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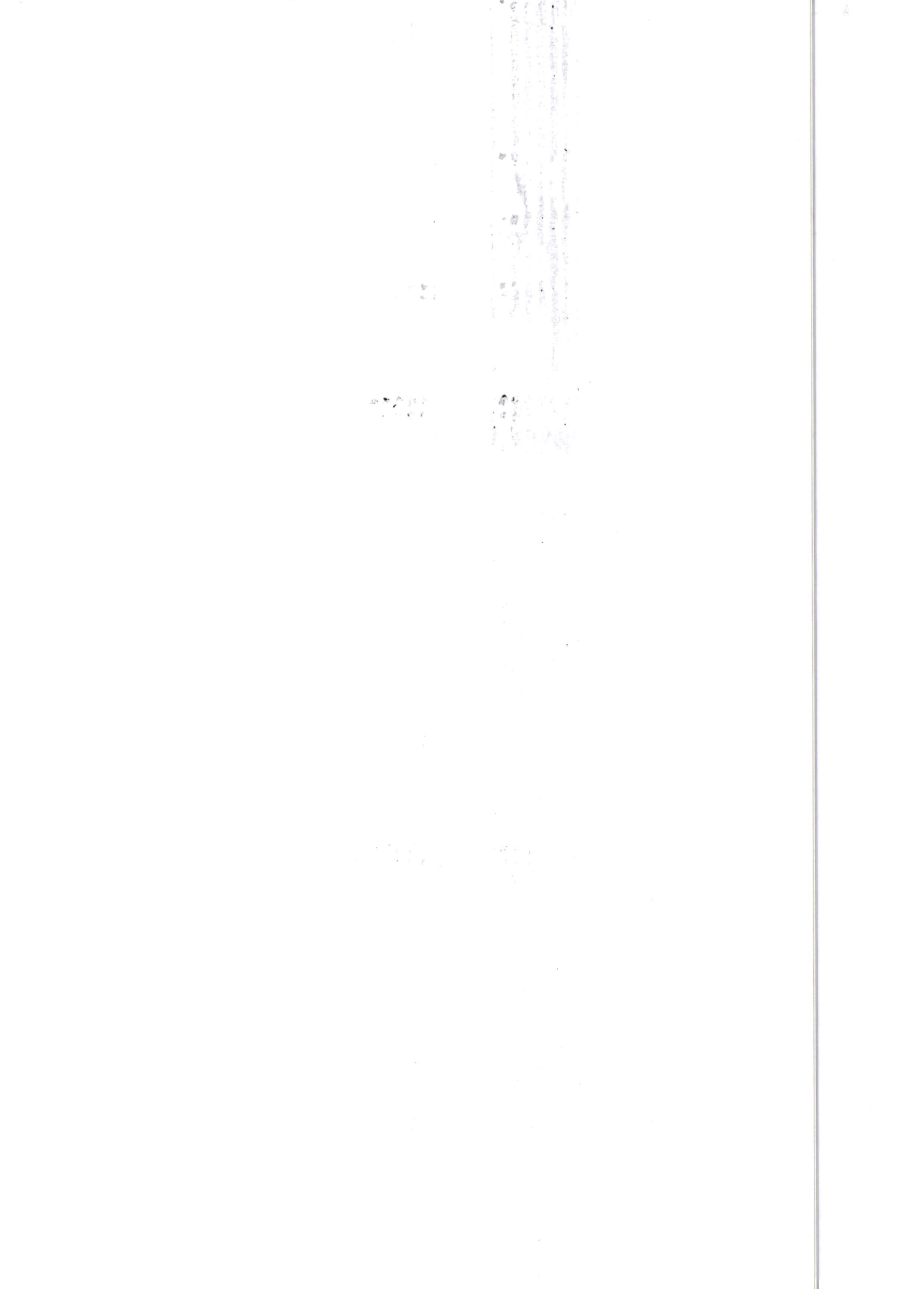
THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



THE NATIONAL ASSEMBLY
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NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT
FOR THE FY 2019/20

AUGUST, 2020







THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT

FOR THE FY 2019/20

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 SEP 2020	
DOY. HWK	
TABLED BY:	LEADER OF MAJORITY (HON A. KIMUNYA)
CLERK AT THE TABLE:	

AUGUST, 2020

FOREWORD

I am pleased to present the Annual National Government Budget Implementation Review Report (BIRR) for the Financial Year (FY) 2019/20 ending 30th June 2020. The report has been prepared in fulfilment of Article 228 (6) of the Constitution of Kenya, 2010 and the Controller of Budget Act, 2016, which require 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 gives a rundown of the implementation status of budgets for the National Government Ministries, Departments and Agencies (MDAs) for the FY 2019/20, covering the period July 2019 to June 2020. The FY 2019/20 budget was implemented at a time when the global economy and social environment was adversely affected by the Novel Coronavirus Disease (COVID-19). Kenya recorded its first COVID-19 case on March 13, 2020, prompting the government to institute measures to curb its spread. It is my sincere hope that the measures taken by the stakeholders both in the public and private sectors will mitigate the effects of the pandemic.

The report is based on the approved budgets and financial reports submitted by respective MDAs, supported by expenditure data generated from the Integrated Financial Management Information System (IFMIS). The report presents the overall performance on budget funding, the release of funds to MDAs and the implementation of planned budget activities through expenditure. It also identifies key issues that hampered effective implementation of the FY 2019/20 budget and makes recommendations for all stakeholders to evaluate their shortcomings, forming a base for enhancing future budget execution.

The Budget Implementation Review Report is disseminated to the wider public in line with Section 39(8) of the Public Finance Management Act, 2012 (PFM) which requires the Controller of Budget to ensure that the public has access to information on budget implementation.

Through the quarterly release of BIRRs, the OCOB aims at promoting openness in the use of public funds and calls on the readers of the report to engage in the budget process cycle and interrogate where public funds are not utilized effectively following Article 201 of the Constitution on the Principles of Public finance. The OCOB endeavours to ensure that public funds are utilized effectively and efficiently to meet Kenya's development agenda.



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
Dev.	Development
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
Est.	Estimates
EWNR	Environmental Protection, Water and Natural Resources
Exch.	Exchequer
Exp.	Expenditure
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 Police Oversight Authority
IPPD	Integrated Personnel Payment Data
JSC	Judicial Service Commission
KEMRI	Kenya Medical Research Institute
KEMSA	Kenya Medical Supplies Agency
KMTC	Kenya Medical Training College

KNBS	Kenya National Bureau of Statistics
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
Rec.	Recurrent
Rev.	Revised
RMNCAH	Reproductive, Maternal, New-born Child and Adolescent Health
SAGAs	Semi-Autonomous Government Agencies
SDGs	Sustainable Development Goals
SPCR	Social Protection, Culture and Recreation
Tn	Trillion
TSC	Teachers Service Commission
WPA	Witness Protection Agency

EXECUTIVE SUMMARY

This is the Annual National Government Budget Implementation Review Report for the FY 2019/20 which has been prepared in line with Article 228 of the Constitution of Kenya, 2010 and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget to submit to Parliament quarterly budget implementation reports for the National and County Governments every four months. The report presents cumulatively budget performance for FY 2019/20.

During the financial year, receipts into the consolidated fund amounted to **Kshs.2.58 trillion**, representing 97.8 per cent of the revised annual target of Kshs.2.65 trillion, a slight decline compared to Kshs.2.60 trillion received in the FY 2018/19. Total exchequer issues to MDAs, Consolidated Funds Service (CFS) and County Governments amounted to **Kshs.2.53 trillion** representing 92.5 per cent of the revised net estimates, a decline compared to 95.6 per cent recorded in the FY 2018/19. This comprised of **Kshs.1.8 trillion** for recurrent expenditure, **Kshs.385.8 billion** for development expenditure and **Kshs.316 billion** to the County Governments. Exchequer issues to counties comprised of Kshs.286.8 billion and Kshs.29.2 billion as equitable share and conditional grants respectively.

The total expenditure by National Government amounted to **Kshs.2.53 trillion**, representing 88.9 per cent of the revised gross estimates, a decline compared to 91.2 per cent recorded in the FY 2018/19. It comprised of development and recurrent expenditure of **Kshs.614.3 billion** (absorption rate of 86.2 per cent) and **Kshs.1.9 trillion** (89.8 per cent) respectively. Gross expenditure is higher than exchequer issues due to Apportions- in- Aid funding from Donors and Development Partners. Development expenditure recorded 13.6 per cent growth compared to Kshs.540.9 billion spent in the FY 2018/19. The highest development expenditure included; Capital Transfers to Semi-Autonomous Government Agencies (SAGAs) of Kshs.346.3 billion, followed by Construction and Civil works at Kshs.92.5 billion, representing 56.4 per cent and 15 per cent of the gross development expenditure respectively.

Gross recurrent expenditure of Kshs.1.9 trillion comprised of **Kshs.1.1 trillion** which was incurred on MDAs recurrent programmes representing 87.8 per cent of the revised recurrent gross estimates and **Kshs.807.3 billion** towards Consolidated Fund Services representing 92.7 per cent of the revised estimates. This recorded a decline in the absorption of funds compared to FY 2018/19 when it recorded at 94.9 per cent and 95.7 per cent respectively. The decline in the absorption rate on recurrent expenditure is attributed to the interruption of planned activities for the financial year by the outbreak of the COVID-19 pandemic in the second half of the FY 2019/20. Some of the key budget items highly affected by the pandemic recording low expenditure included Travelling, Training and Hospitality activities which are major spending lines by MDAs.

A review of the recurrent expenditure shows that a total of Kshs.445.6 billion was spent on Compensation to Employees representing 40 per cent of the gross recurrent expenditure by MDAs. The Teachers Service Commission (TSC) recorded the highest expenditure on compensation to employees at Kshs.254.6 billion translating to 23 per cent of the gross recurrent expenditure by the National Government MDAs attributed to the fact that the bulk of the TSC's budget is for teachers' salaries. The second highest expenditure item was current transfers to SAGAs at Kshs.303.8 billion, or 27.4 per cent of the total MDAs recurrent expenditure, recording a decline compared to Kshs.375.6 billion recorded in the FY 2018/19 representing 35.2 per cent of MDAs gross recurrent expenditure.

In the FY 2019/20, Appropriations-in-Aid (A-I-A) reported by some MDAs amounted to Kshs.212.2 billion representing 78 per cent of the annual target of Kshs.273 billion. This comprised of Kshs.125.5

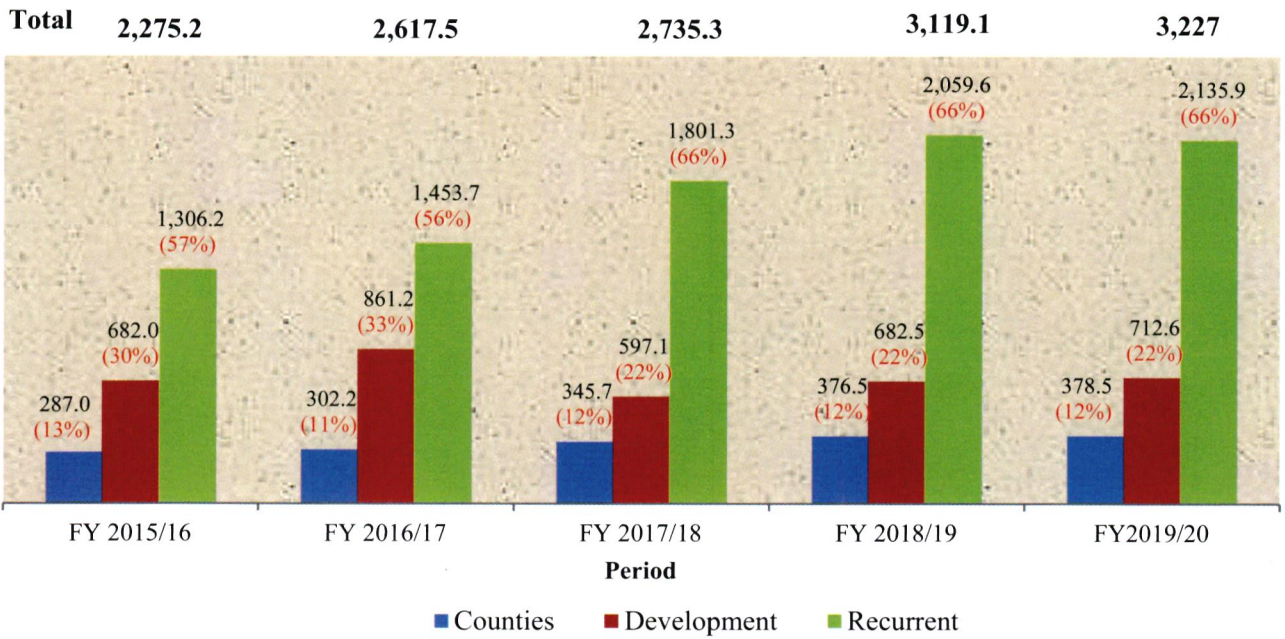
billion for development and Kshs.86.7 billion for the recurrent budget. Pending bills amounted to Kshs.53.49 billion, comprising of Kshs.33.54 billion for development and Kshs.19.95 billion for recurrent budget respectively. However, some MDAs did not report the A-I-A received and pending bills during the financial year which possibly resulted in understating of the actual A-I-A received and the position of the pending bill as at the end of the financial year.

The office of the Controller of Budget identified some of the key challenges that hindered effective budget implementation. These included; approval of Supplementary Budgets too close to the end of the financial year, therefore not allowing time for budget implementation and non-alignment of Supplementary Budgets to actual performance by MDAs resulting to a reduction below the level of expenditure already incurred. Others included delays in submission of budget performance reports to the Office of the Controller of Budget resulting in delay in reporting and consequently affecting budget oversight, high level of pending bills and Public debt, delay in release of exchequer and the negative economic effect of the COVID-19 pandemic.

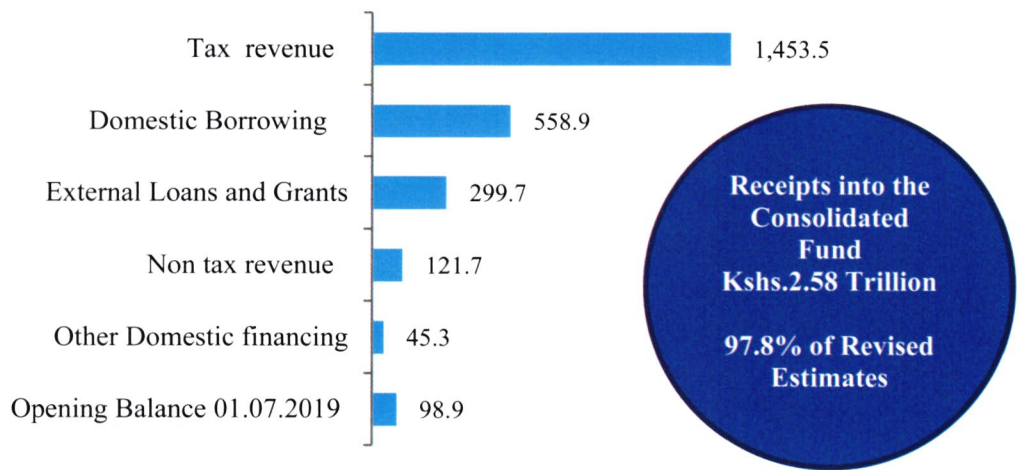
The office of the Controller of Budget recommends that Supplementary Budgets should not be approved too close to year-end. The National Treasury should liaise with MDAs when effecting budget revisions to align reallocations to budget performance. Further, Accounting Officers should ensure timely submission of financial reports to the Office of the Controller of Budget in line with Section 83 of the Public Finance Management Act, 2012 to allow for timely preparation and publication of Budget Implementation Review Reports. Ministries, Departments and Agencies with pending bills should ensure their payments are prioritized as the first charge in the FY 2020/21 before embarking on new development projects. Finally, the office of the Auditor-General should conduct a special audit of the funds released towards COVID-19 pandemic interventions to give an assurance on value for money and whether the funds were utilized as required by the law.

KEY HIGHLIGHTS

ANNUAL BUDGET TREND FROM FY 2015/16 TO FY 2019/20 (Kshs. Billion)

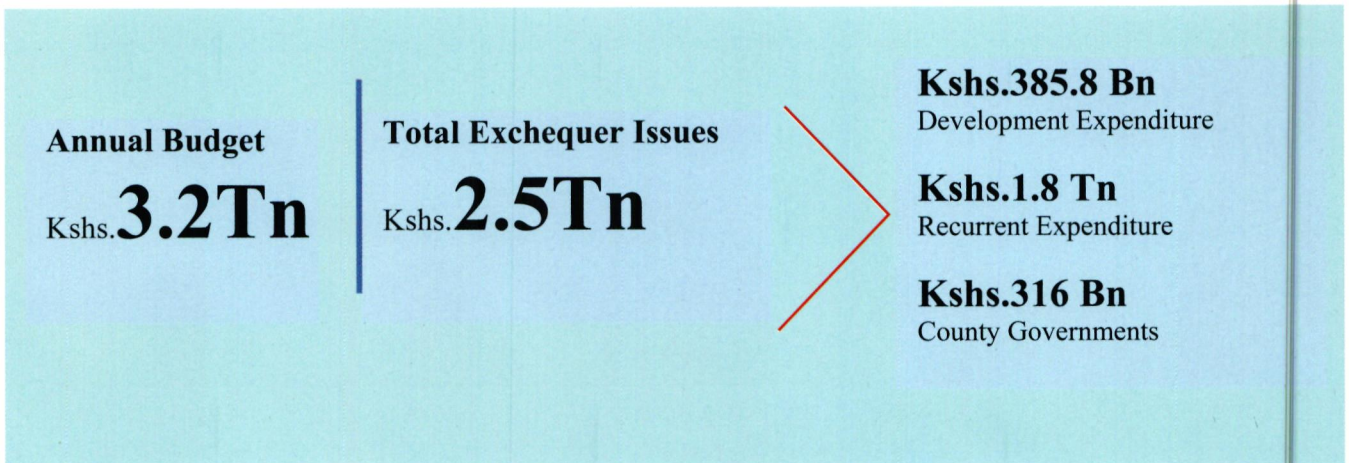


RECEIPTS INTO THE CONSOLIDATED FUND FOR THE FY 2019/20 (Kshs. Billion)

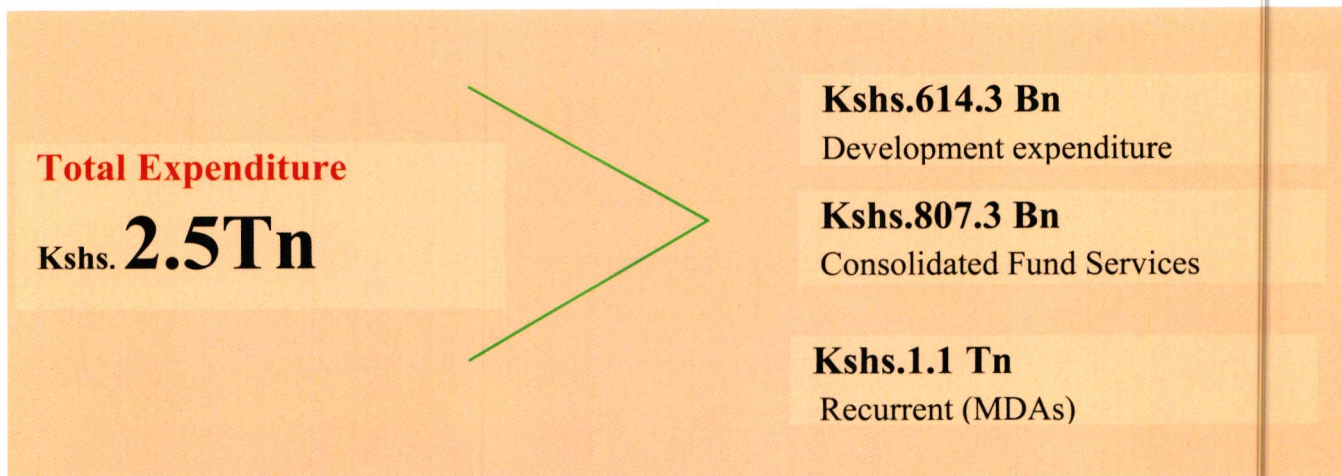


Overall National Government Budget Performance for the FY 2019/20

Exchequer Issues

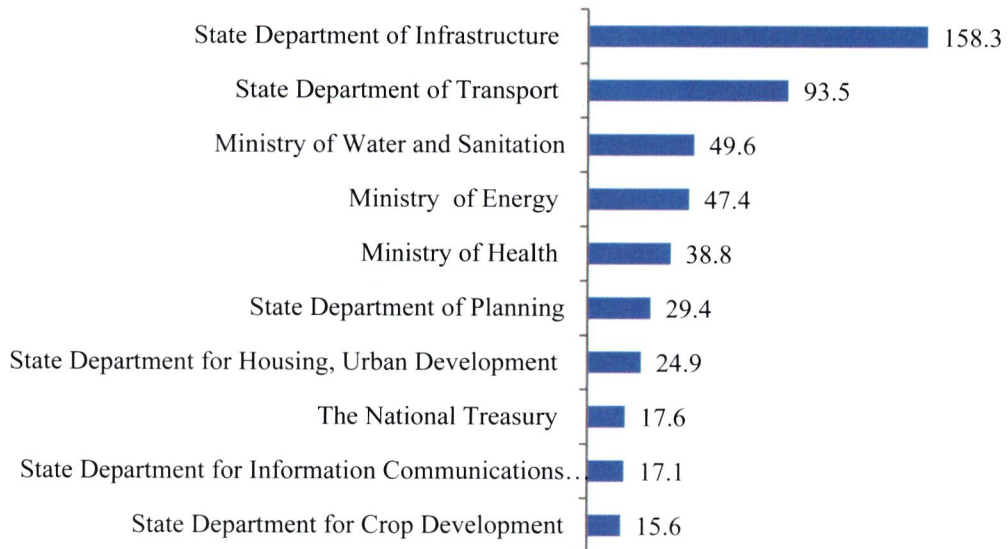


National Government Expenditure

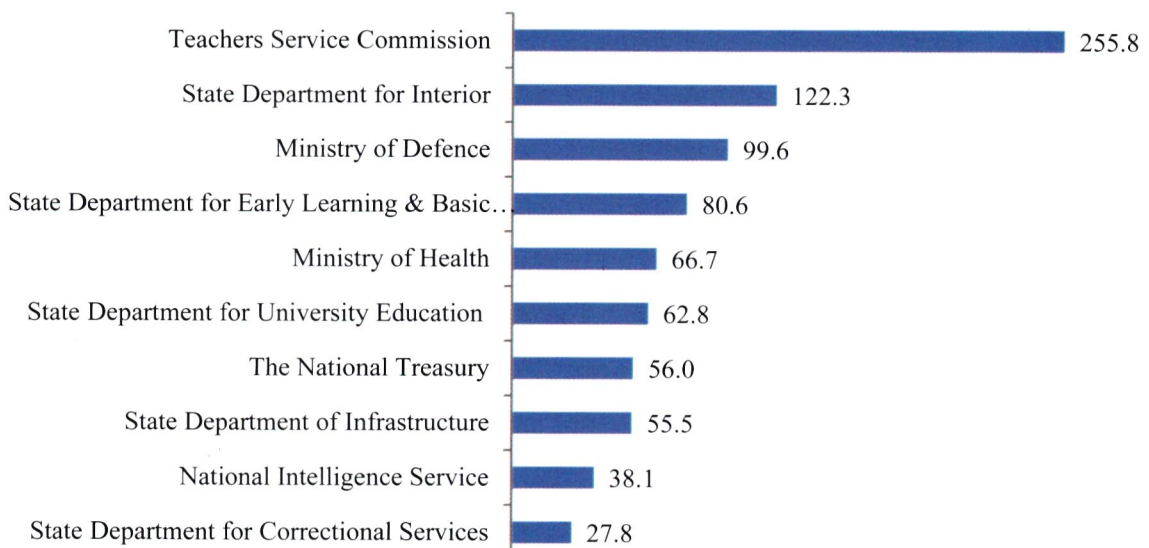


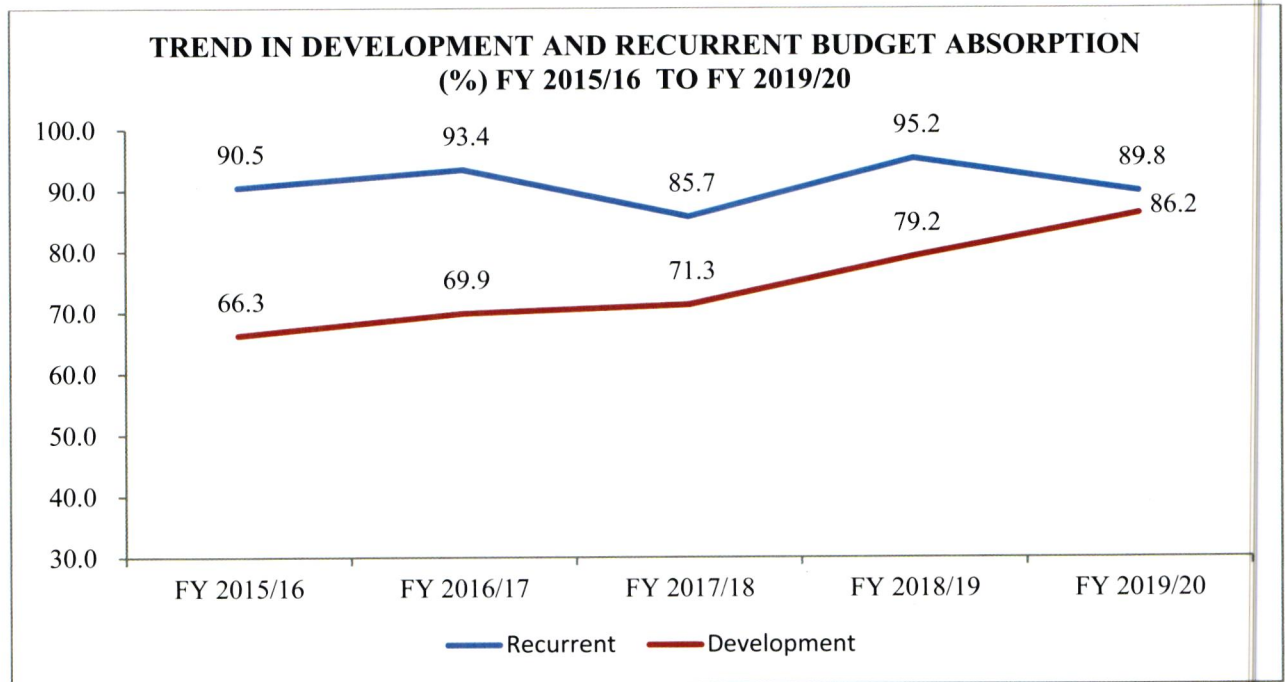
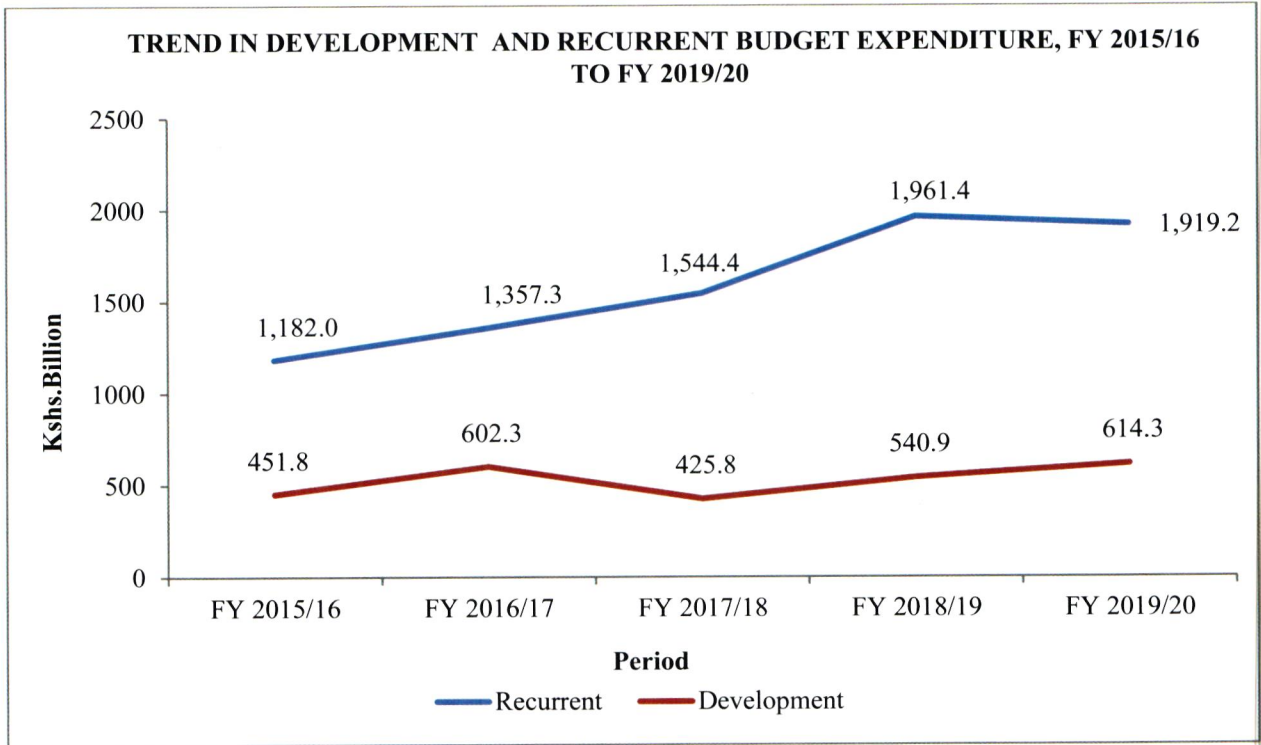
Gross expenditure is higher than exchequer issues due to A-I-A, funding from Donors and Development Partners. A-I-A is revenue in the form of receipts from user charges collected internally by MDAs and is spent by the entity that raised the revenue.

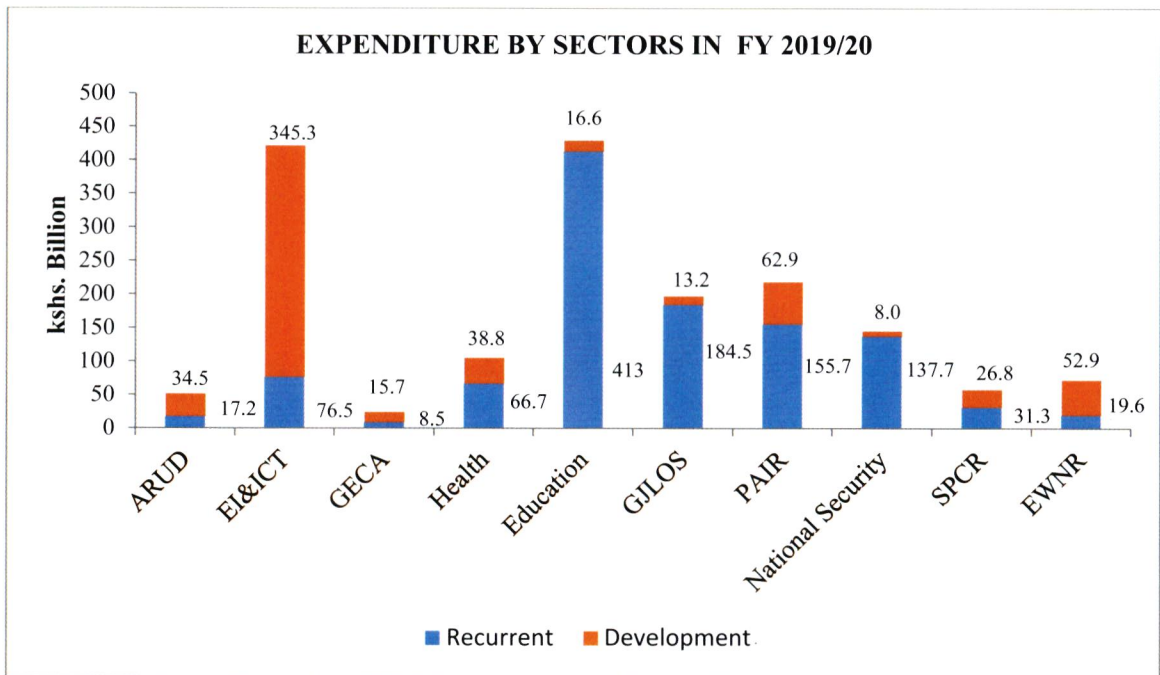
**TOP 10 SPENDING MDAs, DEVELOPMENT EXPENDITURE FOR THE
FY 2019/20 (Kshs.Billion)**



**TOP 10 SPENDING MDAs -RECURRENT EXPENDITURE FOR THE
FY 2019/20 (Kshs.Billion)**







FY 2019/20 REVISED BUDGET ALLOCATION BY SECTORS



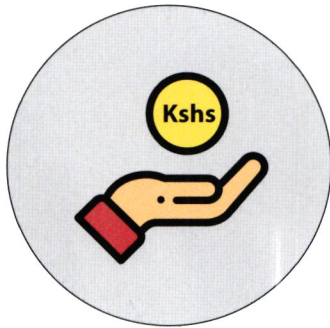
Agriculture Rural & Urban Development
Kshs.72.4 Bn



Energy, Infrastructure & ICT
Kshs.470.2 Bn



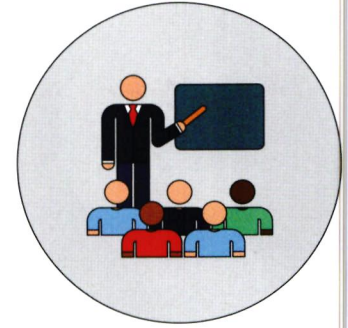
Public Administration and International Relations
Kshs.251.8 Bn



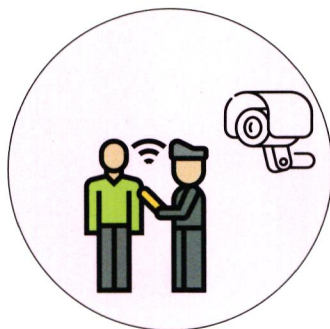
General Economics & Commercial Affairs
Kshs.33.6 Bn



Health
Kshs.119.9 Bn



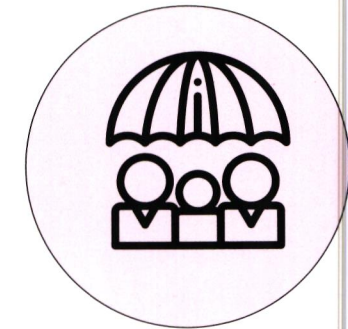
Education
Kshs.500.6 Bn



National Security
Kshs.158.4 Bn



Governance, Justice, Law & Order - ***Kshs.208.5 Bn***



Social Protection, Culture & Recreation - ***Kshs.77.3 Bn***



Environment Protection , Water & Natural Resources -
Kshs.85.3 Bn

1 INTRODUCTION

Article 228 of the Constitution of Kenya established the Office of the Controller of Budget with the mandate 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 information on the budget implementation by National Government MDAs in the FY 2019/20.

The report outlines budget performance by MDAs in FY 2019/20. It is organised into seven chapters. Chapter one offers an introduction. Chapter two provides a summary of receipts into the Consolidated Fund in the FY 2019/20. It also provides a breakdown on the disbursement of funds received into the Consolidated Fund to fund expenditure for MDAs, Consolidated Fund Services and to the forty-seven counties for both development and recurrent programmes.

Chapter three presents the overall budget performance. It presents summary performance for both development and recurrent expenditure by the MDAs and funds transferred to County Governments as shareable revenue and from Development Partners. It also presents Consolidated Fund Services performance which is discussed under recurrent expenditure. Consolidated Fund Services provides information on Public debt; Pensions and Gratuities; and Salaries and Allowances to Constitutional Officeholders and Miscellaneous Services. The chapter also presents expenditure by economic classifications by the MDAs, for development and recurrent votes and identifies current and capital transfers to Semi-Autonomous Government Agencies.

Chapter four presents budget implementation by MDAs in the FY 2019/20 by analysing performance for both development and recurrent expenditure by Sectors. 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) EWNR (EWNR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance Justice Law and Order (GJLO) (vii) Health (viii) National Security and (ix) Public Administration and International Relations (PAIR) and (x) Social Protection, Culture and Recreation Sector.

Chapter five provides budget performance by programmes for each MDA and highlights programmes with the highest and lowest allocation in FY 2019/20. Chapter six highlights the issues that affected budget implementation in FY 2019/20 and provides recommendations aimed at improving budget implementation. Chapter seven provides a conclusion.

The chapters are supported by annexes and 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 analysis of exchequer issues to MDAs in the FY 2019/20. The exchequer issues are disaggregated into development, recurrent expenditure and 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 FY 2019/20. It also illustrates the trend of receipts into the Consolidated Fund over similar periods in the past five financial years.

2.2.1 FY 2019/20 Revenue Estimates

The revised revenue estimates for the FY 2019/20 was Kshs.2.7 trillion, an increase compared to Kshs.2.6 trillion budgeted in the FY 2018/19. To finance the budget, the national government through the National Treasury budgeted to raise funds from various sources which included: Tax revenue (Kshs.1.5 trillion), Non-tax revenue (Kshs.149.2 billion), Domestic borrowing (Kshs.664.4 billion), External loans and grants Kshs.301.2 billion and other domestic financing at Kshs.54.3 billion.

2.2.2 Receipts into the Consolidated Fund

In the FY 2019/20, total receipts into the Consolidated Fund amounted to Kshs.2.6 trillion representing 97.8 per cent of the revised annual target. This amount comprised of cash from the previous financial year (FY 2018/19), Tax and Non-tax revenue, Domestic borrowing, External loans and grants and other domestic financing. Table 2.1 presents a statement of receipts into the Consolidated Fund in FY 2019/20.

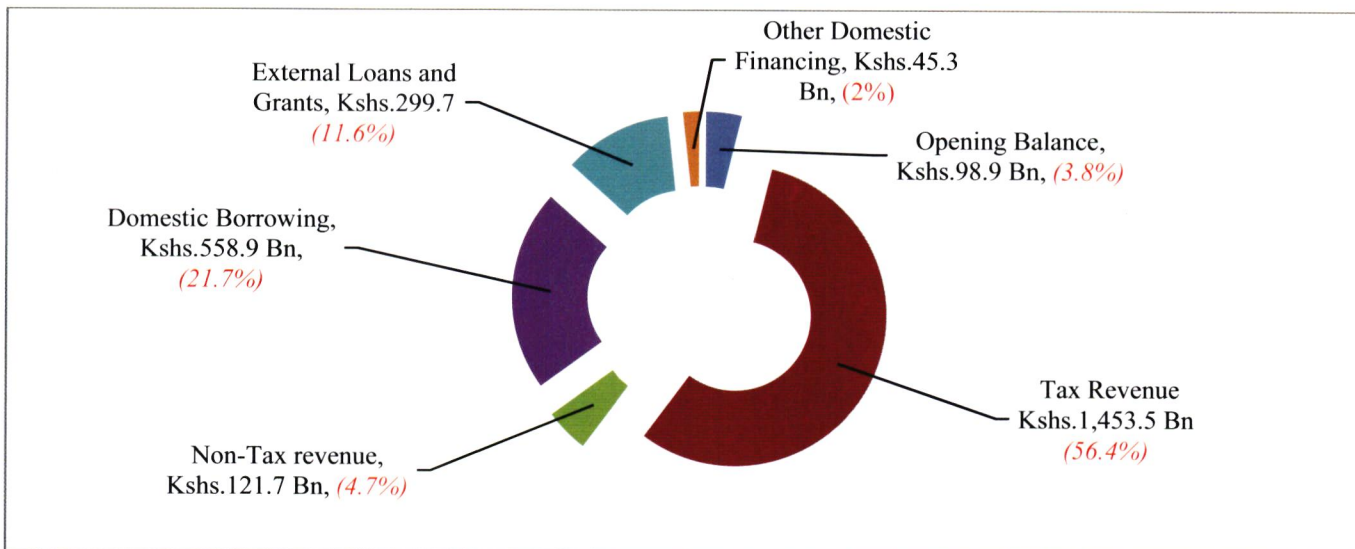
Table 2.1: Statement of Receipts into the Consolidated Fund as at 30th June 2020

Receipts	Original Estimates (Kshs)	Revised Estimates (Kshs.)	Actual Receipts (Kshs.)	Performance by (%)	Contribution by Category (%)
Opening Balance 01.07.2019	-	-	98,868,481,922.50	-	3.8
Tax revenue	1,807,648,944,163.20	1,466,214,983,656.80	1,453,470,977,901.55	99.1	56.4
Non tax revenue	69,527,553,028.15	149,163,145,393.39	121,724,572,990.84	81.6	4.7
Domestic Borrowing	429,394,684,939.83	664,449,770,735.12	558,870,163,999.75	84.1	21.7
External Loans and Grants	286,722,701,242.00	301,297,996,041.87	299,682,287,337.55	99.5	11.6
Other Domestic financing	4,323,208,687.82	54,323,226,765.32	45,340,376,827.30	83.5	1.8
Total	2,597,617,092,061.00	2,635,449,122,592.50	2,577,956,860,979.49	97.8	100

Source: National Treasury

Receipts into Consolidated Fund recorded a decline of Kshs.22.4 billion compared to the Kshs.2.6 trillion recorded in the FY 2018/19. Total tax revenue contributed the highest proportion of revenue into the Consolidated Fund at 56.4 per cent followed by domestic borrowing at 21.7 per cent. Figure 2.1 shows the proportion of receipts into the Consolidated Fund by various categories in the FY 2019/20.

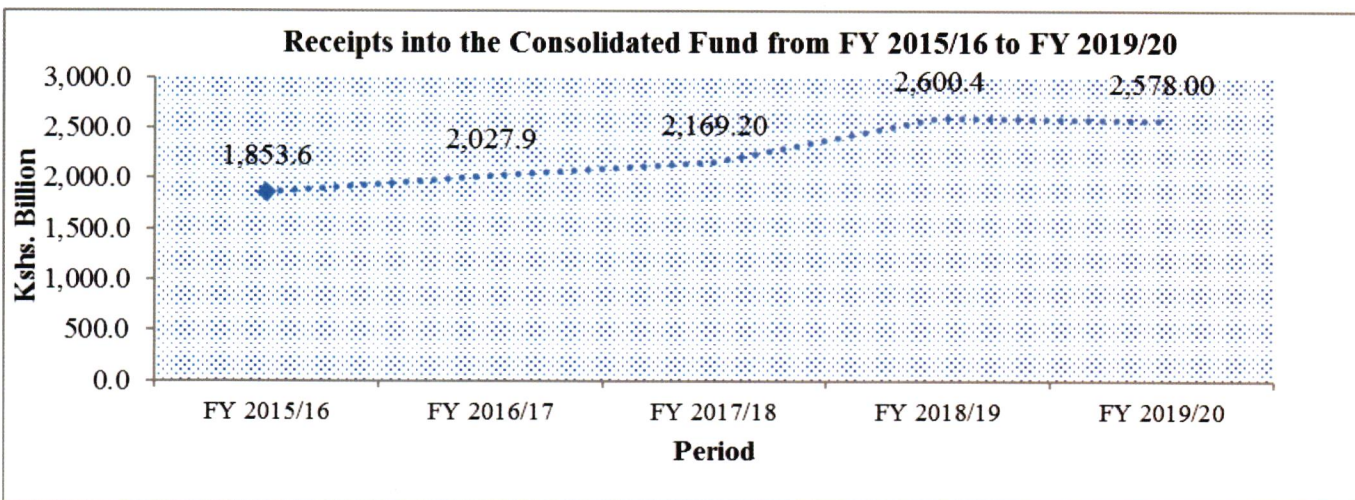
Figure 2.1: Proportion of Receipts into the Consolidated Fund



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund from FY 2015/16 to FY 2019/20.

Figure 2.2: Receipts into the Consolidated Fund from FY 2015/16 to FY 2019/20



Source: National Treasury

Figure 2.2 shows that receipts into the Consolidated Fund recorded a decline in growth in FY 2019/20 compared to the previous financial year which may be attributed to the adverse effect of COVID-19 pandemic which resulted into a difficult operating economic environment and required measures put in place by the Government to mitigate human suffering.

2.3 FY 2019/20 Overall Budget

The revised gross estimates for the FY 2019/20 amounted to Kshs.3.2 trillion. This comprised of Kshs.2.1 trillion for recurrent expenditure, Kshs.712.6 billion for development expenditure and Kshs.378.5 billion to County governments. The County Allocation of Revenue Act (CARA) 2019 provided for a total of Kshs 378.5 billion to counties and comprised of Kshs.316.5 billion for Equitable Share, Kshs.22.9 billion and Kshs.39.1 billion for conditional grants funded by National Government and Development Partners, respectively.

2.4 Exchequer Issues to the MDAs and County Governments

In the FY 2019/20, total exchequer issues to National and County Governments amounted to Kshs.2.5 trillion, representing 92.5 per cent of the revised net estimates. This was a decrease compared to 95.6 per cent recorded in the FY 2018/19. This is attributed to failure to release June 2020 equitable share to County Governments by National Treasury.

Table 2.2 presents a summary of the exchequer issues in FY 2019/20.

Table 2.2: Summary of Exchequer Issues (Kshs. Billion)

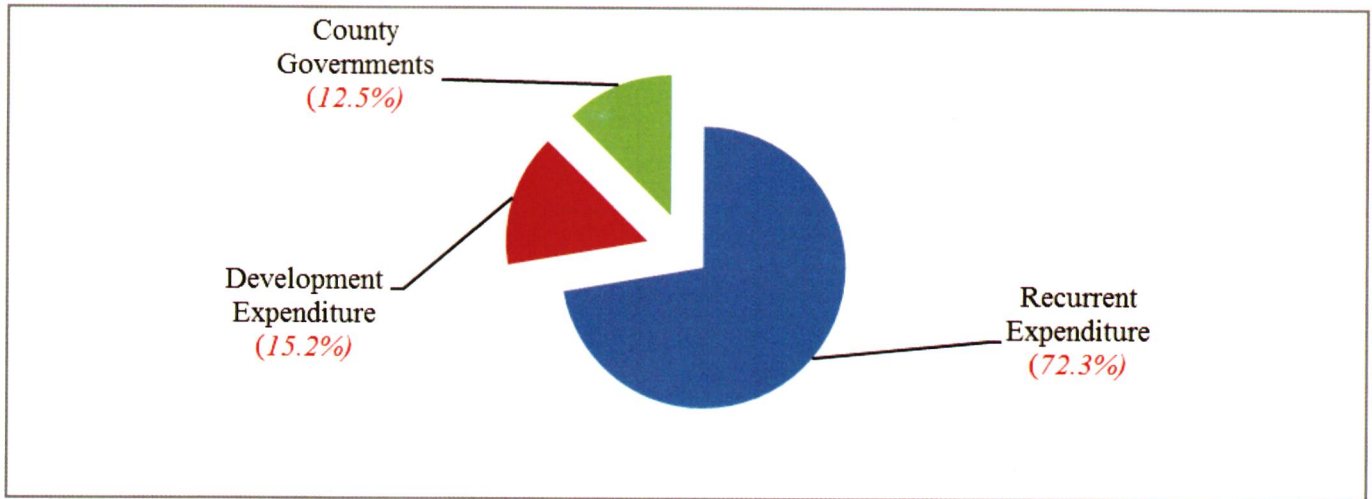
Vote	FY 2019/20					FY 2018/19				
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to Revised Net Estimates	% of Ex-chequer issues to total Issues	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to total Issues
Recurrent	2,135.9	1,946.8	1,828.2	93.9	72.3	2,059.6	1,921.2	1,852.5	96.4	74.1
MDAs	1,265.4	1,076.3	1,030.0	95.7	40.7	1,124.2	985.8	955.5	96.9	38.2
CFS	870.5	870.5	798.2	91.7	31.5	935.4	935.4	897.0	95.9	35.9
Development (MDAs)	712.6	439.7	385.8	87.7	15.2	683.0	346.3	306.5	88.4	12.3
Sub-Total	2,848.5	2,386.4	2,214.0	92.8	87.5	2,742.6	2,268.0	2,159	95.2	86.3
County Govern-ments	378.5	347.9	316.0	90.8	12.5	376.5	349.2	342.6	98.1	13.7
Total	3,227.0	2,734.3	2,530.0	92.5	-	3,119.1	2,617.2	2,501.6	95.6	-

Source: National Treasury & OCOB

Table 2.2 illustrates the total exchequer issues as a percentage of the revised net estimates. The highest proportion was towards the recurrent budget at 93.9 per cent compared to the lowest for development expenditure at 87.7 per cent. Exchequer issues to Counties recorded a decline compared to FY 2018/19 which is attributed to non-disbursement of June 2020 equitable revenue share by the National Government as at end of FY 2019/20.

Figure 2.3 illustrates the proportion of exchequer issues to the total exchequer issues. The highest proportion was to recurrent expenditure at 72.3 per cent with the county governments receiving the lowest at 12.5 per cent.

Figure 2.3: Proportion of Exchequer Issues in the FY 2019/20



Source: National Treasury & OCOB

2.5 Analysis of Exchequer Issues to MDAs by Sector

MDAs are grouped into ten Sectors according to the Classification of Functions of Government (COFOG). This 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) EWNR (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) SPCR.

Table 2.3 shows a breakdown of the revised estimates and exchequer issues by sectors in the FY 2019/20.

Table 2.3: Revised Estimates and Exchequer Issues by Sector (Kshs. Billion)

Name of the Sector	FY 2019/20				FY 2018/19			
	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
Agriculture, Rural & Urban Development	72.4	46.8	43.0	91.9	64.3	52.4	48.4	92.3
Education	500.6	437.1	420.4	96.2	460.4	411.2	405.7	98.7
Energy, Infrastructure and Information Communications Technology	470.2	205.4	193.0	94.0	443.7	145.3	138.0	95.0
EWNR	85.3	54.6	46.0	84.2	72.7	41.7	34.2	82.0
General Economic & Commercial Affairs	33.6	25.3	24.6	96.9	34.0	19.2	16.8	87.3
Governance, Justice, Law and Order	208.5	204.7	197.3	96.4	207.9	205.6	196.9	95.8
Health	119.9	90.3	83.4	92.3	92.5	58.4	53.2	91.0
Public Administration and International Relations	251.8	237.7	209.1	88.0	226.4	207.1	180.4	87.1
SPCR	77.3	62.2	58.7	94.4	54.2	51.2	49.4	96.5
National Security	158.4	151.7	140.2	92.4	151.0	140.1	138.7	99.0
Total	1,978.1	1,515.9	1,415.8	93.4	1,807.2	1,332.2	1,261.6	94.7

Source: National Treasury & OCOB

The total exchequer issues to the MDAs amounted to Kshs.1.4 trillion, representing 93.4 per cent of the revised net estimates, a slight decline compared to 94.7 per cent recorded in the FY 2018/19. The General Economic and Commercial Affairs sector received the highest proportion of exchequer issues to the revised net estimates at 96.9 per cent while the EWNR sector received the lowest exchequer issues to the revised net estimates at 84.2 per cent, both sectors recording an increase compared to 87.3 per cent and 82 per cent recorded in the FY 2018/19 respectively.

2.5.1 Development Exchequer Issues by Sector

In the FY 2019/20, the revised gross allocation to development budget was Kshs.712.6 billion an increase compared to Kshs.683 billion allocated in the FY 2018/19. Total exchequer issues amounted to Kshs.385.8 billion representing 87.7 per cent of the revised net development estimates, a slight decrease compared to 88.4 per cent recorded in the FY 2018/19.

Table 2.4 shows revised gross development estimates and exchequer issues by sector in the FY 2019/20.

Table 2.4: Development Expenditure Estimates and Exchequer Issues by Sector (Kshs. Billion)

Name of the Sector	FY 2019/20				FY 2018/19			
	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
Agriculture, Rural and Urban Development	43.2	29.0	25.9	89.4	37.7	26.2	23.0	87.7
Education	21.0	13.5	9.7	72.0	30.5	21.8	18.6	85.3
Energy, Infrastructure and ICT	381.2	192.2	180.4	93.9	359.8	130.7	124.6	95.3
EWRN	60.9	37.7	29.2	77.4	53.0	25.9	18.6	71.7
General Economics and Commercial Affairs	17.8	17.0	16.2	95.7	18.5	9.2	7.3	79.2
Governance, Justice, Law and Order	13.0	11.6	10.7	92.3	23.0	21.1	18.1	85.7
Health	43.8	34.4	30.4	88.4	39.3	21.9	19.0	86.5
National Security	9.6	3.0	2.2	72.8	15.0	4.0	3.4	85.8
Public Administration and International Relations	83.9	76.7	59.4	77.5	81.4	63.2	52.5	83.1
SPCR	38.3	24.5	21.5	87.8	24.7	22.2	21.0	94.8
Total	712.6	439.7	385.8	87.7	683.0	346.3	306.1	88.4

Source: National Treasury & OCOB

An analysis of the development exchequer issues to MDAs in FY 2019/20 shows that the General Economic and Commercial Affairs Sector received the highest percentage of development exchequer issues from the revised net estimates at 95.7 per cent. On the other hand, the Education sector received the lowest percentage of exchequer issues to the revised gross net estimates at 72 per cent.

Table 2.5 shows development exchequer issues to the MDAs in each of the ten sectors in the FY 2019/20.

Table 2.5: Development Exchequer Issues to MDAs by Sectors (Kshs. Billion)

Development Vote				
Name of the Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	4.5	4.5	4.0	89.1
State Department for Livestock	4.4	3.6	3.2	88.2
State Department for Crop Development	22.5	11.2	10.2	90.9
State Department for Fisheries, Aquaculture and the Blue Economy	3.1	3.0	2.4	80.2
State Department for Irrigation	7.9	6.1	5.8	95.1
State Department for Agricultural Research	0.6	0.6	0.3	57.9
National Lands Commission	0.2	-	-	-
Sub-Total	43.2	29.0	25.9	89.4
Energy, Infrastructure and ICT				

Development Vote				
Name of the Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
State Department of Infrastructure	178.9	123.1	118.8	96.5
State Department of Transport	94.2	26.1	25.0	95.7
State Department for Shipping and Maritime	0.6	0.002	-	0.0
State Department for Housing & Urban Development	27.9	13.9	12.2	87.7
State Department for Public Works	1.4	1.2	1.2	100.0
State Department of Information Communications & Technology	18.9	7.0	3.4	48.9
State Department for Broadcasting & Telecommunications	0.5	0.5	0.5	96.9
State Department for Energy	55.8	19.6	18.6	94.7
State Department of Petroleum	3.0	0.8	0.7	88.6
Sub-Total	381.2	192.2	180.4	93.9
General Economics and Commercial Affairs (GECA)				
State Department for Cooperatives	4.6	4.6	4.5	98.8
State Department for Trade	1.1	1.1	1.1	95.0
State Department for Industrialization	7.8	7.2	6.5	91.4
State Department for Regional and Northern Corridor Development	3.6	3.5	3.5	100.0
State Department for Tourism	0.6	0.6	0.6	99.7
Sub-Total	17.8	17.0	16.2	95.7
Health				
Ministry of Health	43.8	34.4	30.4	88.4
Sub-Total	43.8	34.4	30.4	88.4
Education				
State Department for Vocational and Technical Training	6.9	2.4	0.9	36.5
State Department for University Education	6.6	6.2	5.9	95.6
State Department for Early Learning & Basic Education	7.1	4.4	2.5	57.2
Teachers Service Commission	0.4	0.4	0.3	86.9
Sub-Total	21.0	13.5	9.7	72.0
Governance, Justice, Law and Order (GJLO)				
State Department for Interior	8.7	8.7	8.6	98.8
State Department for Correctional Services	0.1	0.1	0.0	28.7
State Department for Immigration and Citizen Services	0.7	0.7	0.6	99.8
State Law Office and Department of Justice	0.3	0.2	0.12	67.8
The Judiciary	3.2	2.1	1.4	67.2
Office of the Director of Public Prosecutions	0.01	0.014	0.012	84.2
Independent Electoral and Boundaries Commission	0.04	-	-	-
National Gender & Equality Commission	0.006	0.003	0.001	18.1
Sub-Total	13.0	11.6	10.7	92.3
Public Administration and International Relations				
The Presidency	4.9	3.5	1.9	54.0
State Department for Devolution	2.8	1.1	0.9	81.2
State Department for Planning	43.6	43.5	29.4	67.6
Ministry of Foreign Affairs	1.2	1.2	1.0	90.4
The National Treasury	20.3	16.3	15.6	96.1
State Department for Public Service	0.8	0.8	0.7	88.4

Development Vote				
Name of the Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
State Department for Youth	8.0	8.0	7.6	95.3
Parliamentary Service Commission	0.5	0.5	0.5	100.0
Parliamentary Joint Services	1.7	1.7	1.6	93.5
Public Service Commission	0.02	0.02	0.02	93.1
Auditor General	0.1	0.1	0.14	100.0
Sub-Total	83.9	76.7	59.4	77.5
National Security				
Ministry of Defence	9.6	3.0	2.2	72.8
Sub-Total	9.6	3.0	2.2	72.8
SPCR				
State Department for Development for the ASALs	5.8	5.7	4.8	85.0
State Department for Sports	13.7	0.5	0.4	77.8
State Department for Heritage	0.5	0.5	0.48	96.3
State Department for Labour	1.4	1.4	1.2	80.6
State Department for Social Protection	14.1	13.7	12.2	89.1
State Department for Gender	2.8	2.8	2.5	90.3
Sub-Total	38.3	24.5	21.5	87.8
EWNR				
Ministry of Water and Sanitation	55.4	32.7	26.4	80.8
Ministry of Environment and Forestry	3.7	3.5	2.0	55.7
State Department for Mining	0.3	0.3	0.3	100.0
State Department for Wildlife	1.5	1.2	0.5	43.0
Sub-Total	60.9	37.7	29.2	77.4
Grand Total	712.6	439.7	385.8	87.7

Source: National Treasury & OCOB

2.5.2 Recurrent Exchequer Issues by Sector

In the FY 2019/20, the revised gross recurrent estimates to MDAs was Kshs.1.26 trillion representing an increase compared to Kshs.1.12 trillion in the FY 2018/19. Total recurrent exchequer issues to MDAs in the FY 2019/20 were Kshs.1trillion representing 95.7 per cent of the revised net recurrent estimates.

Table 2.6 shows revised recurrent estimates and exchequer issues by sector in the FY 2019/20.

Table 2.6: Revised Recurrent Estimates and Exchequer issues by Sector (Kshs. Billion)

Name of the Sector	FY 2019/20				FY 2018/19			
	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
Agriculture, Rural and Urban Development	29.2	17.8	17.1	96.1	26.6	26.2	25.4	96.9
Education	479.5	423.7	410.7	96.9	429.9	389.3	387.1	99.4
Energy, Infrastructure and ICT	89.1	13.2	12.6	95.5	83.1	14.6	13.4	91.6
EWNR	24.4	16.9	16.8	99.4	19.7	15.8	15.6	98.9
General Economics and Commercial Affairs	15.9	8.4	8.3	99.3	15.5	10.0	9.5	94.8
Governance, Justice, Law and Order	195.6	193.0	186.6	96.7	184.9	184.4	178.8	96.9
Health	76.1	55.9	53.0	94.7	53.2	36.5	34.2	93.7
National Security	148.8	148.7	138.0	92.8	145.0	143.9	127.9	88.9
Public Administration and International Relations	167.9	161.0	149.7	93.0	29.5	29.0	28.4	97.9
SPCR	39.0	37.7	37.2	98.7	136.1	136.1	135.3	99.4
Total	1,265.4	1,076.3	1,038.0	95.7	1,123.3	985.8	955.5	96.9

Source: National Treasury & OCOB

A review of the recurrent exchequer issues to MDAs in the FY 2019/20 shows that the EWNR received the highest percentage of exchequer issues to the revised net estimates at 99.4 per cent while the National Security received the lowest proportion at 92.8 per cent.

Table 2.7 shows the recurrent exchequer issues to the MDAs in each of the ten sectors in the FY 2019/20.

Table 2.7: Recurrent Exchequer Issues to MDAs by Sectors (Kshs. Billion)

Recurrent Vote				
Name of the Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	2.7	2.7	2.3	85.1
State Department for Livestock	2.3	2.3	2.2	96.9
State Department for Crop Development	14.6	4.6	4.5	98.5
State Department for Fisheries, Aquaculture and the Blue Economy	1.7	1.7	1.6	93.0
State Department for Irrigation	0.8	0.5	0.5	100.0
State Department for Agricultural Research	5.4	4.3	4.3	100.0
National Lands Commission	1.7	1.7	1.6	97.7
Sub-Total	29.2	17.8	17.1	96.1
Energy, Infrastructure and ICT				
State Department of Infrastructure	61.2	1.5	1.4	89.7
State Department of Transport	9.8	1.0	1.0	100.0

Recurrent Vote

Name of the Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
State Department for Shipping and Maritime	1.4	0.4	0.3	95.9
State Department for Housing & Urban Development	1.0	1.0	0.9	96.5
State Department for Public Works	2.2	2.2	2.2	99.9
State Department of Information Communications & Technology	2.6	2.6	2.3	88.4
State Department for Broadcasting & Telecommunications	4.6	2.3	2.3	96.4
State Department for Energy	6.1	2.1	2.1	100.0
State Department of Petroleum	0.2	0.2	0.2	99.8
Sub-Total	89.1	13.2	12.6	95.5
General Economics and Commercial Affairs (GECA)				
State Department for Cooperatives	0.6	0.3	0.3	99.9
State Department for Trade	1.7	1.6	1.6	99.9
State Department for Industrialization	3.4	2.7	2.6	98.9
State Department for East African Community	0.5	0.5	0.5	99.0
State Department for Regional and Northern Corridor Development	2.2	1.7	1.7	100.0
State Department for Tourism	7.4	1.5	1.5	98.7
Sub-Total	15.9	8.4	8.3	99.3
Health				
Ministry of Health	76.1	55.9	53.0	94.7
Sub-Total	76.1	55.9	53.0	94.7
Education				
State Department for Vocational and Technical Training	16.8	13.4	9.7	72.6
State Department for University Education	116.9	66.5	62.9	94.5
State Department for Early Learning & Basic Education	89.7	88.3	82.7	93.6
State Department for Post Training and Skills Development	0.1	0.12	0.114	93.5
Teachers Service Commission	256.0	255.3	255.3	100.0
Sub-Total	479.5	423.7	410.7	96.9
Governance, Justice, Law and Order (GJLO)				
State Department for Interior	126.8	124.7	120.5	96.6
State Department for Correctional Services	32.8	32.8	31.6	96.5
State Department for Immigration and Citizen Services	2.0	2.0	1.9	92.5
State Law Office and Department of Justice	4.6	4.1	3.7	90.3
The Judiciary	13.8	13.8	13.8	100.0
Ethics & Anti-Corruption Commission	3.1	3.1	3.0	96.4
Office of the Director of Public Prosecutions	3.3	3.3	3.1	94.9
Office of the Registrar of Political Parties	1.2	1.2	1.2	98.2
Witness Protection Agency	0.5	0.5	0.5	100.0
Kenya National Commission on Human Rights	0.4	0.4	0.4	100.0
Independent Electoral and Boundaries Commission	4.8	4.8	4.7	97.0
Judicial Service Commission	0.5	0.5	0.5	100.0
National Police Service Commission	0.6	0.6	0.6	96.7
National Gender & Equality Commission	0.4	0.4	0.4	96.2
Independent Policing Oversight Authority	0.8	0.8	0.8	96.1
Sub-Total	195.6	193.0	186.6	96.7
Public Administration and International Relations				

Recurrent Vote				
Name of the Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
The Presidency	12.8	12.8	11.1	86.7
State Department for Devolution	2.4	2.4	2.4	97.7
State Department for Planning	11.7	11.6	11.6	99.9
Ministry of Foreign Affairs	17.0	16.4	14.5	88.3
The National Treasury	57.6	54.7	54.4	99.4
State Department for Public Service	8.2	6.4	6.4	99.4
State Department for Youth	14.7	12.7	12.7	99.8
Parliamentary Service Commission	9.8	9.8	7.8	79.8
National Assembly	21.6	21.6	17.4	80.5
Parliamentary Joint Services	2.9	2.9	2.1	72.4
The Commission on Revenue Allocation	0.4	0.4	0.4	98.8
Public Service Commission	2.4	2.4	2.2	94.4
Salaries & Remuneration Commission	0.5	0.5	0.5	100.0
Auditor General	5.3	5.2	5.2	100.0
Controller of Budget	0.7	0.7	0.6	88.4
The Commission on Administrative Justice	0.5	0.5	0.5	97.1
Sub-Total	167.9	161.0	149.7	93.0
National Security				
Ministry of Defence	107.1	107.1	99.7	93.1
National Intelligence Service	41.7	41.7	38.4	92.1
Sub-Total	148.8	148.7	138.0	92.8
SPCR				
State Department for Development for the ASALS	1.0	1.0	1.0	98.9
State Department for Sports	1.3	1.2	1.2	100.0
State Department for Heritage	3.2	2.9	2.9	98.4
State Department for Labour	2.6	1.9	1.9	99.7
State Department for Social Protection	29.4	29.3	28.9	98.6
State Department for Gender	1.5	1.4	1.4	98.3
Sub-Total	39.0	37.7	37.2	98.7
EWNR				
Ministry of Water and Sanitation	5.7	3.6	3.5	99.2
Ministry of Environment and Forestry	10.4	9.1	9.0	99.5
State Department for Mining	0.6	0.5	0.5	100.0
State Department for Wildlife	7.8	3.7	3.7	99.1
Sub-Total	24.4	16.9	16.8	99.4
Grand Total	1,265.4	1,076.3	1,030.0	95.7

Source: National Treasury & OCOB

2.5.3 Exchequer Issues to Consolidated Fund Services (CFS)

The Consolidated Fund Services comprises of funds allocated towards (i) Repayment of Public Debt (domestic and foreign debt, and government-guaranteed loans to parastatals) (ii) Pensions and Gratuities (iii) Salaries and Allowances to Constitutional Officeholders and miscellaneous services, and (iv) Subscriptions to International Organizations.

The revised allocation to the CFS in FY 2019/20 amounted Kshs.870.5 billion, representing 27 per cent of the revised gross national budget.

Table 2.8 shows the revised gross estimates and exchequer issues for CFS in the FY 2019/20.

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

Consolidated Fund Services (CFS)	FY 2019/20			FY 2018/19		
	Revised Estimates	Exchequer Issues	Exchequer Issues as % of Gross Estimates	Revised Estimates	Exchequer Issues	Exchequer Issues as % of Revised Estimates
Public Debt	778,847.9	707,892.0	90.9	848,303.9	826,202.9	97.4
Pensions and Gratuities	86,988.9	86,989.3	100.0	80,455.1	66,397.6	82.5
Salaries, Allowances & Miscellaneous	4,643.7	3,307.1	71.2	6,632.8	4,406.5	66.4
Subscriptions to International Organizations	0.5	-	-	0.5	-	-
Total	870,481.0	798,188.3	91.7	935,392.3	897,007.0	95.9

Source: National Treasury and OCOB

In the FY 2019/20, total exchequer issues to the CFS amounted to Kshs.798.2 billion, representing 91.7 per cent of the revised estimates, a decrease compared to 95.9 per cent reported in the FY 2018/19. Pensions and Gratuities category received the highest proportion of exchequer issues to the revised estimates at 100 per cent while Salaries, Allowances and Miscellaneous received the lowest at 71.2 per cent.

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents an overall budget performance in FY 2019/20. It presents summary performance for both development and recurrent expenditure by the 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; and Salaries and Allowances to Constitutional Officeholders and Miscellaneous Services. The chapter also presents expenditure by economic classifications by the national government entities, for development and recurrent votes respectively.

3.2 Overall Government Budget Performance

In FY 2019/20, the aggregate budget for the government was Kshs.3.2 trillion, as presented in Table 3.1. It shows the budget performance summary for the national government for the FY 2019/20 compared to FY 2018/19.

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

VOTE	FY 2019/20						FY 2018/19					
	Revised Gross Estimates	Revised Net Estimates	Cumulative Exch. Issues	Cumulative Expenditure	% of Exch. to Rev. Net Estimates	Absorption Rate (%)	Revised Gross Estimates	Revised Net Estimates	Cumulative Exch. Issues	Cumulative Expenditure	% of Exch. to Rev. Net Estimates	Absorption Rate (%)
Recurrent	2,135.9	1,946.8	1,828.2	1,918.0	93.9	89.8	2,059.6	1,921.2	1,852.5	1,961.4	96.4	95.2
MDAs	1,265.4	1,076.3	1,030.0	1,110.7	95.7	87.8	1,124.2	985.8	955.5	1,066.4	96.9	94.9
CFS	870.5	870.5	798.2	807.3	91.7	92.7	935.4	935.4	897.0	895.0	95.9	95.7
Development	712.6	439.7	385.6	614.3	87.7	86.2	683.0	346.3	306.5	540.9	88.5	79.2
Sub-Total	2,848.5	2,386.4	2,214.0	2,532.3	92.8	88.9	2,742.6	2,268.0	2,159	2,502.4	95.2	91.2
County Governments	378.5*	347.9	316.0	383.8**	90.8	76.7	376.5	349.2	342.6	376.4	98.1	76.8
Total	3,227.0	2,734.3	2,530.0	2,916.1	92.5	86.6	3,119.1	2,617.2	2,501.6	2,878.8	95.6	89.2

Source: NT, OCOB, MDAs & County Treasuries

*The County Allocation of Revenue Act, 2019 provided for a total of Kshs.378.5 billion to the County Governments. This comprised Kshs.316.5 billion as equitable share, Kshs.22.9 billion and Kshs.39.1 billion as Conditional Grants funded by National Government and Development Partners respectively.

** The difference between the exchequer issues of Kshs.316 billion and expenditure of Kshs.383.8 billion was financed by revenue from own sources and balances brought forward from FY 2018/19.

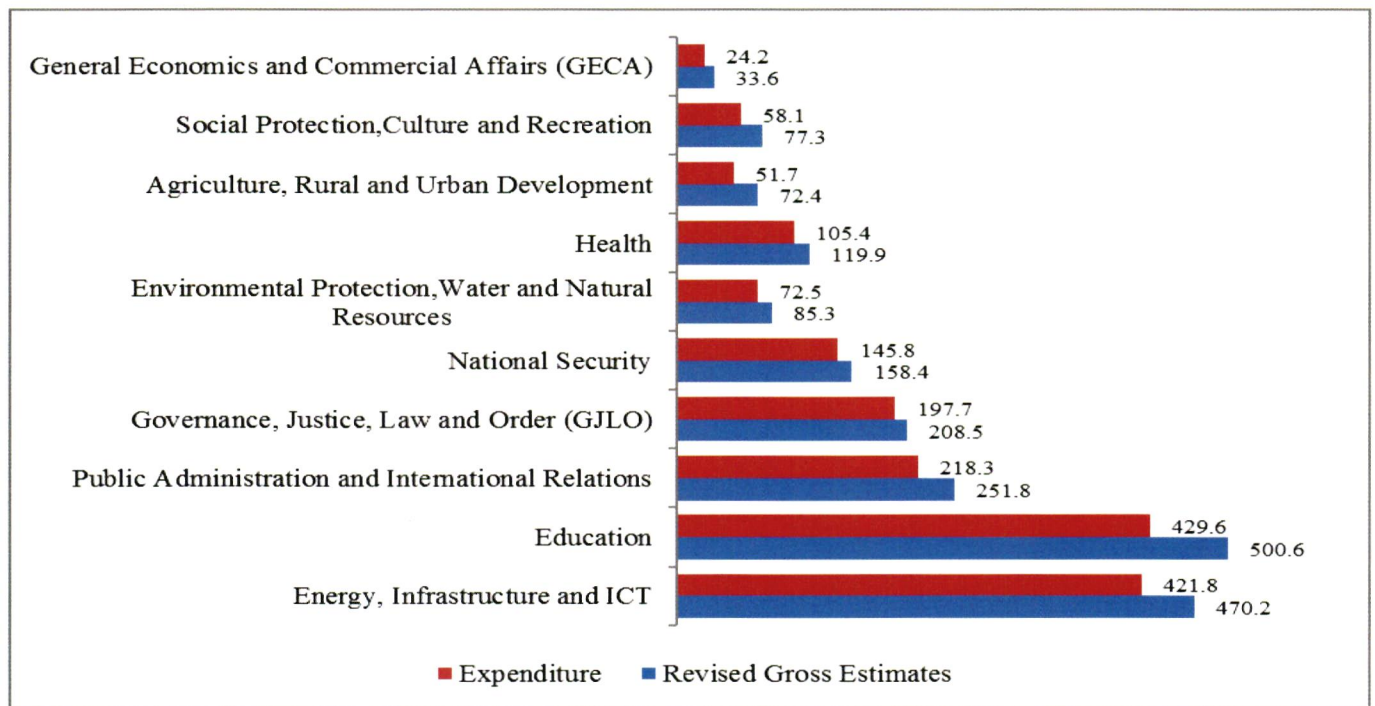
Overall absorption rate percentage includes counties gross budget of Kshs.499.6 billion for the FY 2019/20 and Kshs.483.5 billion for FY 2018/19.

The total funding by the National Government through exchequer issues in the FY 2019/20 amounted to Kshs.2.5 trillion, representing 92.5 per cent of the revised net estimates, a marginal increase compared to 92.1 per cent recorded in the FY 2018/19. The exchequer issues comprised of Kshs.385.6 billion (87.7 per cent) for development expenditure, Kshs.1.8 trillion for recurrent expenditure (93.9 per cent) and Kshs.316 billion to the Counties (90.8 per cent), comprising of Kshs.286.8 billion as equitable share and Kshs.29.2 billion as conditional grants. However, the equitable share to the counties for the month of June 2020 was not disbursed except for Mombasa county and was released

in FY 2020/21. Overall expenditure for both the National and County Governments was Kshs.2.9 trillion recording an absorption rate of 86.6 per cent, a decline compared to 89.2 per cent recorded in FY 2018/19.

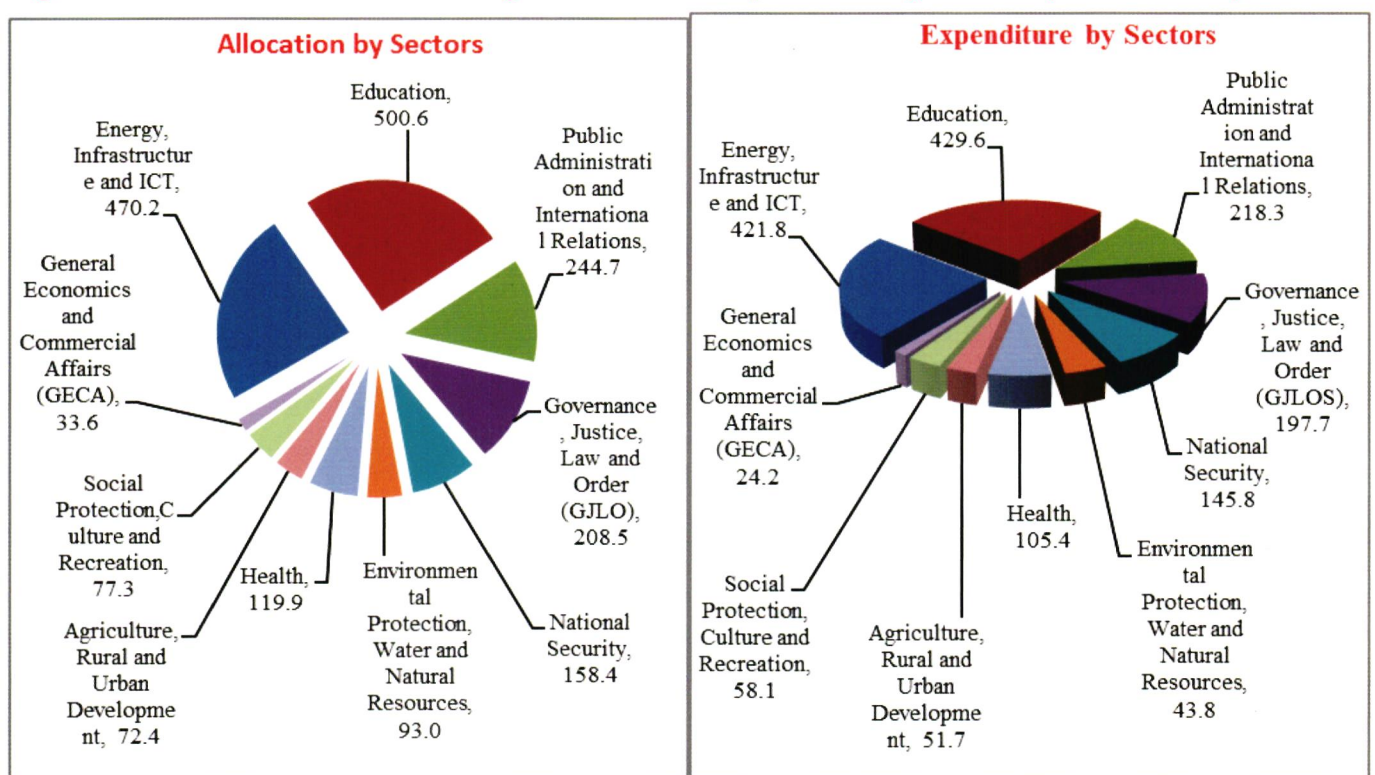
Figure 3.1 and 3.2 provide a comparison of the sectoral annual budget allocation and total expenditure in the FY 2019/20.

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



Source: MDAs & National Treasury

Figure 3.2: Revised Gross Budget and Actual Expenditure by Sector (Kshs. Billion)



Source: MDAs & National Treasury

3.3 Consolidated Fund Services (CFS)

The revised allocation to CFS amounted to Kshs.870.5 billion representing 27 per cent of the revised gross national budget.

Table 3.2 presents a summary of CFS exchequer issues and expenditure performance in FY 2019/20.

Table 3.2: Budget Estimates and Cumulative Expenditure for CFS (Kshs. Billion)

Consolidated Fund Services	FY 2019/20					FY 2018/19		
	Printed Estimates	Revised Estimates	Exchequer Releases	Cumulative Expenditure	Exp. as a % of Revised Gross Estimates	Revised Estimates	Cumulative Expenditure	Exp. as a % of Revised Gross Estimates
Public Debt	696.55	778.85	707.89	717.65	92.1	848.3	821.3	96.8
Pensions and Gratuities	104.49	86.99	86.99	86.99	100.0	80.5	69.3	86.1
Salaries, Allowances and Miscellaneous Services	4.74	4.64	3.31	3.32	71.4	6.6	4.4	66.7
Subscriptions to International Organizations	0.0005	0.0005	-	-	-	0.0005	-	-
Total	805.78	870.48	798.19	807.30	92.7	935.4	895.0	95.7

Source: National Treasury & OCOB

3.3.1 Public Debt

The revised allocation towards repayment of public debt in FY 2019/20 amounted to Kshs.778.85 billion representing a decline of 8.2 per cent from Kshs.848.3 billion allocated in the FY 2018/19. This allocation comprised of Kshs.532.5 billion and Kshs.253.35 billion for internal and external debt respectively. The internal debt comprised of Kshs.301.81 billion for interest payment and Kshs.223.68 billion for redemptions. On the other hand, external debt comprised of Kshs.131.87 billion towards payment of interest and Kshs.121.48 billion for redemption.

During the reporting period, actual expenditure on public debt was Kshs.717.65 billion. This amount represented 92.1 per cent of the revised gross estimates, which was a decline compared to 96.8 per cent (Kshs.821.3 billion) recorded in FY 2018/19. The decline is explained by the repayment of a commercial loan of USD.1 billion (Kshs.101,529 million) syndicated loan and USD.750 million (Kshs.77,722 million) debut international sovereign bond which matured in FY 2018/19.

As at 30th June 2020, the gross public debt stood at Kshs.6.69 trillion recording a 15.3 per cent growth compared to Kshs.5.80 trillion as at 30th June 2019. External debt grew by Kshs.492.67 billion while Domestic debt grew by Kshs.393.1 billion. The increases consisted of disbursements from multilateral organizations and uptake of domestic debt during the reporting period.

In the course of normal reviews during the financial year, OCOB noted that payment of management and commitment fees on loans that were yet to be disbursed long after execution of the loan agreements. Government procedure requires that project planning and approval should precede sourcing for funds, implying that borrowing can only be done when a programme or activity is already scheduled to commence. Therefore, continued payment of obligations on undisbursed loans is not prudent and does not meet any value for money considerations. .

3.3.2 Salaries, Allowances and Miscellaneous Services

The revised allocation towards Salaries, Allowances and other miscellaneous services in FY 2019/20 was Kshs.4.64 billion, a decline of 30 per cent compared to Kshs.6.6 billion allocated in FY 2018/19. This comprised of payment of Salaries and Allowances for Constitutional Officeholders of Kshs.3.98 billion, Kshs.643.61 million towards payment of guaranteed debt and Kshs.15.5 million towards miscellaneous services.

In FY 2019/20, total exchequer issues amounted to Kshs.3.3 billion representing 71.2 per cent of the revised gross estimates. Total expenditure towards this vote was Kshs.3.31 billion representing 71.4 per cent of the revised gross estimates. This comprised of Salaries and Allowances to Constitutional Officeholders at Kshs.2.7 billion and Kshs.0.6 billion towards guaranteed loans to State Parastatals.

The reduction in the expenditure for the period ended 30th June 2020 compared to 30th June 2019 was occasioned by vacancies in Constitutional Offices and other Commissions which expired and were not filled by close of the year despite a full budget provision. They include Controller of Budget, Auditor General, National Cohesion and Integration Commission, National Land Commission and Independent Electoral and Boundaries Commission. Lastly, the demise of one Former President during the reporting period resulted into a reduction in the expenditure for former presidents.

3.3.3 Pensions and Gratuities

The revised allocation towards Pensions and Gratuities in FY 2019/20 amounted to Kshs.86.99 billion, an increase of 8.1 per cent compared to Kshs.80.5 billion allocated in the FY 2018/19. Exchequer issues towards payment of Pensions and Gratuities up to June 2020, amounted to Kshs.86.99 billion, representing 100 per cent of the revised gross estimates. Total expenditure amounted to Kshs.86.99 billion, representing 100 per cent of the revised gross estimates, a growth from Kshs.69.3 billion recorded in the FY 2018/19.

3.4 MDAs Expenditure Analysis

This section presents an analysis of MDAs expenditure for both development and recurrent activities in the FY 2019/20. Development expenditure is analyzed by the main budget items, which include; Capital transfers to Semi-Autonomous Government Agencies, Civil Works and Construction of Residential and Non-residential Buildings, Refurbishment of Buildings and Infrastructure, Purchase of Specialized Plant, Equipment and Machinery, Pre-Feasibility Studies while the rest are aggregated under *Other Expenses* development expenditure.

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

3.4.1 MDAs Development Expenditure Analysis

In the FY 2019/20, revised gross allocations towards MDAs development expenditure was Kshs.712.6 billion, representing a 4 per cent increase from Kshs 683 billion allocated in the FY 2018/19. Of the

total development expenditure, Kshs.439.7 billion was to be funded through the exchequer through National Treasury and the balance to be funded through lending and Ministerial Appropriations –in -Aid.

Table 3.3 shows an analysis of development expenditure by MDAs of the FY 2019/20.

Table 3.3: Breakdown Analysis of Development Expenditure by MDAs in the FY 2019/20 (Kshs. Million)

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-Residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential Buildings (Including Hostels.)	Constructions 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 Presidency	250.5	314.1	909.4	-	-	89.7	-	1,093.5	2,657.1	-	2,657.1
State Department for Interior	431.2	1,727.4	322.4	67.2	33.8	3,584.1	-	3,740.3	9,906.4	-	9,906.4
State Department for Correctional Services	-	-	22.3	-	72.2	-	-	(65.0)	29.5	-	29.5
State Department for Immigration and Citizen Services	-	19.9	4.5	-	-	-	-	548.3	572.6	-	572.6
State Department for Devolution	58.2	-	-	-	-	-	-	875.8	934.0	-	934.0
State Department for Development for the ASALs	4,779.9	-	-	-	-	1.7	10.3	27.3	4,819.2	-	4,819.2
Ministry of Defence	-	-	-	-	-	-	-	8,047.9	8,047.9	5,870.4	2,177.5
Ministry of Foreign Affairs	229.4	-	474.1	-	-	-	-	410.1	1,113.7	-	1,113.7
State Department for Vocational and Technical Training	4,195.4	591.4	-	-	-	-	-	2,068.3	6,855.0	2,527.8	4,327.2
State Department for University Education and Research	5,828.4	252.0	-	-	-	-	-	309.7	6,390.2	-	6,390.2
State Department for Early Learning & Basic Education	3,383.3	-	-	-	-	-	-	-	3,383.3	-	3,383.3
The National Treasury	4,516.8	33.2	188.1	-	-	50.0	241.4	12,548.3	17,577.9	-	17,577.9
State Department of Planning	29,248.5	-	6.8	-	-	-	136.1	-	29,391.3	-	29,391.3
Ministry of Health	26,577.2	153.8	-	-	-	671.9	-	11,348.5	38,751.3	2,417.0	36,334.4
State Department of Infrastructure	116,953.6	74.1	69.8	-	17.4	140.6	140.6	41,051.4	158,306.8	34,306.8	124,000.0
State Department of Transport	25,295.8	-	-	-	68,114.9	-	43.3	21.9	93,475.9	18,980.7	74,495.2
State Department for Shipping and Maritime.	-	139.6	-	-	-	-	-	13.8	153.3	-	153.3
State Department for Housing and Urban Development	-	791.1	9,832.4	-	-	220.0	30.6	14,056.2	24,930.2	724.2	24,206.0
State Department for Public Works	-	592.3	144.1	107.8	-	-	197.3	40.4	1,081.8	-	1,081.8
Ministry of Water and Sanitation	45,080.4	-	4,563.7	-	-	-	-	-	49,644.1	18,584.6	31,059.5
Ministry of Environment and Forestry	1,669.1	-	-	-	107.6	289.0	-	337.4	2,403.1	-	2,403.1
Ministry of Lands and Physical Planning	1,012.4	45.0	84.6	-	-	813.5	813.5	1,925.3	3,965.4	-	3,965.4
State Department for Information Communications and Technology	11,779.7	-	-	-	-	3,295.8	10.1	1,993.7	17,079.2	10,651.8	6,427.5
State Department for Broadcasting & Telecommunications	479.0	-	-	-	-	-	-	58.5	537.5	-	537.5
State Department for Sports	5,123.8	-	-	-	-	-	-	-	5,123.8	-	5,123.8
State Department for Heritage	474.4	-	10.1	-	-	-	-	17.2	501.6	-	501.6
State Department for Energy	16,613.3	-	13.4	-	23,619.7	-	516.1	6,588.9	47,351.3	26,420.3	20,931.1
State Department for Livestock.	-	16.1	1,210.6	-	-	375.0	5.0	2,426.8	4,033.5	594.2	3,439.3
State Department for Crop Development	9,502.6	-	541.9	-	-	60.6	77.8	5,459.2	15,642.2	-	15,642.2
State Department for Fisheries, Aquaculture and the Blue Economy	-	454.4	-	-	246.1	459.0	106.2	763.4	2,029.1	-	2,029.1



MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-Residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential Buildings (Including Hostels.)	Constructions and Civil Works	Purchase of Specialized Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Irrigation	6,708.3	-	1,121.8	-	-	-	45.0	-	7,875.1	1,750.2	6,124.9
State Department for Agricultural Research	344.7	-	-	-	-	-	9.3	-	354.0	-	354.0
State Department for Cooperatives	4,412.5	-	-	-	-	-	2.4	102.2	4,517.2	-	4,517.2
State Department for Trade	730.0	147.1	-	-	-	-	36.6	36.9	950.6	-	950.6
State Department for Industrialization	5,846.6	-	-	-	-	-	169.0	68.1	6,083.7	604.0	5,479.7
State Department for Labour	-	100.5	-	-	-	-	8.5	1,068.4	1,177.4	-	1,177.4
State Department for Social Protection	896.5	-	-	-	-	-	-	11,755.4	12,651.9	377.0	12,274.9
State Department for Mining	-	136.2	24.6	-	-	106.6	-	63.5	330.9	-	330.9
State Department for Petroleum	140.0	-	-	-	318.1	147.1	943.6	814.7	2,363.4	1,501.5	862.0
State Department for Tourism	425.0	24.0	160.2	-	-	-	-	-	609.2	-	609.2
State Department for Wildlife	-	-	-	-	-	-	-	516.9	516.9	147.0	369.9
State Department for Public Service	510.2	-	202.0	-	-	-	-	1.4	713.5	-	713.5
State Department for Youth	6,695.6	67.7	52.4	-	-	-	57.4	1,023.6	7,896.7	-	7,896.7
State Department for Gender	2,515.7	-	-	-	-	-	-	-	2,515.7	-	2,515.7
State Department for Regional and Northern Corridor Development	3,489.8	-	-	-	-	-	-	-	3,489.8	-	3,489.8
State Law Office and Department of Justice	70.5	-	49.6	-	-	-	-	-	120.1	-	120.1
The Judiciary	-	428.5	145.9	-	-	-	-	1,941.9	2,516.3	-	2,516.3
Ethics and Anti-Corruption Commission	-	-	-	-	-	-	-	-	-	-	-
Office of the Director of Public Prosecutions	-	-	8.6	-	-	-	-	-	8.6	-	8.6
National Land Commission	-	-	-	-	-	-	-	626.4	626.4	-	626.4
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-	-	-	-	-
Parliamentary Joint Services	-	1,244.3	237.2	-	-	-	-	150.0	1,631.5	-	1,631.5
Parliamentary Service Commission	-	441.6	55.5	-	-	-	-	16.2	513.3	-	513.3
Public Service Commission	-	-	22.5	-	-	-	-	-	22.5	-	22.5
Teachers Service Commission	-	-	-	-	-	-	-	-	-	-	-
Auditor General	-	142.9	-	-	-	-	-	-	142.9	-	142.9
Total	346,268.5	7,936.8	20,478.1	175.0	92,529.8	9,381.0	3,625.6	133,921.0	614,315.8	125,457.4	488,858.5

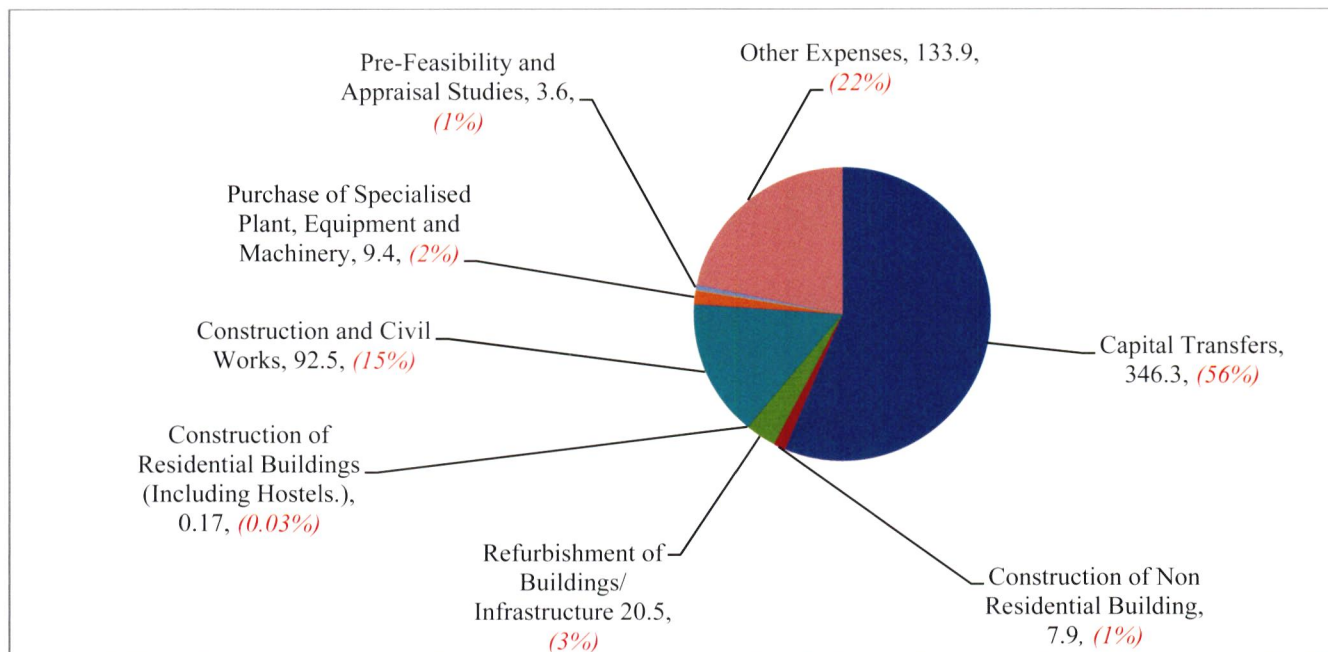
Source: MDAs and National Treasury (IFMIS)

In the period under review, total development expenditure was Kshs.614.4 billion translating to an absorption rate of 86.2 per cent an increase compared to 79.2 per cent recorded in the FY 2018/20. From the review analysis, Capital Transfers to SAGAs recorded the highest expenditure of Kshs.346.3 billion, representing 56.4 per cent of the gross development expenditure. The second-highest category was on Construction and Civil Works at Kshs.92.5 billion representing 15.1 per cent of the gross development expenditure. Other categories with high expenditure included; Refurbishment of Buildings/Infrastructure and Civil Works at Kshs.20.5 billion and Purchase of Specialized Plant, Equipment and Machinery at Kshs.9.4 billion.

Further analysis shows that the State Department of Infrastructure had the highest capital transfers to SAGAs at Kshs.117 billion representing 33.7 per cent of the total Capital Transfers followed by the Ministry of Water and Sanitation at Kshs.45.1 billion which represented 13 per cent. The State Department for Transport recorded the highest expenditure at Kshs.68.1 billion on Construction and Civil Works, representing 73.7 per cent of the expenditure on Construction and Civil Works. The State Department for Housing and Urban Development reported the highest spending on the Refurbishment of Buildings and Infrastructure at Kshs.9.8 billion equivalent to 48 per cent of the total expenditure under this category.

Figure 3.3 shows the composition of MDAs' development expenditure in FY 2019/20.

Figure 3.3: Composition of MDAs' Development Expenditure (Kshs. Billion)



Source; MDAs and National Treasury

3.4.2 MDAs Recurrent Expenditure Analysis

In the FY 2019/20, the revised allocation to MDAs recurrent expenditure amounted to Kshs.1.26 trillion representing an increase of 12.6 per cent compared to Kshs1.12 trillion allocated in the FY 2018/19.

Analysis of the MDAs' recurrent expenditure for the FY 2019/20 is presented in table 3.4.

Table 3.4: Breakdown Analysis of Recurrent Expenditure by MDAs for the FY 2019/20 (Kshs. Million)

MINISTRY/STATE DEPARTMENTS	COMPEN- SATION TO EMPLOYEE	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospitality	Maintenance Expenses- Motor Vehicles	Maintenance Expenses- Other Assets	Legal Fees	Other Expenses				
The Presidency	2,264.3	843.0	247.8	108.9	396.7	35.3	1,678.6	-	-	-	4,924.7	82.2	10,581.4	4.2	10,577.2
State Department for Interior	87,687.6	1,089.1	9.0	9.8	394.2	192.7	1,358.6	591.2	233.4	-	27,702.8	3,038.5	122,306.8	1,239.3	121,067.5
State Department for Correctional Services	18,409.5	173.2	0.4	9.0	85.4	306.7	42.8	49.3	2.4	-	8,720.0	-	27,798.6	1.1	27,797.5
State Department for Immigration and Citizen Services	1,175.1	90.0	19.5	8.5	14.5	19.1	44.1	18.3	13.1	0.1	437.6	0.0	1,839.9	-	1,839.9
State Department for Devolution	312.4	16.2	0.2	3.5	87.5	5.2	9.7	6.2	2.0	-	1,538.0	390.6	2,371.5	-	2,371.5
State Department for Development for the ASALS	155.9	17.8	2.7	1.1	92.8	5.5	13.1	2.1	4.7	-	33.6	646.9	976.3	-	976.3
Ministry of Defence	904.4	30.2	4.9	1.3	-	7.4	25.1	10.0	3.2	-	98,639.9	-	99,626.4	-	99,626.4
Ministry of Foreign Affairs	7,492.9	277.8	1,889.1	39.5	2,504.2	18.7	843.3	62.8	139.9	-	3,046.8	108.9	16,424.0	488.2	15,935.8
State Department for Vocational and Technical Training	5,081.3	4.6	1.8	3.5	43.9	2.1	3.9	1.5	0.6	-	14.1	8,487.3	13,644.6	1,980.2	11,664.3
State Department for University Education	221.1	17.8	11.2	3.9	52.7	7.3	23.0	9.6	7.2	-	52.2	62,438.6	62,844.5	-	62,844.5
State Department for Early Learning & Basic Education	3,639.1	30.7	0.9	8.0	63.9	6.7	12.8	9.6	-	-	61,861.9	14,972.6	80,606.0	-	80,606.0
State Department for Post Training and Skills Development	57.1	12.5	2.4	2.1	7.3	1.6	3.7	3.1	0.5	-	22.4	-	112.9	-	112.9
The National Treasury	2,364.1	59.7	43.9	6.2	51.3	138.2	494.9	5.0	6.8	-	14,684.5	38,139.9	55,994.4	2,949.3	53,045.1
State Department of Planning	322.6	41.9	9.2	8.9	37.5	13.8	84.5	6.8	3.5	-	156.4	10,934.8	11,619.8	-	11,619.8
Ministry of Health	8,092.1	31.8	2.2	7.4	1.9	516.9	8.0	70.6	-	-	1,487.7	56,434.8	66,653.2	8,561.4	58,091.9
State Department of Infrastructure	1,234.6	10.9	1.1	1.8	-	0.6	7.1	6.5	11.7	-	54,061.9	134.0	55,470.1	54,009.3	1,460.8
State Department of Transport	199.2	25.7	10.5	4.9	2.0	10.7	14.4	3.2	126.1	-	122.1	7,994.9	8,513.7	7,407.6	1,106.1
State Department for Shipping and Maritime.	78.5	5.9	3.8	0.9	24.1	3.0	3.5	0.3	0.2	-	11.3	1,000.6	1,132.1	-	1,132.1
State Department for Housing, Urban Development	643.5	8.2	2.8	1.7	99.1	3.0	2.8	4.7	1.3	-	110.0	21.0	898.2	-	898.2
State Department for Public Works	738.2	14.3	1.4	0.7	74.4	3.1	4.1	1.7	2.3	0.5	50.8	1,258.4	2,149.9	1.2	2,148.8
State Department for Water and Sanitation	522.4	40.8	2.3	0.5	-	2.2	2.2	5.2	1.2	0.1	21.0	5,007.8	5,605.6	2,103.0	3,502.6
State Department for Environment and Forestry	1,054.5	7.2	5.9	1.7	75.3	1.3	43.4	3.5	5.8	-	981.5	7,549.5	9,729.5	781.8	8,947.7
Ministry of Lands and Physical Planning	1,989.6	4.1	1.1	0.2	0.7	0.3	0.5	3.0	4.1	0.2	184.3	-	2,188.1	8.5	2,179.6

MINISTRY/STATE DEPARTMENTS	COMPEN- SATION TO EMPLOYEE	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospitality	Maintenance Expenses- Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Other Expenses				
State Department for Information Communications and Technology	271.1	17.9	7.0	7.2	73.0	48.9	15.5	10.1	-	-	356.7	1,691.6	2,499.1	2.6	2,496.5
State Department for Broadcasting & Telecommunications	353.1	13.1	4.8	1,125.0	58.7	5.1	13.3	10.2	-	-	96.6	1,633.9	3,313.8	675.5	2,638.2
State Department for Sports	187.8	13.7	5.3	0.8	62.9	7.1	4.8	3.8	2.2	-	932.8	-	1,221.1	94.6	1,126.5
State Department for Heritage	210.3	50.3	14.8	11.0	33.0	11.8	45.2	5.5	4.8	-	76.5	2,415.9	2,879.0	1.8	2,877.2
State Department for Energy	363.5	44.3	6.2	1.9	0.3	11.9	48.5	13.2	12.3	-	97.4	1,675.0	2,274.4	224.2	2,050.2
State Department for Livestock.	1,380.8	5.8	5.5	18.8	51.3	6.5	70.1	3.5	2.1	-	220.5	359.4	2,124.1	13.3	2,110.8
State Department for Crop Development	752.3	39.5	2.0	1.7	97.6	5.8	21.0	7.4	1.4	-	471.3	3,092.6	4,492.6	-	4,492.6
State Department for Fisheries, Aquaculture and the Blue Economy	265.8	16.4	1.3	1.0	11.8	3.1	8.4	6.4	1.2	-	63.1	1,285.6	1,664.2	-	1,664.2
State Department for Irrigation	172.4	14.3	2.1	1.4	4.0	2.4	6.5	3.8	4.9	-	30.5	544.3	786.8	308.0	478.8
State Department for Agricultural Research	45.9	18.8	2.5	3.8	-	15.2	13.8	1.9	3.8	-	34.5	4,208.0	4,348.3	-	4,348.3
State Department for Cooperatives	195.0	16.3	4.3	5.2	-	5.7	10.3	2.3	2.8	-	43.8	426.6	712.4	418.6	293.8
State Department for Trade	389.1	32.3	26.1	7.6	121.2	10.2	20.1	4.1	3.2	-	53.8	878.1	1,545.8	11.8	1,533.9
State Department for Industrialization	439.6	12.0	1.2	1.2	120.1	4.4	2.8	2.5	1.2	-	32.0	1,884.6	2,501.6	27.0	2,474.7
State Department for Labour	638.6	56.0	16.1	12.9	340.5	10.1	42.1	11.2	5.2	-	136.8	573.9	1,843.4	1,230.9	612.6
State Department for Social Protection	1,376.2	59.3	12.0	28.4	61.2	24.8	65.2	6.7	-	-	20,207.7	1,203.8	23,045.3	54.0	22,991.3
State Department for Mining	376.5	7.0	1.9	0.9	5.2	9.1	2.5	5.8	2.7	6.9	90.1	22.5	531.0	10.1	521.0
State Department for Petroleum	156.0	12.7	4.3	3.3	-	5.0	10.1	1.7	2.1	-	27.4	-	222.5	47.0	175.5
State Department for Tourism	201.4	53.9	28.6	11.7	34.7	8.5	55.0	7.2	5.6	-	111.9	996.4	1,514.8	633.6	881.3
State Department for Wildlife	99.3	14.0	4.9	1.1	53.9	4.3	4.0	2.0	0.3	582.7	57.9	2,908.8	3,732.9	-	3,732.9
State Department for Public Service	628.4	73.0	30.2	7.3	264.1	40.6	67.9	15.8	13.9	0.2	6,007.0	1,431.7	8,580.3	1,084.1	7,496.2
State Department for Youth	533.6	38.0	12.6	18.8	59.2	38.7	24.8	6.2	14.3	0.8	145.3	11,792.8	12,685.1	945.9	11,739.2
State Department for Gender	259.2	20.7	3.0	8.0	42.0	6.2	29.0	1.0	3.0	-	515.4	466.4	1,353.9	135.6	1,218.2
State Department for East African Community	216.6	20.7	3.2	0.6	-	0.7	16.3	7.3	0.3	-	54.1	1,532.7	1,735.0	-	496.4
State Department for Regional and Northern Corridor Development	68.6	20.7	3.2	0.6	-	0.7	16.3	7.3	0.3	-	84.6	1,532.7	1,735.0	-	1,735.0

MINISTRY/STATE DEPARTMENTS	COMPEN-SATION TO EMPLOYEE	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospitality	Maintenance Expenses- Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Other Expenses				
State Law Office and Department of Justice	1,060.7	80.3	34.3	13.8	127.1	19.4	47.4	8.5	7.6	64.0	320.0	2,017.2	3,800.4	451.1	3,349.3
The Judiciary	8,463.4	585.5	49.4	39.7	49.2	54.3	229.2	180.2	44.5	-	3,938.8	-	13,634.2	-	13,634.2
Ethics and Anti-Corruption Commission	-	-	-	-	-	-	-	-	-	-	-	3,098.4	3,098.4	-	3,098.4
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	38,110.8	38,110.8	16.3	38,094.4
Office of the Director of Public Prosecutions	1,694.5	135.6	40.7	13.8	199.7	86.8	51.4	21.5	14.0	-	865.9	-	3,123.8	-	3,123.8
Office of the Registrar of Political Parties	143.6	26.3	0.7	2.4	30.4	2.4	12.4	1.1	0.3	0.5	89.7	871.2	1,181.1	3.1	1,177.9
Witness Protection Agency	282.0	-	-	1.5	15.3	-	-	-	-	-	178.8	-	477.6	-	477.6
Kenya National Commission on Human Rights	251.9	3.7	1.7	0.5	54.6	0.5	1.0	2.8	4.0	-	61.9	-	382.6	-	382.6
National Land Commission	807.0	22.4	3.0	7.2	33.9	8.0	18.0	4.2	1.7	-	702.6	-	1,607.9	-	1,607.9
Independent Electoral and Boundaries Commission	2,411.0	192.9	6.4	47.3	289.9	46.8	74.5	43.2	6.4	611.0	909.2	-	4,638.5	0.9	4,637.6
Parliamentary Joint Services	1,096.8	36.7	52.1	25.2	62.3	40.3	23.4	7.4	23.6	-	796.7	-	2,164.5	-	2,164.5
Parliamentary Service Commission	3,644.4	1,484.3	906.7	26.8	211.3	83.5	141.2	19.4	57.7	-	1,346.8	5.0	7,926.9	-	7,926.9
National Assembly	9,739.7	3,847.2	112.8	94.7	6.6	82.3	145.3	54.7	64.2	-	3,715.0	75.0	17,937.6	-	17,937.6
Judicial Service Commission	143.2	48.0	16.8	5.4	26.4	17.8	97.3	6.5	0.2	-	113.1	-	474.6	-	474.6
The Commission on Revenue Allocation	185.1	7.9	2.5	4.2	50.2	3.0	12.6	4.6	0.7	-	93.8	-	364.6	7.1	357.5
Public Service Commission	1,578.2	75.2	9.2	33.7	15.1	39.9	119.0	11.8	5.7	-	333.3	-	2,221.1	0.2	2,221.0
Salaries and Remuneration Commission	223.8	9.1	0.0	1.0	46.6	6.1	23.9	2.0	3.7	-	102.0	-	418.2	-	418.2
Teachers Service Commission	254,512.0	46.5	7.0	6.6	30.8	430.2	29.4	34.7	25.4	37.8	626.7	-	255,787.1	610.0	255,177.1
National Police Service Commission	309.8	30.8	0.2	2.3	99.5	3.7	20.0	4.7	0.7	5.0	147.4	-	624.0	-	624.0
Auditor General	3,537.1	546.1	18.0	13.1	218.4	28.6	24.3	27.1	50.5	-	819.7	-	5,282.9	150.3	5,132.7
Controller of Budget	304.2	9.3	0.0	60.7	2.1	2.9	8.8	5.5	1.7	0.7	202.0	-	597.9	-	597.9
The Commission on Administrative Justice	297.4	15.6	6.6	3.0	46.4	5.6	6.4	4.5	2.0	1.7	134.2	-	523.3	-	523.3
National Gender and Equality Commission	207.4	24.2	8.5	6.3	40.1	8.1	3.5	2.3	1.1	-	66.9	-	368.4	-	368.4

MINISTRY/STATE DEPARTMENTS	COMPEN- SATION TO EMPLOYEE	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expend- iture
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non Residential	Training	Hospi- tality	Main- tenance Expens- es- Motor Vehicles	Main- tenance Expens- es-Other Assets	Legal Fees	Other Expenses				
Independent Policing Oversight Authority	448.5	31.2	2.4	7.3	73.5	3.4	12.2	8.2	3.1	-	197.0	-	786.8	-	786.8
Total	445,563.4	10,817.6	3,801.4	1,935.7	7,406.3	2,565.3	6,449.7	1,473.9	977.0	1,316.6	324,574.3	303,843.5	1,110,724.8	86,692.7	1,024,032.1

Source: MDAs and National Treasury IFMIS Directorate

Note:

- 1) *Net expenditure excludes A-I-A received by MDAs.*
- 2) *Expenditure on Compensation to Employees doesn't include the amount for National Intelligence Service, Payments to Military under the Ministry of Defence and Ethics and Anti-corruption Commission.*

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

3.4.2.1 Compensation to Employees

Compensation to Employees includes; Basic Salaries for permanent and contract employees, Basic wages for temporary employees and personal allowances paid as part of salary among other payments. The total expenditure under Compensation to Employees was Kshs.445.6 billion, representing 5.2 per cent growth compared to Kshs.423.4 billion recorded in the FY 2018/2019. Teachers' Service Commission recorded the highest amount under Compensation to employees at Kshs.254.5 billion, representing 57.1 per cent of the total expenditure under this category.

3.4.2.2 Operations and Maintenance (O&M)

Operations and Maintenance include Travel - domestic and foreign, Printing and Advertising, Rentals and rates for Non-residential buildings, Training, Hospitality, Legal fees, Maintenance expenses for motor vehicles and other assets, among other operating expenses. Some of the items under aggregated expenses include refined fuel and lubricants for transport, contracted professional services (which includes guarding services), motor vehicle insurance and medical insurance for the staff.

In the FY 2019/20, travelling expenses recorded Kshs.14.6 billion comprising of Kshs.10.8 billion and Kshs.3.8 billion on domestic and foreign travel respectively. This represented a 15.1 per cent decline compared to the Kshs.17.2 billion recorded in the FY 2018/2019. The decline is attributed to austerity measures on non-core activities and movement restriction both local and international to mitigate the spread of COVID-19 pandemic in the Country.

Other O&M expenses which recorded a decline in the FY 2019/20 compared to previous FY 2018/19 include Hospitality at Kshs.6.4 billion compared to Kshs.9.8 billion, Training at Kshs.2.6 billion compared to Kshs.5.3 billion and Printing and Advertising at Kshs.1.9 billion compared to Kshs.4.3 billion respectively.

Other budget items with high spending by MDAs under other expenses category includes; Ministry of Defence at Kshs.98 billion which includes the payments to the Military, State Department for Early Learning and Basic Education at Kshs.58 billion towards support for free basic education by the Government, State Department for Social Protection at Kshs.20 billion being transfers towards the Social Safety Net Programme (Inua Jamii), National Assembly at Kshs.2.5 billion towards Constituency office expenses, National Treasury at Kshs.11.4 billion towards Contracted Professional Services and Kshs.53 billion as transfers of Road Maintenance Levy Fund to Kenya Roads Board.

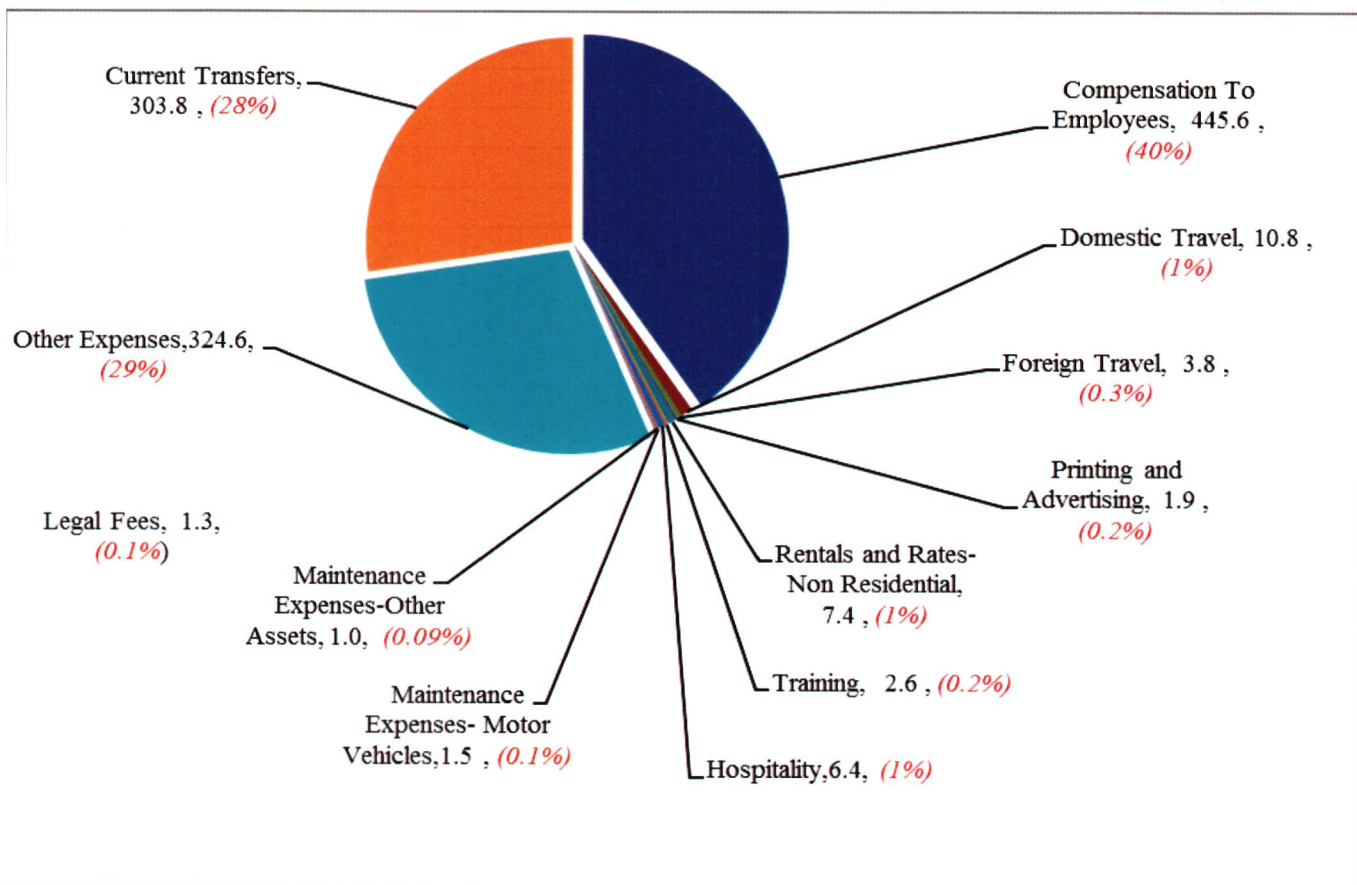
3.4.2.3 Current Transfers to Semi-Autonomous Government Agencies (SAGAs)

Transfers to SAGAs by the MDAs are meant to complement activities and mandates executed by SAGAs on behalf of parent ministries. In the period under review, Current Transfers to SAGAs amounted to Kshs.303.8 billion a decrease of 19 per cent compared to Kshs 375.8 billion recorded in the FY 2018/2019. The decline in transfers to SAGAs is an effect of budget cuts to spending entities done to free money for core activities including COVID-19 associated expenses. The highest transfer was recorded by the State Department for University Education at Kshs 62.4 billion being

transfers to public universities and affiliated bodies, representing 20.5 per cent of the total amount spent under this category. The second highest transfer was by the Ministry of Health at Kshs.56.4 billion to different SAGAs and Counties to cater to COVID-19 pandemic interventions.

Figure 3.4 shows the composition of MDAs recurrent expenditure for FY 2019/20.

Figure 3.4: Summary Breakdown of MDAs' Recurrent Expenditure (Kshs. Billion)



Source: MDAs and National Treasury

3.5 Pending Bills for MDAs for the FY 2019/20

Pending bills are unsettled financial obligations at the end of the financial year that arise when an entity fails to settle invoiced amounts for goods and services properly procured and delivered. As of June 30th, 2020, forty-four out of the total of seventy-one MDAs reported cumulative pending bills amounting to Kshs.53.49 billion. This amount comprised of Kshs.19.96 billion for recurrent and Kshs.33.54 billion for development pending bills. Seventeen MDAs had no pending bill as per the financial reports submitted to OCOB while ten MDAs failed to submit information on pending bills by the time of finalizing this report. Table 3.5 presents a summary of the pending bills owed by MDAs as at 30th June 2020.

Table 3.5: Pending Bills Summary for MDAs as at 30th June 2020

MINISTRY/STATE DEPARTMENT	Pending Bills (Kshs.)		
	Recurrent	Development	Total
The Presidency	-	-	-
State Department for Interior	-	-	-
State Department for Correctional Services	6,323,051,195.8	3,485,000.0	6,326,536,195.8
State Department for Immigration and Citizen Services	49,434,018.0	40,233,248.0	89,667,266.0
State Department for Devolution	-	-	-

MINISTRY/STATE DEPARTMENT	Pending Bills (Kshs.)		
	Recurrent	Development	Total
State Department for Development for the ASAL	6,599,322.0	-	6,599,322.0
Ministry of Defence	7,355,438,605.0	811,093,762.0	8,166,532,367.0
Ministry of Foreign Affairs	131,569,303.4	36,926,000.0	168,495,303.4
State Department for Vocational and Technical Training	-	-	-
State Department for University Education and Research	247,500.0	1,142,800.0	1,390,300.0
State Department for Early Learning & Basic Education	2,057,460.0	89,795,576.0	91,853,036.0
State Department for Post Training and Skills Development	449,405.0	-	449,405.0
The National Treasury*			
State Department of Planning	-	-	-
Ministry of Health	-	-	-
State Department of Infrastructure*			
State Department of Transport	51,802,503.6	37,327,737.0	89,130,240.6
State Department for Shipping and Maritime.	8,667,707.0	-	8,667,707.0
State Department for Housing and Urban Development	9,978,865.5	903,699,447.6	913,678,313.1
State Department for Public Works	109,930,534.0	583,360,413.0	693,290,947.0
Ministry of Water and Sanitation	52,000,000.0	5,299,000,000.0	5,351,000,000.0
Ministry of Environment and Forestry*			
Ministry of Lands and Physical Planning	2,025,000.0	104,848,629.2	106,873,629.2
State Department for Information Communications and Technology	131,125,043.3	696,614,391.9	827,739,435.2
State Department for Broadcasting & Telecommunications	1,383,374,005.7	-	1,383,374,005.7
State Department for Sports	-	1,140,371,688.0	1,140,371,688.0
State Department for Culture and Heritage	16,648,893.9	33,505,905.3	50,154,799.2
State Department for Energy*			
State Department for Livestock.	3,299,706.1	228,235,676.5	231,535,382.6
State Department for Crop Development	21,448,869.0	17,167,619,595.0	17,189,068,464.0
State Department for Fisheries, Aquaculture and the Blue Economy	-	-	-
State Department for Irrigation*			
State Department for Agricultural Research*			
State Department for Cooperatives	-	-	-
State Department for Trade	3,479,248.0	-	3,479,248.0
State Department for Industrialization	24,620,490.0	-	24,620,490.0
State Department for Labour	19,684,108.0	99,540,594.0	119,224,702.0
State Department for Social Protection	-	-	-
State Department for Mining	43,201,126.0	-	43,201,126.0
State Department for Petroleum	243,700.0	438,128,057.0	438,371,757.0
State Department for Tourism	79,627,871.8	112,314,955.7	191,942,827.5
State Department for Wildlife	-	173,333,570.0	173,333,570.0
State Department for Public Service*			
State Department for Youth	1,182,000.0	-	1,182,000.0
State Department for Gender	-	-	-
State Department for East African Community	4,486,900.0	-	4,486,900.0
State Department for Regional and Northern Corridor Development	465,582,711.0	5,455,591,638.0	5,921,174,349.0
State Law Office and Department of Justice	72,391,637.1	3,439,875.0	75,831,512.1
The Judiciary	477,291,939.0	76,730,898.0	554,022,837.0
Ethics and Anti-Corruption Commission	-	-	-
National Intelligence Service	-	-	-

MINISTRY/STATE DEPARTMENT	Pending Bills (Kshs.)		
	Recurrent	Development	Total
Office of the Director of Public Prosecutions	-	-	-
Office of the Registrar of Political Parties	2,730,638.4	-	2,730,638.4
Witness Protection Agency	10,333,650.0	-	10,333,650.0
Kenya National Commission on Human Rights	1,389,275.6	-	1,389,275.6
National Land Commission	25,685,356.3	-	25,685,356.3
Independent Electoral and Boundaries Commission	3,011,037,201.1	-	3,011,037,201.1
Parliamentary Joint Services*			
Parliamentary Service Commission*			
National Assembly*			
Judicial Service Commission	1,675,410.0	-	1,675,410.0
The Commission on Revenue Allocation	6,036,370.0	-	6,036,370.0
Public Service Commission	9,360,827.0	-	9,360,827.0
Salaries and Remuneration Commission	-	-	-
Teachers Service Commission	-	-	-
National Police Service Commission	-	-	-
Auditor General	31,015,272.0	-	31,015,272.0
Controller of Budget	-	-	-
The Commission on Administrative Justice	2,166,869.6	-	2,166,869.6
National Gender and Equality Commission	6,011,585.0	-	6,011,585.0
Independent Policing Oversight Authority	-	-	-
Total	19,958,382,123.0	33,536,339,457.2	53,494,721,580.2

Source: MDAs

* - MDAs that had not submitted information on pending bills by the time of finalizing this report.

As shown on table 3.5, ten MDAs had not submitted information on pending bills at the time of finalizing this report. They included; the National Treasury and Planning, State Department of Infrastructure, Ministry of Environment and Forestry, State Department for Energy, State Department for Irrigation, State Department for Agricultural Research, State Department for Public Service, Parliamentary Joint Services, Parliamentary Service Commission and the National Assembly. Therefore, the actual quantum of pending bills could be higher than Kshs.53.5 billion as indicated in table 3.5.

4 DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY SECTOR

4.1 Introduction

This chapter presents budget implementation by MDAs in the FY 2019/20 by analysing performance for both development and recurrent expenditure by Sectors. MDAs are classified into ten (10) Sectors according to the Classification of Functions of the Government. The Sectors are discussed in alphabetical order as follows; (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT), (iv) EWNR (EWNR), (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) SPCR Sector.

4.2 Agriculture, Rural and Urban Development (ARUD) Sector

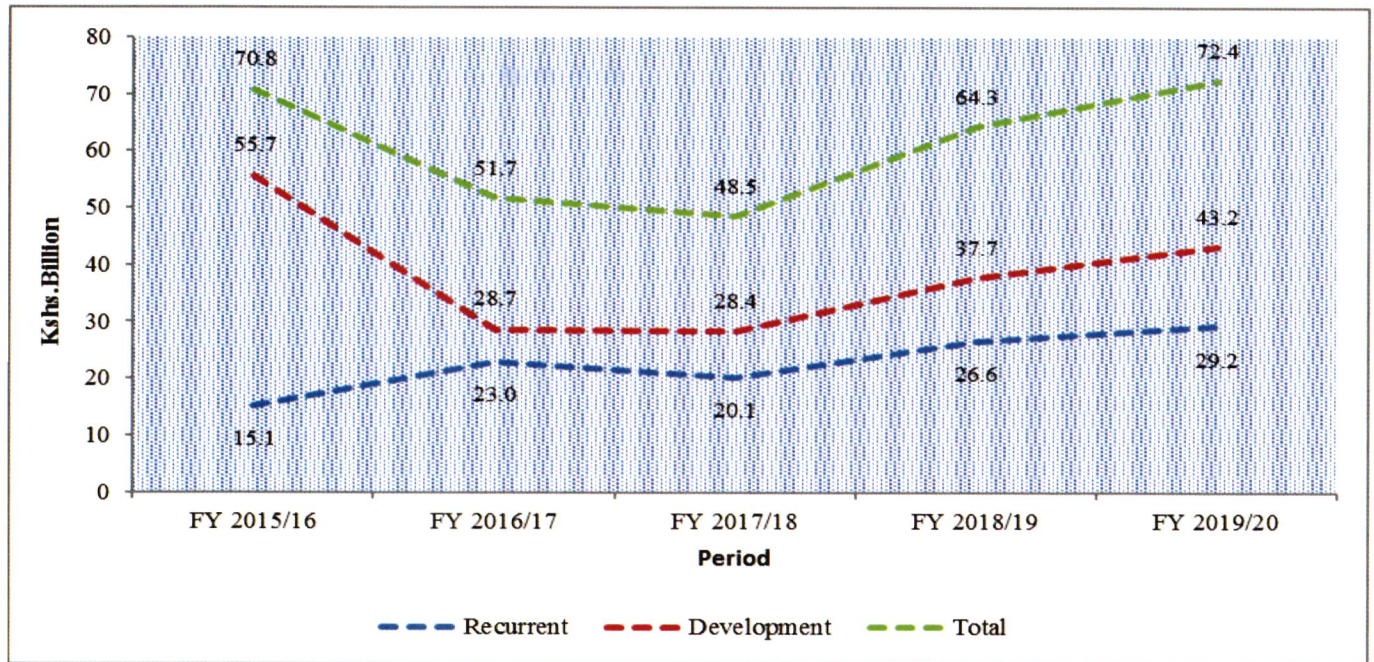
The sector consists of seven MDAs namely: Ministry of Lands and Physical Planning (MoLPP), State Department for Crop Development, Irrigation¹, Agricultural Research, Livestock, Fisheries, Aquaculture and the Blue Economy and the National Land Commission (NLC). The sector has thirty-three (33) Semi-Autonomous Government Agencies and eleven (11) Training Institutions.

The sector is a major contributor to the “Big Four” agenda on the achievement of 100 per cent food and nutrition security and provides broad opportunities on forward and backward linkages with other sectors of the economy such as manufacturing, distribution and other service-related industries. It is identified as a key sector that will drive delivery of the 10 per cent economic growth rate envisaged under the vision 2030 and accelerate attainment of the Sustainable Development Goals (SDGs). The sector plays a key role in the economic and social development of the country by enhancing employment and wealth creation, foreign exchange earnings, the security of land tenure and land management.

The revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.72.4 billion representing 2.2 per cent of the revised gross national budget, an increase compared to Kshs.64.3 billion allocated in the FY 2018/19. The allocation comprised of Kshs.43.2 billion (60 per cent) for development and Kshs.29.2 billion (40 per cent) for recurrent expenditure. The State Department for Crop Development received the highest budgetary allocation of Kshs.37.2 billion equivalent to 51.3 per cent of the sector’s total allocation while the National Lands Commission had the lowest budgetary allocation of Kshs.1.8 billion equivalent to 3 per cent of the total sector’s allocation.

Figure 4.1 shows the budgetary allocation trend for the ARUD sector for the period FY 2015/16 to FY 2019/20.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.43 billion representing 91.9 per cent of the sector's revised net estimates. This comprised of Kshs.25.9 billion for development expenditure, representing 89.4 per cent of the revised net development estimates and Kshs.17.1 billion for recurrent expenditure, representing 96.1 per cent of the revised net recurrent estimates.

Table 4.1 shows the ARUD Sector analysis of exchequer issues and expenditure in FY 2019/20.

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

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Lands and Physical Planning	4.5	4.5	4.0	4.0	89.1	87.8	2.7	2.7	2.3	2.2	85.1	81.9
State Department for Livestock	4.4	3.6	3.2	4.0	88.2	92.3	2.3	2.3	2.2	2.1	96.9	92.0
State Department for Crop Development	22.5	11.2	10.2	15.6	90.9	69.5	14.6	4.6	4.5	4.5	98.5	30.7
State Department for Fisheries, Aquaculture and Blue Economy	3.1	3.0	2.4	2.0	80.2	64.8	1.7	1.7	1.6	1.7	93.0	96.1
State Department for Irrigation	7.9	6.1	5.8	7.9	95.1	99.5	0.8	0.5	0.5	0.8	100.0	94.5
State Department for Agricultural Research	0.6	0.6	0.3	0.4	57.9	55.3	5.4	4.3	4.3	4.3	100.0	81.0
National Land Commission	0.2	-	-	0.6*	-	>100*	1.7	1.7	1.6	1.6	97.7	96.6

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Total	43.2	29.0	25.9	34.5	89.4	79.9	29.2	17.8	17.1	17.2	96.1	58.9
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							43.2	29.0	25.9	34.5	89.4	79.9
Recurrent							29.2	17.8	17.1	17.2	96.1	58.9
Total							72.4	46.8	43.0	51.7	91.9	71.4

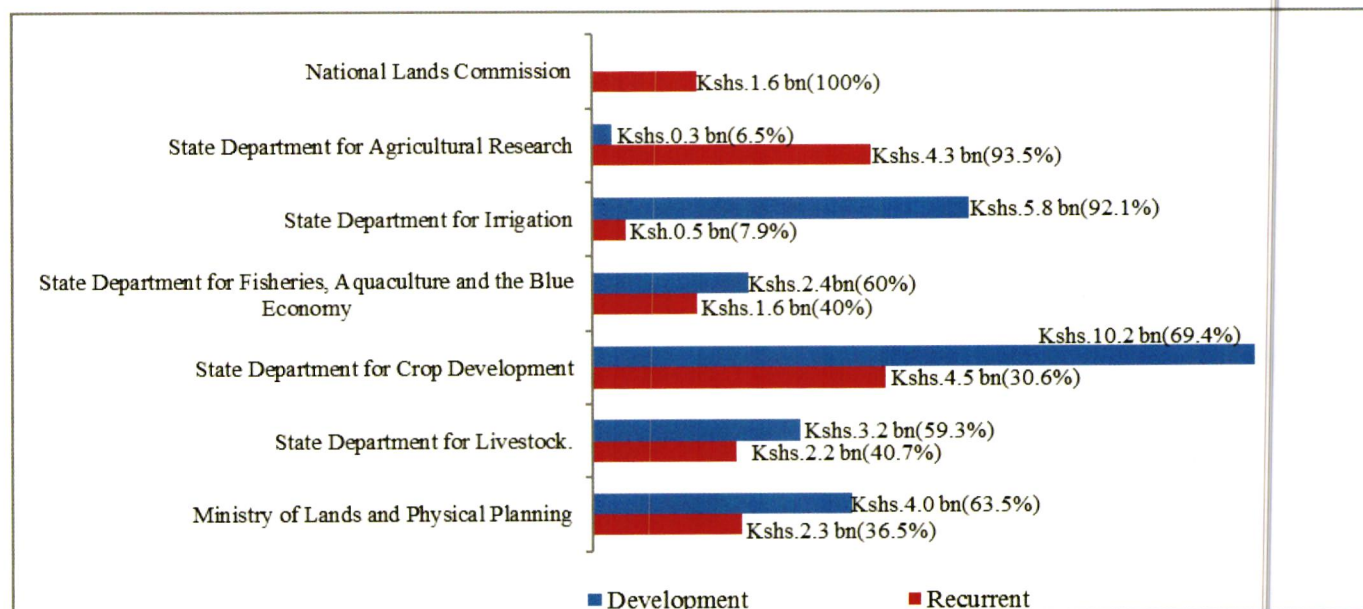
Source: MDAs and National Treasury

*Development Budget approved under ICT Ministry was not committed to the NLC Budget as at 30th June 2020.

In the period under review, the State Department for Irrigation received the highest proportion of development exchequer issues to revised net estimates at 95.1 per cent while the State Department of Agricultural Research received the lowest at 57.9 per cent. The State Department for Irrigation and Agricultural Research received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent each, while the Ministry of Lands and Physical Planning received the lowest at 85.1 per cent.

Figure 4.2 shows the exchequer issues to Agriculture, Rural and Urban Development Sector in FY 2019/20.

Figure 4.2: Exchequer issues to Agriculture, Rural and Urban Development Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.51.7 billion, representing 71.4 per cent of the revised gross estimates, a decrease compared to 79.8 per cent recorded in the FY

2018/19. The expenditure comprised of Kshs.34.5 billion for development representing an absorption rate of 79.9 per cent and Kshs.17.2 billion for recurrent expenditure representing 58.9 per cent of revised gross estimates.

The State Department for Irrigation recorded the highest absorption on development budget at 99.5 per cent while the State Department for Agricultural Research recorded the lowest at 55.3 per cent. The National Land Commission recorded the highest percentage of recurrent expenditure to the revised gross recurrent estimates at 96.6 per cent while the State Department Crop Development recorded the lowest at 30.7 per cent.

4.3 Education Sector

The Education sector consists of five MDAs namely: State Department for Early Learning and Basic Education, University Education, Vocational and Technical Training, Post-Training and Skills Development and the Teachers Service Commission together with their affiliated agencies and institutions.

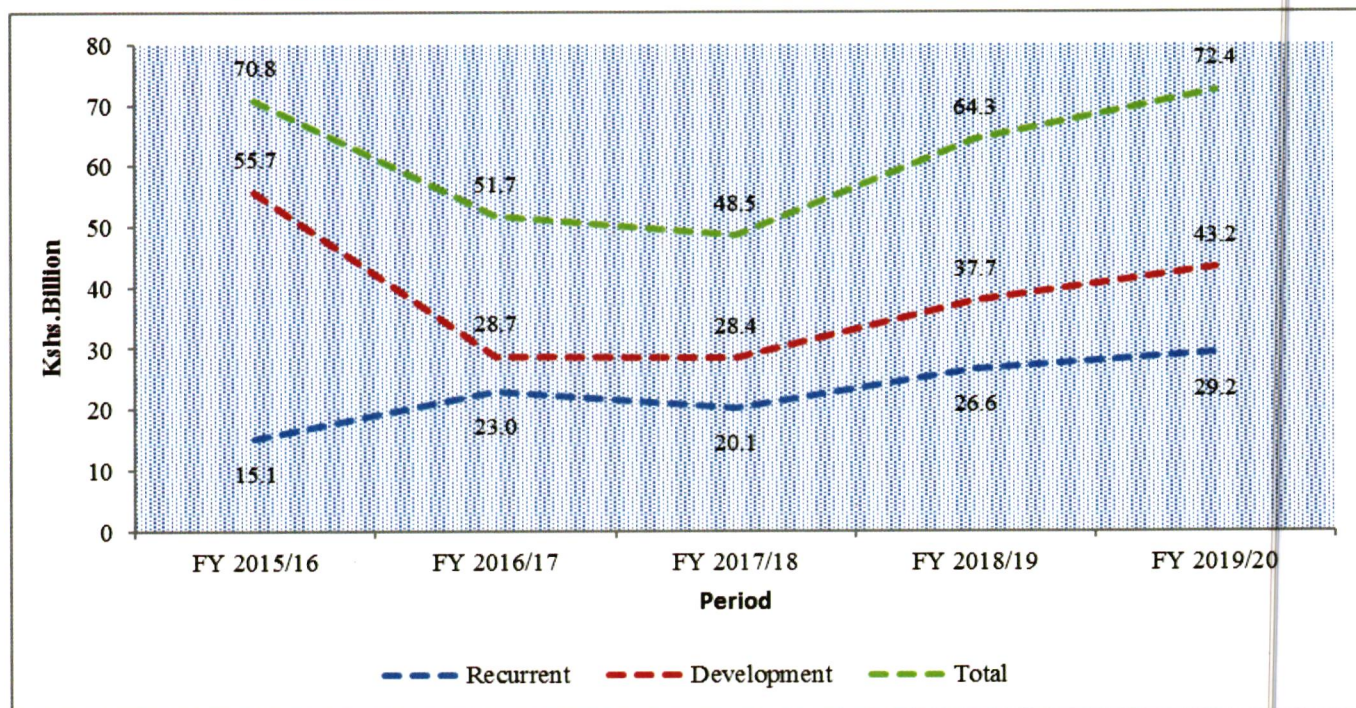
The Sector is committed to the provision of quality education, training, science, technology, research and skills development to all Kenyans. The Sector's overall goal is to increase access to education and training; improve quality and relevance of education; reduce inequality as well as leverage on 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 revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.500.6 billion representing 15.5 per cent of the revised gross national budget, an increase compared to Kshs.460.4 billion allocated in the FY 2018/19. The allocation comprised of Kshs.21 billion (4 per cent) for development budget and Kshs.479.6 billion (96 per cent) for recurrent expenditure. TSC received the highest budgetary allocation of Kshs.256 billion equivalent to 51 per cent of the sector's total allocation while the State Department for Post Training and Skills Development had the lowest budgetary allocation of Kshs.112.9 million.

TSC received the highest proportion of the Education Sector budget and this is attributed to its' key function of teacher resource management. Allocation to the State Department for Post Training and Skills Development is for the department's mandate on policy formulation for addressing the disconnect between demand and supply of skilled manpower and providing an institutional framework to devise and implement National, Sectoral and Workplace strategies to develop to improve the skills of the Kenyan workforce.

Figure 4.3 shows the budgetary allocation trend for the Education Sector from FY 2015/16 to FY 2019/20.

Figure 4.3: Budgetary Allocation Trend for the Education Sector for the period FY 2015/16 to FY 2019/20



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.420.4 billion representing 96.2 per cent of the sector's revised net estimates. This comprised of Kshs.9.7 billion for development expenditure, representing 72 per cent of the revised net development estimates and Kshs.410.7 billion for recurrent expenditure, representing 96.9 per cent of the revised net recurrent estimates.

Table 4.2 shows the Education sector analysis of exchequer issues and expenditure in FY 2019/20.

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

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Vocational and Technical Training	6.9	2.4	0.9	6.9	36.5	98.7	16.8	13.4	9.7	13.6	72.6	81.2
State Department for University Education	6.6	6.2	5.9	6.4	95.6	96.5	116.9	66.5	62.9	62.8	94.5	53.7
State Department for Early Learning and Basic Education	7.1	4.4	2.5	3.4	57.2	47.9	89.7	88.3	82.7	80.6	93.6	89.8
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.1	0.1	0.1	0.1	93.5	92.3
Teachers Service Commission	0.4	0.4	0.3	-	86.9	-	256.0	255.3	255.3	255.8	100.0	99.9
Total	21.0	13.5	9.7	16.6	72.0	79.1	479.6	423.7	410.7	413.0	96.9	86.1

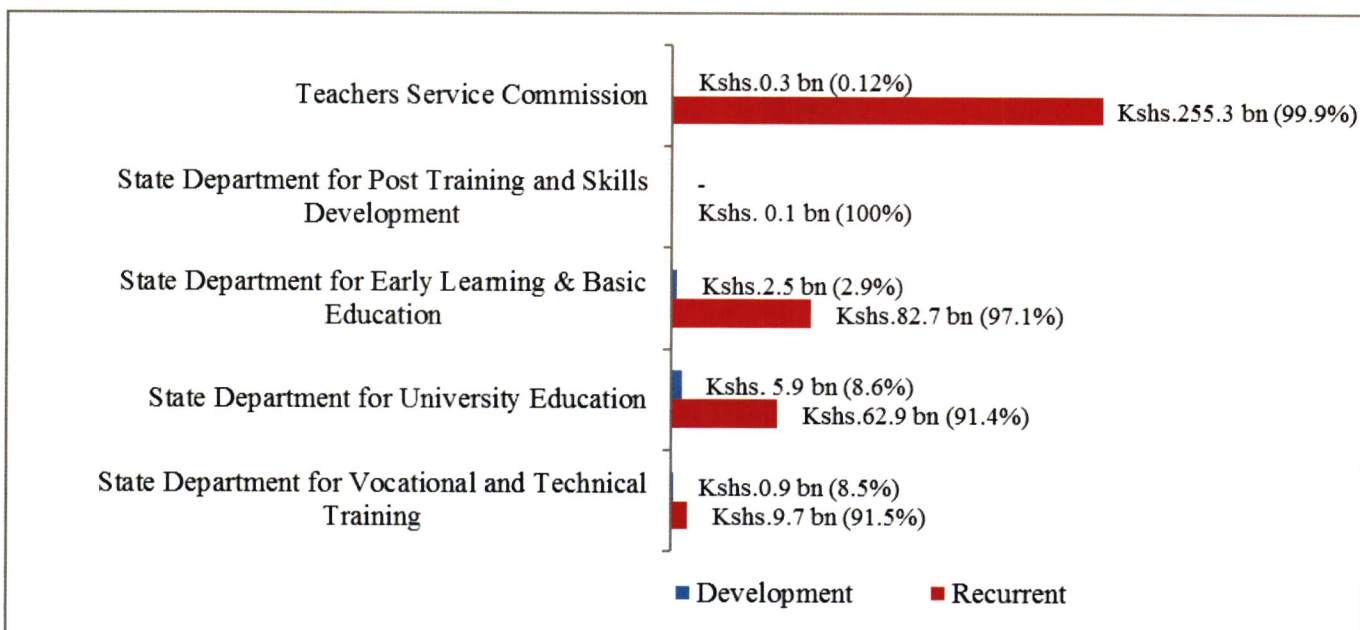
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							21.0	13.5	9.7	16.6	72.0	79.1
Recurrent							479.6	423.7	410.7	413.0	96.9	86.1
Total							500.7	437.2	420.4	429.6	96.2	85.8

Source: MDAs and National Treasury

In the FY 2019/20, the State Department for University Education received the highest proportion of development exchequer issues to revised net estimates at 95.6 per cent while the State Department for Vocational and Technical Training received the lowest at 36.5 per cent. Teachers Service Commission received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent, while the State Department for Vocational and Technical Training received the lowest at 72.6 per cent.

Figure 4.4 shows the exchequer issues to the Education Sector in FY 2019/20

Figure 4.4: Exchequer Issues to the Education Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.429.6 billion, representing 85.8 per cent of the revised gross estimate, a decrease compared to 95.1 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.16.6 billion for development representing an absorption rate of 79.1 per cent and Kshs.413 billion for recurrent expenditure representing 86.1 per cent of revised gross

The State Department for Vocational and Technical Training recorded the highest absorption on development budget at 98.7 per cent while the State Department for Early Learning and Basic

Education recorded the lowest at 47.9 per cent. Teachers Service Commission recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99.9 per cent while the State Department for University Education recorded the lowest at 53.7 per cent

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

This sector consists of nine (9) MDAs namely; State Department for Infrastructure, Transport, Shipping and Maritime, Housing and Urban Development, Public Works, Information Communications Technology, Broadcasting and Telecommunications, Petroleum and the State Department for Energy.

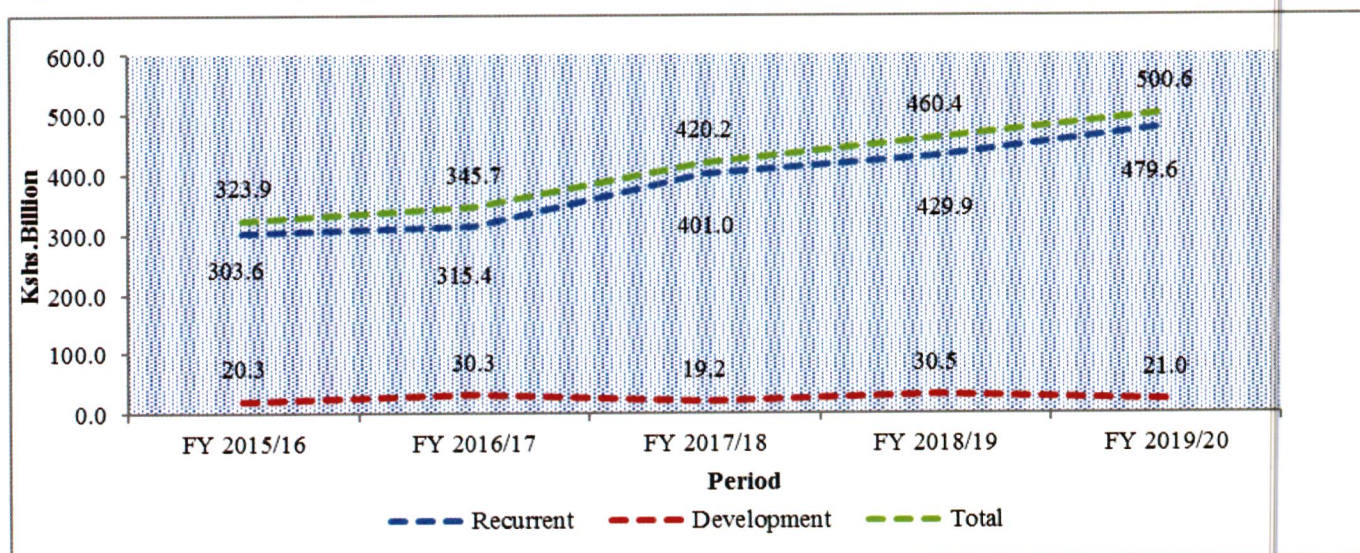
The sector is a key enabler for sustained economic growth and government priorities and initiatives such as the Big 4 Agenda. In the medium term, the sector aims at sustaining and expanding infrastructural facilities to support a rapidly growing economy in line with the priorities contained in the Medium-Term Plan (MTP III) and Vision 2030.

The key strategic goals of the sector are to develop and maintain sustainable services to facilitate the efficient movement of goods and people, develop and sustain access to opportunities in the shipping and maritime industry, improve universal access to information technology-enabled services and to improve access to a competitive, reliable and safe supply of petroleum products to all Kenyans, among others.

The revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.470.2 billion representing 14.6 per cent of the revised gross national budget, an increase compared to Kshs.443.7 billion allocated in the FY 2018/19. The allocation comprised of Kshs.381.2 billion (81 per cent) for development budget and Kshs.89.1 billion (19 per cent) for recurrent expenditure. The State Department for Infrastructure received the highest budgetary allocation of Kshs.240.1 billion equivalent to 51 per cent of the sector's total allocation while the State Department for Shipping and Maritime had the lowest budgetary allocation of Kshs.2 billion equivalent to 0.4 per cent of the total sector's allocation.

Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector for the period FY 2015/16 to FY 2019/20.

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



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.193 billion representing 94 per cent of the sector's revised net estimates. This comprised of Kshs.180.4 billion for development expenditure, representing 93.9 per cent of the revised net development estimates and Kshs.12.6 billion for recurrent expenditure, representing 95.5 per cent of the revised net recurrent estimates.

Table 4.3 shows the EI & ICT sector breakdown of exchequer issues and expenditure in the FY 2019/20.

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

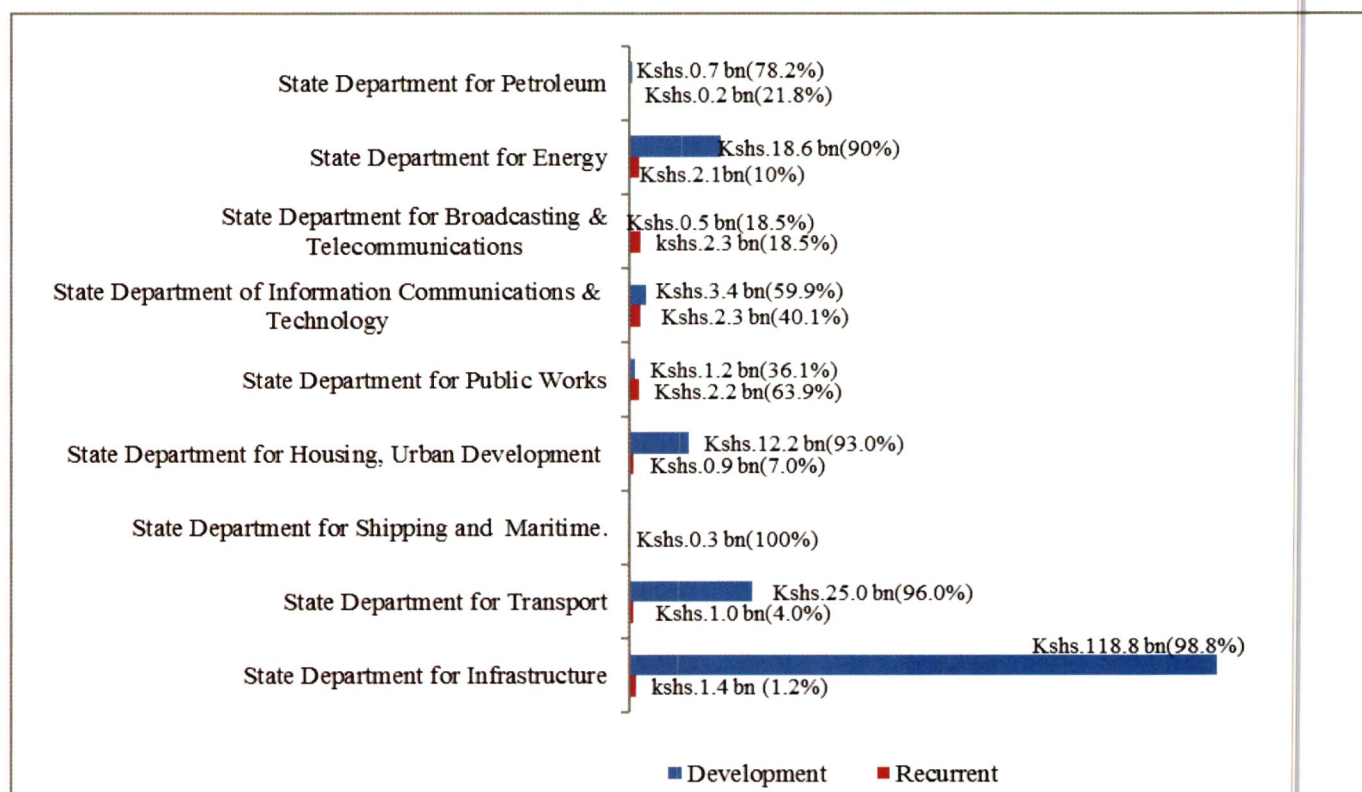
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department of Infrastructure	178.9	123.1	118.8	158.3	96.5	88.5	61.2	1.5	1.4	55.5	89.7	90.7
State Department of Transport	94.2	26.1	25.0	93.5	95.7	99.2	9.8	1.0	1.0	8.5	100.0	87.2
State Department for Shipping and Maritime	0.6	0.002	-	0.15	-	27.0	1.4	0.4	0.3	1.1	95.9	81.6
State Department for Housing, Urban Development	27.9	13.9	12.2	24.9	87.7	89.5	1.0	1.0	0.9	0.9	96.5	94.2
State Department for Public Works	1.4	1.2	1.2	1.1	100	78.1	2.2	2.2	2.2	2.1	99.9	99.3
State Department of Information Communications & Technology	18.9	7.0	3.4	17.1	48.9	90.4	2.6	2.6	2.3	2.5	88.4	95.8
State Department for Broadcasting & Telecommunications	0.5	0.5	0.5	0.5	96.9	101.2	4.8	2.3	2.3	3.3	96.4	71.4
State Department for Energy	55.8	19.6	18.6	47.4	94.7	84.9	5.9	2.1	2.1	2.3	100.0	37.0
State Department for Petroleum	3.0	0.8	0.7	2.4	88.6	77.7	0.2	0.2	0.2	0.2	99.8	95.2
Total	381.2	192.2	180.4	345.3	93.9	90.6	89.1	13.2	12.6	76.5	95.5	85.8
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							381.2	192.2	180.4	345.3	93.9	90.6
Recurrent							89.1	13.2	12.6	76.5	95.5	85.8
Total							470.3	205.4	193.0	421.8	94.0	89.7

Source: MDAs and National Treasury

In the FY 2019/20, the State Department for Public Works received the highest proportion of development exchequer issues to revised net estimates at 100 per cent while the State Department of Information, Communication and Technology received the lowest at 48.9 per cent. The State Department for Transport and State Department for Energy received the highest proportion of recurrent exchequer issues to revised net estimates each at 100 per cent, while the State Department of Information, Communication and Technology received the lowest at 88.4 per cent.

Figure 4.6 shows the exchequer issues to the EI & ICT Sector in FY 2019/20.

Figure 4.6: Exchequer Issues to the EI & ICT Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.421.8 billion, representing 89.7 per cent of the revised gross estimates, a decrease compared to 88.8 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.345.3 billion for development representing an absorption rate of 90.6 per cent and Kshs.74.5 billion for recurrent expenditure representing 85.8 per cent of revised gross estimates.

The State Department for Broadcasting & Telecommunications recorded the highest absorption on development budget at 101.2 per cent while the State Department for Shipping and Maritime recorded the lowest at 27 per cent. The State Department of Public Works recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99.3 per cent while The State Department for Energy recorded the lowest at 37 per cent.

4.5 Environmental Protection, Water and Natural Resources Sector

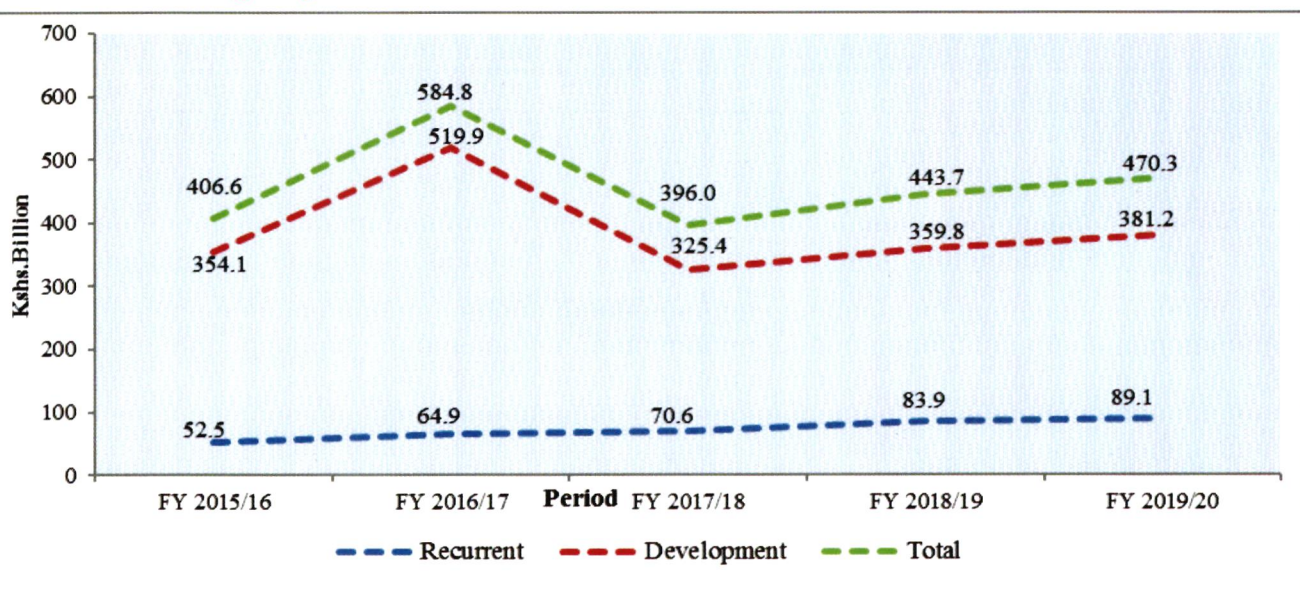
The EWNRSector consist of four MDAs namely: Environment and Forestry, Water and Sanitation, Mining and the State Department for Wildlife.

The overall goal of this sector is to ensure sustainable development in a clean and secure environment. Its specific objectives are to: provide policy, legal and integrated framework for sustainable management of the environment and natural resources towards 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 revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.85.3 billion representing 2.6 per cent of the revised gross national budget, an increase compared to Kshs.72.8 billion allocated in the FY 2018/19. The allocation comprised of Kshs.60.9 billion for development budget representing 71 per cent of the sector's total allocation and Kshs.24.4 billion for recurrent budget representing 29 per cent of the sector's allocation. The Ministry of Water and Sanitation received the highest budgetary allocation of Kshs.61 billion equivalent to 71.5 per cent of the sector's total allocation while the State Department for Mining had the lowest budgetary allocation of Kshs.0.9 billion (1.1 per cent) of the total sector's allocation.

Figure 4.7 shows the budgetary allocation trend for the EWNR Sector for the period FY 2015/16 to FY 2019/20.

Figure 4.7: Budgetary Allocation Trend for the EWNR Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.46 billion representing 84.2 per cent of the sector's revised net estimates. This comprised of Kshs.29.2 billion for development expenditure, representing 77.4 per cent of the revised net development estimates and Kshs.16.8 billion for recurrent expenditure, representing 99.4 per cent of the revised net recurrent estimates.

Table 4.4 shows EWNR sector analysis of exchequer issues and expenditure in the FY 2019/20.

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

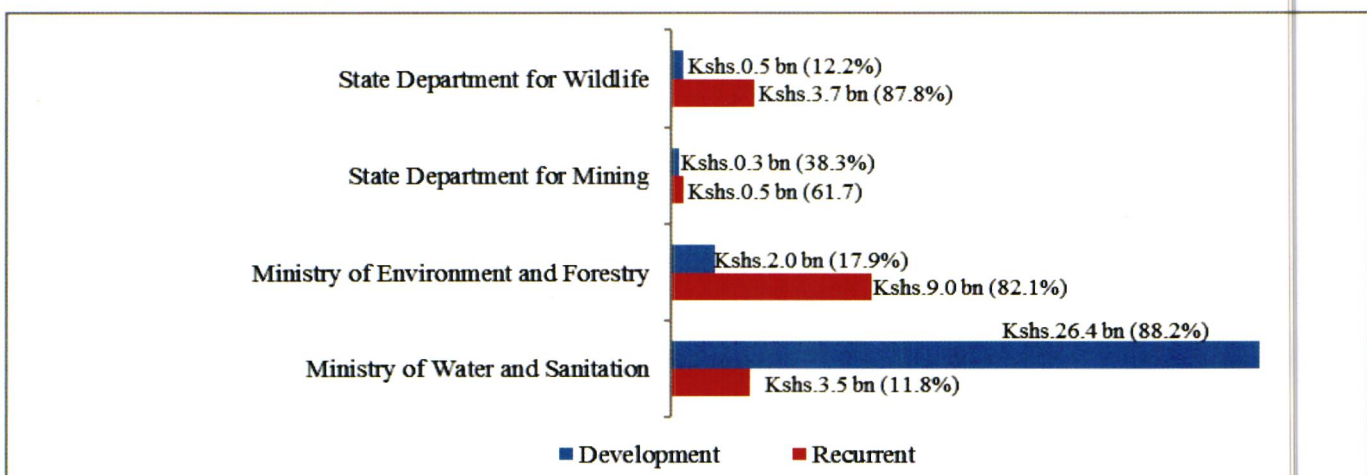
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est. Gross Est.	Rev. Net Est. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Water and Sanitation	55.4	32.7	26.4	49.6	80.8	89.7	5.7	3.6	3.5	5.6	99.2	99.1
Ministry of Environment and Forestry	3.7	3.5	2.0	2.4	55.7	65.7	10.4	9.1	9.0	9.7	99.5	93.9
State Department for Mining	0.3	0.3	0.3	0.3	100.0	99.5	0.6	0.5	0.5	0.5	100.0	90.6
State Department for Wildlife	1.5	1.2	0.5	0.5	43.0	33.6	7.8	3.7	3.7	3.7	99.1	47.6
Total	60.9	37.7	29.2	52.9	77.4	86.9	24.4	16.9	16.8	19.6	99.4	80.2
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							60.9	37.7	29.2	52.9	77.4	86.9
Recurrent							24.4	16.9	16.8	19.6	99.4	80.2
Total							85.3	54.6	46.0	72.5	84.2	85.0

Source: MDAs and National Treasury

The State Department for Mining received the highest proportion of exchequer issues to revised net estimates for both development and recurrent budget at 100 per cent respectively. The State Department of Wildlife received the lowest proportion of exchequer issues to the revised net estimates for both development and recurrent budget at 43 per cent and 99.1 per cent respectively.

Figure 4.8 shows the exchequer issues to the EWNR sector in the FY 2019/20.

Figure 4.8: Exchequer Issues to EWNR Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.72.5 billion, representing 85 per cent of the revised gross estimates, an increase compared to 66.7 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.52.9 billion for development representing an absorption rate of 86.9 per cent and Kshs.19.6 billion for recurrent expenditure representing 80.2 per cent of revised gross estimates.

The State Department for Mining recorded the highest absorption on development budget at 99.5 per cent while the Ministry of Environment and Forestry recorded the highest absorption for the recurrent budget at 93.9 per cent. The State Department for Wildlife recorded the lowest absorption for both development and recurrent budget at 33.6 per cent and 47.6 per cent respectively.

4.6 General Economic and Commercial Affairs (GECA) Sector

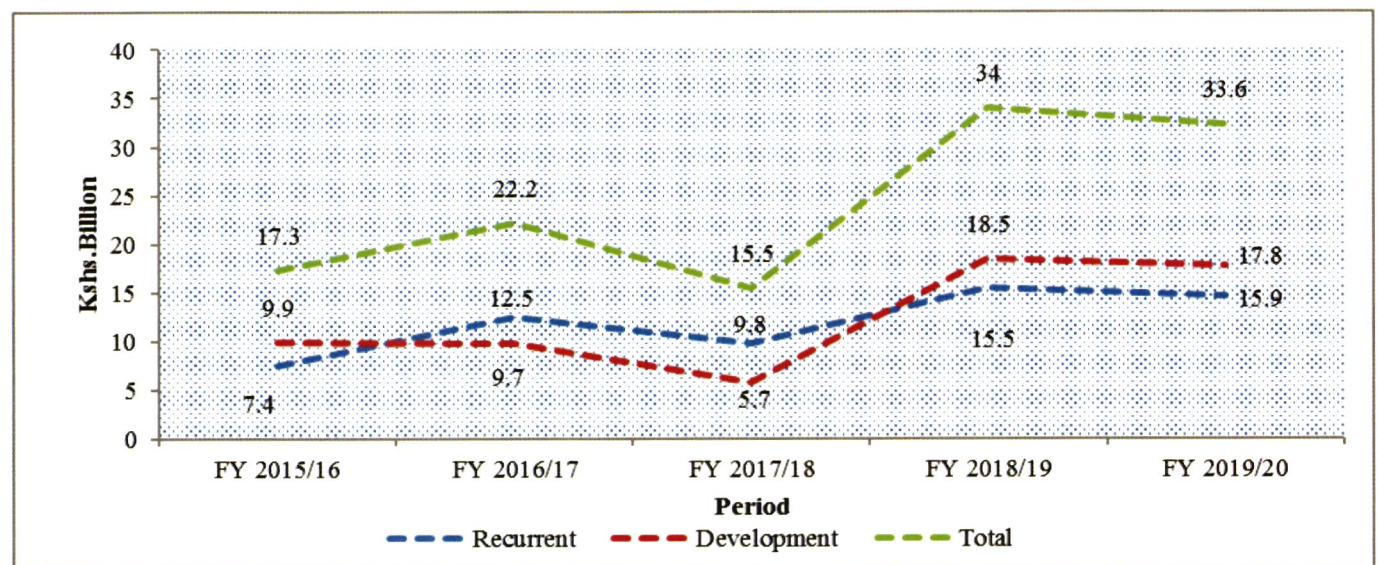
The General Economic and Commercial Affairs (GECA) sector consists of six MDAs, namely the State Departments for Industrialization, Co-operatives, Trade, East African Community, Regional and Northern Corridor Development and Tourism.

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

The revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.33.6 billion representing 1 per cent of the revised gross national budget, a decrease compared to Kshs.34 billion allocated in the FY 2018/19. The allocation comprised of Kshs.17.8 billion (53 per cent) for development budget and Kshs.15.9 billion (47 per cent) for recurrent expenditure. The State Department for Industrialization received the highest budgetary allocation of Kshs.11.2 billion equivalent to 33.3 per cent of the sector's total allocation while the State Department for East African Community had the lowest budgetary allocation of Kshs.0.5 billion equivalent to 2 per cent of the total sector's allocation.

Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2015/16 to FY 2019/20.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.24.6 billion representing 96.9 per cent of the sector's revised net estimates. This comprised of Kshs.16.2 billion for development expenditure, representing 95.7 per cent of the revised net development estimates and Kshs.8.3 billion for recurrent expenditure, representing 99.3 per cent of the revised net recurrent estimates.

Table 4.5 presents the analysis of exchequer issues to GECA sector and expenditure in the FY 2019/20.

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

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. To Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. To Rev. Gross Est.
State Department for Co-operatives	4.6	4.6	4.5	4.5	98.8	98.8	0.6	0.3	0.3	0.7	99.9	109.8
State Department for Trade	1.1	1.1	1.1	1.0	95.0	84.9	1.7	1.6	1.6	1.6	99.9	92.8
State Department for Industrialization	7.8	7.2	6.5	6.1	91.4	78.3	3.4	2.7	2.6	2.5	98.9	73.4
State Department for East African Community	-	-	-	-	-	-	0.5	0.5	0.5	0.5	99.0	96.5
State Department for Regional and Northern Corridor Development	3.7	3.5	3.5	3.5	100	94.6	2.2	1.7	1.7	1.7	100.0	79.0
State Department for Tourism	0.6	0.6	0.6	0.6	100	99.7	7.4	1.5	1.5	1.5*	98.7	20.4*
Total	17.8	17.0	16.2	15.7	95.7	88.1	15.9	8.4	8.3	8.5	99.3	53.6
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							17.8	17.0	16.2	15.7	95.7	88.1
Recurrent							15.9	8.4	8.3	8.5	99.3	53.6
Total							33.6	25.3	24.6	24.2	96.9	71.8

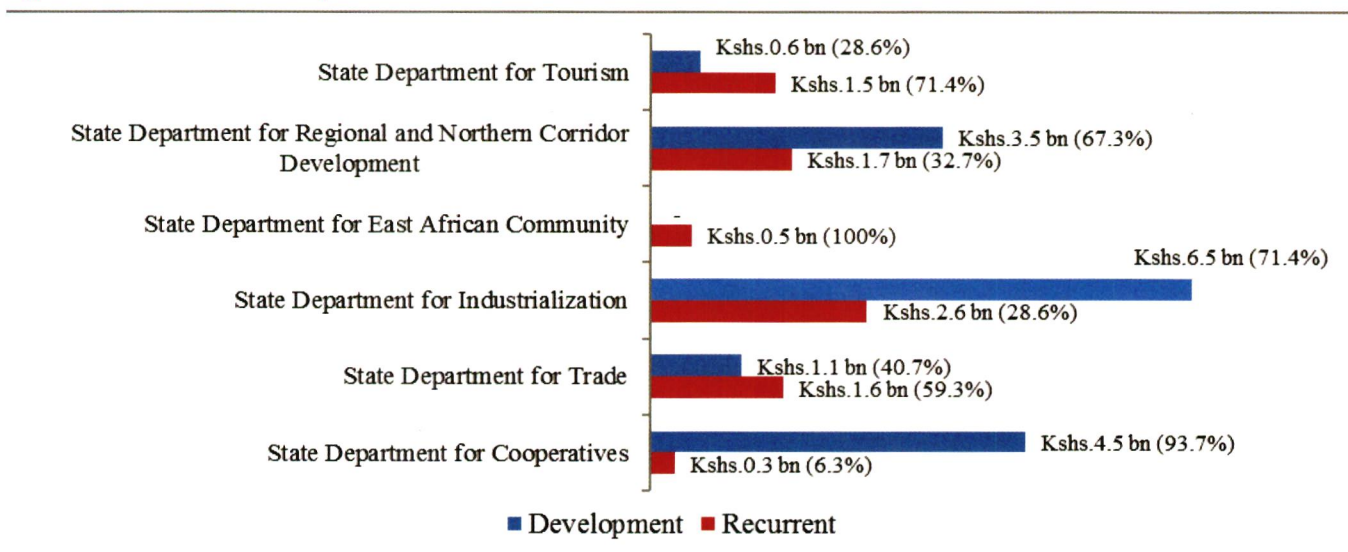
Source: MDAs and National Treasury

*Expenditure does not contain current transfer to SAGAs

In the FY 2019/20, the State Department for regional and Northern Corridor Development and Tourism received the highest proportion of development exchequer issues to revised net estimates at 100 per cent while the State Department for Industrialization received the lowest at 91.4 per cent. The State Department for Regional and Northern Corridor Development received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent, while the State Department for Tourism received the lowest at 98.7 per cent.

Figure 4.10 shows exchequer issues to GECA in the FY 2019/20.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.24.2 billion, representing 71.8 per cent of the revised gross estimate, an increase compared to 60.2 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.15.7 billion for development representing an absorption rate of 88.1 per cent and Kshs.8.5 billion for recurrent expenditure representing 53.4 per cent of revised gross estimates.

The State Department for Tourism recorded the highest absorption on development budget at 99.7 per cent while the State Department for Industrialization recorded the lowest at 78.3 per cent. The State Department for Co-operatives recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 109.8 per cent while the State Department for Tourism recorded the lowest at 20.4 per cent.

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

The GJLO Sector comprises of fifteen MDAs which include: State Department for Interior, State Department for Correctional Services, State Department for Immigration and Citizen Services, State Law Office and Department of Justice, The Judiciary, Ethics and Anti-Corruption Commission (EACC), Office of the Director of Public Prosecutions, Office of the Registrar of Political Parties, 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).

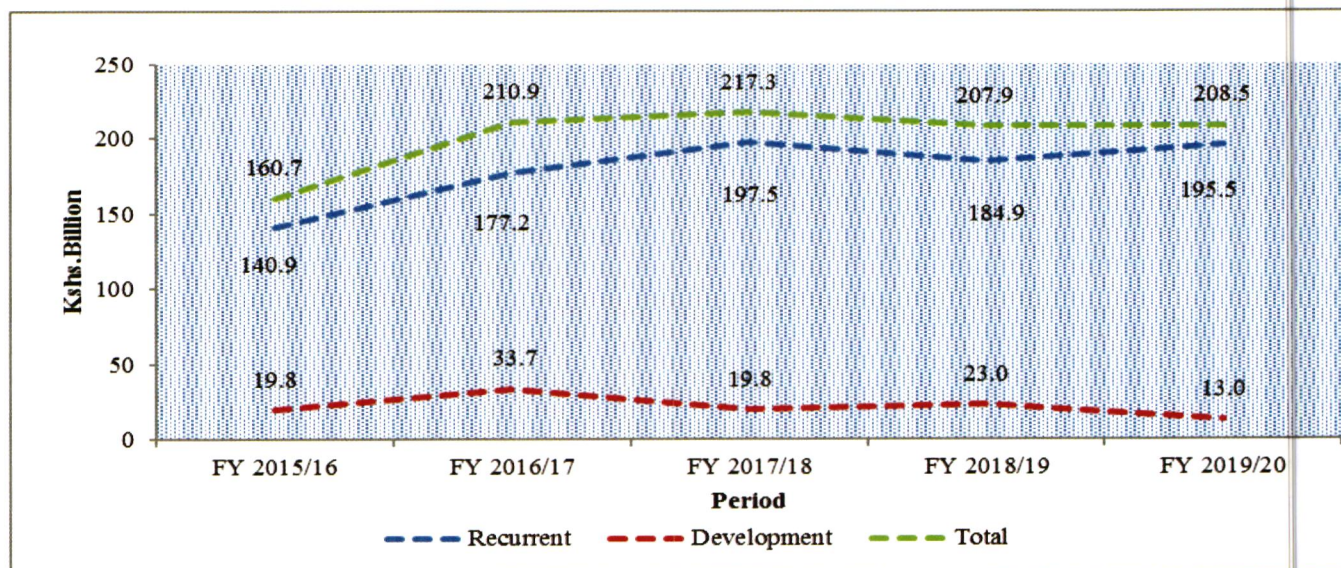
The sector implements the following functions; provision of security, correctional services, legal advisory services to government agencies and administration of justice. It also plays a major role in promoting integrity and the fight against corruption, provision of prosecution services, regulating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

Other functions include; border management, peacebuilding and conflict management, registration services, regulation of the gaming industry, provision of population management services, eradication of drugs and substance abuse, crime research and government printing services.

The revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.208.5 billion representing 6.5 per cent of the revised gross national budget, a slight increase compared to Kshs.207.9 billion allocated in the FY 2018/19. The allocation comprised of Kshs.13 billion (6 per cent) for development budget and Kshs.195.5 billion (94 per cent) for recurrent expenditure. The State Department for Interior received the highest budgetary allocation of Kshs.135.5 billion equivalent to 65 per cent of the sector's total allocation while the Kenya National Commission on Human Rights (KNCHR) had the lowest budgetary allocation of Kshs.397 million (less than 1 per cent) of the total sector's allocation.

Figure 4.11 shows the budgetary allocation trend for the Governance, Justice, Law and Order Sector for the period FY 2015/16 to FY 2019/20.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.197.3 billion representing 96.4 per cent of the sector's revised net estimates. This comprised of Kshs.10.7 billion for development expenditure, representing 92.3 per cent of the revised net development estimates and Kshs.186.6 billion for recurrent expenditure, representing 96.7 per cent of the revised net recurrent estimates.

Table 4.6 shows the GJLO sector's analysis of exchequer issues and expenditure in FY 2019/20.

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

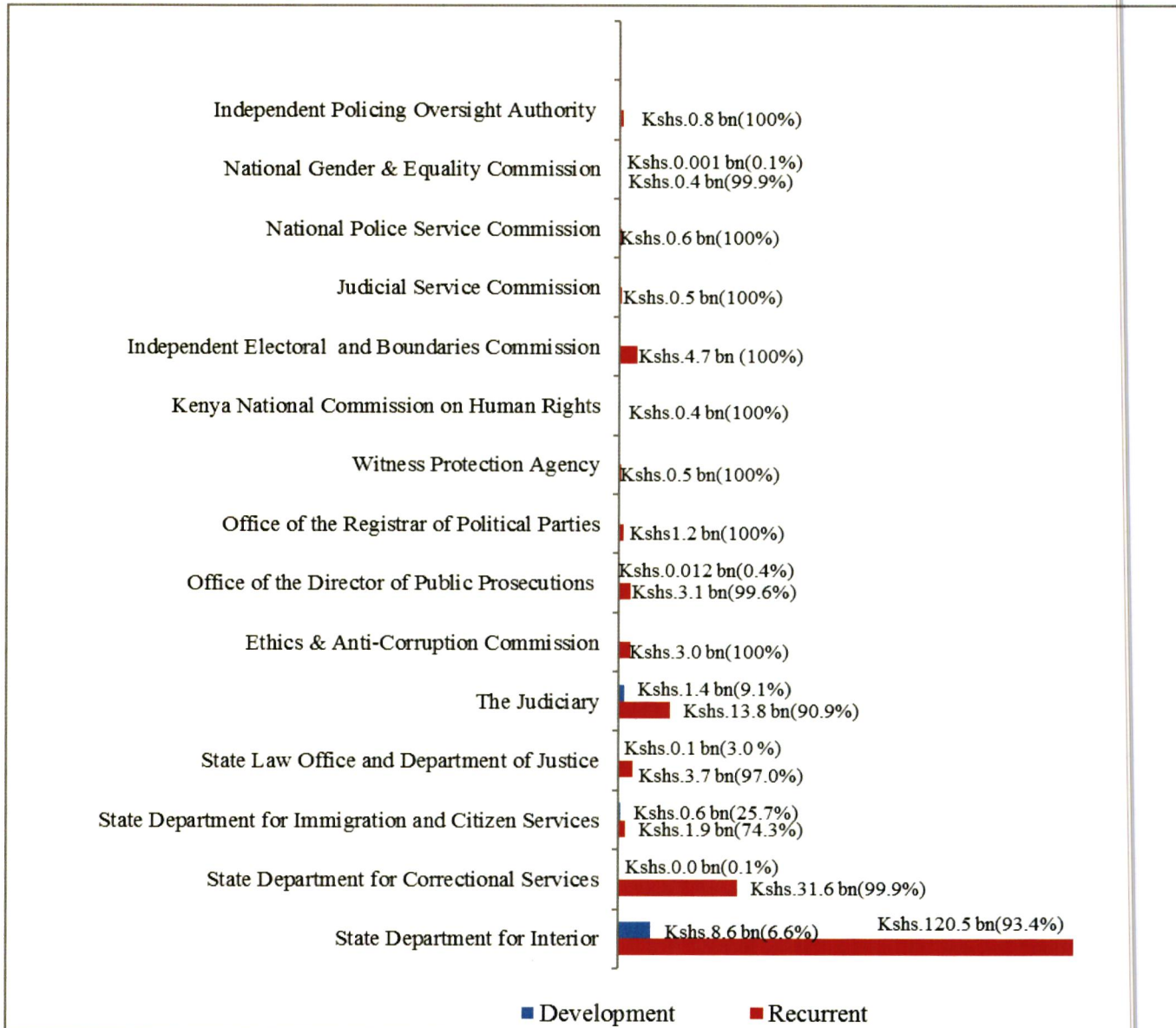
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Interior	8.7	8.7	8.6	9.9	98.8	113.7	126.8	124.7	120.5	122.3	96.6	96.5
State Department for Correctional Services	0.1	0.1	0.02	0.03	28.7	37.8	32.8	32.8	31.6	22.2	96.5	67.8
State Department for Immigration and Citizen Services	0.7	0.7	0.6	0.6	99.8	87.9	2.0	2.0	1.9	1.8	92.5	90.5
State Law Office and Department of Justice	0.3	0.2	0.1	0.1	67.8	43.3	4.6	4.1	3.7	3.8	90.3	83.4
The Judiciary	3.2	2.1	1.4	2.5	67.2	79.5	13.8	13.8	13.8	13.6	100.0	98.8
Ethics & Anti-Corruption Commission	-	-	-	-	-	-	3.1	3.1	3.0	3.1	96.4	99.8
Office of the Director of Public Prosecutions	0.02	0.01	0.01	0.01	84.2	49.1	3.3	3.3	3.1	3.1	94.9	95.6
Office of the Registrar of Political Parties	-	-	-	-	-	-	1.2	1.2	1.2	1.2	98.2	97.4
Witness Protection Agency	-	-	-	-	-	-	0.5	0.5	0.5	0.5	100.0	99.2
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.4	0.4	0.4	0.4	100.0	96.9
Independent Electoral and Boundaries Commission	0.04	-	-	-	-	-	4.8	4.8	4.7	4.6	97.0	96.5
Judicial Service Commission	-	-	-	-	-	-	0.5	0.5	0.5	0.5	100.0	94.8
National Police Service Commission	-	-	-	-	-	-	0.6	0.6	0.6	0.6	96.7	96.7
National Gender & Equality Commission	0.006	0.003	0.001	-	18.1	-	0.4	0.4	0.4	0.4	96.2	94.3
Independent Policing Oversight Authority	-	-	-	-	-	-	0.8	0.8	0.8	0.8	96.1	96.0
Total	13.0	11.6	10.7	13.2	92.3	101.5	195.6	193.0	186.6	184.5	96.7	94.4
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							13.0	11.6	10.7	13.2	92.3	101.5
Recurrent							195.5	193.0	186.6	184.5	96.7	94.4
Total							208.5	204.7	197.3	197.7	96.4	94.8

Source: MDAs and National Treasury

The State Department for Immigration and Citizen Services received the highest proportion of development exchequer issues to revised net estimates at 99.8 per cent while National Gender and Equality Commission received the lowest at 18.1 per cent. The Judiciary, Witness Protection Agency Kenya National Commission on Human Rights and Judicial Service Commission received 100 per cent of recurrent exchequer issues to revised net estimates respectively. State Law Office and the Department of Justice received the lowest at 90.3 per cent.

Figure 4.12 shows the exchequer issues to the Governance, Justice, Law and Order Sector in the FY 2019/20.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO Sector in the FY 2019/20 amounted to Kshs.197.7 billion, representing 94.8 per cent of the revised gross estimate, a marginal decline compared to 95.1 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.13.2 billion for development representing an absorption rate of 101.5 per cent and Kshs.184.5 billion for recurrent expenditure representing 94.4 per cent of revised gross estimates.

The State Department for Interior recorded the highest absorption on development budget at 113.7 per cent while the State Department for Correctional Services recorded the lowest at 37.8 per cent. The over expenditure in the development budget by the State Department for Interior is attributed to budget cuts after “Authority to Incur Expenditure” was issued. The Witness Protection Agency recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99.2 per cent while the State Department for Correctional Services recorded the lowest at 67.8 per cent.

4.8 Health Sector

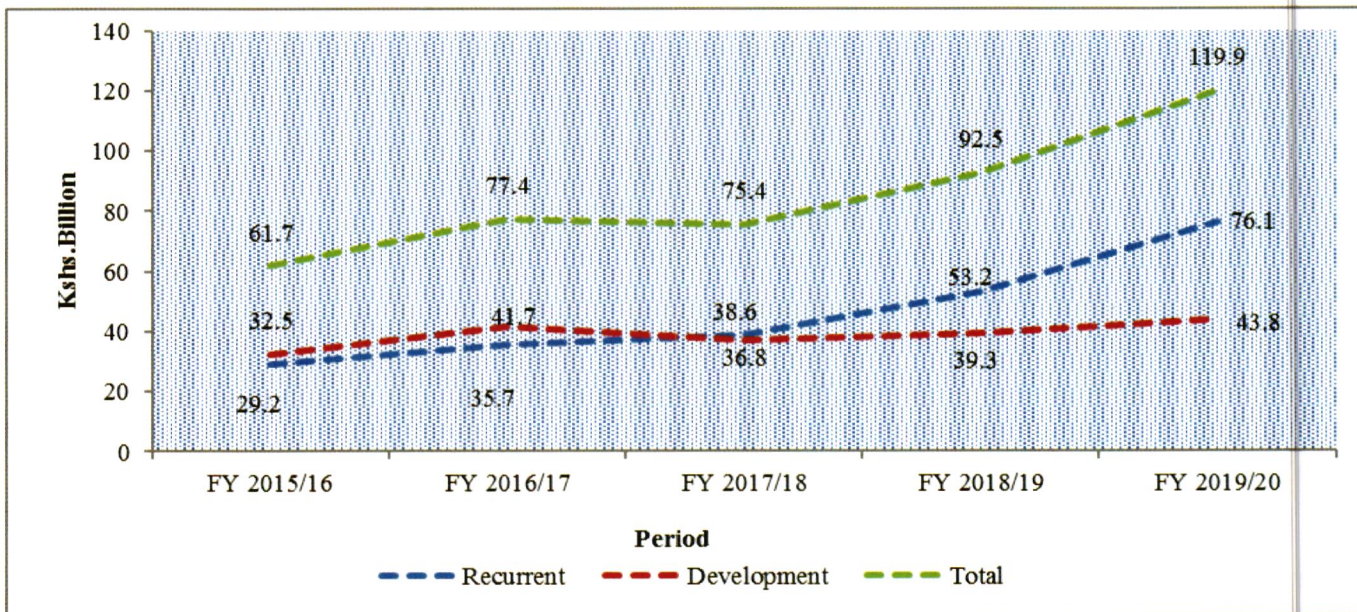
The Health Sector is responsible for the provision and coordination of the health policy formulation, ensuring quality service delivery and regulation and control of health care. The Sector comprises of Ministry of Health and seven Semi-Autonomous Government Agencies namely; Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenya Medical Research Institute (KEMRI), Kenya Medical Supplies Authority (KEMSA), Kenya Medical Training College (KEMTC), National AIDS Control Council (NACC), and the National Health Insurance Fund (NHIF).

The revised budgetary allocation to the sector in FY 2019/20 was Kshs.119.9 billion representing 29.6 per cent of the gross national budget, representing an increase from Kshs.92.5 billion allocated in the FY 2018/19. This allocation comprised of Kshs.43.8 billion (36.5 per cent) for development expenditure and Kshs.76.1 billion (63.5 per cent) for recurrent expenditure. The significant increase in allocation when compared to FY 2018/19 is mainly due to the outbreak of the COVID-19 pandemic, which precipitated the need for government to provide additional financial resources through the Ministry of Health for interventions by both the national and county governments.

Additional funds were availed to the following hospitals; KNH, Mbagathi District, Kenyatta University Teaching, Referral and Research, Jaramogi Oginga Odinga Teaching and Referral, MTRH, Kitui and Mandera General Hospital. Other interventions included; implementation of the Kenya Emergency Response Project which was allocated Kshs.5.35 billion, conversion of a day care centre to a COVID-19 wards for patients at KNH at a cost of Kshs.140 million, operationalization of 300 bed capacity at Kenyatta University Teaching Referral and Research Hospital at a cost of Kshs.526.5 million and cash transfer to counties amounting Kshs.7.71 billion, among others.

The budgetary allocation trend for the Health sector for the period FY 2015/16 to FY 2019/20 is shown on Figure 4.13.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the sector in the FY 2019/20 amounted to Kshs.83.4 billion representing 92.3 per cent of the sector's revised net estimate. This comprised of Kshs.30.4 billion for development expenditure, representing 88.4 per cent of the revised development net estimates and Kshs.53 billion for recurrent expenditure, representing 94.7 per cent of the revised recurrent net estimates.

Table 4.7 shows the Health sector analysis of exchequer issues and expenditure in FY 2019/20.

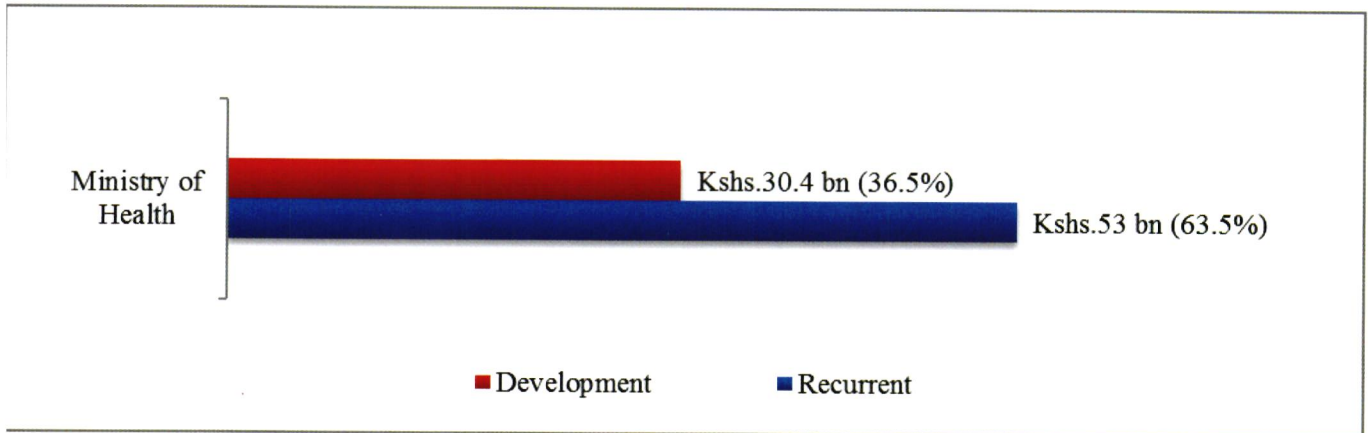
Table 4.7: Health Sector Analysis of Exchequer Issues and Expenditure (Kshs. Billion).

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Health	43.8	34.4	30.4	38.8	88.4	88.6	76.1	55.9	53.0	66.7	94.7	87.6
Total	43.8	34.4	30.4	38.8	88.4	88.6	76.1	55.9	53.0	66.7	94.7	87.6
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							43.8	34.4	30.4	38.8	88.4	88.6
Recurrent							76.1	55.9	53.0	66.7	94.7	87.6
Total							119.9	90.3	83.4	105.4	92.3	87.9

Source: MDAs and National Treasury

Figure 4.14 shows the exchequer issues to the Health sector in FY 2019/20.

Figure 4.14: Exchequer Issues to the Health Sector



Source: National Treasury

The total expenditure for the sector in the period under review amounted to Kshs.105.4 billion, representing 87.9 per cent of the revised gross estimate, an increase compared to 82.9 per cent recorded in the FY 2018/19.

Expenditure comprised of Kshs.38.8 billion for development activities, representing an absorption rate of 88.6 per cent, a slight increase from 65.8 per cent and Kshs.66.7 billion as recurrent expenditure, representing 87.6 per cent of the revised gross recurrent estimates, an increase compared to 72.2 per cent recorded in a similar period of FY 2018/19.

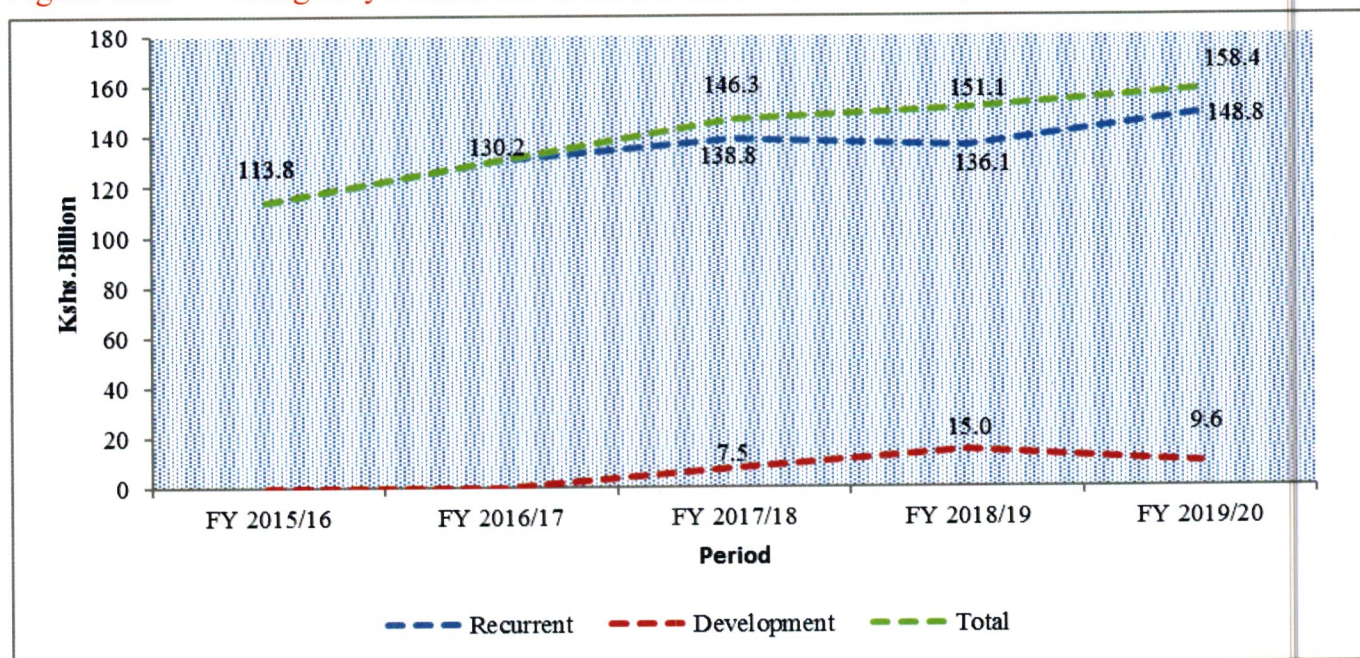
4.9 National Security Sector

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

The revised budgetary allocation to the sector in FY 2019/20 amounted to Kshs.158.4 billion translating to 5 per cent of the revised gross national budget, an increase from Kshs.151 billion allocated in the FY 2018/19. The allocation comprised of Kshs.9.6 billion for development expenditure and Kshs.148.8 billion for recurrent expenditure representing 6.1 per cent and 93.94 per cent of the sector allocation respectively. The Ministry of Defence was allocated Kshs.116.7 billion (74 per cent of the sector's allocation), and Kshs.41.7 billion (26 per cent of the sector's allocation) to the National Intelligence Service.

Figure 4.15 shows the budgetary allocation trend for the National Security sector for the period FY 2015/16 to FY 2019/20.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.140.2 billion representing 92.4 per cent of the sector's revised net estimate. This comprised of Kshs.2.2 billion towards Ministry of Defence development budget and Kshs.138 billion towards recurrent budget with Ministry of Defence receiving 99.7 billion and National Intelligence Service receiving Kshs.38.4 billion at 93.1 per cent and 92.1 per cent of the revised net recurrent estimates respectively.

Table 4.8 shows the National Security sector analysis of exchequer issues and expenditure in FY 2019/20.

Table 4.8: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. To Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Ministry of Defence	9.6	3.0	2.2	8.0	72.8	83.4	107.1	107.1	99.7	99.6	93.1	93.0
National Intelligence Service	-	-	-	-	-	-	41.7	41.7	38.4	38.1	92.1	91.4
Total	9.6	3.0	2.2	8.0	72.8	83.4	148.8	148.7	138.0	137.7	92.8	92.6
Total for the Sector							158.4	151.7	140.2	145.7	92.4	92.0
Development							9.6	3.0	2.2	8.0	72.8	83.4
Recurrent							148.8	148.7	138.0	137.7	92.8	92.6
Total							158.4	151.7	140.2	145.7	92.4	92.0

Source: MDAs and National Treasury

The total expenditure for the sector amounted to Kshs.145.7 billion, representing 92 per cent of the revised gross estimate, a decrease compared to 93.9 per cent recorded in a similar period in the FY 2018/19. This comprised of Kshs.8 billion for development, expenditure by the Ministry of Defence representing an absorption rate of 83.4 per cent and Kshs.137.7 billion for recurrent expenditure representing 92.6 per cent of the revised recurrent gross estimates. Recurrent expenditure comprised of Kshs.99.6 billion and Kshs.38.1 billion representing 93 per cent and 91.4 per cent of the revised gross estimates, incurred by Ministry of Defence and National Intelligence Service respectively.

4.10 Public Administration and International Relations (PAIR) Sector

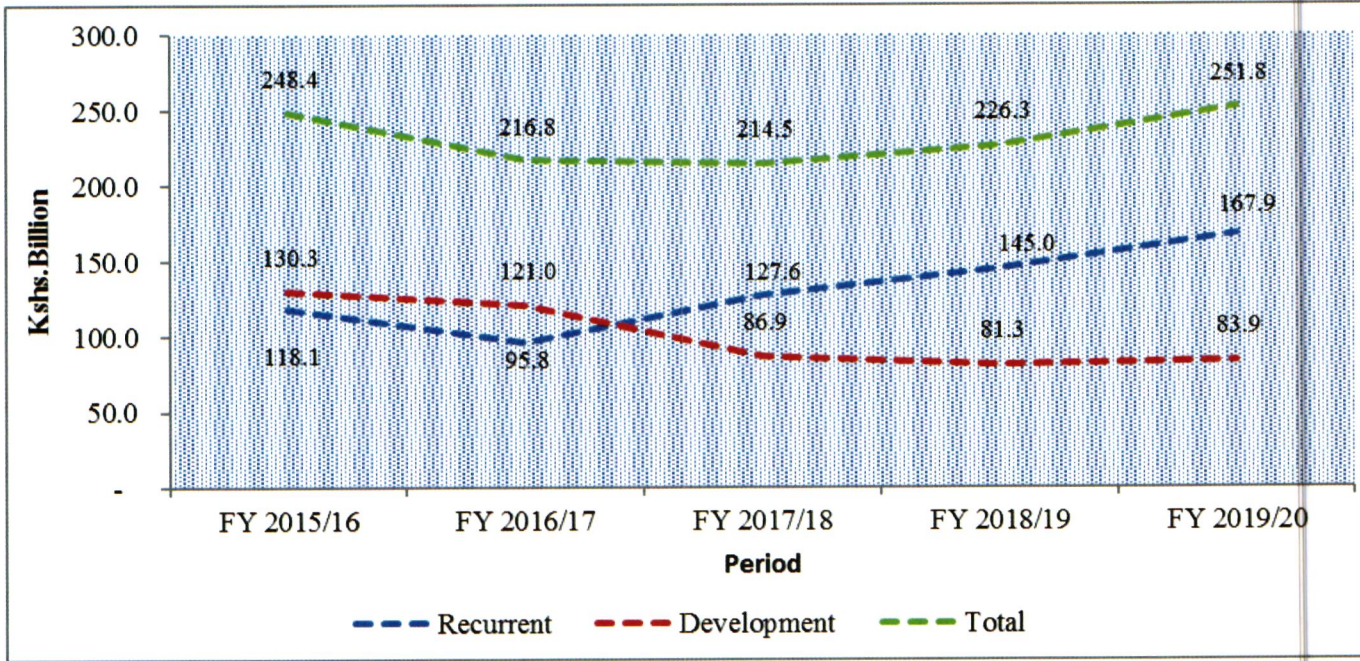
The Public Administration and International Relations (PAIR) Sector consists of 16 MDAs namely; The Presidency, Ministry of Foreign Affairs, National Treasury, State Department for Planning; Devolution, Public Service, State Department Youth, Parliamentary Service Commission, National Assembly, Parliamentary Joint Services, Commission on Revenue Allocation, Public Service Commission, Salaries and Remuneration Commission, Auditor General, Controller of Budget, and The Commission on Administrative Justice.

The sector provides overall policy direction and leadership to the country, oversees national legislation as well as the human resource function in the public service. It further coordinates national policy formulation, implementation, resource mobilization, allocation and management, devolution oversight, coordinating the implementation of youth policy and mainstreaming in national development, implementation of Kenya foreign policy, and oversight on the use of public resources and service delivery.

The revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.251.8 billion representing 7.8 per cent of the revised gross national budget, an increase compared to Kshs.225.9 billion allocated in the FY 2018/19. The allocation comprised of Kshs.83.9 billion (33 per cent) for development budget and Kshs.167.9 billion (67 per cent) for the recurrent budget. The National Treasury received the highest budgetary allocation of Kshs.78 billion equivalent to 31 per cent of the sector's total allocation while the Commission on Revenue Allocation had the lowest budgetary allocation of Kshs.364.7 million (less 1 per cent) of the total sector's allocation.

Figure 4.16 shows the budgetary allocation trend for the PAIR Sector for the period FY 2015/16 to FY 2019/20

Figure 4.16: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.209.1 billion representing 88 per cent of the sector's revised net estimate. This comprised of Kshs.59.4 billion for development expenditure, representing 77.5 per cent of the revised net development estimates and Kshs.149.7 billion for recurrent expenditure, representing 93 per cent of the revised net recurrent estimates.

Table 4.9 shows PAIR Sector analysis of exchequer issues and expenditure in the period in FY 2019/20.

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

VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
The Presidency	4.9	3.5	1.9	2.7	54.0	54.5	12.8	12.8	11.1	10.6	86.7	82.3
State Department for Devolution	2.8	1.1	0.9	0.9	81.2	33.1	2.4	2.4	2.4	2.4	97.7	97.5
State Department for Planning	43.6	43.5	29.4	29.4	87.7	87.6	11.7	11.6	11.6	11.6	99.9	99.3
Ministry of Foreign Affairs	1.2	1.2	1.0	1.1	90.4	96.8	17.0	16.4	14.5	16.4	88.3	96.7
The National Treasury	20.3	16.3	15.6	17.6	96.1	86.5	57.6	54.7	54.4	56.0	99.4	97.1
State Department for Public Service	0.8	0.8	0.7	0.7	88.4	89.4	8.2	6.4	6.4	8.6	99.4	104.9
State Department for Youth	8.0	8.0	7.6	7.9	95.3	99.3	14.2	12.7	12.7	12.7	99.8	89.5
Parliamentary Service Commission	0.5	0.5	0.5	0.5	100	100.0	9.8	9.8	7.8	7.9	79.8	81.1
National Assembly	-	-	-	-	-	-	21.6	21.6	17.4	17.9	80.5	83.1
Parliamentary Joint Services	1.7	1.7	1.6	1.6	93.5	94.7	2.9	2.9	2.1	2.2	72.4	74.8
Commission on Revenue Allocation	-	-	-	-	-	-	0.4	0.4	0.4	0.4	98.8	99.9
Public Service Commission	0.02	0.02	0.02	0.02	93.1	100.2	2.4	2.4	2.2	2.2	94.4	94.4
Salaries & Remuneration Commission	-	-	-	-	-	-	0.5	0.5	0.5	0.4	100.0	92.8
Auditor General	0.1	0.1	0.1	0.1	100	100.0	5.3	5.2	5.2	5.3	100.0	100.0
Controller of Budget	-	-	-	-	-	-	0.7	0.7	0.6	0.6	88.4	88.2
The Commission on Administrative Justice	-	-	-	-	-	-	0.5	0.5	0.5	0.5	97.1	96.6
Total	83.9	76.7	59.4	62.6	77.5	74.6	167.9	161.0	149.7	155.7	93.0	92.7
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							83.9	76.7	59.4	62.6	77.5	74.6
Recurrent							167.9	161.0	149.7	155.7	93.0	92.7
Total							251.8	237.7	209.1	218.3	88.0	86.7

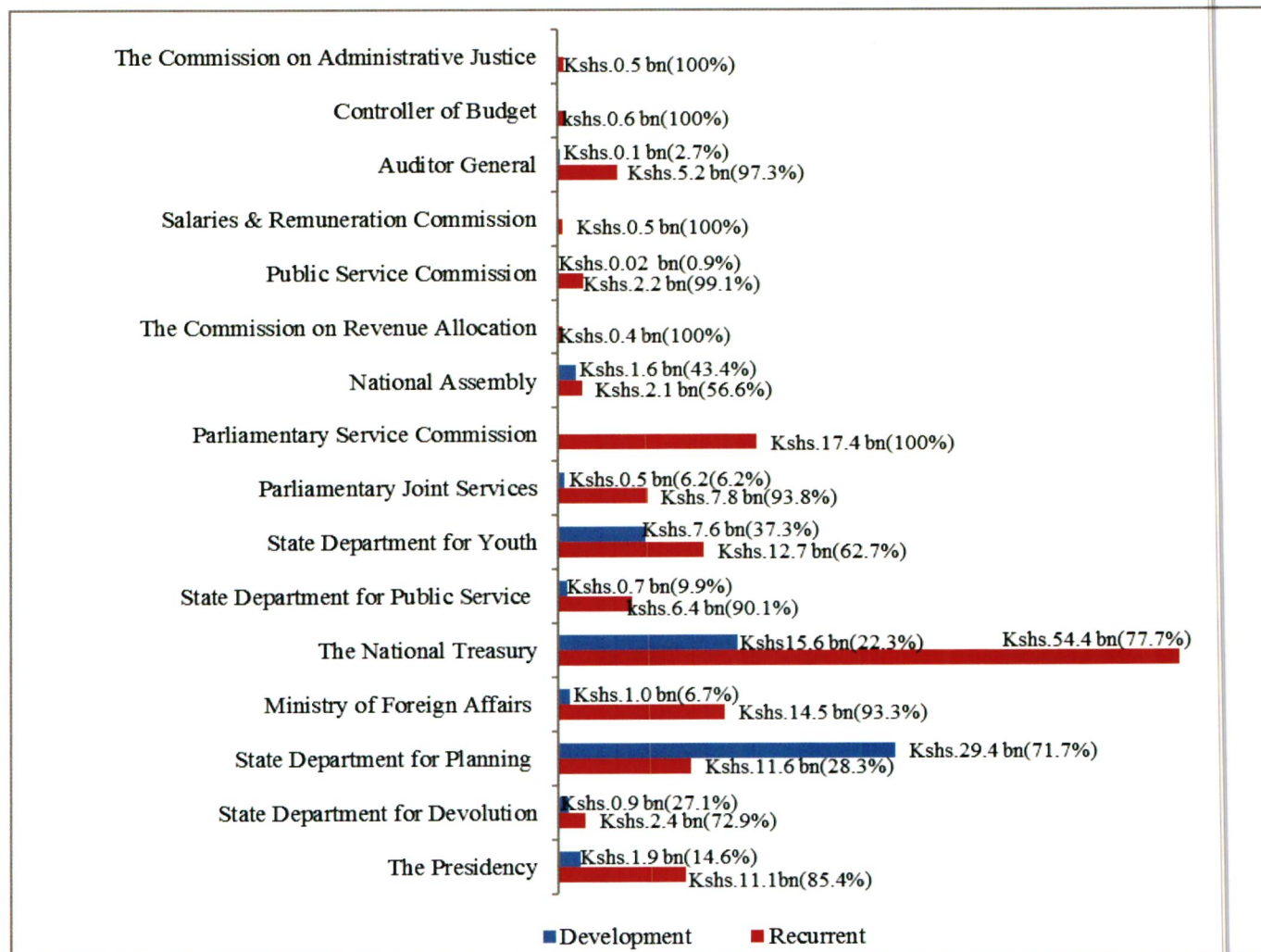
Source: MDAs and National Treasury

Public Service Commission and Auditor General received 100 per cent recording the highest proportion of development exchequer issues to revised net estimates while the Presidency received the lowest

at 54 per cent. The Salaries and Remunerations Commission and the Auditor General received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent respectively, while the Parliamentary Joint Services received the lowest at 72.4 per cent.

Figure 4.17 shows the exchequer issues to the PAIR Sector in the FY 2019/20.

Figure 4.17: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.218.3 billion, representing 86.7 per cent of the revised gross estimate, an increase compared to 83 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.62.6 billion for development representing an absorption rate of 74.6 per cent and Kshs.155.7 billion for recurrent expenditure representing 92.7 per cent of revised gross estimates.

Public Service Commission, Auditor General and the Parliamentary Service Commission recorded 100 per cent absorption on development budget at while the Presidency recorded the lowest at 54.5 per cent. The State Department for Public Service recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 104.9 per cent while the Parliamentary Joint Services recorded the lowest at 74.8 per cent.

4.11 Social Protection, Culture and Recreation Sector

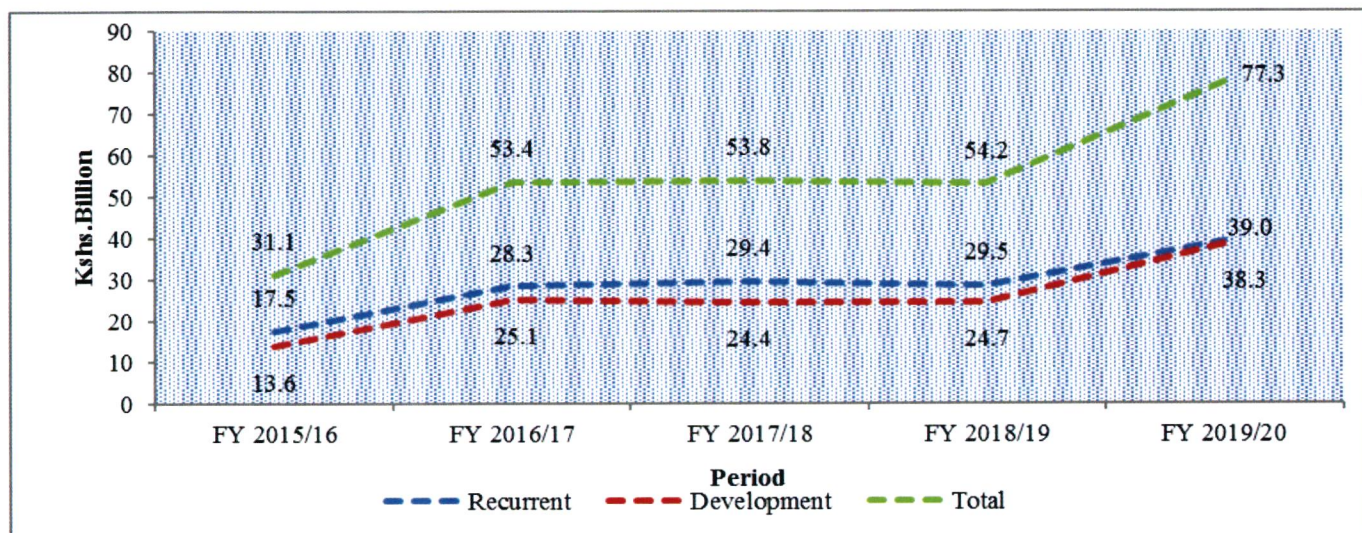
The SPCR sector comprises of six State Departments namely: Sports, Heritage, Labour, Social Protection, Pensions and Senior Citizens Affairs, Development of Arid and Semi-Arid Lands (ASALs) and Gender.

The sector plays a major role in the country's transformation and Socio-economic development through implementation of special programmes for the development of ASALs, promotion of sustainable employment, harmonious industrial relations, productive workforce and gender equality, empowerment of communities and vulnerable groups, safeguarding children rights, promotion of diverse cultures, arts and sports to enhance cohesiveness and Kenya's regional and international competitiveness.

The revised budgetary allocation to the sector in the FY 2019/20 amounted to Kshs.77.3 billion representing 2.4 per cent of the revised gross national budget, an increase compared to Kshs.54.2 billion allocated in the FY 2018/19. The allocation comprised of Kshs.38.3 billion (49.5 per cent) for development budget and Kshs.39 billion (50.5 per cent) for recurrent expenditure. The State Department Social Protection received the highest budgetary allocation of Kshs.43.5 billion equivalent to 56.3 per cent of the sector's total allocation while the State Department for Heritage had the lowest budgetary allocation of Kshs.3.7 billion equivalent to 5 per cent of the total sector's allocation.

Figure 4.18 shows the budgetary allocation trend for the SPCR Sector for the period FY 2015/16 to FY 2019/20.

Figure 4.18: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

In the FY 2019/20, total exchequer issues to the SPCR Sector was Kshs.58.7 billion representing 94.4 per cent of the sector's revised net estimate. This comprised of Kshs.21.5 billion for development expenditure, representing 87.8 per cent of the revised net development estimates and Kshs.37.2 billion for recurrent expenditure, representing 98.7 per cent of the revised net recurrent estimates.

Table 4.10 shows an analysis of exchequer issues and expenditure incurred by the SPCR Sector in FY 2019/20.

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

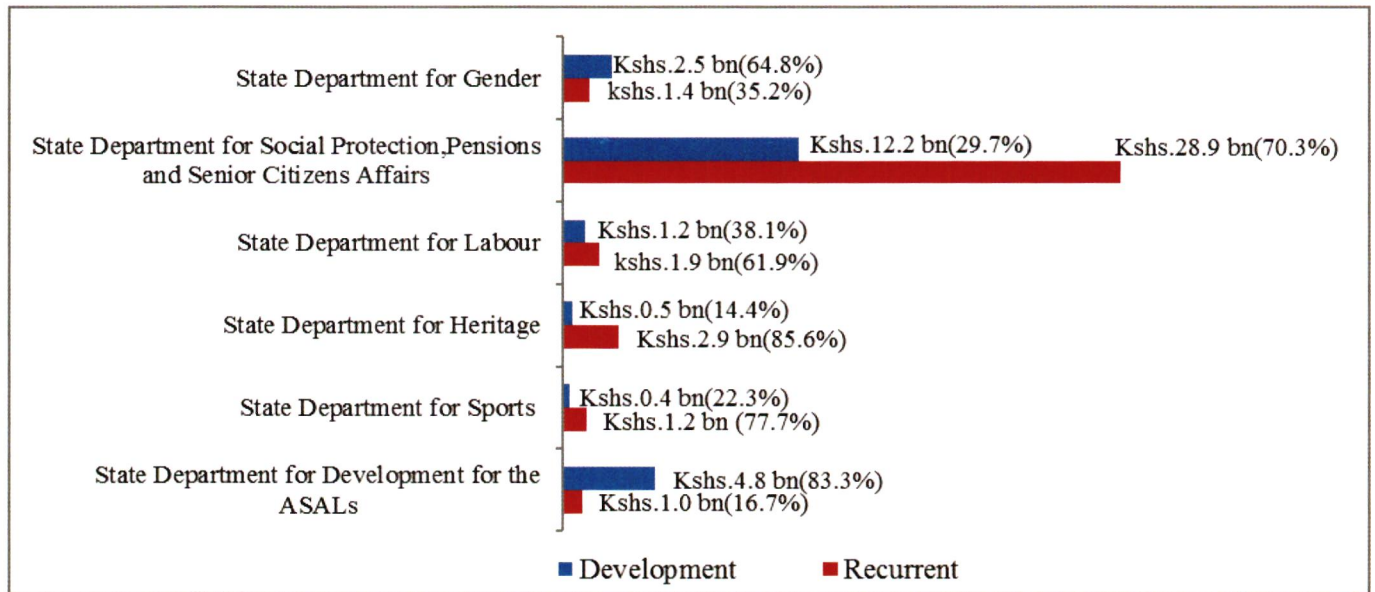
VOTE	Development						Recurrent					
	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.	Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. To Rev. Net Est.	% of Exp. to Rev. Gross Est.
State Department for Development for ASALs	5.8	5.7	4.8	4.8	85.0	83.6	1.0	1.0	1.0	1.0	98.9	99.8
State Department for Sports	13.7	0.5	0.4	5.1	77.8	37.5	1.3	1.2	1.2	1.2	100.0	93.0
State Department for Heritage	0.5	0.5	0.5	0.5	96.3	99.7	3.2	2.9	2.9	2.9	98.4	91.2
State Department for Labour	1.4	1.4	1.2	1.2	80.6	81.7	2.6	1.9	1.9	1.8	99.7	69.7
State Department for Social Protection, Pension and Senior Citizens	14.1	13.7	12.2	12.7	89.1	89.6	29.4	29.3	28.9	23.0	98.6	78.5
State Department for Gender	2.8	2.8	2.5	2.5	90.3	89.1	1.5	1.4	1.4	1.4	98.3	89.0
Total	38.3	24.5	21.5	26.8	87.8	69.9	39.0	37.7	37.2	31.3	98.7	80.4
Total for the Sector							Rev. Gross Est.	Rev. Net Est.	Exch. Issues	Exp.	% of Exch. to Rev. Net Est.	% of Exp. to Rev. Gross Est.
Development							38.3	24.5	21.5	26.8	87.8	69.9
Recurrent							39.0	37.7	37.2	31.3	98.7	80.4
Total							77.3	62.2	58.7	58.1	94.4	75.2

Source: MDAs and National Treasury

State Department for Heritage received the highest proportion of development exchequer issues to revised net estimates at 96.3 per cent while the State Department for Sports received the lowest at 77.8 per cent. The State Department for Sports received the highest proportion of recurrent exchequer issues to revised net estimates at 100 per cent while the State Department for Gender received the lowest at 98.3 per cent.

Figure 4.19 shows exchequer issues to the SPCR Sector in FY 2019/20.

Figure 4.19: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the sector in the FY 2019/20 amounted to Kshs.58.1 billion, representing 75.2 per cent of the revised gross estimates, a decrease compared to 94.1 per cent recorded in the FY 2018/19. The expenditure comprised of Kshs.26.8 billion for development representing an absorption rate of 69.9 per cent and Kshs.31.3 billion for recurrent expenditure representing 80.4 per cent of revised gross estimates.

The State Department for Heritage recorded the highest absorption on development budget at 99.7 per cent while the State Department for Sports recorded the lowest at 37.5 per cent. The State Department for Development for ASALs recorded the highest percentage of recurrent expenditure to revised gross recurrent estimates at 99.8 per cent while the State Department for Labour recorded the lowest at 69.7 per cent.

5 BUDGET PERFORMANCE BY PROGRAMMES FOR FY 2019/20

5.1 Introduction

This chapter presents an overview of MDAs programmes planned for implementation in FY 2019/20 and provides information on allocation to the various programmes for both development and recurrent activities. It also presents expenditure by programmes and their implementation status in FY 2019/20. The sectors are presented in alphabetical order.

5.2 Agriculture, Rural and Urban Development (ARUD) Sector

The revised allocation to the ARUD Sector in FY 2019/20 amounted to Kshs.71.7 billion for implementing sixteen (16) programmes. This comprises of Kshs.43.5 billion (60.7 per cent) for development programmes and Kshs.28.2 billion (39.3 per cent) for recurrent programmes. Analysis of ARUD Sector programmes performance in the FY 2019/20 is presented in table 5.1.

Table 5.1: ARUD Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
Ministry of Lands and Physical Planning	Development Planning and Land Reforms	1.7	0.6	2.3	1.5	0.4	1.8	79.4
	Land Information Management	1.6	0.6	2.3	1.4	0.5	1.9	84.7
	Land Survey	0.2	0.7	0.9	0.2	0.7	0.8	90.4
	Land Use	0.1	0.2	0.3	0.1	0.2	0.3	83.0
	Land Settlement	0.9	0.5	1.4	0.9	0.4	1.3	89.7
State Department for Crop Development	General Administration Planning and Support Services	0.7	3.3	4.0	0.1	3.3	3.3	83.1
	Crop Development and Management	21.3	11.2	32.5	15.1	1.1	16.2	49.9
	Agribusiness and Information Management	0.5	0.1	0.6	0.5	0.1	0.6	91.3
State Department for Livestock	Livestock Resources Management and Development	4.4	2.3	6.7	4.0	2.1	6.2	92.2
State Department for Fisheries and the Blue Economy	Fisheries Development and Management	1.7	1.5	3.2	1.4	1.5	2.8	88.8
	General Administration Planning and Support Services	-	0.1	0.1	-	0.1	0.1	90.4
	Development and Coordination of Blue Economy	1.2	0.1	1.4	0.6	0.1	0.7	54.9
State Department for Irrigation	Irrigation and Land Reclamation	7.0	0.7	7.8	6.3	0.7	7.0	90.3
	General Administration Planning and Support Services	0.4	0.1	0.5	0.4	0.1	0.5	99.7
	Water Harvesting and Storage for Irrigation	1.1	0.01	1.1	1.1	0.009	1.1	99.5
State Department for Agricultural Research	Agricultural Research & Development	0.6	4.3	4.9	0.4	4.3	4.7	95.2
National Land Commission	Land Administration and Management	-	1.7	1.7	-	1.6	1.6	96.6
Total		43.5	28.2	71.7	33.9	17.2	51.1	71.3

Source: MDAs and National Treasury

Crop Development and Management programme under the State Department for Agriculture received the highest allocation at Kshs.32.5 billion (45.3 per cent), of the revised gross estimates for

the sector, while the General Administration Planning and Support services programme under the State Department for Fisheries and the Blue Economy received the lowest allocation at Kshs.137.8 million, (0.2 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the General Administration Planning and Support services under the State Department for Irrigation recorded the highest proportion of programme expenditure to its revised gross estimates at 99.7 per cent, while Crop Development and Management programme under the State Department for Crop Development recorded the lowest at 49.9 per cent.

Some of the sub-programmes implemented under the ARUD sector includes Land and Crop Development at Kshs.10.4 billion, Irrigation and Land Reclamation at Kshs.7.0 billion, Food Security initiatives at Kshs.4 billion, Agricultural Policy, Legal and Regulatory Framework at Kshs.3.3 billion, Development Planning and Lands Reform at Kshs.1.9 billion, and Land Information Management at Kshs. 1.9 billion.

5.3 Education Sector

The revised budgetary allocation to the sector in FY 2019/20 amounted to Kshs.501.3 billion for implementing 16 (sixteen) programmes. The allocation comprised of Kshs20.7 billion (4.1 per cent) for the development programmes and Kshs.480.6 billion (95.9 per cent) for recurrent programmes. The analysis of sector programmes performance in FY 2019/20 is presented in table 5.2.

Table 5.2: Education Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
State Department for Education	Primary Education	1.6	18.9	20.6	0.6	13.1	13.7	66.7
	Secondary Education	5.0	63.4	68.5	2.6	61.6	64.2	93.8
	Quality Assurance and Standards	0.3	4.4	4.7	0.2	2.4	2.6	54.9
	General Administration, Planning and Support Services	0.1	4.3	4.5	0.020	3.7	3.7	83.1
State Department for Vocational Training and Technical Training	Technical Vocational Education and Training	6.9	16.6	23.6	6.2	9.2	15.4	65.1
	Youth Training and Development	-	0.04	0.04	0.04	-	0.04	93.7
	General Administration, Planning and Support Services	-	0.1	0.1	-	0.1	0.1	88.1
State Department for University Education	University Education	6.6	114.5	121.1	6.4	61.2	67.6	55.8
	Research, Science, Technology and Innovation	0.005	2.2	2.2	0.005	1.4	1.4	61.8
	General Administration, Planning and Support Services	-	0.3	0.3	-	0.3	0.3	97.6
State Department for Post Training and Skills Development	Workplace Readiness Services	-	0.02	0.02	-	0.02	0.02	94.0
	Post-Training Information Management	-	0.02	0.02	-	0.02	0.02	93.4
	General Administration, Planning and Support Services	-	0.08	0.08	-	0.073	0.073	91.5
Teachers Service Commission	Teacher Resource Management	-	254.6	254.6	-	254.6	254.6	100.0
	Governance and Standards	-	0.4	0.4	-	0.4	0.4	94.9
	General Administration, Planning and Support Services	-	0.7	0.7	-	0.5	0.5	81.7
Total		20.7	480.6	501.3	15.9	408.7	424.6	84.7

Source: MDAs and National Treasury

The Teachers Resource Management programme under the Teachers Service Commission received the highest allocation at Kshs.254.6 billion (50.8 per cent), of the revised gross estimates for the sector, while Post-Training Information Management programme under the State Department for Post Training and Skills Development received the lowest allocation at Kshs.19.4 million, (0.004 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Teacher Resource Management under the Teachers Service Commission recorded the highest proportion of programme expenditure to its revised gross estimates at 100 per cent, while Quality Assurance and Standards programme under the State Department for Education recorded the lowest at 54.9 per cent.

Some of the sub-programmes implemented under the Education sector include Teacher Resource Management at Kshs.254.6 billion, University Education at Kshs.58.7 billion, Higher education Support Services at Kshs.8.7 billion, Teaching Standards at Kshs.2 billion, and Research Management and Development at Kshs.1.1 billion.

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

The EI & ICT sector's allocation in FY 2019/20 amounts to Kshs.458.7 billion for implementing twenty-six programmes. This comprises of Kshs.313.7 billion (68.4 per cent) for development programmes and Kshs.145 billion (31.6 per cent) for recurrent programmes. The analysis of the EI&ICT Sector's programmes performance in FY 2019/20 is presented in Table 5.3.

Table 5.3: EI & ICT Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
State Department for Transport	General Administration, Planning and Support Services	0.5	0.4	0.9	0.4	0.3	0.7	84.3
	Rail Transport	73.5	-	73.5	73.3	-	73.3	99.6
	Marine Transport	18.2	1.3	19.5	18.0	1.3	19.3	98.9
	Air Transport	1.9	8.1	10.1	1.8	6.9	8.7	86.5
	Road Safety	-	0.017	0.017	-	0.015	0.015	86.9
State Department for Infrastructure	Road Transport	167.2	61.2	228.3	158.3	55.5	213.8	93.6
State Department for Maritime Affairs	Marine Transport	0.6	1.4	2.0	0.2	1.1	1.3	65.7
State Department for Housing & Urban Development	Housing Development and Human Settlement	9.9	0.5	10.3	9.3	0.4	9.8	94.6
	Urban and Metropolitan Development	18.0	0.2	18.2	15.6	0.2	15.8	86.7
	General Administration, Planning and Support Services	-	0.3	0.3	-	0.3	0.3	98.7
State Department for Public Works	Government Buildings	1.0	0.4	1.4	0.9	0.4	1.4	93.8
	Coastline Infrastructure and Pedestrian Access	0.2	0.1	0.3	0.1	0.1	0.2	92.7
	General Administration, Planning and Support Services	-	0.3	0.3	0.010	0.3	0.3	94.6
	Regulation and Development of the Construction Industry	0.2	1.3	1.5	0.034	1.3	1.3	87.5

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
State Department for Information Communications & Technology	General Administration Planning and Support Services	0.0	0.3	0.3	-	0.3	0.3	95.9
	ICT Infrastructure Development	16.1	0.5	16.6	14.6	0.5	15.1	90.8
	E-Government Services	2.7	0.9	3.6	2.4	0.8	3.2	90.6
	Film Development Services Programme	0.1	0.9	1.0	0.1	0.9	1.0	97.6
State Department for Broadcasting & Telecommunication	General Administration Planning and Support Services	-	0.2	0.2	-	0.2	0.2	95.3
	Information and Communication Services	0.4	4.4	4.8	0.4	4.0	4.3	90.6
	Mass Media Skills Development	0.2	0.2	0.4	0.2	0.2	0.4	99.0
State Department for Energy	General Administration Planning and Support Services	-	0.6	0.6	-	0.5	0.5	88.3
	Power Generation	-	8.0	8.0	-	4.3	4.3	54.1
	Power Transmission and Distribution	-	50.0	50.0	-	41.9	41.9	83.7
	Alternative Energy Technologies	-	3.3	3.3	-	2.9	2.9	88.1
State Department for Petroleum	Exploration and Distribution of Oil and Gas	3.0	0.2	3.3	2.4	0.2	2.6	78.9
Total		313.7	145.0	458.7	297.9	124.9	422.8	92.2

Source: MDAs and National Treasury

The Road Transport programme under the State Department for Infrastructure received the highest allocation at Kshs.228.3 billion (49.8 per cent), of the revised gross estimates for the sector, while General Administration Planning and support services programme under the State Department for Broadcasting and Telecommunication received the lowest allocation at Kshs.17.3 million, (0.004 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Rail Transport under the State Department of Transport recorded the highest proportion of programme expenditure to its revised gross estimates at 99.6 per cent, while the Power Generation programme under the State Department for Energy recorded the lowest at 54.1 per cent.

Some of the sub-programmes implemented under the EI & ICT sector include Urban Development at Kshs.11 billion, Metropolitan Planning at Kshs.4.8 billion, Affordable Housing at Kshs.4.6 billion, and Housing Development and Settlement at Kshs.4.4 billion.

5.5 Environmental Protection, Water and Natural Resources Sector

The revised budgetary allocation to the sector in FY 2019/20 amounted to Kshs.80.9 billion for implementing 12 programmes. The allocation comprised of Kshs.60.5 billion (74.9 per cent) for development programmes and Kshs.20.3 billion (25.2 per cent) for recurrent programmes. The analysis of EWNRS Sector programmes performance in the FY 2019/20 is presented in Table 5.4.

Table 5.4: EWNR Sector Budget Performance by Programme (Kshs. Billion).

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
Ministry of Water and Sanitation	General Administration, Planning and Support Services	0.1	0.7	0.8	0.08	0.7	0.8	98.3
	Water Resources Management	9.1	1.7	10.7	8.5	1.7	10.1	94.5
	Water and Sewerage Infrastructure Development	36.5	3.3	39.8	31.9	3.3	35.2	88.5
	Water Storage and Flood Control	9.7	-	9.7	9.1	-	9.1	94.5
Ministry of Environment and Forestry	Environment Management and Protection	1.3	2.0	3.3	0.71	1.4	2.1	64.2
	General Administration, Planning and Support Services	-	0.3	0.3	-	0.3	0.3	96.6
	Meteorological Services	0.5	1.0	1.5	0.3	0.9	1.2	79.9
	Forests and Water Towers Conservation	1.8	7.1	8.9	1.4	6.1	7.5	84.1
State Department for Mining	General Administration Planning and Support Services	-	0.2	0.2	-	0.2	0.2	86.4
	Mineral Resources Management	0.2	0.1	0.4	0.24	0.13	0.37	98.9
	Geological Survey and Geoformation Management	0.1	0.2	0.3	0.09	0.2	0.29	93.4
State Department for Wildlife	Wildlife Conservation and Management	1.2	3.7	4.9	0.5	3.7	4.2	86.0
Total		60.5	20.3	80.9	52.9	18.6	71.5	88.4

Source: MDAs and National Treasury

Water and Sewerage Infrastructure Development programme under the State Department for Water and Sanitation received the highest allocation at Kshs.39.8 billion (49.2 per cent), of the revised gross estimates for the sector, while General Administration Planning and Support Services programme under the State Department for Mining received the lowest allocation at Kshs.234.8 million, (0.3 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Mineral Resources Management under the State Department for Wildlife recorded the highest proportion of programme expenditure to its revised gross estimates at 98.9 per cent, while the Environment Management and Protection programme under the State Department for Environment and Forestry recorded the lowest at 64.2 per cent.

Some of the sub-programmes implemented under the Environmental Protection, Water and Natural Resource Sector includes Sewerage Infrastructure and Development at Kshs.35.2 billion, Water Resource Conservation and Protection at Kshs.10 billion, Water Storage and Flood Control at Kshs.4.6 billion, Water Harvesting at Kshs.4.6 billion, and Wildlife Security at Kshs.4.1 billion.

5.6 General Economic and Commercial Affairs Sector (GECA)

The Sector's revised allocation in the FY the 2019/20 amounts to Kshs.27.1 billion for implementing eight (8) programmes. This comprises of Kshs.17.6 billion (64.9 per cent) for development programmes and Kshs.9.5 billion (35.1 per cent) for recurrent programmes. Analysis of GECA Sector programmes performance in the FY 2019/20 is presented in Table 5.5.

Table 5.5: GECA Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
State Department for Industrialization	General Administration Planning and Support Services	0.2	0.4	0.7	0.1	0.4	0.5	77.4
	Industrial Development and Investments	2.9	1.5	4.5	2.2	0.9	3.1	68.6
	Standards and Business Incubation	4.6	1.5	6.1	4.1	1.2	5.3	87.0
State Department for Cooperatives	Cooperative Development and Management	4.6	0.6	5.2	4.5	0.7	5.3	100.6
State Department for Trade	Trade Development and Promotion	1.1	1.7	2.8	1.0	1.5	2.5	90.1
State Department for East African Community	East African Affairs and Regional Integration	-	0.5	0.5	-	0.5	0.5	95.2
State Department for Regional and Northern Corridor Development	Integrated Regional Development	3.5	1.7	5.2	3.5	1.7	5.2	100.0
State Department for Tourism	Tourism Development and Promotion	0.6	1.5	2.1	0.6	1.5	2.1	98.9
Total		17.6	9.5	27.1	15.6	8.5	24.4	90.3

Source: MDAs and National Treasury

The Standard and business incubation programme under the State Department for Industrialization received the highest allocation at Kshs.6.1 billion (22.5per cent), of the revised gross estimates for the sector, while the East African Affairs and Regional Integration programme under the State Department for East African Community received the lowest allocation at Kshs.0.5 billion, (1.8 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Cooperative Development and Management under the State Department for Cooperatives recorded the highest proportion of programme expenditure to its revised gross estimates at 100.6 per cent, while the Industrial Development and Investments programme under the State Department for Industrialization recorded the lowest at 68.6 per cent.

Some of the sub-programmes implemented under GECA sector include Marketing, Value Addition and Research at Kshs. 3.1 billion, Cooperative Development and Investment at Kshs.1.4 billion, Tourism Promotion and Marketing at Kshs.876.4 million, Cooperative Advisory Services at Kshs.596.2 million, and Niche Tourism Product Development and Diversification at Kshs.439.1 million.

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

The sector's budgetary allocation in FY 2019/20 was Kshs.207.9 billion to fund twenty-three programmes. The allocation comprised of Kshs.14.2 billion (6.8 per cent) for development programmes and Kshs.193.7 billion (93.2per cent) for recurrent programmes. Analysis of the GJLOS sector programmes performance in the FY 2019/20 is presented in Table 5.6.

Table 5.6: GJLO Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
State Department for Interior	Policing services	3.4	96.3	99.6	3.7	94.5	98.2	98.6
	Planning, policy Coordination and Support Services	1.8	24.0	25.8	1.6	22.1	23.6	91.7
	Government Printing Services	0.1	0.7	0.8	0.0	0.7	0.7	86.8
	Road Safety	0.5	2.4	2.9	0.5	1.7	2.1	73.1
	Population Management Services	3.0	3.4	6.4	3.5	3.4	6.9	107.8
State Department for Correctional Services	Correctional services	1.6	30.9	32.4	1.6	25.9	27.5	84.7
	General Administration, Planning and Support Services	-	0.4	0.4	-	0.4	0.4	86.0
State Department for Immigration and Citizen Services	Migration and Citizen Services Management	0.7	2.0	2.7	0.6	1.8	2.4	90.6
State Law Office and the Department of Justice	Legal Services	-	2.0	2.0	-	1.7	1.7	86.2
	Governance, Legal Training And Constitutional Affairs	0.1	1.3	1.5	0.1	1.3	1.4	96.3
	General Administration, Planning and Support Services	0.1	0.8	0.8	0.05	0.8	0.8	95.7
The Judiciary	Dispensation of Justice	3.2	13.8	17.0	2.5	13.6	16.2	95.2
Ethics and Anti-Corruption Commission	Ethics and Anti-Corruption	-	3.1	3.1	-	3.1	3.1	99.8
Office of Director of Public Prosecutions	Public Prosecution Services	0.01	3.3	3.3	0.01	3.1	3.1	95.6
Office of the Registrar of Political Parties	Registration, Regulation and Funding of Political Parties	-	1.3	1.3	-	1.2	1.2	93.3
Witness Protection Authority	Witness Protection	-	0.5	0.5	-	0.5	0.5	99.2
Kenya National Commission on Human Rights	Protection and Promotion of Human Rights	-	0.4	0.4	-	0.4	0.4	99.6
Independent Electoral and Boundaries Commission	Management of Electoral Processes	-	4.6	4.6	-	4.5	4.5	96.5
	Delimitation of Electoral Boundaries	-	0.2	0.2	-	0.2	0.2	95.5
Judicial Service Commission	General Administration, Planning & Support Services	-	0.5	0.5	-	0.5	0.5	94.8
National Police Service Commission	National Police Service Human Resource Management	-	0.6	0.6	-	0.6	0.6	96.7
National Gender and Equality Commission	Promotion of Gender Equality and Freedom from Discrimination	-	0.4	0.4	-	0.4	0.4	94.3
Independent Policing Oversight Authority	Policing Oversight Services	-	0.8	0.8	-	0.8	0.8	96.0
Total		14.2	193.7	207.9	14.0	183.0	197.0	94.8

Source: MDAs and National Treasury

The Policing Services programme under the State Department for Interior received the highest allocation at Kshs.99.6 billion (47.9 per cent), of the revised gross estimates for the sector, while Delimitation of Electoral Boundaries programme under the Independent Electoral and Boundaries Commission received the lowest allocation at Kshs.0.16 billion, (0.08 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Population Management Services under the State Department for Interior recorded the highest proportion of programme expenditure to its revised gross estimates at 107.8 per cent, while the Road Safety programme under the State Department for Interior recorded the lowest at 73.1 per cent.

Some of the sub-programmes implemented under the GJLO Sector include Kenya Police Services at Kshs.45 billion, Administration Police at Kshs.35.4 billion, Planning, Policy Coordination and Support Services at Kshs.21.9 billion, National Registration Services at Kshs.3.5 billion, Integrated Personal Registration Services at Kshs.2.3 billion, and Immigration Services at Kshs.1.8 billion.

5.8 Health Sector

The revised budgetary allocation to the sector in the FY 2019/20 amounts to Kshs.119.3 billion for implementing five (5) programmes. The allocation comprised of Kshs.43.2 billion (36.2 per cent) for development programmes and Kshs.76.1 billion (63.8 per cent) for recurrent programmes. Table 5.7 presents an analysis of the Health sector programmes performance in FY 2019/20.

Table 5.7: Health Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
Ministry of Health	Preventive, Promotive & RMNCAH*	4.4	5.5	9.9	3.4	4.2	7.6	77.0
	National Referral & Specialized Services	9.3	31.8	41.2	8.6	25.8	34.4	83.5
	Health Research and Development	0.8	9.8	10.6	0.8	7.2	8.0	75.4
	General Administration, Planning & Support Services	0.5	8.0	8.5	0.4	7.4	7.8	91.4
	Health Policy, Standards and Regulations	28.2	21.0	49.2	23.4	21.8	45.1	91.7
Total		43.2	76.1	119.3	36.5	66.3	102.8	86.2

Source: MDAs and National Treasury

RMNCAH-Reproductive, Maternal, Newborn Child and Adolescent Health*

The Health Policy, Standards and Regulations programme received the highest allocation at Kshs.49.2 billion (41.2 per cent) of the revised gross estimates for the sector, while the General Administration, Planning and Support Services programme received the lowest allocation at Kshs.8.5 billion, (7.1 per cent).

Analysis by programme performance shows that the Health Policy, Standards and Regulations recorded the highest proportion of programme expenditure to its revised gross estimates at 91.7 per cent, while Health Research and Development programme recorded the lowest at 75.4 per cent.

Some of the sub-programmes implemented under the sector include Health Policy Planning and Financing at Kshs.33.5 billion, Social Protection in Health at Kshs.10.9 billion, and Health Standards and Regulations at Kshs.723.1 million.

5.9 National Security Sector

The National Security budgetary allocation in the FY 2019/20 was Kshs.158.4 billion to fund its five (5) programmes. This comprises of Kshs.9.6 billion (6.1 per cent) for development expenditure and Kshs.148.8 billion (93.9 per cent) for recurrent expenditure. The analysis of National Security sector programmes performance in the FY 2019/20 is presented in Table 5.8.

Table 5.8: National Security Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure*			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
Ministry of Defence	Defense	-	105.5	105.5	-	98.4	98.4	93.3
	Civil Aid	9.64	-	9.6	8.0	-	8.0	83.4
	General Administration, Planning and Support Services	-	1.3	1.3	-	1.2	1.2	90.5
	National Space Management	-	0.2	0.2	-	-	-	-
National Intelligence Service	National Security Intelligence	-	41.7	41.7	-	38.4	38.4	92.0
Total		9.6	148.8	158.4	8.0	138.0	146.0	92.2

Source: MDAs and National Treasury

Defence programme received an allocation of Kshs.116.6 billion (73.6 per cent) of the total allocation for the sector, while National Security Intelligence under National Intelligence Service received Kshs.41.7 billion (26.3 per cent of the total allocation for the sector).

Analysis of programme performance shows that Defence under Ministry of Defence recorded the highest implementation rate at 93.3 per cent while Civil Aid under Ministry of Defence recorded the lowest at 83.4 per cent.

5.10 Public Administration and International Relations (PAIR) Sector

The Sector's revised allocation in the FY 2019/20 amounts to Kshs.250 billion for implementing thirty-six programmes. This comprises of Kshs.79 billion (31.6per cent) for development programmes and Kshs.170.9 billion (68.4 per cent) for recurrent programmes. The analysis of PAIR Sector programmes performance in the FY 2019/20 is presented in Table 5.9.

Table 5.9: PAIR Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
The Presidency	Cabinet Affairs	-	3.0	3.0	-	2.7	2.7	87.4
	Government Advisory Services	-	1.2	1.2	-	0.7	0.7	54.1
	State House Affairs	-	8.4	8.4	-	8.0	8.0	95.1
	Nairobi Metropolitan Services.	-	3.8	3.8	-	1.9	1.9	50.3
	Deputy President Services	-	2.7	2.7	-	2.4	2.4	90.0
State Department for Planning	Economic Policy and National Planning	42.0	1.7	43.6	28.2	1.7	29.9	68.5
	National Statistical Information Services	1.5	9.7	11.2	1.1	9.6	10.8	95.8
	Monitoring and Evaluation Services	0.0	0.1	0.1	0.0	0.1	0.1	92.8
	General Administration Planning and Support Services	-	0.3	0.3	-	0.3	0.3	94.9
State Department for Devolution	Devolution Services	2.8	0.9	3.7	0.9	0.9	1.8	48.2
	General Administration Planning and Support Services	-	0.0	0.0	-	0.0	0.0	91.5
	Special Initiatives	-	1.5	1.5	-	1.5	1.5	98.3

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
Ministry of Foreign Affairs	General Administration Planning and Support Services	0.1	2.5	2.6	0.1	2.4	2.5	93.8
	Foreign Relation and Diplomacy	0.8	13.9	14.7	0.8	13.5	14.3	97.1
	Economic and Commercial Diplomacy	-	0.4	0.4	-	0.4	0.4	98.1
	Foreign Policy Research, Capacity Dev. And Technical Cooperation	0.2	0.1	0.4	0.2	0.1	0.4	97.0
The National Treasury	General Administration, Planning and Support Services	6.8	46.2	53.0	5.1	46.0	51.1	96.5
	Public Financial Management	11.9	6.0	17.9	11.0	5.6	16.6	92.5
	Economic and Financial Policy Formulation and Management	1.6	5.1	6.7	1.5	4.0	5.5	82.4
	Market Competition	0.1	0.3	0.4	0.1	0.3	0.4	100.0
State Department for Public Service	Public Service Transformation	0.8	1.9	2.6	0.7	1.8	2.5	95.7
	General Administration, Planning and Support Services	0.0	4.6	4.6	0.0	4.6	4.6	99.9
State Department for Youth	Youth Empowerment	8.0	12.8	20.7	7.9	12.7	20.6	99.3
Parliamentary Service Commission	Senate Affairs	-	6.8	6.8	-	5.6	5.6	82.2
	General Administration, Planning and Support Services	0.5	3.0	3.5	0.5	2.4	2.9	81.6
National Assembly	National Legislation, Representation and Oversight	-	21.6	21.6	-	17.9	17.9	83.1
Parliamentary Joint Services	General Administration, Planning and Support Services.	1.7	2.9	4.6	1.6	2.2	3.8	82.2
Commission on Revenue Allocation	Inter-Governmental Revenue and Financial Matters	-	0.4	0.4	-	0.4	0.4	98.0
Public Service Commission	General Administration, Planning and Support Services	0.0	1.9	1.9	-	0.0	0.0	2.1
	Human Resource Management and Development	-	0.3	0.3	-	0.2	0.2	97.6
	Governance and National Values	-	0.1	0.1	-	0.1	0.1	96.1
	Performance and Productivity Management	-	0.0	0.0	-	0.0	0.0	97.1
Salaries and Remuneration Commission	Salaries and Remuneration Management	-	0.5	0.5	-	0.4	0.4	92.8
Auditor General	Audit Services	0.1	5.2	5.3	0.1	5.1	5.3	99.6
Controller of Budget	Control and Management of Public finances	-	0.7	0.7	-	0.6	0.6	88.2
Commission on Administrative Justice	Promotion of Administrative Justice	-	0.5	0.5	-	0.5	0.5	96.6
Total		79.0	170.9	250.0	59.9	156.7	216.6	86.7

Source: MDAs and National Treasury

The General Administration, Planning and Support Services programme under the National Treasury received the highest allocation at Kshs.53 billion (21.2 per cent), of the revised gross estimates for the sector, while the General Administration Planning and Support Services programme under the State Department for Devolution received the lowest allocation at Kshs.2.9 million, (less than 1 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Market Competition under the National Treasury recorded the highest proportion of programme expenditure to its revised gross estimates at 100 per cent, while General Administration Planning and Support Services programme under the State Department for Public Service Commission recorded the lowest at 2.1 per cent.

Some of the sub-programmes implemented under the PAIR sector include Administration Services at Kshs.49.9 billion, Government Investment and Assets Management at Kshs.8.9 billion, Community Development at Kshs.24 billion, Census and Surveys at Kshs.8.7 billion, Fiscal Policy Formulation, Development and Management at Kshs.4.9 billion, and Budget Formulation Coordination and Management at Kshs.2 billion.

5.11 Social Protection, Culture and Recreation Sector

The Sector's allocation in FY 2019/20 amounts to Kshs.76.7 billion for implementing fifteen (15) programmes. This comprises of Kshs.36.6 billion (47.8 per cent) for development programmes and Kshs.40 billion (52.2 per cent) for recurrent programmes. Table 5.10 presents an analysis of the SPCR sector's programme performance in FY 2019/20.

Table 5.10: SPCR Sector Budget Performance by Programme (Kshs. Billion)

VOTE	Programme	Revised Gross Estimates			Expenditure			Implementation Rate (%)
		Dev.	Rec.	Total	Dev.	Rec.	Total	
State Department for Development of the ASALs	Accelerated ASALs Development	5.7	1.0	6.6	4.8	1.0	5.8	87.2
State Department for Sports	Sports	13.7	1.3	15.0	5.1	1.2	6.3	42.4
State Department for Heritage	Culture	0.1	1.9	1.9	0.1	1.8	1.9	98.4
	The Arts	-	0.1	0.1	-	0.1	0.1	97.1
	Library Services	0.5	0.8	1.3	0.5	0.8	1.3	99.6
	General Administration, Planning and Support Services	-	0.1	0.1	-	0.1	0.1	99.1
State Department for Labour	General Administration, Planning and Support Services	-	0.6	0.6	-	0.5	0.5	96.1
	Promotion of the Best Labour Practice	-	0.6	0.6	-	0.6	0.6	95.0
	Manpower Development, Employment and Productivity Management	-	2.9	2.9	-	1.9	1.9	63.9
State Department for Social Protection, Pension and Senior Citizens	Social Development and Children Services	1.0	3.3	4.3	0.9	2.8	3.7	86.3
	National Social Safety Net	13.0	25.8	38.8	11.7	20.0	31.8	81.8
	General Administration, Planning and Support Services	-	0.2	0.2	-	0.2	0.2	96.7
State Department for Gender	Community Development	2.1	-	2.1	2.1	-	2.1	100.0
	Gender Empowerment	0.6	1.1	1.7	0.4	1.1	1.5	84.2
	General Administration, Planning and Support Services	-	0.3	0.3	-	0.3	0.3	93.1
Total		36.6	40.0	76.7	25.6	32.5	58.1	75.8

Source: MDAs and National Treasury

The National Social Safety Net programme under the State Department for Social Protection received the highest allocation at Kshs.38.8 billion (50.6 per cent), of the revised gross estimates for the sector, while the Arts programme under the State Department for Heritage received the lowest allocation at Kshs.107.5 million, (0.14 per cent), of the revised gross estimates for the sector.

Analysis by programme performance shows that the Community Development under the State Department for Gender recorded the highest proportion of programme expenditure to its revised gross estimates at 100 per cent, while the Sports programme under the State Department for Sports recorded the lowest at 42.4per cent.

Some of the sub-programmes implemented under the SPCR Sector include Drought Management at Kshs.5.4 billion, Development and Management of Sports Activities at Kshs.2.5 billion, Conservation of Heritage at Kshs.1.6 billion, Library Services at Kshs.1.3 billion, and Provision of Industrial Skills, at Kshs.1.3 billion.

6 KEY ISSUES AND RECOMMENDATIONS

6.1 Introduction

This chapter highlights issues that affected budget implementation in FY 2019/20. Further, it provides recommendations aimed at improving budget implementation to achieve effective budget execution.

6.2 Key Issues and Recommendations

In the course of overseeing budget implementation, the OCOB identified the following key issues which affected budget implementation in the FY 2019/20.

6.2.1 Timing and Aligning of Supplementary Budget to Actual Performance

Budget revision through Supplementary budgets is permissible under Article 223 of the Constitution of Kenya, 2010 and Section 44 of the Public Finance Management Act, 2012. Budget revision is necessary to rationalize budgetary allocations to non-core activities to release resources for pressing budget needs. Timing of Supplementary Budgets, however should allow time for MDAs to implement the planned activities.

In FY 2019/20, the National Treasury submitted Supplementary Budget I, II and III for approval by Parliament, which mainly rationalized budgetary allocations for non-core activities to release resources for COVID-19 Pandemic interventions and implementation of development activities. The third Supplementary Budget was assented to on 30th June 2020. As a result, implementing entities did not have adequate time to implement budget activities benefiting from budget revisions. While the budget revision was necessary, some budget performance information such as exchequer issues and incurred expenditure were not considered. As a result, we noted reduction of some budget provisions below the level of expenditures already incurred.

The National Treasury should liaise with MDAs before effecting budget revisions to appropriately align budget allocations to actual performance. Supplementary Budgets should be prepared in good time to allow Parliament to consider and approve them in good time for timely budget implementation.

6.2.2 Delay in Submission of Budget Performance Reports to the Office of the Controller of Budget

Article 228 (6) of the Constitution of Kenya, 2010 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.

During the year, the office noted delays in submission of the quarterly performance reports by some MDAs, causing subsequent delays in reporting and consequently affected the level of oversight of budget implementation by Parliament and other stakeholders.

The Accounting Officers should submit their financial and non-financial performance reports to the OCOB within fifteen days following the end of each quarter in line with Section 83 of the PFM Act, 2012 to facilitate timely reporting on budget implementation.

6.2.3 High Level of Pending Bills

As at 30th June 2020, MDAs reported pending bills stood at Kshs.53.5 billion. From an analysis of reports received from MDAs, pending bills have been attributed to late submission of invoices and completion certificates by merchants by the end of the financial year, contested Court awards, historical cases and delays in release of exchequer issues, among others.

We recommend all MDAs with pending bills ensure their payments are prioritized as a first charge in the budget implementation cycle for the FY 2020/21 before embarking on other new projects.

6.2.4 Economic Effect of the COVID-19 Pandemic

The first COVID-19 case in Kenya was confirmed in mid-March 2020, prompting the government to institute stringent measures to curb the spread of the disease. While the COVID-19 pandemic is primarily a health crisis with far-reaching economic ramifications, the responses instituted to control its spread have disrupted millions of livelihoods with a disproportionate impact on poor households and the global economic environment.

Given the disruptions occasioned by the actions taken by the government to contain the spread of the COVID-19 pandemic, it is clear that the measures have impacted on all sectors of the economy. In addition, it affected MDAs planned activities resulting in low expenditure of some budget items. These included Travelling, both domestic and foreign, Training and Hospitality.

The OCOB recommends that there is a need for continuous monitoring and reviewing the instituted measures on the impact to the economy by respective institutions to advise promptly on a framework for action aimed at saving lives, protecting households, businesses, and the economy from the possible decline caused by the pandemic.

6.2.5 Special Audit of the utilization of COVID-19 Pandemic Funds

The first COVID-19 case was confirmed in Kenya in mid-March 2020, prompting the Government to introduce stringent measures to curb its spread. The government received funds from donors and other Development Partners which were then set aside through the Ministry of Health funds toward COVID-19 interventions. The purposes of the funds included operationalization of COVID-19 centres, increasing bed capacity at referral hospitals, provision of personal protective equipment to health workers and cash transfer to the Counties, among other interventions.

Some of the programmes funded through Ministry of Health included the Kenya Emergency Response Project (Kshs.5.35 billion), conversion of a daycare centre to a ward for COVID-19 patients at KNH at Kshs.140 million, operationalization of 300 bed capacity at Kenyatta University Teaching Referral and Research Hospital at Kshs.526.5 million and cash transferred to counties at Kshs.7.71 billion, among others.

The expenditure on COVID-19 pandemic interventions is yet to be audited and the OCOB recommends that the office of the Auditor-General conducts special audits to give an assurance on the value for money and whether the funds were utilized for the intended purpose as required by law.

6.2.6 Evidence of Expenditures above the Exchequer Releases

Analysis of financial reports submitted to the OCOB by MDAs revealed that some MDAs expenditures were higher than the exchequer releases for the period, especially on development budget. This was partly due to Appropriations-in-Aid, funding from Donors and Development partners which were not released as exchequers through the Consolidated Fund but received directly to MDAs projects and activities as approved in their budget. This appears to be contrary to Article 206 (1) of the Constitution which specifies that, all government revenues should be received in the Consolidated Fund.

The OCOB recommends review of the law which allows MDAs to spend funds before they have been received in the Consolidated Fund as this will enhance transparency and accountability.

6.2.7 Delays in Exchequer Releases

In FY 2019/20, the total exchequer issues to National and County Governments was Kshs.2.53 trillion, representing 92.5 per cent of the annual revised net estimates. This was a decrease compared to 95.6 per cent recorded in the FY 2018/19 (Kshs.2.50 trillion in absolute figures). It would be expected that by the end of the financial year, the exchequer releases should be at 100 per cent of the annual estimates.

From the analysis of reports submitted by the MDAs, the low level of expenditure, as well as the pending bills at the end of the year, would be attributable to delays in exchequer releases by the National Treasury. County governments received Kshs.316 billion (91 per cent of the revised net estimates) and this comprised of Kshs.286.8 billion as equitable share and Kshs.29.2 billion as conditional grants. As a result, the equitable share to the counties for June 2020 was not disbursed and was only released in FY 2020/21.

Delay in the release of exchequers delays the implementation of the activities planned by MDAs and Counties and subsequently affects the timely delivery of services. The OCOB recommends that the National Treasury releases funds to the MDAs based on their annual work-plans and cash flow projections. Funds to counties should be released in accordance to Section 17(6) of the PFM Act, 2012 which states that the National Treasury shall at the beginning of every quarter and in any event not later than the fifteenth day from the commencement of the quarter disburse monies to county governments.

6.2.8 Level of Public Debt

As at 30th June 2020, the gross public debt stood at Kshs.6.69 trillion and grew by 15.3 per cent compared to Kshs.5.80 trillion as at 30th June 2019. Disaggregation by External and Internal debt reveals that the former grew by Kshs.492.67 billion while latter grew by Kshs.393.1 billion. Despite the growth in the total loan portfolio, there was a decline in repayment compared to FY 2018/19 when two commercial loans amounting to Kshs.179.3 billion became due.

Actual expenditure of public debt amounted to Kshs.717.65 billion in FY 2019/20, representing 92.1 per cent of the revised gross estimates and 45.6 per cent of the ordinary revenue for the year.

Review of the external debt payments revealed instances where the government continued to pay regular loan commitment and management fees for loans that were yet to be disbursed long after execution of loan agreements. The continued payment of obligations on undisbursed loans is not

prudent and does not meet value for money considerations. The Government is obliged to ensure that its financing needs and payment of obligations are met at the lowest possible cost in the market and uphold the spirit of Article 201(d) of the Constitution which requires prudent and responsible use of public money.

Accordingly, OCOB recommends that, the National Treasury and Planning should undertake an analysis of all loans to identify those that are yet to be disbursed long after execution of the loan agreements. These should be reassessed if still required and appropriate action taken in order to reduce payments on the undisbursed loans

7 CONCLUSION

The Office of the Controller of Budget prepared this Annual National Government Budget Implementation Review Report covering the period July 2019 to June 2020 in fulfilment of Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016. The report sought to provide information on budget implementation in FY 2019/20 and identified key issues that hampered effective budget execution by the National Government.

In FY 2019/20, the revised gross budget for the national government was Kshs.3.22 trillion recording a slight growth compared to Kshs.3.12 trillion recorded for the FY 2018/19. Receipts into the Consolidated Fund were Kshs.2.58 trillion which was 97.8 per cent of the annual target, a slight decline compared to Kshs.2.6 trillion received in the FY 2018/19 (99.4 per cent of the annual target). The decline could be attributable to the effect of some measures introduced by the government towards improving disposable income to the citizens to curb adverse effects COVID-19 pandemic like tax reduction on Value Added Tax and Pay as You Earn, among others. The total exchequer issues in the financial year were Kshs.2.53 trillion representing 92.5 per cent of the revised net estimates. This comprised of Kshs.385.75 billion for development expenditure, Kshs.1.83 trillion for recurrent expenditure and Kshs.316 billion towards county governments representing 87.7 per cent, 93.9 per cent and 90.8 per cent respectively. However, the equitable share to counties for the month of June, 2020 from the National Government was not released and was carried forward to FY 2020/21.

Total expenditure for the national government was Kshs.2.53 trillion representing an overall budget absorption rate of 88.9 per cent, a decline compared to the 91.2 per cent achieved in the FY 2018/9. This comprised of development expenditure of Kshs.614.3 billion, an absorption rate of 86.2 per cent and recurrent expenditure of Kshs.1.92 trillion, representing 89.8 per cent of the revised gross recurrent budget. The decline in the absorption rate could be attributable to interruption of planned activities for the MDAs by budget cuts to set aside funds towards COVID -19 pandemic and the control measures put in place to curb its spread in the Country.

Despite the resilience of the economy to the global effect of the economic environment caused by the spread COVID-19, there is a need to address some of the key issues the office of the Controller of Budget identified as hampering overall budget implementation to deliver on the country's development agenda. These include the timing and aligning of the Supplementary Budget to actual performance, stemming of high pending bills and mitigating the economic effects of the COVID-19 pandemic. The National Treasury should liaise with Ministries, Departments and Agencies before effecting budget revisions and ensure Supplementary Budgets are prepared in good time and approved by Parliament in time to allow the timely implementation of the budget. MDAs with pending bills should ensure their payments are prioritized as the first charge in the next budget before embarking on new development projects. Delay in the release of exchequers delays the implementation of the activities planned by MDAs and Counties and subsequently affects the timely delivery of services. The National Treasury and Planning releases funds to the MDAs based on their annual work-plans and cash flow projections. Funds to counties should be released in accordance to Section 17(6) of the PFM Act, 2012. We recommend the office of the Auditor-General to conduct audits of the funds released towards COVID-19 pandemic interventions to give an assurance on value for money and whether the funds were utilized as required by the law.

ANNEX I: MDAs Development Expenditure for the FY 2019/20 (Kshs.)

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates III	Net Estimates	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
The Presidency	2,337,271,996	4,874,725,406	2,240,175,996	3,527,029,406	1,903,612,232	2,657,072,711	54.0	54.5
State Department for Interior	10,097,176,163	8,714,643,485	10,047,176,163	8,664,643,485	8,556,619,109	9,906,424,944	98.8	113.7
State Department for Correctional Services	957,521,941	78,096,805	957,521,941	78,096,805	22,405,596	29,524,506	28.7	37.8
State Department for Immigration and Citizen Services	1,390,300,000	651,200,000	1,390,300,000	651,200,000	649,897,937	572,644,948	99.8	87.9
State Department for Devolution	7,400,999,933	2,819,898,583	7,400,999,933	1,087,898,583	883,145,694	933,984,414	81.2	33.1
State Department for Development for the ASALs	3,860,122,570	5,766,578,492	3,762,122,570	5,668,578,492	4,820,724,105	4,819,215,745	85.0	83.6
Ministry of Defence	17,079,049,600	9,644,150,058	4,000,000,000	3,000,000,000	2,183,080,282	8,047,904,253	72.8	83.4
Ministry of Foreign Affairs	1,957,700,000	1,150,600,000	1,957,700,000	1,150,600,000	1,040,211,415	1,113,674,000	90.4	96.8
State Department for Vocational and Technical Training	9,178,600,000	6,946,445,641	4,578,600,000	2,446,445,641	893,676,180	6,855,047,269	36.5	98.7
State Department for University Education	9,238,700,000	6,622,205,428	8,536,700,000	6,208,165,428	5,935,668,209	6,390,173,147	95.6	96.5
State Department for Early Learning & Basic Education	7,063,880,993	7,063,880,993	7,001,669,353	4,425,686,212	2,531,783,070	3,383,341,110	57.2	47.9
The National Treasury	37,270,584,851	20,329,631,780	29,366,991,724	16,257,769,183	15,623,957,292	17,577,879,017	96.1	86.5
State Department of Planning	43,961,301,426	43,562,758,968	43,876,900,416	43,505,473,358	29,389,638,659	29,391,334,747	67.6	67.5
Ministry of Health	34,640,680,042	43,760,941,761	29,232,222,042	34,448,303,696	30,444,484,595	38,751,336,256	88.4	88.6
State Department of Infrastructure	124,965,600,000	178,935,979,412	69,173,429,179	123,143,808,591	118,840,130,075	158,306,803,979	96.5	88.5
State Department of Transport	84,010,000,000	94,198,490,755	13,561,000,000	26,065,803,944	24,952,367,712	93,475,869,198	95.7	99.2
State Department for Shipping and Maritime	740,000,000	568,261,000	2,000,000	2,000,000	-	153,341,616	-	27.0
State Department for Housing, Urban Development	30,519,000,000	27,851,393,736	27,039,000,000	13,919,393,736	12,211,392,592	24,930,203,515	87.7	89.5
State Department for Public Works	2,103,000,000	1,385,651,955	1,935,000,000	1,217,651,955	1,217,651,955	1,081,825,979	100.0	78.1
Ministry of Water and Sanitation	56,971,887,900	55,350,538,995	29,537,350,000	32,684,617,942	26,408,465,124	49,644,100,185	80.8	89.7
Ministry of Environment and Forestry	7,200,443,400	3,655,190,900	4,886,443,400	3,515,190,900	1,959,554,594	2,403,140,429	55.7	65.7
Ministry of Lands and Physical Planning	3,597,600,000	4,514,970,000	3,597,600,000	4,514,970,000	4,024,327,769	3,965,372,806	89.1	87.8
State Department for Information Communications and Technology	25,191,000,000	18,899,620,327	7,930,000,000	6,959,890,760	3,404,583,320	17,079,208,547	48.9	90.4
State Department for Broadcasting & Telecommunications	747,000,000	531,143,905	747,000,000	531,143,905	514,774,815	537,484,685	96.9	101.2
State Department for Sports	13,900,000,000	13,650,000,000	700,000,000	450,000,000	350,000,000	5,123,837,010	77.8	37.5

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates III	Net Estimates	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Culture & Heritage	552,000,000	503,202,891	552,000,000	503,202,891	484,459,341	501,640,407	96.3	99.7
Ministry of Energy	71,667,000,000	55,763,101,596	25,884,000,000	19,587,154,344	18,552,611,338	47,351,319,179	94.7	84.9
State Department for Livestock.	4,848,200,000	4,368,777,892	3,617,962,338	3,645,794,610	3,214,564,164	4,033,462,331	88.2	92.3
State Department for Crop Development	18,046,800,000	22,511,929,308	14,947,885,639	11,224,759,149	10,203,913,782	15,642,208,714	90.9	69.5
State Department for Fisheries, Aquaculture and the Blue Economy	4,894,876,955	3,130,709,916	4,723,203,852	2,959,036,813	2,372,317,542	2,029,077,083	80.2	64.8
State Department for Irrigation	8,499,606,674	7,914,606,674	6,637,050,000	6,052,050,000	5,757,038,479	7,875,072,539	95.1	99.5
State Department for Agricultural Research	795,000,000	639,699,600	750,000,000	594,699,600	344,600,300	353,972,000	57.9	55.3
State Department for Cooperatives	3,727,500,000	4,572,500,000	3,727,500,000	4,572,500,000	4,517,819,583	4,517,175,264	98.8	98.8
State Department for Trade	460,000,000	1,120,000,000	460,000,000	1,120,000,000	1,063,491,060	950,582,513	95.0	84.9
State Department for Industrialization	5,915,000,000	7,769,966,089	4,761,000,000	7,165,966,089	6,548,558,717	6,083,721,337	91.4	78.3
State Department for Labour	3,290,100,000	1,441,660,000	3,090,100,000	1,441,660,000	1,162,203,641	1,177,373,744	80.6	81.7
State Department for Social Protection, Pension and Senior Citizens Affairs.	14,487,319,200	14,122,309,200	14,047,750,000	13,682,740,000	12,197,266,086	12,651,940,950	89.1	89.6
State Department for Mining	574,000,000	332,521,918	574,000,000	332,521,918	332,521,917	330,864,650	100.0	99.5
State Department for Petroleum	5,438,102,900	3,041,893,900	2,350,049,800	753,849,800	668,162,117	2,363,421,019	88.6	77.7
State Department for Tourism	1,530,000,000	611,000,000		611,000,000	609,184,509	609,184,509	99.7	99.7
State Department for Wildlife	1,368,000,000	1,539,478,189	1,099,000,000	1,201,478,189	516,934,989	516,909,789	43.0	33.6
State Department for Gender	2,831,652,764	2,824,652,764	2,792,000,000	2,785,000,000	2,515,700,000	2,515,700,000	90.3	89.1
State Department for Public Service	1,497,810,000	797,810,000	1,497,810,000	797,810,000	705,513,450	713,534,114	88.4	89.4
State Department for Youth	5,959,890,000	7,953,550,000	5,959,890,000	7,953,550,000	7,578,327,478	7,896,656,417	95.3	99.3
State Department for Regional and Northern Corridor Development	3,242,600,000	3,689,750,000	3,142,600,000	3,489,750,000	3,489,750,000	3,489,750,000	100.0	94.6
State Law Office and Department of Justice	230,000,000	277,082,000	226,000,000	172,000,000	116,699,387	120,062,050	67.8	43.3
The Judiciary	4,390,400,000	3,166,400,000	2,890,400,000	2,066,400,000	1,389,419,253	2,516,253,613	67.2	79.5
Ethics and Anti-Corruption Commission	25,000,000	-	25,000,000	-	-	-	-	-
Office of the Director of Public Prosecutions	107,500,000	17,500,000	104,000,000	14,000,000	11,787,160	8,585,160	84.2	49.1
National Land Commission		150,000,000				626,374,570	-	417.6
Independent Electoral and Boundaries Commission	43,000,000	43,000,000	43,000,000	-	-		-	-
Parliamentary Service Commission	3,065,550,000	513,333,525	3,065,550,000	513,333,525	513,333,525	513,333,525	100.0	100.0

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates III	Net Estimates	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Parliamentary Joint Services		1,722,216,475		1,722,216,475	1,609,986,155	1,631,494,749	93.5	94.7
Public Service Commission	65,480,000	22,480,000	65,480,000	22,480,000	20,920,429	22,521,369	93.1	100.2
Teachers Service Commission	54,000,000	400,000,000	54,000,000	400,000,000	347,526,267		86.9	-
Auditor General	224,000,000	142,876,470	224,000,000	142,876,470	142,876,470	142,876,470	100.0	100.0
National Gender and Equality Commission	4,000,000	6,209,300	4,000,000	2,809,300	509,300		18.1	-
TOTAL	704,213,809,308	712,637,216,092	422,303,134,346	439,655,001,195	385,750,148,771	614,315,813,081	87.7	86.2

ANNEX II: MDAs Recurrent Expenditure for the FY 2019/20 (in Kshs)

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates III	Net Estimates	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
The Presidency	8,982,989,974	12,849,434,789	8,972,857,900	12,839,302,715	11,126,738,834	10,581,449,054	86.7	82.3
State Department for Interior	129,096,941,424	126,771,181,158	127,373,034,577	124,671,511,311	120,462,591,404	122,306,788,794	96.6	96.5
State Department for Correctional Services	26,105,770,000	32,772,018,689	26,102,270,000	32,768,518,689	31,621,370,331	27,798,572,502	96.5	84.8
State Department for Immigration and Citizen Services	2,121,100,000	2,033,684,955	2,121,100,000	2,033,684,955	1,881,896,304	1,839,894,840	92.5	90.5
State Department for Devolution	991,500,000	2,432,965,259	991,500,000	2,432,965,259	2,376,194,091	2,371,524,813	97.7	97.5
State Department for Development for the ASALs	1,059,690,000	978,076,540	1,059,690,000	978,076,540	967,760,117	976,284,593	98.9	99.8
Ministry of Defence	104,531,033,000	107,076,516,495	104,531,033,000	107,076,516,495	99,668,077,295	99,626,384,354	93.1	93.0
Ministry of Foreign Affairs	17,288,410,000	16,977,987,975	16,727,271,549	16,416,849,524	14,501,267,265	16,423,966,674	88.3	96.7
State Department for Vocational and Technical Training	17,139,284,601	16,805,641,155	14,204,212,992	13,370,569,546	9,708,333,421	13,644,573,877	72.6	81.2
State Department for University Education	108,820,539,253	116,932,880,103	58,062,600,390	66,517,995,662	62,873,697,025	62,844,456,425	94.5	53.7
State Department for Early Learning & Basic Education	90,214,700,000	89,737,380,873	88,782,100,000	88,304,780,873	82,663,011,934	80,606,044,693	93.6	89.8
State Department for Post Training and Skills Development	200,500,000	122,306,127	200,500,000	122,306,127	114,301,008	112,872,721	93.5	92.3
The National Treasury	78,641,057,205	57,643,548,845	75,691,757,205	54,694,249,284	54,358,180,355	55,994,370,545	99.4	97.1
State Department of Planning	11,902,116,213	11,701,297,608	11,831,116,213	11,630,297,608	11,613,769,467	11,619,843,736	99.9	99.3
Ministry of Health	58,083,956,778	76,096,695,503	43,112,528,493	55,899,267,218	52,958,160,911	66,653,231,955	94.7	87.6
State Department of Infrastructure	61,451,000,000	61,160,558,050	1,832,000,000	1,541,558,050	1,383,195,089	55,470,131,516	89.7	90.7
State Department of Transport	9,821,100,000	9,768,110,285	1,144,100,000	1,031,309,073	1,031,309,073	8,513,724,318	100.0	87.2
State Department for Shipping and Maritime.	1,642,000,000	1,387,401,689	412,000,000	351,401,689	336,836,816	1,132,062,721	95.9	81.6
State Department for Housing & Urban Development	1,005,000,000	953,837,950	1,005,000,000	953,837,950	920,340,494	898,206,088	96.5	94.2
State Department for Public Works	2,330,000,000	2,165,403,588	2,326,000,000	2,161,403,588	2,159,140,227	2,149,935,431	99.9	99.3
Ministry of Water and Sanitation	5,523,312,095	5,656,136,057	3,623,595,766	3,553,136,057	3,523,089,620	5,605,641,393	99.2	99.1
Ministry of Environment and Forestry	10,179,800,000	10,357,966,877	9,160,900,000	9,059,066,877	9,013,082,883	9,729,537,577	99.5	93.9
Ministry of Lands and Physical Planning	3,007,200,000	2,672,333,930	3,007,200,000	2,672,333,930	2,274,979,549	2,188,091,818	85.1	81.9
State Department for Information Communications and Technology	3,043,000,000	2,609,243,852	2,995,000,000	2,579,243,852	2,281,271,223	2,499,107,894	88.4	95.8

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates III	Net Estimates	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Broadcasting & Telecommunications	4,412,800,000	4,639,049,298	1,920,800,000	2,348,269,298	2,264,819,322	3,313,767,582	96.4	71.4
State Department for Sports	1,260,190,000	1,312,327,660	1,165,630,000	1,217,767,660	1,217,767,224	1,221,094,270	100.0	93.0
State Department for Culture & Heritage	3,018,200,000	3,155,759,684	2,577,200,000	2,917,380,094	2,870,646,156	2,879,004,295	98.4	91.2
State Department for Energy	5,752,000,000	6,143,000,000	1,946,000,000	2,051,000,000	2,051,000,000	2,274,394,801	100.0	37.0
State Department for Livestock.	2,139,000,000	2,308,624,908	2,118,000,000	2,287,624,908	2,217,770,094	2,124,132,557	96.9	92.0
State Department for Crop Development	4,183,200,000	14,643,441,566	4,179,200,000	4,595,892,192	4,526,063,305	4,492,565,957	98.5	30.7
State Department for Fisheries, Aquaculture and the Blue Economy	1,770,776,973	1,732,443,941	1,770,776,973	1,732,443,941	1,610,764,349	1,664,246,180	93.0	96.1
State Department for Irrigation	978,000,000	832,464,638	670,000,000	524,464,638	524,464,638	786,779,772	100.0	94.5
State Department for Agricultural Research	5,561,333,367	5,365,658,578	4,543,333,367	4,347,658,578	4,347,098,250	4,348,325,390	100.0	81.0
State Department for Cooperatives	732,900,000	649,082,309	383,900,000	300,082,309	299,783,135	712,375,418	99.9	109.8
State Department for Trade	1,692,900,000	1,665,683,944	1,666,200,000	1,638,983,944	1,637,518,542	1,545,782,917	99.9	92.8
State Department for Industrialization	3,440,614,000	3,408,725,122	2,689,160,000	2,654,271,122	2,626,065,151	2,501,630,935	98.9	73.4
State Department for Labour	2,943,370,000	2,646,005,972	2,191,960,000	1,894,595,972	1,889,686,919	1,843,418,749	99.7	69.7
State Department for Social Protection Pensions and Senior Citizens Affairs	19,825,310,000	29,357,684,088	19,783,310,000	29,315,684,088	28,909,298,946	23,045,250,353	98.6	78.5
State Department for Mining	632,326,074	585,965,275	612,326,074	535,965,275	535,965,265	531,049,128	100.0	90.6
State Department for Petroleum	269,000,000	233,819,264	222,000,000	186,819,264	186,463,153	222,530,218	99.8	95.2
State Department for Tourism	7,438,239,810	7,438,239,810	1,729,928,800	1,537,433,810	1,517,569,650	1,514,836,049	98.7	20.4
State Department for Wildlife	7,788,168,700	7,843,598,348	3,589,000,000	3,739,429,648	3,706,400,858	3,732,946,796	99.1	47.6
State Department for Gender	1,661,730,000	1,522,035,150	1,526,730,000	1,387,035,150	1,363,965,358	1,353,863,049	98.3	89.0
State Department for Public Service	8,411,649,764	8,182,291,493	6,673,140,000	6,443,781,729	6,407,641,215	8,580,260,950	99.4	104.9
State Department for Youth	11,435,472,000	14,169,603,553	10,211,900,000	12,746,031,553	12,725,465,278	12,685,135,838	99.8	89.5
State Department for East African Community	671,300,000	514,639,385	671,300,000	514,639,385	509,629,752	496,434,510	99.0	96.5
State Department for Regional and Northern Corridor Development	2,131,600,000	2,195,008,438	1,701,600,000	1,735,008,438	1,735,008,438	1,734,968,524	100.0	79.0
State Law Office and Department of Justice	5,103,500,000	4,556,154,219	4,658,000,000	4,110,654,219	3,710,604,896	3,800,374,455	90.3	83.4
The Judiciary	14,466,600,000	13,797,400,000	14,466,600,000	13,797,400,000	13,797,400,000	13,634,243,691	100.0	98.8
Ethics and Anti-Corruption Commission	2,941,620,000	3,104,620,000	2,941,620,000	3,104,620,000	2,993,167,811	3,098,415,161	96.4	99.8
National Intelligence Service	37,660,000,000	41,680,000,000	37,660,000,000	41,660,000,000	38,350,000,000	38,110,772,039	92.1	91.4

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates III	Net Estimates	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Office of the Director of Public Prosecutions	2,936,180,000	3,267,017,064	2,936,180,000	3,267,017,064	3,101,798,697	3,123,818,254	94.9	95.6
Office of the Registrar of Political Parties	1,298,710,000	1,212,139,753	1,298,710,000	1,212,139,753	1,189,945,539	1,181,083,016	98.2	97.4
Witness Protection Agency	481,600,000	481,600,000	481,600,000	481,600,000	481,600,000	477,589,421	100.0	99.2
Kenya National Commission on Human Rights	384,301,220	394,801,220	384,301,220	394,801,220	394,801,219	382,603,064	100.0	96.9
National Land Commission	1,308,200,000	1,663,836,362	1,308,200,000	1,663,836,362	1,625,134,446	1,607,949,226	97.7	96.6
Independent Electoral and Boundaries Commission	4,760,410,000	4,808,400,000	4,760,410,000	4,808,400,000	4,663,946,829	4,638,519,404	97.0	96.5
Parliamentary Service Commission	13,646,600,000	9,776,848,201	13,632,600,000	9,765,848,201	7,797,945,312	7,926,917,054	79.8	81.1
National Assembly	23,932,141,000	21,582,141,000	23,932,141,000	21,582,141,000	17,376,454,657	17,937,598,769	80.5	83.1
Parliamentary Joint Services.		2,895,443,580		2,895,443,580	2,097,312,894	2,164,508,382	72.4	74.8
Judicial Service Commission	565,070,000	500,784,457	565,070,000	500,784,457	500,783,459	474,585,350	100.0	94.8
The Commission on Revenue Allocation	469,376,899	364,674,022	469,376,899	364,674,022	360,324,938	364,622,868	98.8	100.0
Public Service Commission	2,171,000,000	2,353,118,500	2,170,480,000	2,352,598,500	2,221,874,583	2,221,143,125	94.4	94.4
Salaries and Remuneration Commission	450,360,000	450,360,000	450,360,000	450,360,000	450,360,000	418,157,424	100.0	92.8
Teachers Service Commission	252,897,000,000	255,950,525,928	252,380,000,000	255,340,525,928	255,340,525,928	255,787,106,370	100.0	99.9
National Police Service Commission	736,870,000	645,462,220	736,870,000	645,462,220	623,884,937	623,969,266	96.7	96.7
Auditor General	5,489,110,000	5,302,502,747	5,339,110,000	5,152,502,747	5,152,502,747	5,282,943,944	100.0	99.6
Controller of Budget	703,100,000	678,100,000	703,100,000	678,100,000	599,472,929	597,910,868	88.4	88.2
The Commission on Administrative Justice	565,040,000	541,773,471	565,040,000	541,773,471	525,936,473	523,318,998	97.1	96.6
National Gender and Equality Commission	488,930,000	390,708,973	488,930,000	390,708,973	375,712,645	368,381,894	96.2	94.3
Independent Policing Oversight Authority	892,700,000	819,933,966	892,700,000	819,933,966	787,702,347	786,764,666	96.1	96.0
TOTAL	1,225,680,500,350	1,265,426,106,459	1,053,034,162,418	1,076,293,771,551	1,030,018,643,022	1,110,724,789,279	95.7	87.8

ANNEX III: Development Expenditure by Sector for the FY 2019/20 (in Kshs.)

Sector	Revised Gross Estimates III	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	43,230,693,390	28,991,310,172	25,916,762,036	34,525,540,043	89.4	79.9
Energy, Infrastructure and ICT	381,175,536,586	192,180,697,035	180,361,673,923	345,279,477,717	93.9	90.6
General Economics and Commercial Affairs	17,763,216,089	16,959,216,089	16,228,803,869	15,650,413,623	95.7	88.1
Health	43,760,941,761	34,448,303,696	30,444,484,595	38,751,336,256	88.4	88.6
Education	21,032,532,062	13,480,297,281	9,708,653,726	16,628,561,526	72.0	79.1
Governance, Justice, Law and Order	12,954,131,590	11,649,149,590	10,747,337,742	13,153,495,221	92.3	101.5
Public Administration and International Relations	83,889,881,207	76,681,037,000	59,411,522,799	62,594,361,533	77.5	74.6
National Security	9,644,150,058	3,000,000,000	2,183,080,282	8,047,904,253	72.8	83.4
SPCR	38,308,403,347	24,531,181,383	21,530,353,174	26,789,707,856	87.8	69.9
EWNR	60,877,730,002	37,733,808,949	29,217,476,624	52,895,015,053	77.4	86.9
Total	712,637,216,092	439,655,001,195	385,750,148,770	614,315,813,081	87.7	86.2

ANNEX IV: Recurrent Expenditure by Sector for the FY 2019/20 (Kshs.)

Sector	Revised Gross Estimates III	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	29,218,803,923	17,824,254,549	17,126,274,631	17,212,090,900	96.1	58.9
Energy, Infrastructure and ICT	89,060,423,976	13,204,842,764	12,614,375,397	76,473,860,569	95.5	85.9
General Economics and Commercial Affairs (GECA)	15,871,379,008	8,380,419,008	8,325,574,668	8,506,028,353	99.3	53.6
Health	76,096,695,503	55,899,267,218	52,958,160,911	66,653,231,955	94.7	87.6
Education	479,548,734,186	423,656,178,136	410,699,869,316	412,995,054,086	96.9	86.1
Governance, Justice, Law and Order (GJLO)	195,555,906,674	193,007,236,827	186,587,206,420	184,535,603,778	96.7	94.4
Public Administration and International Relations	167,902,091,043	160,986,919,193	149,691,441,038	155,693,673,042	93.0	92.7
National Security	148,756,516,495	148,736,516,495	138,018,077,295	137,737,156,393	92.8	92.6
SPCR	38,971,889,094	37,710,539,504	37,219,124,720	31,318,915,309	98.7	80.4
EWNR	24,443,666,557	16,887,597,857	16,778,538,626	19,599,174,894	99.4	80.2
Total	1,265,426,106,459	1,076,293,771,551	1,030,018,643,022.45	1,110,724,789,279	95.7	87.8

ANNEX V: Total Expenditure by Sector for the FY 2019/20 (Kshs.)

Sector	Revised Gross Estimates III	Revised Net Estimates III	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	72,449,497,313	46,815,564,721	43,043,036,667	51,737,630,943	91.9	71.4
Energy, Infrastructure and ICT	470,235,960,562	205,385,539,799	192,976,049,320	421,753,338,286	94.0	89.7
General Economics and Commercial Affairs (GECA)	33,634,595,097	25,339,635,097	24,554,378,537	24,156,441,976	96.9	71.8
Health	119,857,637,264	90,347,570,914	83,402,645,506	105,404,568,211	92.3	87.9
Education	500,581,266,248	437,136,475,417	420,408,523,042	429,623,615,612	96.2	85.8
Governance, Justice, Law and Order (GJLO)	208,510,038,264	204,656,386,417	197,334,544,162	197,689,098,999	96.4	94.8
Public Administration and International Relations	251,791,972,250	237,667,956,193	209,102,963,837	218,288,034,575	88.0	86.7
National Security	158,400,666,553	151,736,516,495	140,201,157,578	145,785,060,646	92.4	92.0
SPCR	77,280,292,441	62,241,720,887	58,749,477,894	58,108,623,165	94.4	75.2
EWNR	85,321,396,559	54,621,406,806	45,996,015,250	72,494,189,947	84.2	85.0
Total	1,978,063,322,551	1,515,948,772,746	1,415,768,791,792	1,725,040,602,360	93.4	87.2

ANNEX VI: Transfers to Semi-Autonomous Government Agencies in FY 2019/20 (Kshs.)

Parent MDA	Name of the SAGA	Transfers		Total	
		Current	Capital		
State Department for Development for the ASALs	National Drought Management Authority	646,940,000	4,799,930,405	5,446,870,405	
State Department for Vocational and Technical Training	Kenya National Qualification Authority	160,000,000	-	160,000,000	
	Technical and Vocational Education and Training Authority	240,000,000	-	240,000,000	
	Curriculum Development, Assessment and Certification Council	420,000,000	-	420,000,000	
	Kisumu National Polytechnic	100,000,000	-	100,000,000	
	Eldoret National Polytechnic	105,000,000	-	105,000,000	
	Nyeri National Polytechnic	50,000,000	5,887,000	55,887,000	
	Meru National Polytechnic	50,000,000	205,807,000	255,807,000	
	Kenya Coast National Polytechnic	50,000,000	-	50,000,000	
	Kisii National Polytechnic	50,000,000	-	50,000,000	
	Kitale National Polytechnic	50,000,000	100,000,000	150,000,000	
	Sigalagala National Polytechnic	50,000,000	3,321,000	53,321,000	
	KTTC National Polytechnic	102,000,000	9,681,000	111,681,000	
	Kabete National Polytechnic	50,000,000	-	50,000,000	
	North Eastern National Polytechnic	50,000,000	12,547,000	62,547,000	
	Kaiboi Technical Training Institute	97,228,000	3,565,000	100,793,000	
	Keroka Technical Training Institute	67,590,000	3,566,000	71,156,000	
	Kiambu Institute of Science and Technology	72,648,000	-	72,648,000	
	Kisiwa Technical Training Institute	88,177,000	2,547,000	90,724,000	
	Mawego Technical Training Institute	9,666,000	16,948,000	26,614,000	
	Nairobi Technical Training Institute	102,312,000	-	102,312,000	
	Ol'lessos Technical Training Institute	139,311,000	2,781,000	142,092,000	
	RIAT Technical Training Institute	5,916,000	-	5,916,000	
	Rift Valley Technical Training Institute	180,000,000	-	180,000,000	
	Sangalo Institute of Science and Technology	141,096,000	-	141,096,000	
	Thika Technical Training Institute	180,148,000	-	180,148,000	
	State Department for University Education and Research	Technical University of Kenya	2,179,116,186	58,222,610	2,237,338,796
		Technical University of Mombasa	1,024,949,094	220,000,000	1,244,949,094
		University of Nairobi	7,224,895,734	-	7,224,895,734
		Koitalel Samoei University College	100,209,227	79,982,744	180,191,971
University of Embu		668,820,734	168,389,933	837,210,667	
Kenyatta University		3,992,996,521	-	3,992,996,521	
Machakos university		1,053,332,142	70,390,829	1,123,722,971	
Egerton University		2,580,381,159	137,465,934	2,717,847,093	
Jomo Kenyatta University of Agriculture and Technology		3,493,984,116	81,484,446	3,575,468,562	
Kirinyaga university		368,321,037	149,670,028	517,991,065	
Murang'a University		522,431,229	93,620,000	616,051,229	
Taita Taveta University		433,090,849	129,688,185	562,779,034	
Co-operative University of Kenya		294,753,816	100,000,000	394,753,816	
Maseno University		1,947,055,229	211,023,487	2,158,078,716	
Tom Mboya University College		397,757,913	105,870,989	503,628,902	
Moi University		4,141,751,370	181,214,811	4,322,966,181	
Gatundu University College		135,501,503	82,693,639	218,195,142	
Bomet University College		318,907,792	275,000,000	593,907,792	
Garissa University		537,460,196	-	537,460,196	
Rongo University		623,990,118	319,220,073	943,210,191	
Alupe University College		165,717,941	150,215,378	315,933,319	
Masinde Muliro University of Science and Technology		1,886,244,579	-	1,886,244,579	
Kibabii University		687,765,687	130,424,759	818,190,446	
Kaimosi University College	477,892,893	141,054,614	618,947,507		
Turkana University College	200,354,255	33,198,000	233,552,255		
South Eastern Kenya University	996,720,975	396,785,938	1,393,506,913		

Parent MDA	Name of the SAGA	Transfers		Total
		Current	Capital	
	Pwani University	831,776,071	137,700,063	969,476,134
	Chuka University	1,391,972,718	332,700,000	1,724,672,718
	Kisii University	1,330,007,871	280,160,384	1,610,168,255
	Laikipia University of Technology	952,717,532	89,378,876	1,042,096,408
	Dedan Kimathi University	978,387,316	213,753,709	1,192,141,025
	Meru University of Science and Technology	765,797,470	230,252,963	996,050,433
	Multimedia University	661,840,567	157,380,487	819,221,054
	Maasai Mara University	1,138,697,221	43,502,135	1,182,199,356
	University of Kabanga	857,063,043	150,000,000	1,007,063,043
	University of Eldoret	2,143,557,248	98,300,338	2,241,857,586
	Karatina University	805,879,439	112,676,474	918,555,913
	Jaramogi Oginga Odinga University of Science and Technology	1,127,882,540	376,061,529	1,503,944,069
	Tharaka University College	292,459,671	-	292,459,671
	Kenya Universities and Colleges Central Placement Services	24,348,110	-	24,348,110
	National Commission for Science Technology and Innovation	225,381,804	-	225,381,804
	Commission for University Education	198,000,000	-	198,000,000
	Higher Education Loans Board	8,575,686,406	-	8,575,686,406
	National Research Fund	-	-	-
	Kenya National Innovation Agency	35,226,363	-	35,226,363
	University Funding Board	25,436,752	-	25,436,752
	National Biosafety Authority	161,000,000	-	161,000,000
State Department of Planning	Kenya Institute of Public Policy, Research and Analysis	4,285,454,999	-	4,285,454,999
	National Council for Population and Development	418,396,997	122,106,054	540,503,051
	Kenya National Bureau of Statistics	9,626,390,730	1,126,347,817	10,752,738,547
	Vision 2030	232,960,000	-	232,960,000
	New Partnership for Africa's Development	228,515,000	-	228,515,000
	National Government Constituency Development Fund	-	28,000,000,000	28,000,000,000
Ministry of Health	National Cancer Institute	14,000,000	-	14,000,000
	National AIDS Control Council	832,000,000	233,180,000	1,065,180,000
	Moi Teaching & Referral Hospital	6,977,588,976	-	6,977,588,976
	Kenya Medical Training College	-	-	-
	Kenya Medical Supplies Authority	390,739,996	262,500,000	653,239,996
	Kenya Medical Research Institute	2,246,688	231,600	2,478,288
	Kenyatta National Hospital	9,674,963,659	490,240,000	10,165,203,659
	Kenyatta University Teaching, Research and Referral Hospital	1,100,196,150	836,950,000	1,937,146,150
State Department of Transport	Kenya Ports Authority	-	10,000,000,000	10,000,000,000
	Kenya Airports Authority	-	1,810,800,000	1,810,800,000
	Kenya Ferry Services	305,500,000	2,527,000,000	2,832,500,000
	Kenya Railways Corporation	-	10,099,100,000	10,099,100,000
	Kenya Civil Aviation Authority	-	64,248,069	64,248,069
	Kenya National Shipping Line	71,000,000	-	71,000,000
	LAPSSET Corridor Development Authority	330,600,000	-	330,600,000
State Department for Shipping and Maritime.	Kenya Maritime Authority	-	-	-
	Bandari Academy	200,000,000	-	200,000,000
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	-	-	-
State Department for Public Service	Kenya School of Government	235,000,000	510,180,000	745,180,000
State Department for Public Works	National Construction Authority	1,243,399,999	-	1,243,399,999
Ministry of Water Sanitation and Irrigation	Water Services Trust Fund	170,000,000	318,742,500	488,742,500
	Athi Works Development Agency	399,999,999	6,799,376,512	7,199,376,511

Parent MDA	Name of the SAGA	Transfers		Total
		Current	Capital	
	Lake Victoria South Water Works Development Agency	120,000,000	604,700,000	724,700,000
	Lake Victoria North Water Works Development Agency	129,999,998	446,565,110	576,565,108
	Rift Valley Water Works Development Agency	189,999,998	2,579,459,542	2,769,459,540
	Coast Water Works Development Agency	469,799,997	1,605,681,395	2,075,481,392
	Tana Water Works Development Agency	139,999,999	1,083,750,000	1,223,749,999
	Northern Water Works Development Agency	105,000,000	811,125,000	916,125,000
	Tanathi Water Works Development Agency	120,000,000	575,506,283	695,506,283
	Kenya Water Institute	215,753,560	84,000,000	299,753,560
	National Water Harvesting & Storage Authority	399,999,998	1,473,985,831	1,873,985,829
	National Irrigation Authority	260,300,000	4,984,500,000	5,244,800,000
	Water Resources Authority	399,999,996	183,000,000	582,999,996
	Water Appeals Board	-	-	-
	Water Services Regulatory Board	-	-	-
	Regional Centre on Ground Water Resource Education Training & Research	35,000,000	-	35,000,000
Ministry of Environment and Forestry	Kenya Forestry Research Institute	1,462,980,997	90,000,000	1,552,980,997
	National Environment Trust Fund	35,775,000	6,500,000	42,275,000
	Kenya Forest Service	-	-	-
	National Environment Management Authority	1,167,800,000	240,000,000	1,407,800,000
State Department for Information Communications and Technology	Kenya Techno Polis Development Authority	449,547,083	698,000,000	1,147,547,083
	The Information and Communication Technology Authority	367,459,950	1,498,276,921	1,865,736,871
	Kenya Film Classification Board	410,200,000	80,000,000	490,200,000
	Kenya Film Commission	289,960,000	30,000,000	319,960,000
State Department for Broadcasting & Telecommunications	Media Council of Kenya	444,600,000	-	444,600,000
	Kenya Institute of Mass Communication	210,550,000	169,000,000	379,550,000
	Kenya Broadcasting Corporation	790,700,000	310,000,000	1,100,700,000
	Kenya Editorial Board	105,000,000	-	105,000,000
State Department for Sports	Kenya Academy of Sports	42,887,499	100,000,000	142,887,499
	Sports Kenya	335,447,448	350,000,000	685,447,448
	Anti-Doping Agency of Kenya	257,470,000	-	257,470,000
	Sports, Arts and Social Development Fund	251,000,000	-	251,000,000
State Department for Culture and Heritage	Kenya National Library Science	80,662,000	216,700,000	297,362,000
	Kenya Cultural Centre	53,320,000	-	53,320,000
	National Museums of Kenya	681,250,000	20,500,000	701,750,000
State Department of Energy	Geothermal Development Corporation	-	-	-
	Kenya Electricity Transmission Company	-	-	-
	Rural Electrification and Renewable Energy Corporation	-	-	-
	Kenya Power	-	-	-
	Nuclear Power and Electricity Agency	-	-	-
State Department for Livestock	Agricultural Development Corporation	-	30,000,000	30,000,000
	Kenya Veterinary Board	21,000,000	80,000,000	101,000,000
	Kenya Dairy Board	33,300,000	80,000,000	113,300,000
	Veterinary Medicines Council	36,300,000	-	36,300,000
	National Livestock Development and Promotion services	-	-	-
	Kenya Veterinary Vaccines Producing Institute	-	150,000,000	150,000,000
	Kenya Meat Commission	256,256,511	190,000,000	446,256,511
State Department for Crop Development	Agricultural Development Corporation	-	100,000,000	100,000,000

Parent MDA	Name of the SAGA	Transfers		Total
		Current	Capital	
	Nyayo Tea Zones-Development of Mau Buffer Tea Zone	-	100,000,000	100,000,000
	Kenya Plant Health Inspectorate Services	190,000,000	-	190,000,000
	Agriculture Fish and Food - Cotton Industry Revitalization	2,517,000,000	64,000,000	2,581,000,000
	Pest Control and Products Board	89,550,002	10,000,000	99,550,002
	Pyrethrum Processing Company of Kenya	132,000,000	30,000,000	162,000,000
	Agricultural Society of Kenya	-	325,000,000	325,000,000
	Bukura Agricultural College	164,000,000	50,000,000	214,000,000
State Department for Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	934,250,000	-	934,250,000
State Department for Cooperatives	Sacco Societies Regulation Authority	23,700,000	5,000,000	28,700,000
	New Kenya Cooperative Creameries	-	1,407,500,000	1,407,500,000
State Department for Trade	Anti-Counterfeit Authority	380,600,000	50,000,000	430,600,000
	Kenya Export Promotion and Branding Agency	911,682,718	-	911,682,718
	Kenya National Trading Cooperation	-	680,000,000	680,000,000
State Department for Industrialization	Special Economic Zones - Dongo Kundu & Naivasha	22,770,000	6,000,000	28,770,000
	Numerical Machine Complex	138,679,000	297,400,000	436,079,000
	Kenya Industrial Research and Development Institute-South B	-	1,018,000,000	1,018,000,000
	Kenya Industrial Research and Development Institute-Kisumu	-	550,000,000	550,000,000
	Kenya Industrial Research and Development Institute	553,710,000	-	553,710,000
	Kenya Leather Development Council-Development of Kenanie Leather Park	159,600,000	267,189,000	426,789,000
	Kenya Investment Authority	253,200,000	-	253,200,000
	Kenya Accreditation Services	120,000,000	-	120,000,000
	Export Processing Zones Authority -Development of Athi River Textile Hub	100,000,000	470,000,000	570,000,000
	Export Processing Zones Authority	-	-	-
	Rivatex-Modernization of equipment	-	950,000,000	950,000,000
	Rivatex-Cotton Revitalization	-	100,000,000	100,000,000
	Kenya Industrial Estates	278,935,000	1,200,000,000	1,478,935,000
	Micro and Small Enterprise Association-Constituency Industrial Development Centres	258,600,000	1,587,922,000	1,846,522,000
	Development of Various Small and Micro Enterprises in Kenya	-	-	-
	KEBBS	-	-	-
State Department for Labour	National Industrial Training Authority	345,420,000	-	345,420,000
	National Employment Authority	225,500,000	-	225,500,000
State Department for Social Protection	National Assistance Trust Fund For Victims of Human Trafficking	20,000,000	-	20,000,000
	National Council For Children services	46,500,000	-	46,500,000
	Street Families Rehabilitation Trust Fund	245,000,000	-	245,000,000
	National Council For Persons With Disabilities	1,459,775,525	259,000,000	1,718,775,525
State Department for Mining	National Mining Corporation	22,500,000	-	22,500,000
State Department for Petroleum	National Oil Protection of Kenya	-	140,000,000	140,000,000
	Energy and Petroleum Regulatory Authority	-	-	-
State Department for Tourism	Tourism Regulatory Authority	196,300,000	-	196,300,000
	Kenya Tourism Board	254,400,000	125,000,000	379,400,000
	Tourism Research Institute	116,508,334	-	116,508,334
	Kenyatta International Convention Centre	-	-	-
	Kenya Utalii College	82,900,000	-	82,900,000
	Tourism Finance Corporation	-	-	-
	Tourism Fund	-	300,000,000	300,000,000
BOMAS of Kenya	195,700,000	-	195,700,000	

Parent MDA	Name of the SAGA	Transfers		Total
		Current	Capital	
	The Ushanga Kenya Initiative	66,930,009	-	66,930,009
	Tourism Promotion Fund	-	-	-
State Department for Wildlife	Kenya Wildlife Service	2,879,831,300	516,909,798	3,396,741,098
	Wildlife clubs of Kenya	29,000,000	20,000,000	49,000,000
State Department for Youth	National Youth Service	11,365,256,300	6,360,260,000	17,725,516,300
	Youth Enterprises Development Fund	299,290,000	335,340,000	634,630,000
	National Youth Council	98,000,000	-	98,000,000
State Department for Gender Affairs	Anti-Female Genital Mutilation Board	120,400,000	-	120,400,000
	National Government Affirmative Action Fund	-	2,130,000,000	2,130,000,000
	Women Enterprise Fund	175,200,000	400,000,000	575,200,000
	UWEZO Fund	170,800,000	247,600,000	418,400,000
State Department for Regional and Northern Corridor Development	Kerio Valley Development Authority	136,575,184	166,928,000	303,503,184
	Coast Development Authority	244,442,460	592,158,000	836,600,460
	Ewaso Nyiro North Development Authority	231,879,281	1,035,540,000	1,267,419,281
	Ewaso Nyiro South Development Authority	358,691,291	457,187,500	815,878,791
	Lake Basin Development Authority	215,303,375	453,928,000	669,231,375
	Tana and Athi Rivers Development Authority	345,808,409	385,600,000	731,408,409
	Kimira Oluch Smallholder Farm Improvement Project	-	398,408,500	398,408,500
State Law Office and Department of Justice	Kenya Law Reform Commission	298,440,000	-	298,440,000
	Kenya National Ant-Corruption Steering Committee	103,700,000	-	103,700,000
	Kenya School of Law	213,890,000	70,500,000	284,390,000
	Council For Legal Education	198,960,000	-	198,960,000
	Kenya Copyright Board	122,500,000	-	122,500,000
	Assets Recovery Agency	173,790,000	-	173,790,000
	Victims Compensation Fund	10,311,440	-	10,311,440
	Business Registration Services	331,170,000	-	331,170,000
	Nairobi Centre for International Arbitration	111,430,000	-	111,430,000
	Auctioneer's Licensing Board	24,700,000	-	24,700,000
	National Council for Law Reporting	354,000,000	-	354,000,000
	Victims Protection Board	25,000,000	-	25,000,000
	Multi-Agency Team Secretariat	50,000,000	-	50,000,000
Office of the Registrar of Political Parties	Jubilee Party	564,164,079	-	564,164,079
	Orange Democratic Party	263,466,421	-	263,466,421
	Office of the Registrar of Political Parties	43,559,500	-	43,559,500
Total		139,409,095,292	116,338,687,192	255,747,782,484

ANNEX VII: Expenditure by Semi-Autonomous Government Agencies in FY 2019/20

Parent MDA	Name of the SAGA	Transfer to SAGA (Kshs.)		Total
		Current	Capital	
State Department for Development for the ASALs	National Drought Management Authority	643,028,141	4,108,811,068	4,751,839,209
	Sub-Total	643,028,141	4,108,811,068	4,751,839,209
State Department for Vocational and Technical Training	Kenya National Qualification Authority	160,000,000	-	160,000,000
	TVETA Authority	239,973,000	-	239,973,000
	Curriculum Development, Assessment and Certification Council	402,163,000	-	402,163,000
	Kisumu National Polytechnic	365,031,000	-	365,031,000
	Eldoret National Polytechnic	579,905,000	-	579,905,000
	Nyeri National Polytechnic	226,684,000	13,944,000	240,628,000
	Meru National Polytechnic	369,282,000	-	369,282,000
	Kenya Coast National Polytechnic	234,915,000	-	234,915,000
	Kisii National Polytechnic	176,338,000	-	176,338,000
	Kitale National Polytechnic	384,643,000	-	384,643,000
	Sigalagala National Polytechnic	276,001,000	14,901,000	290,902,000
	KTTC National Polytechnic	292,465,000	13,380,000	305,845,000
	Kabete National Polytechnic	446,465,000	-	446,465,000
	North Eastern National Polytechnic	50,639,000	12,547,000	63,186,000
	Kaiboi Technical Training Institute	153,970,000	3,565,000	157,535,000
	Keroka Technical Training Institute	82,294,000	-	82,294,000
	Kiambu Institute of Technology	333,623,000	-	333,623,000
	Kisiwa Technical Training Institute	113,147,000	-	113,147,000
	Mawego Technical Training Institute	150,880,000	16,948,000	167,828,000
	Nairobi Technical Training Institute	353,682,000	-	353,682,000
	Ol'lessos Technical Training Institute	231,742,000	-	231,742,000
	RIAT Technical Training Institute	13,386,000	-	13,386,000
	Rift Valley Technical Training Institute	69,195,000	-	69,195,000
	Sangalo Institute of Science and Technology	198,608,000	-	198,608,000
	Thika Technical Training Institute	198,608,000	-	198,608,000
	Sub-Total	6,103,639,000	75,285,000	6,178,924,000
State Department for University Education and Research	Technical University of Kenya	3,454,354,466	83,516,383	3,537,870,849
	Technical University of Mombasa	1,573,943,127	81,505,171	1,655,448,298
	University of Nairobi	17,177,646,898	152,517,034	17,330,163,932
	Koitalel Samoei University College	87,591,278	97,728,263	185,319,541
	University of Embu	946,430,521	168,389,933	1,114,820,454
	Kenyatta University	9,522,157,064	-	9,522,157,064
	Machakos university	1,412,851,214	195,902,926	1,608,754,140
	Egerton University	5,593,433,837	137,465,934	5,730,899,771
	Kirinyaga university	568,215,158	149,670,028	717,885,186
	Murang'a University	693,171,953	93,620,000	786,791,953
	Taita Taveta University	675,862,323	114,584,137	790,446,460
	Co-operative University of Kenya	849,555,446	118,593,547	968,148,993
	Tom Mboya University College	472,451,826	131,424,549	603,876,375
	Moi University	8,614,745,803	188,626,346	8,803,372,149

Parent MDA	Name of the SAGA	Transfer to SAGA (Kshs.)		Total
		Current	Capital	
	Gatundu University College	135,501,503	85,325,973	220,827,476
	Bomet University College	275,270,000	275,000,000	550,270,000
	Garissa University	545,024,874	-	545,024,874
	Rongo University	1,095,322,562	341,702,293	1,437,024,855
	Alupe University College	172,906,988	118,960,850	291,867,838
	Masinde Muliro University of Science and Technology	2,937,640,196	-	2,937,640,196
	Kibabii University	1,046,883,821	130,424,759	1,177,308,580
	Kaimosi University College	472,576,485	93,042,000	565,618,485
	Turkana University College	262,338,448	33,198,000	295,536,448
	South Eastern Kenya University	1,243,288,277	281,116,619	1,524,404,896
	Pwani University	1,184,626,000	117,699,000	1,302,325,000
	Chuka University	1,684,129,959	688,465,899	2,372,595,858
	Laikipia University of Technology	1,278,394,912	131,422,060	1,409,816,972
	Dedan Kimathi University	1,413,102,516	219,770,848	1,632,873,364
	Meru University of Science and Technology	1,117,496,646	230,252,963	1,347,749,609
	Multimedia University	1,282,248,216	157,380,487	1,439,628,703
	Maasai Mara University	1,548,963,752	43,502,135	1,592,465,887
	University of Kabianga	1,164,148,401	138,284,959	1,302,433,360
	University of Eldoret	2,744,870,426	72,303,748	2,817,174,174
	Karatina University	983,508,200	112,676,474	1,096,184,674
	Jaramogi Oginga Odinga University of Science and Technology	1,512,792,000	376,061,529	1,888,853,529
	Tharaka University College	255,743,336	-	255,743,336
	Kenya Universities and Colleges Central Placement Services	300,068,266	34,564,282	334,632,548
	National Commission for Science Technology and Innovation	61,832,947	-	61,832,947
	Commission for University Education	299,901,862	-	299,901,862
	Higher Education Loans Board	16,426,214,287	-	16,426,214,287
	Kenya National Innovation Agency	11,450,469	-	11,450,469
	University Funding Board	22,332,757	-	22,332,757
	National Biosafety Authority	121,036,776	-	121,036,776
	Sub-Total	93,242,025,796	5,394,699,129	98,636,724,925
State Department of Planning	Kenya Institute of Public Policy, Research and Analysis	441,050,434		441,050,434
	National Council for Population and Development	363,948,367	131,237,326	495,185,693
	Kenya National Bureau of Statistics	11,534,373,000	848,941,000	12,383,314,000
	Vision 2030	232,960,000		232,960,000
	New Partnership for Africa's Development	207,759,896		207,759,896
	National Government Constituency Development Fund		28,089,575,165	28,089,575,165
	Sub-Total	12,780,091,697	29,069,753,491	41,849,845,188
Ministry of Health	National Cancer Institute	13,500,000	-	13,500,000
	National AIDS Control	722,546,667	237,087,938	959,634,605
	Moi Teaching & Referral Hospital	9,971,224,289	443,013,910	10,414,238,199
	Kenya Medical Training College			-
	Kenya Medical Supplies Authority	3,038,049,266	1,366,806,197	4,404,855,463
	Kenya Medical Research Institute	2,743,886	231,600	2,975,486

Parent MDA	Name of the SAGA	Transfer to SAGA (Kshs.)		Total
		Current	Capital	
	Kenyatta National Hospital	16,001,404,180	384,740,232	16,386,144,412
	Kenyatta University Teaching, Research and Referral Hospital	1,358,493,784	548,420,937	1,906,914,721
	Sub-Total	31,107,962,072	2,980,300,814	34,088,262,886
State Department of Transport	Kenya Ports Authority	-	10,000,000	10,000,000
	Kenya Airports Authority	-	541,900,000	541,900,000
	Kenya Ferry Services	804,079,022	333,868,100	1,137,947,122
	Kenya Railways Corporation	-	4,651,262,393	4,651,262,393
	Kenya Civil Aviation Authority	6,450,092,574	64,248,069	6,514,340,643
	Kenya National Shipping Line	70,096,580	-	70,096,580
	LAPSSET Corridor Development Authority	330,600,000	-	330,600,000
	Sub-Total	7,654,868,176	5,601,278,562	13,256,146,738
State Department for Shipping and Maritime.	Kenya Maritime Authority	800,578,130	153,341,616	953,919,746
	Bandari Academy	135,652,205	-	135,652,205
	Sub-Total	936,230,335	153,341,616	1,089,571,951
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	21,000,000	594,493,736	615,493,736
	Sub-Total	21,000,000	594,493,736	615,493,736
State Department for Public Works	National Construction Authority	1,448,956,175	-	1,448,956,175
	Sub-Total	1,448,956,175	-	1,448,956,175
Ministry of Water and Sanitation	Water Services Trust Fund	170,000,000	318,742,500	488,742,500
	Athi Works Development Agency	416,939,499	15,871,015,959	16,287,955,458
	Lake Victoria South Water Works Development Agency	130,573,384	1,594,996,678	1,725,570,062
	Lake Victoria North Water Works Development Agency	146,208,107	446,565,110	592,773,217
	Rift Valley Water Works Development Agency	261,659,998	4,079,459,542	4,341,119,540
	Coast Water Works Development Agency	1,223,781,571	1,276,921,063	2,500,702,634
	Tana Water Works Development Agency	175,414,641	2,858,715,494	3,034,130,135
	Northern Water Works Development Agency	103,349,382	728,860,963	832,210,345
	Tanathi Water Works Development Agency	120,022,500	393,153,695	513,176,195
	Kenya Water Institute	406,420,153	26,699,730	433,119,883
	National Water Harvesting & Storage Authority	497,814,676	1,329,452,972	1,827,267,648
	National Irrigation Authority	544,335,572	6,565,982,340	7,110,317,912
	Water Resources Authority	1,007,523,820	179,754,154	1,187,277,974
	Water Services Regulatory Board	217,900,000	-	217,900,000
	Regional Centre on Ground Water Resource Education Training & Research	35,000,000	-	35,000,000
Sub-Total	5,456,943,303	35,670,320,200	41,127,263,503	
Ministry of Environment and Forestry	Kenya Forestry Research Institute	-	-	-
	National Environment Trust Fund	-	-	-
	Kenya Forest Service	-	-	-
	National Environment Management Authority	1,167,800,000	240,000,000	1,407,800,000
	Sub-Total	1,167,800,000	240,000,000	1,407,800,000
State Department for Information Communications and Technology	Kenya Techno Polis Development Authority	435,549,249	698,000,000	1,133,549,249
	The Information and Communication Technology Authority	367,257,131	1,309,184,721	1,676,441,852
	Kenya Film Classification Board	446,518,451	71,380,949	517,899,400

Parent MDA	Name of the SAGA	Transfer to SAGA (Kshs.)		Total
		Current	Capital	
	Kenya Film Commission	284,048,815	23,914,121	307,962,936
	Sub-Total	1,533,373,646	2,102,479,791	3,635,853,437
State Department for Broadcasting & Telecommunications	Media Council of Kenya	448,695,262	-	448,695,262
	Kenya Institute of Mass Communication	220,319,000	168,990,000	389,309,000
	Kenya Broadcasting Corporation	2,157,782,490	310,000,000	2,467,782,490
	Kenya Editorial Board	122,080,522	-	122,080,522
	Sub-Total	2,948,877,274	478,990,000	3,427,867,274
State Department for Sports	Kenya Academy of Sports	49,779,273	95,159,095	144,938,368
	Sports Kenya	514,650,544	240,792,474	755,443,018
	Anti-Doping Agency of Kenya	264,508,310	-	264,508,310
	Sports, Arts and Social Development Fund	251,000,000	4,787,885,441	5,038,885,441
	Sub-Total	1,079,938,126	5,123,837,010	6,203,775,136
State Department for Culture and Heritage	Kenya National Library Science	748,264,948	244,271,732	992,536,680
	Kenya Cultural Centre	82,431,539	-	82,431,539
	National Museums of Kenya	1,300,142,746	10,000,000	1,310,142,746
	Sub-Total	2,130,839,233	254,271,732	2,385,110,965
State Department for Livestock	Agricultural Development Corporation	-	30,000,000	30,000,000
	Kenya Veterinary Board	62,672,519	65,674,399	128,346,918
	Kenya Dairy Board	411,617,458	112,532,395	524,149,853
	Veterinary Medicines Council	9,099,710	-	9,099,710
	Kenya Veterinary Vaccines Producing Institute	408,307,642	293,236,963	701,544,605
	Kenya Meat Commission	412,606,803	-	412,606,803
	Sub-Total	1,304,304,132	501,443,757	1,805,747,889
State Department for Crop Development	Agricultural Development Corporation	-	100,000,000	100,000,000
	Nyayo Tea Zones-Development of Mau Buffer Tea Zone	-	100,000,000	100,000,000
	Kenya Plant Health Inspectorate Services	1,410,000,000	89,000,000	1,499,000,000
	Agriculture Fish and Food -Cotton Industry Revitalization	1,727,483,516	2,463,213,948	4,190,697,464
	Pest Control and Products Board	177,851,062	53,233,542	231,084,604
	Pyrethrum Processing Company of Kenya	38,378,000	30,000,000	68,378,000
	Bukura Agricultural College	260,169,299	400,000,000	660,169,299
	Sub-Total	3,613,881,877	3,235,447,490	6,849,329,367
State Department for Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	1,240,889,276	-	1,240,889,276
	Sub-Total	1,240,889,276	-	1,240,889,276
State Department for Cooperatives	Sacco Societies Regulation Authority	426,578,148	5,000,000	431,578,148
	New Kenya Cooperative Creameries	-	1,407,500,000	1,407,500,000
	Sub-Total	426,578,148	1,412,500,000	1,839,078,148
State Department for Trade	Anti-Counterfeit Authority	354,058,327	50,000,000	404,058,327
	Kenya Export Promotion and Branding Agency	510,085,742	-	510,085,742
	Kenya National Trading Cooperation	-	680,000,000	680,000,000
	Sub-Total	864,144,069	730,000,000	1,594,144,069
State Department for Industrialization	Special Economic Zones - Dongu Kundu & Naivasha	22,770,000	6,000,000	28,770,000
	Numerical Machine Complex	142,679,000	297,400,000	440,079,000
	Kenya Industrial Research and Development Institute	579,710,000	1,568,000,000	2,147,710,000

Parent MDA	Name of the SAGA	Transfer to SAGA (Kshs.)		Total
		Current	Capital	
	Kenya Leather Development Council-Dev of Kenanie Leather Park	159,600,000	267,189,000	426,789,000
	Kenya Investment Authority	255,200,000	470,000,000	725,200,000
	Kenya Accreditation Services	189,900,000	-	189,900,000
	Export Processing Zones Authority	574,154,000	-	574,154,000
	Rivatex-Modernization of equipment	-	950,000,000	950,000,000
	Rivatex-Cotton Revitalization	-	100,000,000	100,000,000
	Kenya Industrial Estates	421,735,000	1,200,000,000	1,621,735,000
	MSEA-Constituency Industrial Development Centres	260,200,000	1,014,308,000	1,274,508,000
	Sub-Total	2,605,948,000	5,872,897,000	8,478,845,000
State Department for Labour	National Industrial Training Authority	1,466,286,270	-	1,466,286,270
	National Employment Authority	257,773,574	-	257,773,574
	Sub-Total	1,724,059,844	-	1,724,059,844
State Department for Social Protection	National Assistance Trust Fund For Victims of Human Trafficking	20,000,000	-	20,000,000
	National Council For Children services	46,228,513	-	46,228,513
	Street Families Rehabilitation Trust Fund	215,000,000	-	215,000,000
	National Council for Persons With Disabilities	1,687,000,633	236,300,295	1,923,300,928
	Sub-Total	1,968,229,146	236,300,295	2,204,529,441
State Department for Mining	National Mining Corporation	22,500,000	-	22,500,000
	Sub-Total	22,500,000	-	22,500,000
State Department for Tourism	Tourism Regulatory Authority	359,818,421	-	359,818,421
	Kenya Tourism Board	592,853,171	125,000,000	717,853,171
	Tourism Research Institute	65,826,453	-	65,826,453
	Kenyatta International Convention Centre	1,027,588,149	-	1,027,588,149
	Kenya Utalii College	791,883,080	-	791,883,080
	Tourism Finance Corporation	172,494,678	-	172,494,678
	Tourism Fund	-	300,000,000	300,000,000
	BOMAS of Kenya	289,389,295	-	289,389,295
	The Ushanga Kenya Initiative	60,705,282	-	60,705,282
	Tourism Promotion Fund	317,600,000	-	317,600,000
	Sub-Total	3,678,158,529	425,000,000	4,103,158,529
State Department for Wildlife	Kenya Wildlife Service	6,744,466,257	663,909,798	7,408,376,055
	Wildlife clubs of Kenya	41,000,000	20,000,000	61,000,000
	Sub-Total	6,785,466,257	683,909,798	7,469,376,055
State Department for Youth	National Youth Service	12,311,175,445	6,360,260,000	18,671,435,445
	Youth Enterprises Development Fund	299,290,000	335,340,000	634,630,000
	National Youth Council	98,000,000	335,340,000	433,340,000
	Sub-Total	12,708,465,445	7,030,940,000	19,739,405,445
State Department for Gender Affairs	Anti-Female Genital Mutilation Board	100,429,384	-	100,429,384
	National Government Affirmative Action Fund	-	2,130,000,000	2,130,000,000
	Women Enterprise Fund	310,845,000	200,000,000	510,845,000
	UWEZO Fund	124,234,109	185,700,000	309,934,109
	Sub-Total	535,508,493	2,515,700,000	3,051,208,493
State Department for Regional and Northern Corridor Development	Kerio Valley Development Authority	316,849,564	293,956,021	610,805,585
	Coast Development Authority	244,442,460	393,481,939	637,924,399
	Ewaso Nyiro North Development Authority	231,795,389	882,137,845	1,113,933,234

Parent MDA	Name of the SAGA	Transfer to SAGA (Kshs.)		Total
		Current	Capital	
	Ewaso Nyiro South Development Authority	357,498,000	434,315,685	791,813,685
	Lake Basin Development Authority	287,646,775	237,726,516	525,373,291
	Tana and Athi Rivers Development Authority	502,690,659	116,900,000	619,590,659
	Kimira Oluch Smallholder Farm Improvement Project		398,408,500	398,408,500
	Sub-Total	1,940,922,847	2,756,926,506	4,697,849,353
State Law Office and Department of Justice	Kenya Law Reform Commission	249,658,034	-	249,658,034
	Kenya National Ant-Corruption Steering Committee	103,572,983	-	103,572,983
	Kenya School of Law	484,290,000	103,155,170	587,445,170
	Council For Legal Education	267,406,802	-	267,406,802
	Kenya Copyright Board	126,017,710	-	126,017,710
	Assets Recovery Agency	120,481,616	-	120,481,616
	Victims Compensation Fund	10,308,045	-	10,308,045
	Business Registration Services	331,170,000	-	331,170,000
	Nairobi Centre for International Arbitration	111,430,000	-	111,430,000
	Auctioneer's Licensing Board	24,694,192	-	24,694,192
	National Council for Law Reporting	302,404,538	-	302,404,538
	Victims Protection Board	24,977,571	-	24,977,571
	Multi-Agency Team Secretariat	49,957,278	-	49,957,278
	Sub-Total	2,206,368,769	103,155,170	2,309,523,939
Office of the Registrar of Political Parties	Jubilee Party)	564,164,079	-	564,164,079
	Orange Democratic Party	263,466,421	-	263,466,421
	Office of the Registrar of Political Parties	43,559,500	-	43,559,500
	Sub-Total	871,190,000	-	871,190,000
Grand Total		210,752,187,806	117,352,082,165	328,104,269,970

ANNEX VIII: MDAs with Higher Expenditure than Approved Budget (Kshs.)

MINISTRY/ STATE DEPARTMENT	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exp. to Rev. Gross Est.
	Recurrent				
State Department for Cooperatives	649,082,309	300,082,309	299,783,135	712,375,418	109.8
State Department for Public Service	8,182,291,493	6,443,781,729	6,407,641,215.5	8,580,260,950	104.9
	Development				
State Department for Interior	8,664,643,485	8,664,643,485	8,556,619,109	9,906,424,944	114.3
National Lands Commission	150,000,000	-	-	626,374,570	417.6
State Department for Broadcasting and Telecommunications	531,143,905	531,143,905	514,774,815	537,484,685	101.2



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