000,000	
State Department for Shipping and Maritime	Kenya Maritime Authority	850,000,000	850,000,000	-	850,000,000	-	172,971,147	-	172,971,147	
State Department for Crop Development and Agricultural Research	Agricultural Development Corporation	80,000,000	-	50,000,000	50,000,000	-	-	50,000,000.00	50,000,000	
	Pest Control Products Board	52,600,000	-	26,321,436	26,321,436	-	-	44,908,853	44,908,853	
	Agriculture and Food Authority-Cotton Industry Revitalization	75,000,000	-	75,000,000	75,000,000	-	75,000,000	-	75,000,000	
	Pyrethrum Processing Company of Kenya Ltd	130,000,000	-	65,000,000	65,000,000	-	11,125,000	-	11,125,000	
	Kenya Animal Genetic Centre	100,000,000	-	100,000,000	100,000,000	-	700,000	-	700,000	
	Kenya Agricultural and Livestock Research Organization-Support to Improvement of Added Value to Coffee	38,000,000	-	-	-	-	-	-	-	-
	Warehouse Receipt Council	50,000,000	-	50,000,000	50,000,000	-	50,000,000	-	50,000,000	
	Commodities Fund	50,000,000	-	50,000,000	50,000,000	-	8,174,000	8,174,000	16,348,000	
	Kenya Agricultural and Livestock Research Organization- Science and Technology Research Programme Support	57,000,000	-	6,000,000	6,000,000	-	-	6,000,000	6,000,000	

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Kenya Agricultural and Livestock Research Organization-Equipping of Milk Research and Processing Plant	28,000,000	-	14,000,000	14,000,000	-	-	14,000,000	14,000,000
	Nyayo Tea Zones Mau and Embombut Forests Buffer Rehabilitation Project	50,000,000	-	50,000,000	50,000,000	-	50,000,000	-	50,000,000
	Kenya Tsetse and Trypanosomiasis Eradication Council	150,000,000	-	110,000,000	110,000,000	-	89,538,618	20,064,286	109,602,904
	Bukura Agricultural College	80,000,000	-	80,000,000	80,000,000	-	-	80,000,000	80,000,000
	Kenya Agricultural and Livestock Research Organization-Climate Smart Agricultural Productivity	339,000,000	-	30,000,000	30,000,000	-	-	30,000,000	30,000,000
State Department for Culture and Heritage	National Museums of Kenya	20,600,000	-	20,600,000	20,600,000	-	-	20,600,000.00	20,600,000
State Law Office and Department of Justice	Kenya School of Law	10,000,000	-	10,000,000	10,000,000	-	-	10,000,000.00	10,000,000
	Kerio Valley Development Authority	257,338,500	-	-	-	-	158,898,575.00	-	158,898,575
	Coast Development Authority	51,220,500	-	-	-	-	-	-	-
	Ewaso Nyiro North Development Authority	146,918,000	-	-	-	-	-	-	-
	Ewaso Nyiro South Development Authority	86,610,500	-	-	-	-	-	79,587,974.00	79,587,974
	Lake Basin Development Authority	123,943,400	-	-	-	-	-	-	-
	Tana and Athi Rivers Development Authority	53,275,000	-	-	-	-	-	-	-
	Kimira Oluoch Smallholder Farm Improvement Project	43,794,000	-	43,794,000	43,794,000	31,579,259.00	11,859,824.00	354,916.90	43,794,000
	LAPPSET Corridor Development Authority	60,000,000	-	-	-	-	-	-	-

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure (Kshs)	
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services		Other Expenses
State Department of Broadcasting and Telecommunication	Kenya Institute of Mass Communication	34,500,000	-	34,500,000	34,500,000	-	-	33,250,000	33,250,000
	Kenya Broadcasting Corporation	165,000,000	-	165,000,000	165,000,000	-	165,000,000	-	165,000,000
	Kenya Film Classification Board	17,000,000	-	17,000,000	17,000,000	-	7,169,416	-	7,169,416
	Kenya Film School	19,830,000	-	19,830,000	19,830,000	-	19,830,000	-	19,830,000
	Kenya Film Commission	7,500,000	-	7,500,000	7,500,000	-	-	5,442,205	5,442,205
	Konza Techno Polis Development Authority	12,405,000,000	8,431,225,599	50,000,000	8,481,225,599	-	-	8,475,260,775	8,475,260,775
State Department for ICT and Innovation	The Information and Communication Technology Authority	1,788,200,000	-	398,668,384	398,668,384	92,281,801	156,257,846	-	248,539,647
	Youth Enterprise Development Fund	60,000,000	233,977,261	60,000,000	293,977,261	-	-	476,122,493	476,122,493
State Department for Youth Affairs	Kenya Institute of Public Policy, Research and Analysis	10,000,000	-	1,250,000	1,250,000	-	-	-	-
	National Government Constituency Development Fund	41,714,800,000	7,664,474	32,000,000,000	32,007,664,474	717,543,510	363,004,117	14,007,661,810	15,088,209,437
	National Council for Population and Development	71,872,816	-	47,706,259	47,706,259	-	12,704,951	-	12,704,951
	Kenya National Bureau of Statistics	348,295,290	-	62,750,000	62,750,000	-	62,750,000	-	62,750,000
State Department for Social Protection	National Council for Persons with Disabilities	100,029,376	29,376	100,000,000	100,029,376	-	11,290,130	138,941,616	150,231,746
	National Industrial Training Authority	7,500,000	-	-	-	-	-	-	-
State Department for Labour	Kenya Youth Empowerment and Opportunities Project	1,033,473,937	-	536,985,860	536,985,860	-	212,956,895	-	212,956,895
	National Drought Management Authority	5,142,291	-	1,980,500	1,980,500	108,337	1,627,816	-	1,736,153

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	
State Department for Transport	Kenya Ferry Services	428,000,000	-	214,000,000	214,000,000	-	214,000,000	214,000,000
	Kenya Railways Corporation	8,829,800,000	-	7,200,000,000	7,200,000,000	-	5,652,168,220	5,652,168,220
	Kenya Airways							
State Department for Gender	Kenya Ports Authority	7,000,000,000	-	6,000,000,000	6,000,000,000	-	-	-
	Kenya Airports Authority	450,000,000	-	-	-	-	-	-
	ANTI-Female Genital Mutilation BOARD	2,130,000,000	-	2,099,000,000	2,099,000,000	55,162,465	47,568,983	1,618,940,076
	Women Enterprise Fund	150,000,000	-	75,000,000	75,000,000	-	-	75,000,000
State Department for Public Works	UWEZO Fund	82,000,000	-	41,000,000	41,000,000	-	-	41,000,000
	National Construction Authority	168,000,000	6,179,843	-	6,179,843	-	6,179,843	6,179,843
State Department of Livestock	Kenya Veterinary Board	50,000,000	-	70,000,000	70,000,000	-	-	66,022,009
	Kenya Dairy Board	123,576,600	13,710,245	32,500,000	46,210,245	-	-	46,210,245
	Veterinary Medicines Directorate	18,600,000	18,600,000	-	18,600,000	-	-	18,600,000
	Kenya Meat Commission	40,000,000	-	40,000,000	40,000,000	-	-	-
	Kenya Veterinary Vaccines Producing Institute	145,000,000	100,000,000	45,000,000	145,000,000	-	-	145,000,000
State Department for Co-operatives	Agricultural Development Corporation	15,000,000	-	25,000,000	25,000,000	-	-	25,000,000
	Development of Leather Industrial Park-Kenanie	73,297,834	-	118,623,031	118,623,031	-	-	118,623,031
	New Kenya Cooperative Creameries	500,000,000	-	250,000,000	250,000,000	-	-	250,000,000
State Department for Sports	Kenya Academy of Sports	155,570,000	-	155,570,000	155,570,000	-	-	77,785,000
	Sports Kenya							
Sports, Arts and Social Development Fund	Anti-Doping Agency of Kenya							
	Sports, Arts and Social Development Fund	14,000,000,000	14,000,000,000	-	14,000,000,000	-	0	3,320,594,971

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-1-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Public Service	Kenya School of Government				-				-
	National Youth Service				-				-
State Department for Petroleum	National Oil Corporation of Kenya	280,000,000	140,000,000	-	140,000,000	-	-	140,000,000	140,000,000
	Geothermal Development Corporation	4,119,700,000	3,609,700,000	510,000,000	4,119,700,000	1,468,907,357	1,143,200,126	41,387,248	2,653,494,731
Ministry of Energy	Nuclear Power and Energy Agency				-				-
	Rural Electrification and Renewable Energy Corporation	1,450,000,000	2,404,496,429	362,500,000	2,766,996,429	176,116,492	2,590,879,937	-	2,766,996,429
	Kenya Energy Generating Company				-				-
	Kenya Power and Lighting Company				-				-
	Kenya Electricity Transmission Company Limited	5,337,000,000	-	3,115,000,000	3,115,000,000	-	2,860,722,386	-	2,860,722,386
	Kenya Forestry Research Institute	164,000,000	-	82,000,000	82,000,000	-	58,000,000	24,000,000	82,000,000
	Kenya Water Towers Agency	130,500,000	-	130,500,000	130,500,000	-	-	130,500,000	130,500,000
	Kenya Forestry Research Institute - Michuki Park	10,000,000	-	2,000,000	2,000,000	-	2,000,000	-	2,000,000
	National Environment Trust FUND	30,000,000	-	15,000,000	15,000,000	-	15,000,000	-	15,000,000
	Kenya Forest Service	767,000,000	-	690,750,000	690,750,000	-	584,296,721	-	584,296,721
Ministry of Environment & Forestry	National Environment Management Authority	315,000,000	-	258,500,000	258,500,000	-	76,765,046	-	76,765,046
	Modernization of Rift Valley Textile	843,353,000	715,000,000	128,353,000	843,353,000	-	-	843,353,000	843,353,000

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Railway Siding and Related Infrastructure	100,000,000	-	100,000,000	100,000,000	-	-	100,000,000	100,000,000
	Provision of Finances to SMES in Manufacturing sector-KIE	712,153,000	-	712,153,000	712,153,000	-	-	712,153,000	712,153,000
	Modernization of Numerical Machining Complex Foundry Plant and Fabrication Workshop and Establishment of Hot Dip Galvanizing Project	118,298,000	-	118,298,000	118,298,000	-	-	118,298,000	118,298,000
	Cotton Development subsidiary and Extension Support (RIVATEX)	59,149,000	-	59,149,000	59,149,000	-	59,149,000	59,149,000	118,298,000
	Construction of Industrial Research Laboratories KIRDI-South B	689,361,000	-	689,361,000	689,361,000	-	-	689,361,000	689,361,000
	Development of Freeport and Industrial Park Mombasa-SEZA	177,211,000	-	177,211,000	177,211,000	-	-	177,211,000	177,211,000
	Naivasha SEZ Textile Park	118,298,000	-	118,298,000	118,298,000	-	-	118,298,000	118,298,000
	Development of Various Small and Medium Enterprises in Kenya- (IDB Bank)	80,000,000	80,000,000	-	80,000,000	-	-	80,000,000	80,000,000
	Development of Athi-River textile Hub-EPZA	195,745,000	-	195,745,000	195,745,000	-	-	195,745,000	195,745,000
	Kenya Medical Supplies Authority	838,311,955	487,792,401	62,500,000	550,292,401	-	550,292,401	-	550,292,401
	Kenya Medical Training College	318,310,000	-	190,395,000	190,395,000	-	190,395,000	-	190,395,000
Ministry of Health	Moi Teaching and Referral Hospital	183,060,000	-	183,060,000	183,060,000	-	183,060,000	-	183,060,000
	Kenya National Hospital	505,808,166	-	240,068,166	240,068,166	-	295,550,696	-	295,550,696
	National Aids Control Council	266,490,000	-	266,490,000	266,490,000	-	-	217,098,588	217,098,588

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Kenya Medical Research Institute	206,200,000	-	-	-	-	-	-	-
	Kenyatta University Teaching, Referral and Research	2,032,500,000	-	-	-	-	-	449,107,668	449,107,668
	Gatundu Hospital	100,000,000	-	-	-	-	-	35,367,324	35,367,324
	Kenya Nuclear Regulatory Authority	-	-	-	-	-	-	-	-
	Kenya Revenue Authority	122,390,000	-	122,390,000	122,390,000	-	-	122,390,000	122,390,000
	Competition Authority of Kenya	30,000,000	-	30,000,000	30,000,000	-	-	30,000,000	30,000,000
	Kenya Trade Network Agency	300,000,000	-	300,000,000	300,000,000	-	-	300,000,000	300,000,000
	Public Procurement Regulatory Authority	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	Agricultural Finance Corporation	500,000,000	-	500,000,000	500,000,000	-	-	500,000,000	500,000,000
	Kenya Airways	8,000,000,000	-	8,000,000,000	8,000,000,000	-	-	8,000,000,000	8,000,000,000
	Water Sector Trust Fund	1,119,000,000	-	608,733,467	608,733,467	608,733,467	-	-	608,733,467
	Kenya Water Institute	40,000,000	-	10,000,000	10,000,000	-	25,448,733	-	25,448,733
	National Water Harvesting and Storage Authority	2,650,000,000	-	2,444,500,000	2,444,500,000	-	-	2,007,769,849	2,007,769,849
	Regional Centre on Ground Water Resource Education Training and Research	35,000,000	-	-	-	2,585,560	351,250	-	2,936,810
	Water Resources Authority	297,000,000	-	74,250,000	74,250,000	-	-	74,250,000	74,250,000
	National Irrigation Authority	11,872,598,120	717,036,841	3,100,750,000	3,817,786,841	-	4,654,236,841	-	4,654,236,841
	Athi Water Works Development Agency	3,737,000,000	-	3,390,305,932	3,390,305,932	-	1,623,283,074	999,500,000	2,622,783,074
	Lake Victoria South Water Works Development Agency	674,000,000	-	392,750,000	392,750,000	-	392,750,000	-	392,750,000

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Lake Victoria North Water Works Development Agency	128,000,000	881,256	96,000,000	96,881,256	93,492,134	3,389,122	-	-	96,881,256
	Rift Valley Water Works Development Agency	2,808,750,000	1,850,000,000	940,750,000	2,790,750,000	-	2,867,390,500	-	-	2,867,390,500
	Coastal Water Works Development Agency	1,081,000,000	-	212,500,000	212,500,000	-	-	-	-	212,500,000
	Tana Water Works Development Agency	1,931,000,000	-	1,428,788,224	1,428,788,224	-	1,709,826,471	-	-	1,709,826,471
	Northern Water Works Development Agency	912,000,000	-	897,200,000	897,200,000	-	995,490,223	-	-	995,490,223
	Tanathi Water Works Development Agency	1,545,631,470	-	371,883,803	371,883,803	-	-	-	371,883,803	371,883,803
	Technical University of Kenya	47,111,830	-	23,555,915	23,555,915	-	-	-	23,555,915	23,555,915
	University of Nairobi	36,600,000	-	2,818,000	2,818,000	-	-	-	-	-
	Koitalel Samoei University College	98,448,711	-	49,224,356	49,224,356	-	-	-	-	-
	University of Embu	149,591,334	-	74,795,667	74,795,667	-	74,795,667	-	-	74,795,667
	Machakos University	148,060,889	15,316,101	74,030,445	89,346,546	-	82,707,043	-	-	82,707,043
	Egerton University	78,060,889	-	39,030,445	39,030,445	-	39,030,445	-	-	39,030,445
	Jomo Kenyatta University of Agriculture and Technology	44,613,491	-	22,306,746	22,306,746	-	-	-	-	-
	Kirinyaga University	91,326,111	-	45,663,056	45,663,056	-	7,470,021	31,820,951	-	39,290,972
	Murang'a University	147,753,830	-	73,876,915	73,876,915	-	73,876,915	-	-	73,876,915
	Taita Teveta University	73,029,332	-	36,514,666	36,514,666	-	-	-	36,514,666	36,514,666
	Co-operative University of Kenya	156,917,392	-	78,458,696	78,458,696	-	-	-	128,247,725	128,247,725
	Maseno University	118,815,689	-	59,407,845	59,407,845	-	-	-	-	-
	Tom Mboya University College	130,321,942	-	65,160,971	65,160,971	-	-	-	-	-
	Moi University	62,832,365	-	31,416,183	31,416,183	-	31,416,183	-	-	31,416,183
	Gatundu University College	12,687,836	-	63,439,185	63,439,185	-	-	-	-	-
	Bomet University College	98,448,711	-	49,224,356	49,224,356	-	49,224,356	-	-	49,224,356
	Rongo University	125,009,849	-	62,504,925	62,504,925	-	-	-	62,504,925	62,504,925

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Alupe University College	98,060,889	-	49,030,445	49,030,445	-	45,706,184	-	45,706,184
	Masinde Muliro University of Science and Technology	87,114,033	87,114,033	-	87,114,033	-	87,114,033	-	87,114,033
	Kababii University	130,305,268	-	65,152,634	65,152,634	-	-	-	-
	Kaimosi Friends University College	103,060,889	-	51,530,445	51,530,445	-	127,307,327	-	127,307,327
	South Eastern Kenya University	89,591,334	-	44,795,667	44,795,667	-	44,795,667	-	44,795,667
	Pwani University	47,524,110	-	23,762,055	23,762,055	-	-	23,762,055	23,762,055
	Chuka University	101,530,445	-	50,765,223	50,765,223	-	-	-	-
	Kisii University	28,290,555	-	14,145,278	14,145,278	-	-	14,145,278	14,145,278
	Laikipia University of Technology	58,448,711	27,084,783	29,224,356	56,309,139	-	56,309,138	-	56,309,138
	Dedan Kimathi University	56,855,049	-	28,427,525	28,427,525	-	-	28,427,525	28,427,525
	Meru University of Science and Technology	307,182,668	-	153,591,334	153,591,334	-	153,591,334	-	153,591,334
	Mariene Research Institute	160,000,000	-	80,000,000	80,000,000	-	80,000,000	-	80,000,000
	Multimedia University	80,002,751	-	40,001,376	40,001,376	-	-	-	-
	University of Kabanga	143,060,889	-	71,530,445	71,530,445	-	21,123,680	-	21,123,680
	University of Eldoret	163,672,889	48,412,142	36,530,445	84,942,587	-	-	48,412,142	48,412,142
	Karatina University	58,448,711	-	29,224,356	29,224,356	-	-	29,224,356	29,224,356
	Jaramogi Oginga Odinga University of Science and Technology	290,325,290	-	145,162,645	145,162,645	-	-	-	-
	Tharaka University College	243,840,587	-	121,920,294	121,920,294	-	-	56,477,301	56,477,301
Total		160,352,851,024	33,844,220,784	85,998,834,957	119,843,055,741	3,246,510,382	30,023,375,431	46,270,328,132	79,540,213,945

ANNEX VII: Current Transfer to SAGAs

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	7,782,250,000	690,740,600	4,565,000,000	5,255,740,600	3,734,580,875	1,020,328,302	430,158,363	5,185,067,540	
	Kenya Tourism Board	519,359,500	49,653,205	183,179,750	232,832,955	186,736,438	37,283,350	80,317,330	304,337,118	
State Department for Tourism	Tourism Research Institute	113,700,000	-	56,850,000	56,850,000	5,028,394	38,548,600	18,461,660	62,038,654	
	Kenyatta International Convention Centre	1,052,097,000	411,093,802	200,000,000	611,093,802	330,120,188	89,752,086	204,178,829	624,051,103	
	Tourism Finance Corporation	244,126,500	190,848,000	43,201,000	234,049,000	113,206,000	27,169,000	46,830,500	187,205,500	
	Tourism Regulatory Authority	467,008,500	139,044,473	126,004,250	265,048,723	146,171,252	95,796,577	-	241,967,829	
	Tourism Fund	-	1,435,393,000	-	1,435,393,000	436,903,583	8,521,175	527,463,178	972,887,936	
	Bomas of Kenya	278,805,382	67,411,191	175,786,993	243,198,184	148,644,480	65,815,560	-	214,460,040	
	Tourism Promotion Fund	1,973,600,000	537,000,000	-	537,000,000	-	36,000,000	-	36,000,000	
	Kenya Utalii College	963,162,000	38,213,924	151,270,000	189,483,924	213,297,877	10,354,490	52,887,258	276,539,625	
	Kenya National Convention Bureau	100,000,000	-	33,000,000	33,000,000	-	32,322,481	-	32,322,481	
	Bandari Maritime Academy	210,000,000	22,438,000	85,000,000	107,438,000	9,900,000	97,538,000	-	107,438,000	
State Department for Shipping and Maritime	Kenya Maritime Authority	1,230,000,000	1,230,000,000	-	1,230,000,000	272,570,430	191,122,196	-	463,692,626	
	Kenya National Shipping Line	68,000,000	-	51,000,000	51,000,000	23,480,392	4,427,390	11,046,543	38,954,325	
Ministry of Health	Kenya Medical Training College	6,789,400,000	1,933,847,643	2,361,750,003	4,295,597,646	2,305,297,162	1,180,560,207	-	3,485,857,369	
	Kenya Medical Supplies Authority	3,933,513,632	3,808,513,632	125,000,000	3,933,513,632	934,621,642	1,519,478,613	-	2,454,100,255	
	National Cancer Institute	80,000,000	-	45,000,000	45,000,000	-	27,494,306	6,374,400	33,868,706	
	Moi Teaching & Referral Hospital	11,764,391,315	2,125,043,957	5,956,745,994	8,081,789,951	6,257,365,009	2,082,436,975	533,464,548	8,873,266,532	
	Kenyatta National Hospital	17,805,306,448	5,715,632,592	6,786,666,667	12,502,299,259	9,043,680,433	3,247,207,839	1,253,211,605	13,544,099,877	
	Kenyatta National Hospital Othaya Hospital	1,163,267,070	163,882,109	443,333,333	607,215,442	25,273,051	104,663,073	11,490,813	141,426,937	
	National Aids Control Council	722,270,000	6,187,106	436,135,000	442,322,106	385,346,275	45,722,344	159,294,836	590,363,456	
	Kenya Medical Research Institute	2,493,089,253	65,565,000	590,750,000	656,315,000	592,886,254	191,793,688	-	784,679,942	
	Gatundu Hospital	740,000,000	-	250,000,000	250,000,000	4,778,054	-	4,066,611	8,844,665	
	Kenya Nuclear Regulatory Authority	141,405,521	19,908,456	59,789,802	79,698,258	-	77,457,405	-	77,457,405	

Parent MIDAS	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Crop Development and Agricultural Research	Kenya University Teaching, Referral and Research	1,257,000,000	271,351,458	378,500,000	649,851,458	394,995,570	37,441,550	347,449,421	779,886,541
	Pest Control Products Board	126,750,000	73,690,749	67,500,000	141,190,749	95,049,008	38,877,265	2,402,704	136,328,977
	Agriculture and Food Authority	1,412,250,000	312,402,764	1,412,249,506	1,724,652,270	740,829,838	658,786,295	325,036,137	1,724,652,270
	Kenya Plant Health Inspectorate Service	897,937,500	984,338,262	52,499,999	1,036,838,261	426,284,634	561,985,936	65,086,441	1,053,357,011
	Pyrethrum Processing Company of Kenya Ltd	99,000,000	5,155,000	33,000,000	38,155,000	33,000,000	5,115,000	-	38,115,000
	Agricultural Development Corporation	26,250,000	-	8,750,000	8,750,000	-	-	8,750,000	8,750,000
	Kenya Livestock Research Organization	2,912,625,000	548,112,649	3,236,250,000	3,784,362,649	3,143,423,989	640,938,660	-	3,784,362,649
	Bakura Agricultural College	200,000,000	21,387,093	90,000,000	111,387,093	96,055,074	10,579,844	28,545,260	135,180,178
	Kenya Teise and Trypanosomiasis Eradication Council	72,000,000	-	54,000,000	54,000,000	16,251,903	-	36,204,734	52,456,637
	Kenya Genetic Resource Centre	97,500,000	34,000,000	28,500,000	62,500,000	36,000,000	39,000,000	-	75,000,000
State Department of Industrialization	Special Economic Zones Authority	16,778,000	1,500,000	15,278,000	16,778,000	-	12,000,000	4,778,000	16,778,000
	Numerical Machine Complex	111,045,000	3,000,000	108,045,000	111,045,000	108,045,000	-	-	108,045,000
	Kenya Industrial Research and Development Institute	399,173,000	19,500,000	379,673,000	399,173,000	294,174,000	60,000,000	44,999,000	399,173,000
	Scrap Metal Council	8,813,000	-	8,813,000	8,813,000	-	6,000,000	2,813,000	8,813,000
	Kenya Invest Authority	171,383,000	1,500,000	169,883,000	171,383,000	115,725,000	45,383,000	10,275,000	171,383,000
	Export Processing Zones Authority	422,708,000	355,613,000	67,095,000	422,708,000	246,780,000	161,270,000	14,658,000	422,708,000
	Kenya Accreditation Services	135,233,000	52,425,000	82,808,000	135,233,000	108,540,000	14,721,000	11,972,000	135,233,000
	Kenya Industrial Estate	294,255,000	107,100,000	187,155,000	294,255,000	120,600,000	103,155,000	70,500,000	294,255,000
	National Museums of Kenya	840,217,087	38,666,991	495,757,500	534,424,491	463,301,333	138,098,432	-	601,399,765
	Kenya Cultural Centre	19,908,299	7,194,008	8,875,000	16,069,008	5,887,059	7,105,965	-	12,993,024
State Department for Culture and Heritage	Kenya National Library Service	362,505,000	23,154,442	330,505,000	353,659,442	371,416,745	45,874,582	-	417,291,327
	Kenya Space Agency	150,000,000	-	150,000,000	150,000,000	5,738,160	65,331,441	144,470,147	215,539,748
	Council for Legal Education	263,634,187	4,207,250	96,059,187	100,266,437	72,821,243	57,612,692	503,730	130,937,665
State Law Office and Department of Justice	Kenya Law Review Commission	204,088,780	-	199,088,779	199,088,779	82,868,857	96,133,209	-	179,002,066
	Kenya Copyright Board	95,250,000	765,106	88,000,000	88,765,106	59,293,195	19,439,628	7,633,600	86,366,423
	Kenya School of Law	429,380,596	194,117,594	136,270,597	330,388,191	183,790,943	152,840,331	51,994,761	388,626,035

Parent MIDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Youth Affairs	The Information and Communication Technology Authority	390,900,000	-	195,450,000	195,450,000	57,011,480	157,011,480	73,170,200	287,193,160	
	Youth Enterprise Develop- ment Fund	224,617,500	47,820,350	224,617,500	272,437,850	132,530,709	147,658,816	-	280,189,525	
State Department for Youth Affairs	Youth Enterprise Develop- ment Fund	224,617,500	47,820,350	224,617,500	272,437,850	132,530,709	147,658,816	-	280,189,525	
	National Youth Council	73,500,000	-	73,500,000	73,500,000	9,293,246	10,818,257	-	20,111,503	
State Department for Planning	KIPPRA Kenya Institute of Public Policy, Research Analysis	409,280,000	49,117,102	272,853,334	321,970,436	154,589,587	90,067,122	105,995,100	350,651,809	
	National Council for Popula- tion and Development	322,960,000	-	223,056,665	223,056,665	123,006,551	100,807,475	-	223,814,026	
	Kenya National Bureau of Statistics	1,317,560,000	52,522,950	831,040,000	883,562,950	526,299,455	357,263,495	-	883,562,950	
	Kenya VISION 2030	219,210	-	164,408	164,408	75,250	66,325	22,833	164,408	
	The New Partnership for Africa's Development	210,130,000	3,880,975	157,597,499	161,478,474	83,406,057	76,765,267	506,020	160,677,344	
	National Council for Children Services	34,875,000	-	34,875,000	34,875,000	-	27,162,993	-	27,162,993	
	National Council for Persons with Disabilities	1,095,203,040	953,040	792,500	1,745,540	131,029,023	60,589,511	479,073,259	670,691,793	
	Street Families Rehabilitation Trust Fund	159,000,000	-	159,000,000	159,000,000	-	135,647,617	-	135,647,617	
	Child Welfare Society of Kenya	654,255,000	-	436,170,000	436,170,000	-	436,170,000	-	436,170,000	
	State Department for Social Protection	Technical University of Mombasa	1,892,001,088	135,242,782	691,980,501	827,223,283	845,526,933	122,508,617	20,521,067	988,556,617
Multimedia University		1,296,065,907	-	443,299,430	443,299,430	-	-	-	-	
University of Kabiranga		1,200,934,008	122,144,094	585,409,641	707,553,735	232,017,429	63,158,334	33,563,079	328,738,842	
University of Eldoret		2,531,787,832	-	1,416,473,134	1,416,473,134	1,280,150,797	174,447,444	65,855,863	1,520,454,104	
Karatina University		1,058,564,044	252,516,708	541,506,033	794,022,741	615,733,785	145,921,355	-	761,655,140	
Jaramogi Oginga Odinga University of Science and Technology		1,683,120,202	-	738,149,973	738,149,973	-	-	-	-	
Tharaka University College		278,662,588	56,863,064	208,996,941	265,860,005	138,588,583	85,124,927	20,521,543	244,235,053	
Technical University of Kenya		2,816,399,835	345,355,733	1,412,699,876	1,758,055,609	2,084,705,797	216,939,472	66,363,915	2,368,009,184	
University of Nairobi		16,241,514,923	-	3,917,911,418	3,917,911,418	-	-	-	-	
Koitatel Samoei University College		105,351,891	-	76,988,918	76,988,918	-	-	-	-	

Parent MDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	University of Embu	972,070,308	327,176,872	449,490,231	776,667,103	438,657,997	210,410,745	11,176,627	660,245,369	
	Machakos University	1,505,157,858	180,299,778	724,695,697	904,995,475	764,423,049	168,092,544	-	932,515,593	
	Egerton University	3,599,552,927	1,575,075,212	1,574,210,195	3,149,285,407	2,384,891,027	1,709,893,300	-	4,094,784,327	
	Kenyatta University	8,745,651,053	-	2,366,514,751	2,366,514,751	-	-	-	-	
	Jomo Kenyatta University of Agriculture and Technology	8,697,322,613	-	2,123,109,177	2,123,109,177	-	-	-	-	
	Kirinyaga University	500,206,707	182,414,734	259,543,674	441,958,408	390,580,311	20,693,432	42,323,757	453,597,500	
	Muranga University	655,991,750	158,587,787	373,493,812	532,081,599	382,924,089	117,603,255	31,234,595	531,761,939	
	Taita Taveta University	562,374,660	66,518,950	293,783,949	360,302,899	310,879,066	55,562,296	6,606,927	373,048,289	
	Co-operative University	885,873,195	343,209,474	198,804,896	542,014,370	379,202,719	119,127,952	31,199,703	529,530,374	
	Maseno University	3,344,650,479	-	1,215,352,109	1,215,352,109	-	-	-	-	
	Tom Mboya University College	462,966,279	-	287,074,709	287,074,709	-	-	-	-	
	Moi University	7,237,462,001	525,154,116	2,429,336,830	2,954,490,946	1,253,613,193	28,604,716	222,506,814	1,504,724,723	
	Gatundu University College	144,640,294	-	108,480,220	108,480,220	-	-	-	-	
	Bomet University College	361,833,349	28,263,568	231,218,511	259,482,079	161,799,272	38,138,149	-	199,937,421	
	Ronggo University	944,985,060	74,019,203	413,319,606	487,338,809	194,583,850	59,661,157	28,070,392	282,315,399	
	Alupe University College	201,558,756	22,185,600	133,275,612	155,461,212	121,464,041	26,164,131	4,533,943	152,162,115	
	Masinde Muliro University of Science and Technology	2,905,491,266	1,351,405,217	1,269,615,589	2,621,020,806	1,491,322,960	322,947,636	142,469,391	1,956,739,987	
	Kabohi University	1,031,214,063	-	469,576,704	469,576,704	-	-	-	-	
	Kaimosi Friends University College	576,919,780	91,594,961	333,017,835	424,612,796	242,683,703	90,112,342	27,728,052	360,524,097	
	Turkana University College	289,511,168	15,832,076	143,133,495	158,965,571	123,331,164	9,473,440	26,460,102	159,264,706	
	South Eastern Kenya University	1,313,540,826	142,032,387	68,230,519	210,262,906	688,594,434	140,625,047	11,793,241	841,012,722	
	Pwani University	1,183,490,128	220,981,000	561,236,346	782,217,346	685,113,000	175,565,000	-	860,678,000	
	Chuka University	2,168,296,350	-	971,112,906	971,112,906	-	-	-	-	
	Kisii University	2,798,425,775	243,600,000	836,029,331	1,079,629,331	1,139,109,000	260,848,000	107,940,000	1,507,897,000	
	Maasai Mara University	1,312,886,901	178,191,996	759,665,175	937,857,171	542,608,966	158,318,089	14,391,763	715,318,818	
	Kenya Universities and Colleges Central Placement Services	407,458,110	214,672,245	16,468,583	231,140,828	76,318,812	39,436,245	18,536,657	134,291,714	


Parent MIDAS	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
The National Treasury State Department for Trade and Enterprise Development	National Commission for Universities for Science Technology and Innovation	232,841,804	34,499,777	152,131,353	186,631,130	102,997,168	70,677,434	6,564,706	180,239,308	
	Commission for Universities Education	361,050,487	-	122,287,865	122,287,865	-	-	-	-	
	Higher Education Loans Board	16,857,248,542	3,556,266,426	8,441,427,406	11,997,693,832	417,470,060	331,081,627	12,897,090,525	13,645,642,212	
	National Research Fund	323,037,923	-	242,278,442	242,278,442	-	-	-	-	
	Kenya National Innovation Agency	32,875,963	-	24,656,972	24,656,972	709,953	3,079,647	937,648	4,727,248	
	University Funding Board	24,525,812	-	18,394,359	18,394,359	7,575,210	7,413,941	3,111,806	18,100,957	
	National Biosafety Authority	144,900,000	2,340,610	108,675,000	111,015,610	61,973,699	38,714,833	-	100,688,532	
	Lakipia University of Technology	1,368,740,751	176,417,396	647,941,847	824,359,243	818,059,111	73,232,409	-	891,291,520	
	Dedan Kimathi University	1,513,791,696	314,661,662	668,421,500	983,083,162	788,614,724	242,363,404	-	1,030,978,128	
	Meru University of Science and Technology	1,146,965,350	195,356,981	519,691,956	715,048,937	597,595,597	283,785,750	-	881,381,347	
	Kenya Revenue Authority	26,318,588,810	-	16,214,291,608	16,214,291,608	-	-	-	16,214,291,608	
	Financial Reporting Centre	719,076,000	-	564,307,000	564,307,000	-	-	-	564,307,000	
	Competition Authority of Kenya	326,100,000	-	244,575,000	244,575,000	-	-	-	244,575,000	
	Public Accounting Standard Board	162,900,000	-	122,175,000	122,175,000	-	-	-	122,175,000	
	Registration of Certified Public Secretaries	24,800,000	-	18,600,000	18,600,000	-	-	-	18,600,000	
	Public Regulatory Authority	380,735,415	-	285,551,561	285,551,561	-	-	308,371,016	308,371,016	
	Kenya Institute of Supplies Management	30,425,940	-	22,819,550	22,819,550	-	-	22,819,550	22,819,550	
	Kenya Trade Network Agency	364,400,000	-	273,300,000	273,300,000	-	-	273,300,000	273,300,000	
	Africa Institute of Remittance	100,000,000	-	13,888,092	13,888,092	-	-	13,888,092	13,888,092	
	Unclaimed Financial Assets Authority	149,000,000	-	112,425,000	112,425,000	-	-	112,425,000	112,425,000	
Privatization Commission	227,000,000	-	170,250,000	170,250,000	-	-	170,250,000	170,250,000		
State Corporation Appeal Tribunal	20,464,835	-	15,348,626	15,348,626	-	-	15,348,626	15,348,626		
Institute of Certified Investment and Financial Analyst	20,000,000	-	15,000,000	15,000,000	-	-	15,000,000	15,000,000		
Competition Appeal Tribunal	19,926,444	-	9,013,387	9,013,387	-	-	9,013,387	9,013,387		
Micro and Small Enterprises Authority	233,840,000	2,012,655	173,140,000	175,152,655	179,520,100	29,480,479	-	209,000,579		
Anti-Counterfeit Authority	360,490,000	12,016,493	170,245,000	182,261,493	187,160,868	89,342,380	-	276,503,248		

Parent MIDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-1-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Kenya Export Promotion and Branding Agency	416,600,000	9,378,433	301,200,000	310,578,433	154,460,633	141,467,185	10,304,811	306,232,629	
	Technical and Vocational Education and Training Authority	305,000,000	7,700,000	72,500,000	80,200,000	28,000,000	48,800,000	-	76,800,000	
	Curriculum Development, Assessment and Certification Council	430,000,000	3,700,000	426,300,000	430,000,000	20,000,000	50,000,000	12,000,000	82,000,000	
	Kisumu National Polytechnic	391,000,000	11,600,000	390,000,000	401,600,000	19,000,000	6,000,000	3,000,000	28,000,000	
	Eldoret National Polytechnic	581,000,000	21,700,000	574,000,000	595,700,000	15,000,000	68,000,000	8,000,000	91,000,000	
	Nyeri National Polytechnic	271,000,000	31,000,000	240,000,000	271,000,000	18,000,000	18,000,000	5,000,000	41,000,000	
	Meru National Polytechnic	515,700,000	21,500,000	494,200,000	515,700,000	29,000,000	3,000,000	4,000,000	36,000,000	
	Kenya Coast National Polytechnic	243,700,000	21,800,000	222,000,000	243,800,000	12,000,000	10,000,000	2,000,000	24,000,000	
	Kisii National Polytechnic	270,600,000	16,100,000	254,500,000	270,600,000	12,000,000	8,000,000	2,000,000	22,000,000	
	Kilale National Polytechnic	389,300,000	9,400,000	385,000,000	394,400,000	7,300,000	1,000,000	31,700,000	40,000,000	
	Sigalagala National Polytechnic	611,000,000	38,500,000	572,500,000	611,000,000	17,200,000	7,000,000	-	24,200,000	
	Kenya Technical Trainers College National Polytechnic	352,600,000	37,300,000	-	37,300,000	15,600,000	1,480,000	37,480,000	54,560,000	
	Kabete National Polytechnic	451,200,000	32,400,000	418,800,000	451,200,000	31,250,000	10,500,000	55,250,000	97,000,000	
	North Eastern National Polytechnic	58,800,000	3,400,000	58,000,000	61,400,000	3,500,000	2,750,000	8,500,000	14,750,000	
	Kaiboi Technical Training Institute	5,000,000	9,900,000	4,000,000	13,900,000	1,000,000	1,000,000	-	2,000,000	
	Keroka Technical Training Institute	5,000,000	1,500,000	3,000,000	4,500,000	2,000,000	-	-	2,000,000	
	Kiambu Institute of Science and Technology	73,600,000	63,900,000	9,700,000	73,600,000	13,000,000	11,000,000	8,000,000	32,000,000	
	Kisumu Technical Training Institute	115,000,000	18,300,000	96,700,000	115,000,000	25,000,000	87,000,000	-	112,000,000	
	Mawego Technical Training Institute	161,000,000	4,400,000	156,600,000	161,000,000	28,000,000	20,000,000	-	48,000,000	
	Nairobi Technical Training Institute	434,000,000	6,200,000	427,800,000	434,000,000	50,000,000	21,000,000	15,000,000	86,000,000	
	Ol'lessos Technical Training Institute	395,000,000	31,700,000	363,300,000	395,000,000	2,000,000	13,000,000	-	15,000,000	
	RIAT Technical Training Institute	22,000,000	1,000,000	21,000,000	22,000,000	1,600,000	6,000,000	5,600,000	13,200,000	
	Rift Valley Technical Training Institute	338,000,000	43,300,000	294,700,000	338,000,000	10,000,000	-	6,000,000	16,000,000	

State Department of Vocational and Technical Training

Parent MIDAS	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Sangalo Institute of Science and Technology	324,800,000	15,700,000	-	15,700,000	8,300,000	3,300,000	4,600,000	16,200,000	
	Thika Technical Training Institute	387,000,000	12,700,000	374,300,000	387,000,000	61,000,000	12,000,000	-	73,000,000	
	Kenya National Qualification Authority	40,000,000	5,100,000	40,000,000	45,100,000	6,000,000	27,700,000	3,470,000	37,170,000	
Office the Registrar of Political Parties	Orange Democratic Movement	430,497,523	-	355,252,077	355,252,077	-	355,252,077	-	355,252,077	
	Office of the Registrar of Political Parties	49,762,000	-	37,321,500	37,321,500	-	37,321,500	-	37,321,500	
	Jubilee Party	514,980,477	-	353,856,423	353,856,423	-	353,856,423	-	353,856,423	
State Department of Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	1,394,700,000	6,744,459	348,525,000	355,269,459	209,724,611	3,120,653	150,268,638	363,113,902	
	Kenya Academy of Sports	35,137,500	-	35,137,500	35,137,500	16,016,911	5,072,189	2,335,900	23,425,000	
State Department of Sports	Sports Kenya	253,088,388	98,250,000	154,838,388	253,088,388	86,500,000	16,725,592	-	103,225,592	
	Anti-Doping Agency of Kenya	200,602,500	7,500,000	193,102,500	200,602,500	63,252,268	-	65,482,732	128,735,000	
	Sports, Arts and Social Development	177,000,000	-	177,000,000	177,000,000	59,000,000	-	-	59,000,000	
State Department for Transport	Kenya Ferry Services	790,000,000	391,851,813	143,500,000	535,351,813	378,037,027	150,888,175	-	528,925,202	
	Kenya Civil Aviation Authority	8,114,000,000	2,704,642,384	-	2,704,642,384	592,866,144	200,840,344	297,315,621	1,091,022,109	
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	60,000,000	-	-	-	-	60,000,000	-	60,000,000	
	National Construction Authority	1,639,604,654	692,354,654	947,250,000	1,639,604,654	531,345,834	552,733,163	-	1,084,078,997	
State Department for the Development of the ASALS	National Drought Management Authority	646,940,000	63,200	485,205,000	485,268,200	382,652,047	102,548,908	-	485,200,955	
	Kenya Veterinary Vaccines Producing Institute	468,050,000	295,552,634	-	295,552,634	122,859,000	118,035,000	54,658,634	295,552,634	
	Kenya Meat Commission	330,179,838	149,589,711	117,500,000	267,089,711	90,025,191	81,606,292	74,678,481	246,309,964	
State Department for Livestock	Veterinary Medicines Directorate	90,500,000	63,857,312	3,150,000	67,007,312	210,917	4,748,362	1,026,757	5,986,036	
	Veterinary Medicines Directorate	90,500,000	63,857,312	3,150,000	67,007,312	210,917	4,748,362	1,026,757	5,986,036	
	Kenya Dairy Board	457,555,064	324,260,188	16,500,000	340,760,188	152,300,254	2,733,117	161,320,850	316,354,221	
State Department for Labour	Development of Leather Industrial Park-Kenani	142,550,000	874,555	71,265,000	72,139,555	63,724,515	857,098	69,278,107	133,859,720	
	National Industrial Training Authority	1,526,915,250	245,697,341	145,320,000	391,017,341	461,788,901	233,298,610	42,158,100	737,245,611	

Parent MIDAs	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-1-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Co-operatives	National Employment Authority	206,250,000	83,750,000	122,500,000	206,250,000	2,237,321	44,247,681	143,120,374	189,605,376	
	Sacco Societies Regulatory Authority	430,000,000	438,150,506	-	438,150,506	169,870,281	56,143,990	47,148,682	273,162,953	
Ministry of Environment and Forestry	New Kenya Planters Cooperative Union - Headquarters	21,200,000	-	15,900,000	15,900,000	-	15,900,000	-	15,900,000	
	National Environment Trust Fund	141,100,000	-	105,825,000	105,825,000	65,565,090	36,634,056	-	102,199,146	
	National Environmental Complaints Committee	134,500,000	-	100,875,000	100,875,000	85,450,000	8,000,650	7,424,350	100,875,000	
	Kenya Water Towers Agency	497,700,000	-	373,275,000	373,275,000	188,950,000	184,325,000	-	373,275,000	
	National Environment Tribunal	10,172,440	-	7,629,330	7,629,330	6,110,200	738,070	781,060	7,629,330	
	National Environmental Complaints Committee	134,500,000	-	100,875,000	100,875,000	85,450,000	8,000,650	7,424,350	100,875,000	
	Kenya Forest Service	5,094,000,003	506,122,253	3,165,000,002	3,671,122,255	2,171,731,602	350,775,654	-	2,522,507,256	
	Kenya Forestry Research Institute	1,486,580,997	27,550,000	1,087,935,747	1,115,485,747	805,068,073	274,122,626	36,295,048	1,115,485,747	
	National Environment Management Authority	1,453,919,000	255,356,000	865,440,000	1,120,796,000	683,794,000	495,015,000	39,670,000	1,218,479,000	
	Total	253,238,140,208	41,165,491,271	111,836,166,694	153,001,657,965	65,760,189,246	26,745,747,164	39,189,191,631	131,695,128,041	



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