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OFFICE OF THE CONTROLLER OF BUDGET

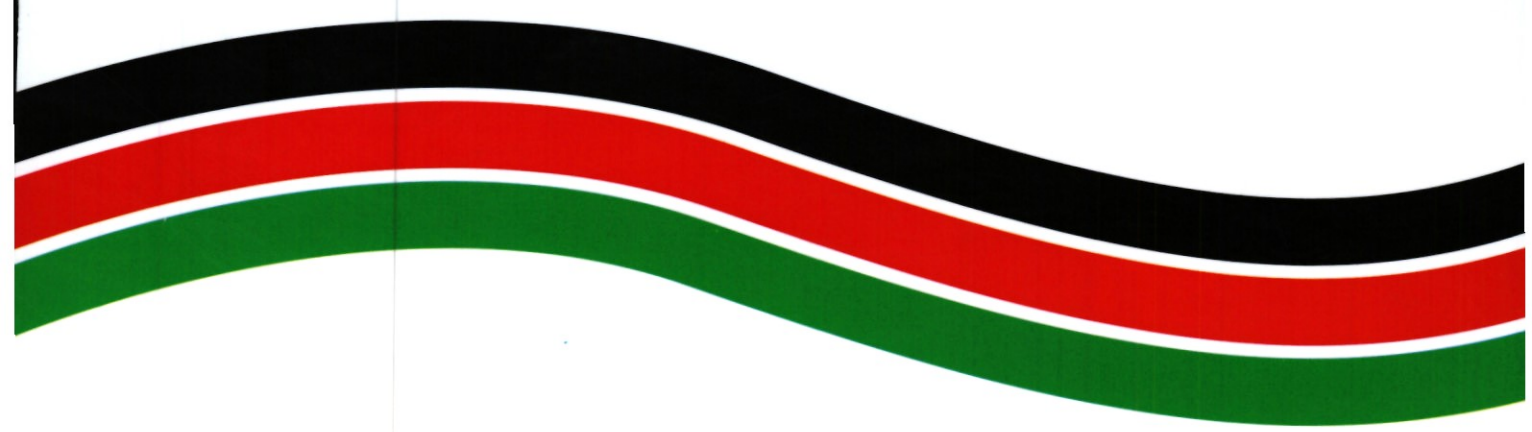


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NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW
REPORT

FIRST THREE MONTHS
FY 2023/24

November 2023



OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT

BUDGET IMPLEMENTATION REVIEW REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 MAR 2024	DAY: WED
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CLERK-AT THE TABLE:	Deputy Leader, majority party
	Enlaysia Muriuki

FIRST THREE MONTHS

FY 2023/24

November 2023

FOREWORD

I am pleased to present the National Government Budget Implementation Review Report for the first three months of the Financial Year (FY) 2023/24. The report covers July to September 2023. It has been prepared in fulfillment of Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget (COB) Act, 2016, which require the Controller of Budget to submit to Parliament quarterly budget implementation reports of the National and County governments within thirty days after the end of each quarter.

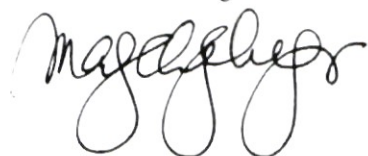
The report presents the performance of the first budget of the Kenya Kwanza Administration, which assumed power after the August 2022 General Elections. The 2023/24 and the Medium-Term Budget focuses on implementing the Bottom-Up Economic Transformation Agenda (BETA) to achieve economic turnaround and inclusive growth. This is to be achieved by increasing investments in at least five sectors envisaged to significantly impact the economy and household welfare. Since assuming office, the Kenya Kwanza administration reorganised the Government through Executive Order No.1 of 2022, where some Ministries, Departments and Agencies (MDAs) were split and renamed, increasing to eighty-one compared to sixty-eight in the previous administration.

The reporting period covers a time when the government faced some challenges that included implementing the Finance Act 2023, which brought changes in the tax regime, depreciation of the Kenya Shilling against the major world currencies, and increase in fuel cost that adversely affected other production factors and increase in commodity prices.

The report provides information on the National and County governments' approved FY 2023/24 budget, performance on receipts into the Consolidated Fund, funds released to support expenditure and budget absorption by the MDAs. MDAs' expenditure is classified by sector and further disaggregated by major economic classification. In addition, the report presents budget performance by programmes, key achievements and project implementation status. It is based on data from the approved budget, financial reports submitted to the Office of Controller of Budget (OCOB) by the MDAs in line with Section 83(4) of the Public Finance Management Act 2012 (PFM Act 2012) and from the Integrated Financial Management Information System (IFMIS).

During the reporting period, the COB identified the key issues that hampered the budget implementation and has made recommendations to address them. The report aims to inform the legislature, policymakers and formulators of the budget, the public and other stakeholders on the progress made in implementing the budget in the first three months of FY 2023/24. It is useful in facilitating timely decisions on key budget implementation issues, and I urge all readers to continuously engage the government to ensure prudence in utilising public funds to enhance the delivery of services to the citizens.

Finally, the preparation of this report was through the concerted effort of various Government entities and my officers, to whom I am greatly indebted. I appreciate all National Government MDAs for submitting budget performance reports to the COB in line with the law. I extend my gratitude to the technical staff at the OCOB who combed through the submissions to prepare this report.



FCPA Dr. Margaret Nyakang'o, CBS

CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

AfDB	African Development Bank Group
A-I-A	Appropriations- in- Aid
AIDs	Acquired Immune Deficiency Syndrome
ARUD	Agriculture, Rural & Urban Development
ASALs	Arid and Semi-Arid Lands
BETA	Bottom-Up Economic Agenda
Bn	Billion
BPO	Business process outsourcing
CBK	Central Bank of Kenya
CFS	Consolidated Fund Services
CoB	Controller of Budget
COFOG	Classification of Functions of Government
COVID-19	Corona Virus Disease
DSSI	Debt Service Suspension Initiative
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
EPCF	Engineering, Procurement, Construction and Financing
EPW&NR	Environmental Protection, Water and Natural Resources
FY	Financial Year
GECA	General Economic and Commercial Affairs
GJLO	Governance, Justice, Law, and Order Sector
GOK	Government of Kenya
HIV	Human Immunodeficiency Virus
ICT	Information and Communication Technology
ICTA	Information and Communication Technology Authority
IDA	International Development Association
IEBC	Independent Electoral and Boundaries Commission
IFAD	International Fund for Agricultural Development
IFMIS	Integrated Financial Management Information System
IMF	International Monetary Fund
IPOA	Independent Policing Oversight Authority
IPPD	Integrated Personnel and Payroll Database
JKIA	Jomo Kenyatta International Airport
JSC	Judicial Service Commission
KETRACO	Kenya Electricity Transmission Company Limited
KIPPRA	Kenya Institute for Public Policy Research and Analysis
KIRDI	Kenya Industrial Research and Development Institute
KNCHR	Kenya National Commission on Human Rights
KNH	Kenyatta National Hospital
Kshs.	Kenya Shillings

KWSCRIP	Kenya Water Security and Climate Resilience Project
MDAs	Ministries, Departments, and Agencies
MPARD	Mombasa Port Area Road Development
MSME	Micro Small Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NGEC	National Gender and Equality Commission
NIS	National Intelligence Service
NLC	National Land Commission
NMS	Nairobi Metropolitan Services
NPSC	National Police Service Commission
NSSF	National Social Security Fund
O&M	Operations and Maintenance
OCoB	Office of the Controller of Budget
ODPP	Office of the Director of Public Prosecutions
ORPP	Office of the Registrar of Political Parties
PAIR	Public Administration and International Relations
PDF	Portable Document Format
PE	Personnel Emoluments
PFM	Public Finance Management
PPG	Public and Publicly Guaranteed
PSSS	Public Service Superannuation Scheme
RIVATEX	Rift Valley Textile
RMNCAH	Reproductive, Maternal, New-born Child, and Adolescent Health
SACCO	Savings and Credit Cooperative Organisation or Society
SAGAs	Semi-Autonomous Government Agencies
SAM	Salaries, Allowances, and Miscellaneous
SC	State Corporation
SDR	Special Drawing Rights
SEZ	Special Economic Zones
SEZA	Special Economic Zones Authority
SHEP	Smallholders Horticulture Empowerment Project
SLEEK	System for Land-Based Emission Estimation in Kenya
SME	Small and Medium Enterprises
SOE	State-Owned Enterprise
SPCR	Social Protection, Culture, and Recreation
Tn	Trillion
TSC	Teachers Service Commission
TVET	Technical Vocational and Education Training
USA	United States of America
WSDP	Water and Sanitation Development Project
Yrs	Years

EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report for the first three months of FY 2023/24 covers July to September 2023. It has been prepared in fulfilment of Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget (COB) to submit quarterly budget implementation reports for the National and County governments to Parliament.

The gross budget for both National and County Governments for FY 2022/23 was Kshs.4.87 trillion, comprising Kshs.4.34 trillion for the National Government and Kshs.534.63 billion for the forty-seven County Governments. The National Government budget consisted of Kshs.807.64 billion for ministerial development expenditure, Kshs.3.53 trillion for recurrent expenditure (comprising Kshs.1.56 trillion for recurrent ministerial expenditure and Kshs.1.96 trillion for Consolidated Fund Services (CFS)).

This is the first budget under the fourth Medium-Term Plan (MTP) (2023-2027) of the Kenya Vision 2030 and is being implemented under the Bottom-up Economic Transformation Agenda framework. The government's agenda is to achieve economic turnaround and inclusive growth by increasing investments in at least five sectors envisaged to have the largest impact on the economy and household welfare. These sectors include Agricultural transformation, Micro, Small, and Medium Enterprises (MSME), Housing and Settlement, Healthcare, Digital Superhighway, and Creative Industry. The agenda also focuses on increasing employment, equitable distribution of income, and social security while expanding the tax revenue base and increasing foreign exchange earnings.

Executing the government's agenda is already underway, as evidenced by the adoption of the Finance Act, 2023 and other proposed strategies in the National Treasury's drafted medium-term revenue plan. The State Department for Housing and Urban Development is also implementing several housing development projects under the Housing Development and Human Settlement Programme. Also, the digitisation and financial inclusion for Micro, Small, and Medium Enterprises (MSMEs) programme under the State Department for MSMEs was allocated Kshs.10.85 billion in FY 2023/24 purposed at increasing financial access by MSMEs by leveraging on technology.

In the first three months of FY 2023/24, receipts into the Consolidated Fund amounted to Kshs.747.98 billion, representing 18.1 per cent of the net estimates of Kshs.4.13 trillion, compared to Kshs.681.30 billion (19.2 per cent) received in the first three months of FY 2022/23. The total exchequer issues from the Consolidated Fund to Ministries Department and Agencies, Consolidated Fund Services (CFS) and County Governments amounted to Kshs.745.80 billion, representing 18 per cent of the net estimates, compared to Kshs.679.29 billion (19.2 per cent) recorded in the first three months of FY 2022/23. The total expenditure by the National Government amounted to Kshs.784.18 billion, representing 18.6 per cent of the gross estimates of Kshs.3.62 trillion, compared to Kshs.697.10 billion (18.9 per cent) recorded in the first three months of FY 2022/23. The expenditure comprised ministerial development expenditure at Kshs.83.7 billion (absorption rate of 10.4 per cent), recurrent ministerial expenditure at Kshs.320.7 billion (absorption rate of 20.5 per cent), CFS at Kshs.379.79 billion (20.7 per cent). The gross expenditure for County governments amounted to Kshs.67.47 billion (absorption rate 12.6 per cent) out of a gross allocation of Kshs.534.63 billion.

Development expenditure recorded a 6 per cent growth compared to Kshs.78.97 billion spent in FY 2022/23. The highest development expenditure categories included capital transfers by the MDAs at Kshs.72.09 billion,

followed by Construction and Civil works at Kshs.2.64 billion, representing 85.6 per cent and 3.2 per cent of the gross development expenditure, respectively.

A review of the recurrent expenditure shows that Kshs.148.43 billion was spent on grants and Kshs.120.98 billion¹ was spent on Compensation to Employees, representing 46.3 per cent and 37.7 per cent of the gross recurrent expenditure by MDAs. Use of goods and services totalled Kshs.19.82 billion, representing 6.2 per cent of the recurrent expenditure, while subsidies amounted to Kshs.5 billion, representing 1.5 per cent of recurrent expenses.

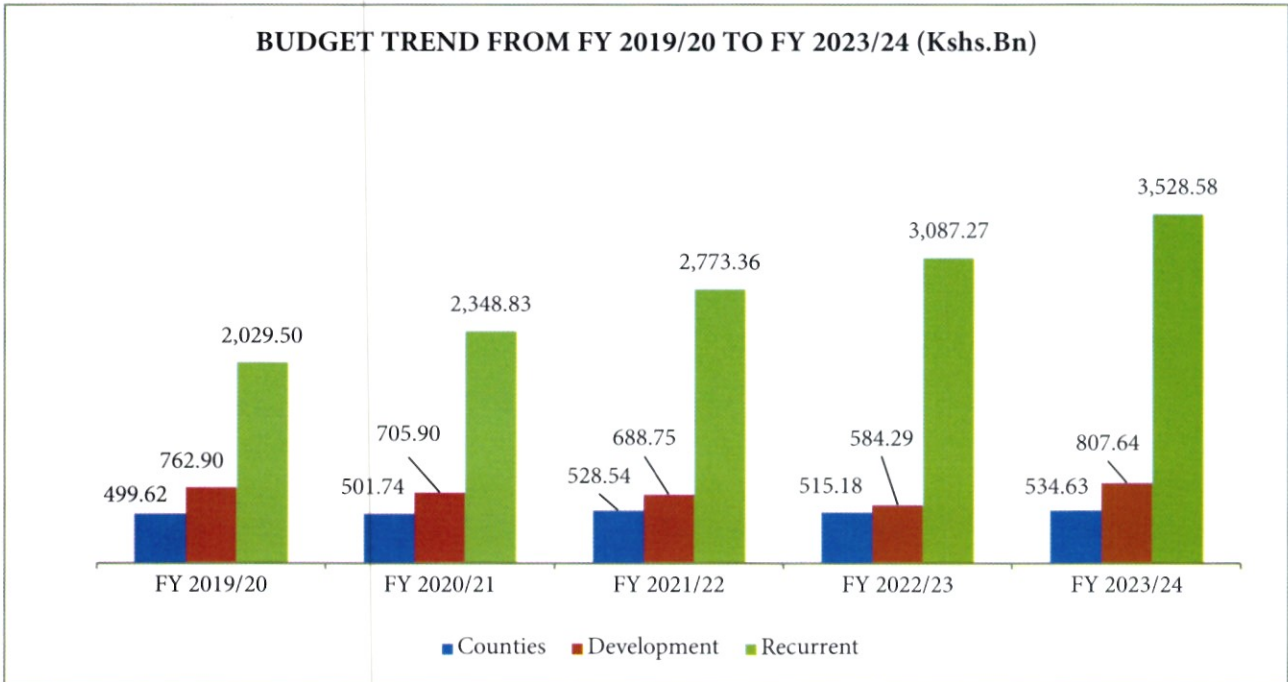
The Public debt stock recorded 23.7 per cent growth from Kshs.8.56 trillion reported on 30th September 2022 to Kshs.10.59 trillion as of 30th September 2023, attributed to loan disbursements and weakening of the Kenyan Shilling against the major world currencies impacting on the foreign debt. The public debt stock comprises Kshs.4.92 trillion from domestic lenders and Kshs.5.67 trillion from external lenders. The allocation for servicing the public debt was Kshs.1.75 trillion in the original estimates, and the expenditure on public debt in the period under review amounted to Kshs.345.43 billion, representing 19.7 per cent of the annual allocation.

During the first three months of FY 2023/24, the Controller of Budget identified various challenges that hindered effective budget implementation. These challenges included low revenue performance, 'hidden' budget deficits, low budget absorption, a spike in travel expenses and an increase in outstanding pending bills.

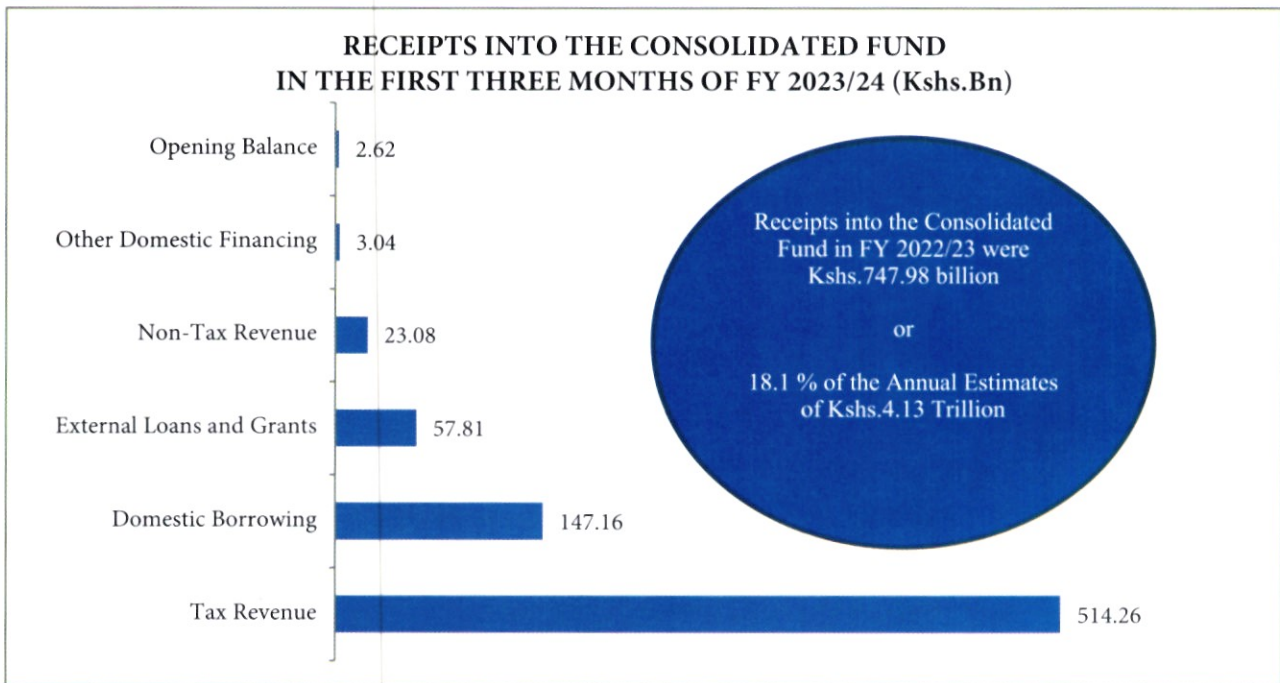
To address these challenges, the Controller of Budget recommends that the National Treasury enhance revenue mobilisation, re-align the budget through supplementary processes to match the revenue trends and make budget cuts for non-essential expenditures, inefficient programmes, and projects with low socio-economic impact. Moreover, the National Treasury should ensure that the budget is as realistic as possible while streamlining the disbursement cycle of funds to ensure that Ministries, Departments, and Agencies know when the funds will be released as per their approved work plans. Finally, the eligible pending bills should be budgeted, and spending entities should prepare payment plans to settle eligible pending bills per the National Treasury Circular 7/2023.

¹Compensation to Employees doesn't include the National Intelligence Service and the Military under the Ministry of Defence, in the National Security Sector.

KEY HIGHLIGHTS

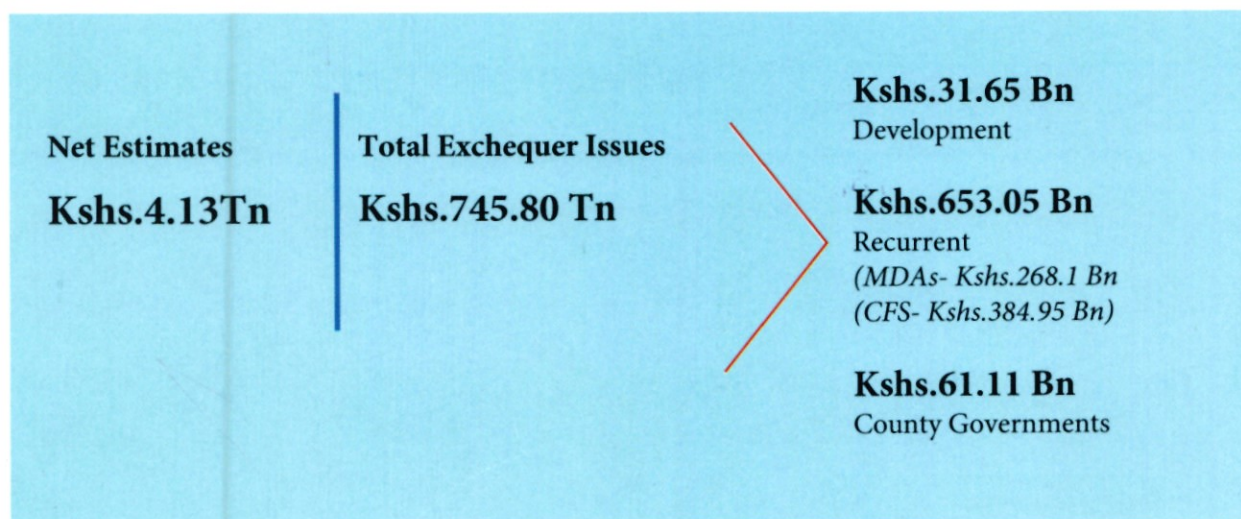


Source: National Treasury & County Treasuries



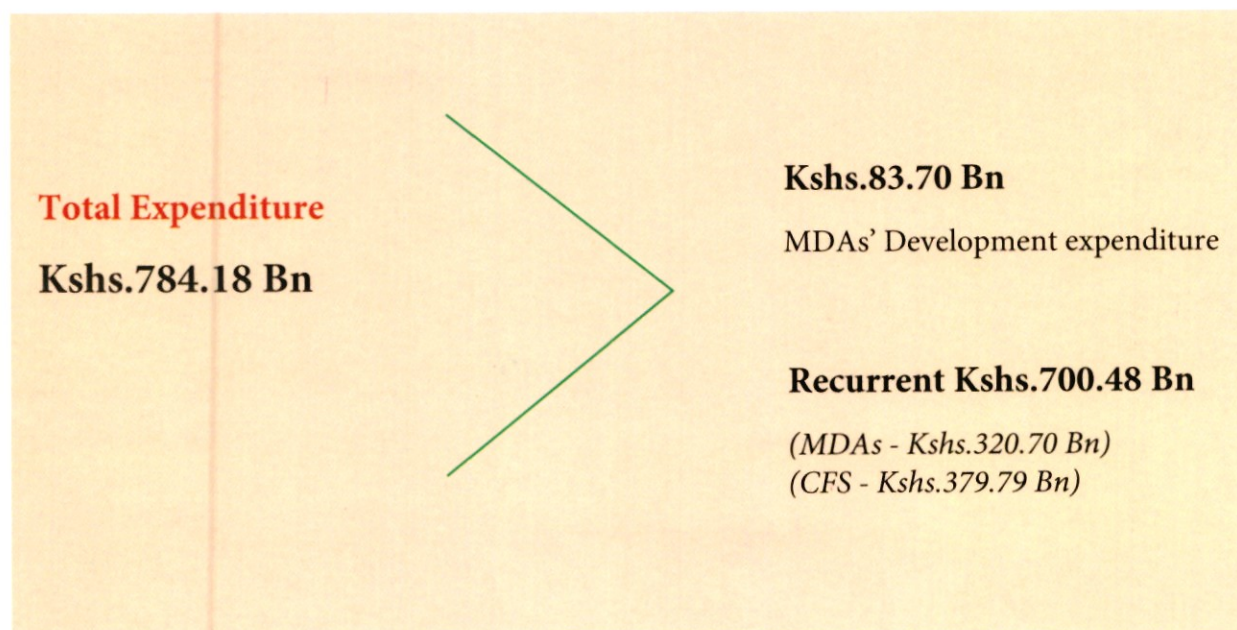
Source: The National Treasury

EXCHEQUER ISSUES FROM THE CONSOLIDATED FUND IN THE FIRST THREE MONTHS OF FY 2023/24



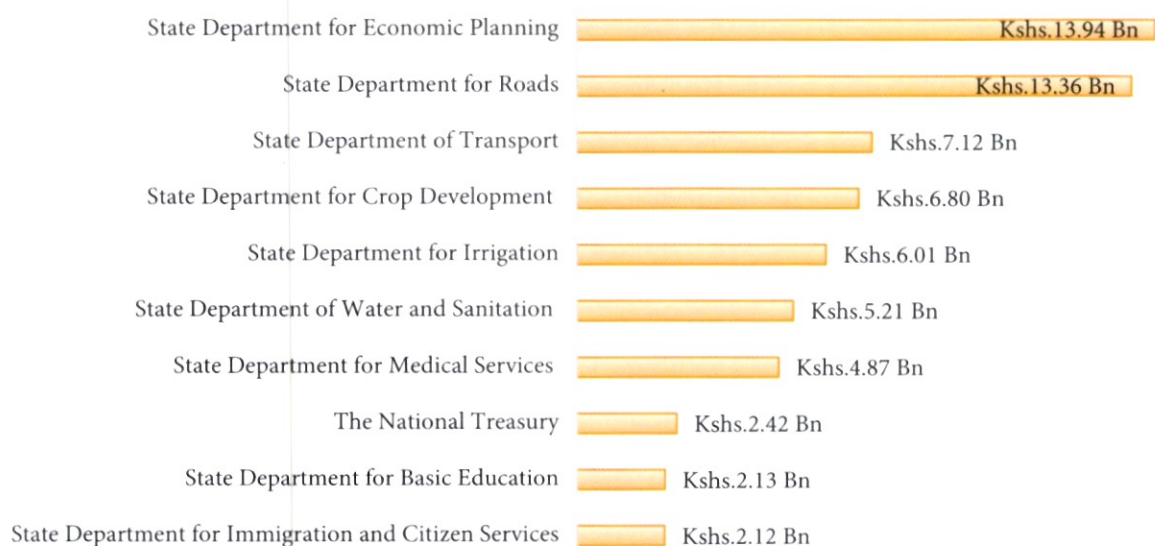
Source: National Treasury

NATIONAL GOVERNMENT EXPENDITURE FOR THE FIRST THREE MONTHS OF FY 2023/24



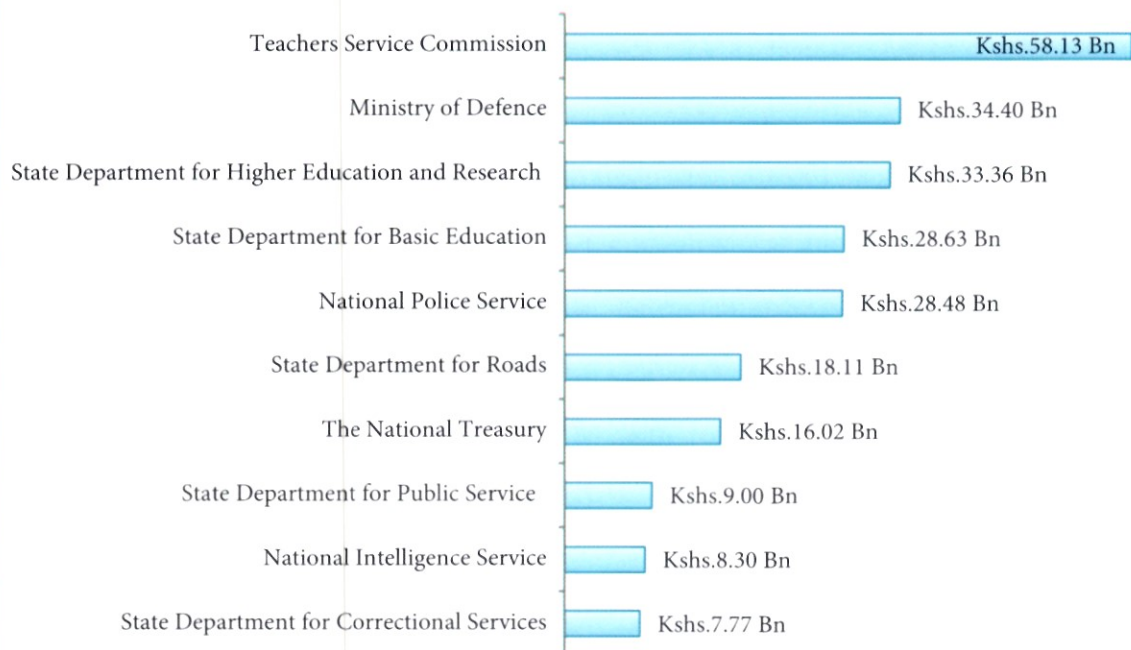
Source: Ministries, Departments, and Agencies

TOP 10 SPENDING MDAs ON DEVELOPMENT EXPENDITURE IN THE FIRST THREE MONTHS OF FY 2023/24 (Kshs.Bn)



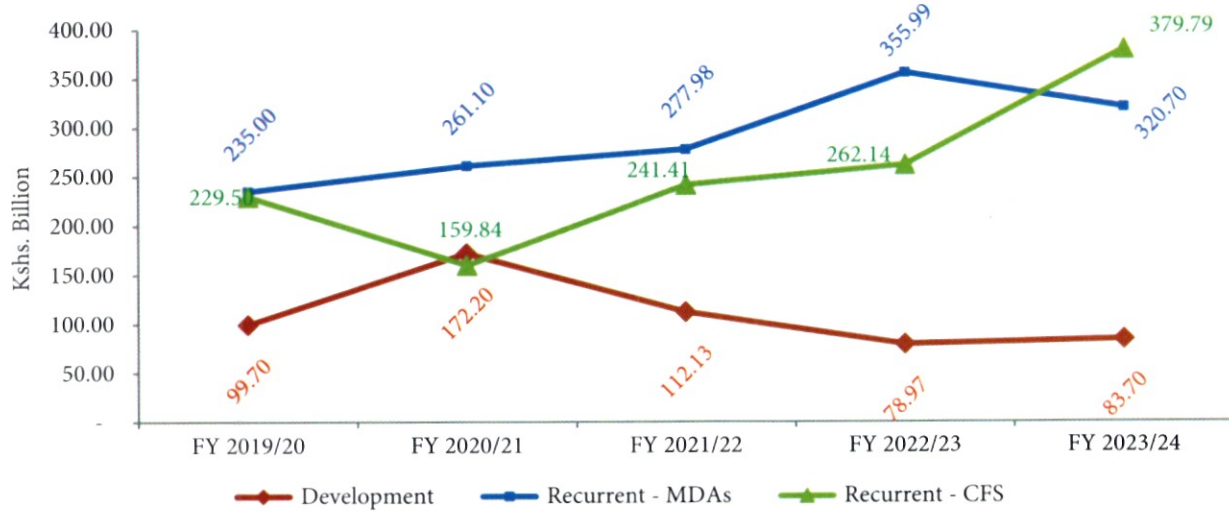
Source: Ministries, Departments, and Agencies

TOP 10 SPENDING MDAs ON RECURRENT EXPENDITURE IN THE FIRST THREE MONTHS OF FY 2023/24 (Kshs.Bn)



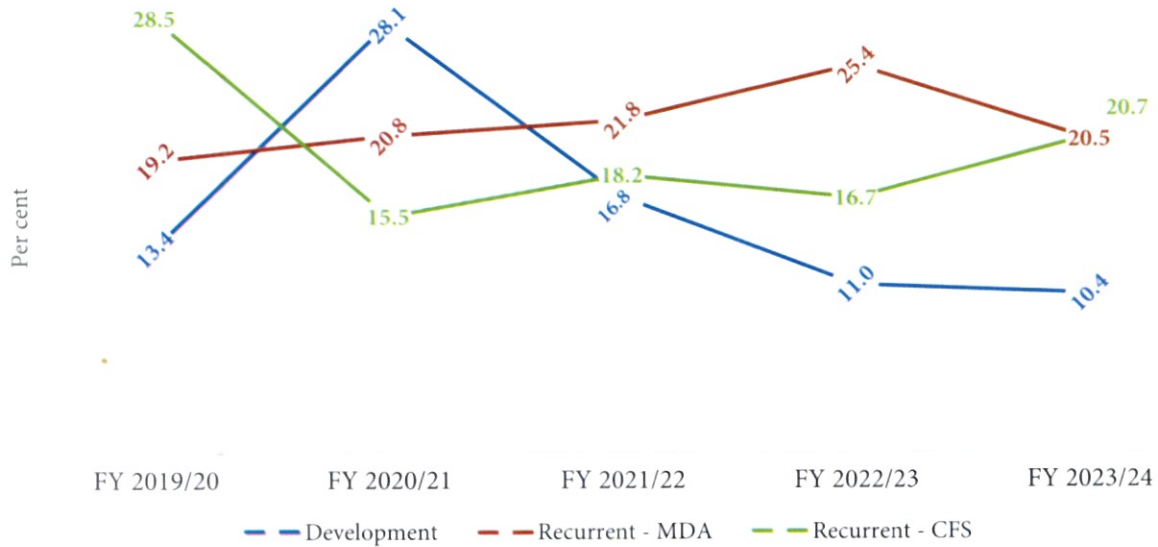
Source: Ministries, Departments, and Agencies

TREND IN DEVELOPMENT, RECURRENT, AND CFS EXPENDITURE FOR THE FIRST THREE MONTHS FROM FY 2019/20 TO FY 2023/24



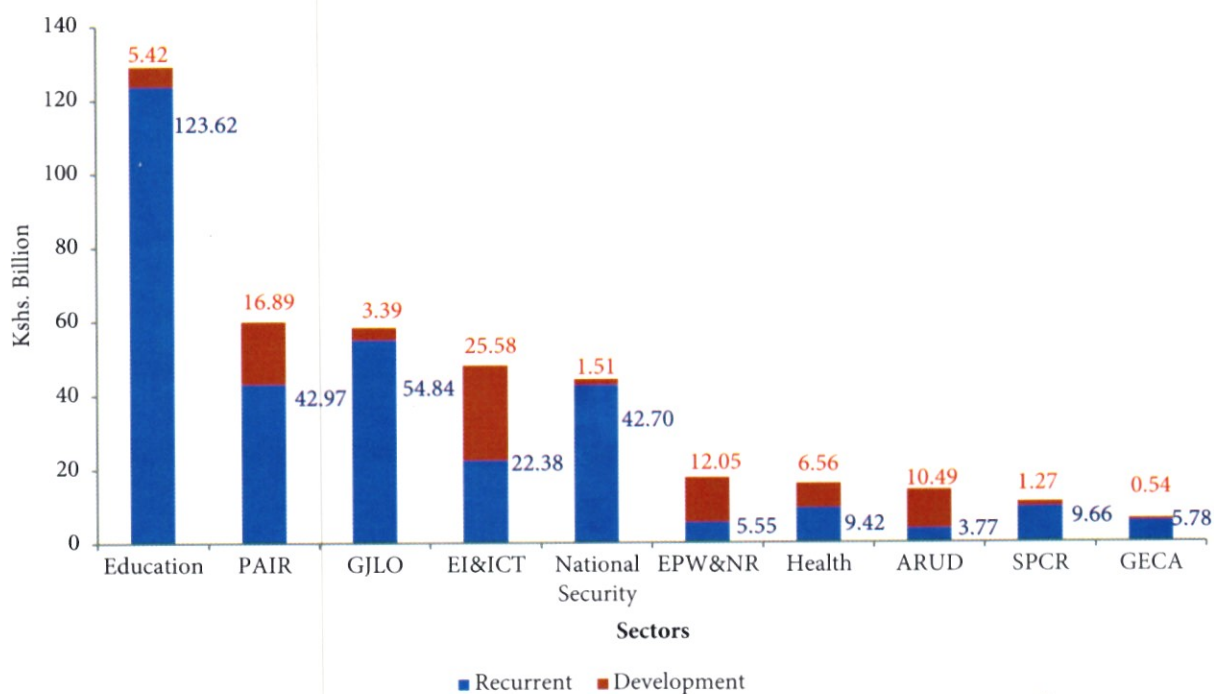
Source: Ministries, Departments, and Agencies

TREND IN MDAs' DEVELOPMENT, RECURRENT, AND CFS' BUDGET ABSORPTION RATE FOR THE FIRST THREE MONTHS FROM FY 2019/20 TO FY 2023/24



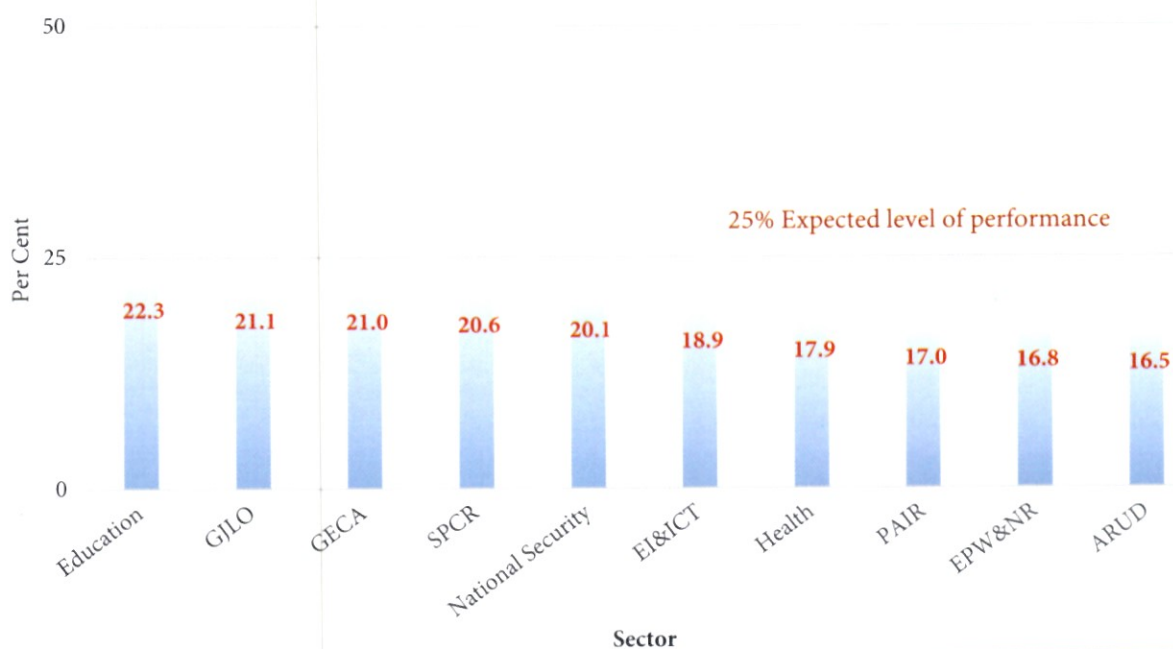
Source: Ministries, Departments, and Agencies

RECURRENT AND DEVELOPMENT EXPENDITURE BY SECTOR IN THE FIRST THREE MONTHS OF FY 2023/24

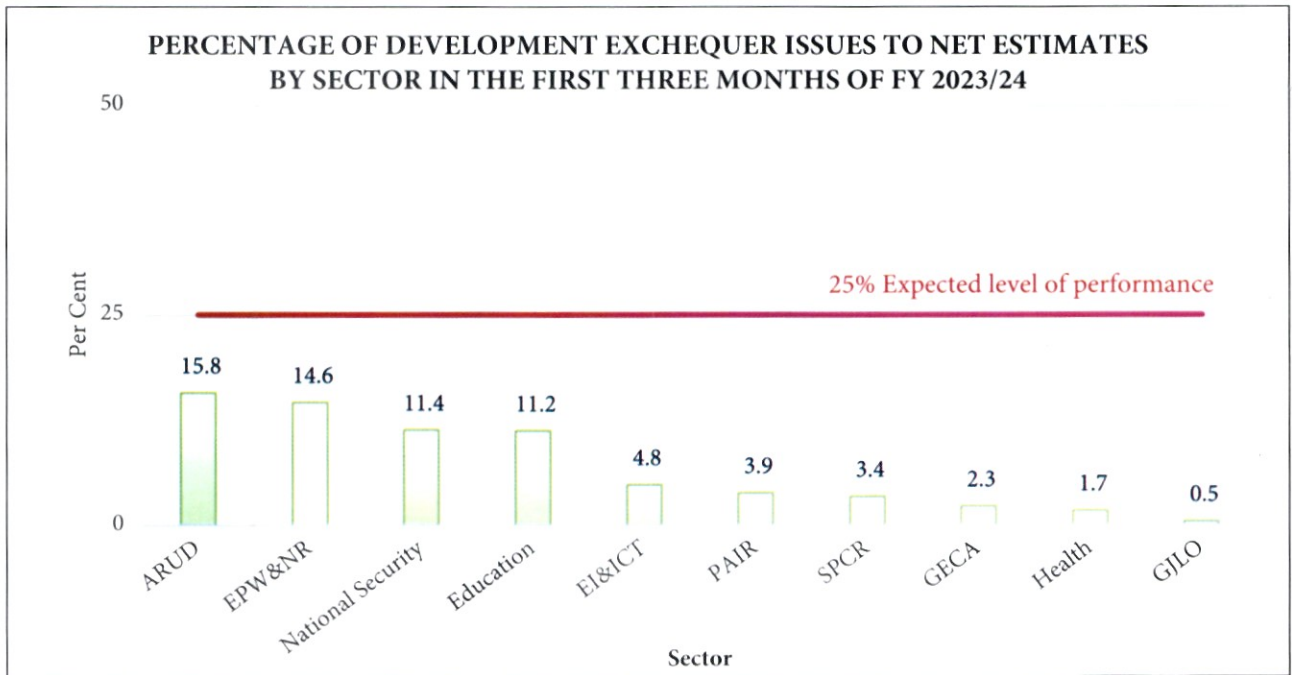


Source: Ministries, Departments, and Agencies

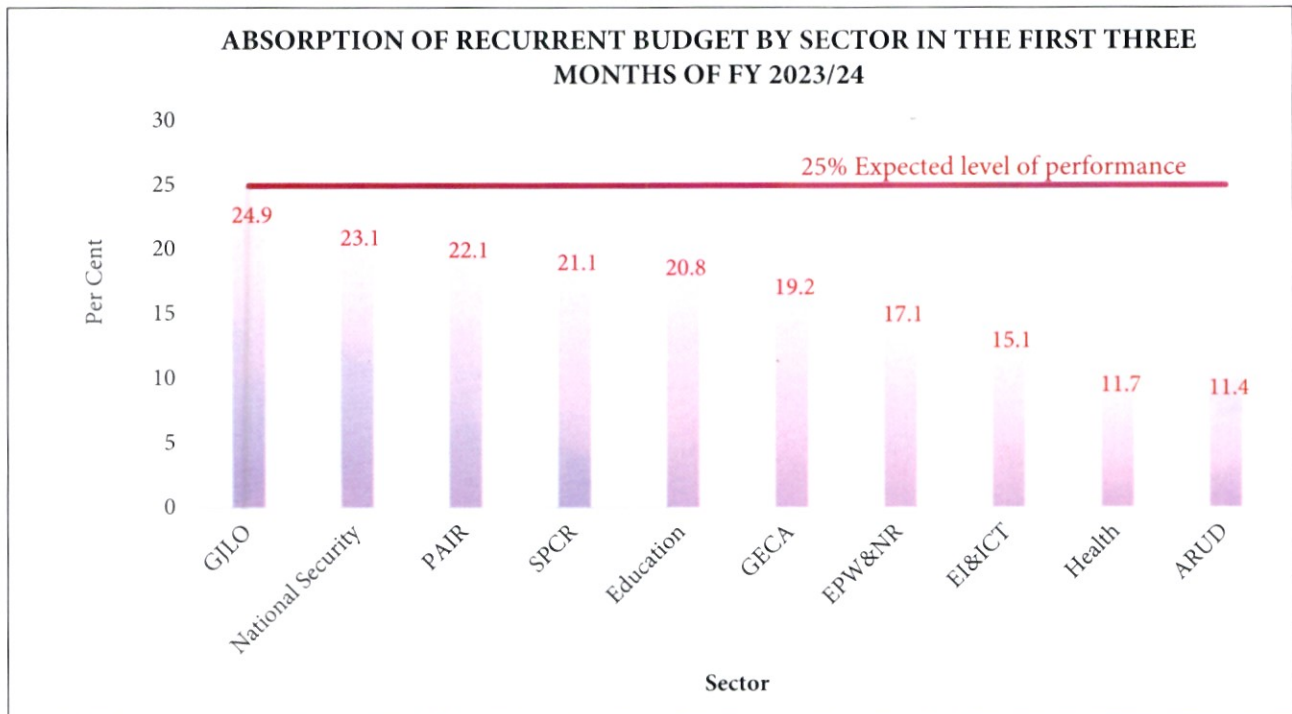
PERCENTAGE OF RECURRENT EXCHEQUER ISSUES TO NET ESTIMATES BY SECTOR IN THE FIRST THREE MONTHS OF FY 2023/24



Source: Ministries, Departments, and Agencies

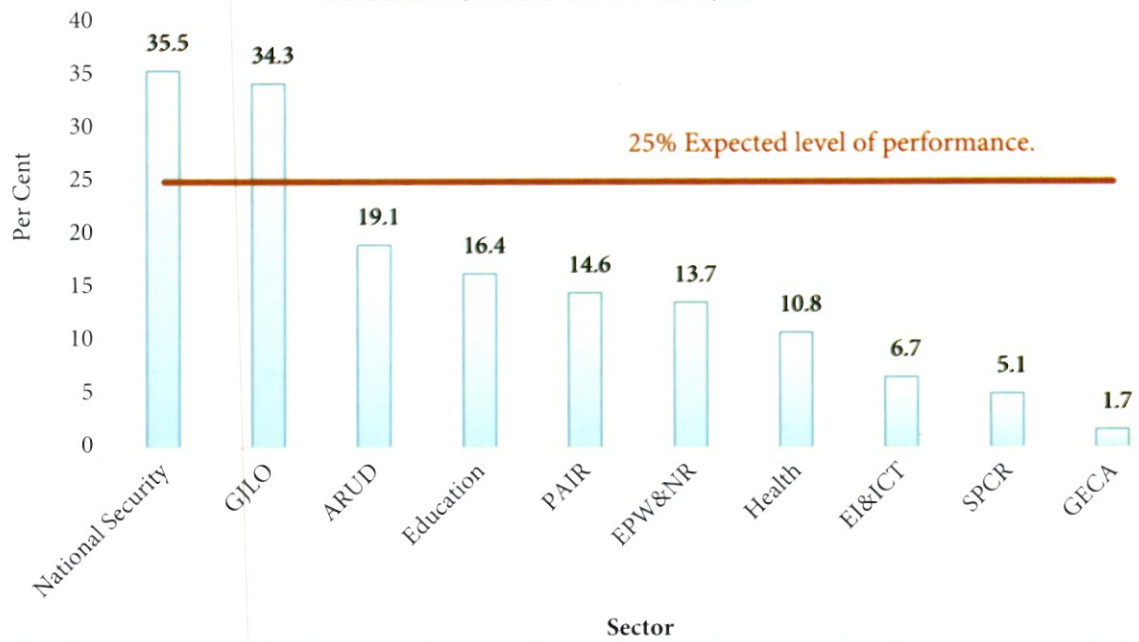


Source: Ministries, Departments and Agencies



Source: Ministries, Departments, and Agencies

ABSORPTION OF DEVELOPMENT BUDGET BY SECTOR IN THE FIRST THREE MONTHS OF FY 2023/24



Source: Ministries, Departments, and Agencies

FY 2023/24 GROSS BUDGET BY SECTORS



Agriculture Rural & Urban
Development ***Kshs.87.94 Bn***



Energy, Infrastructure & ICT
Kshs.532.36 Bn



Public Administration and International
Relations ***Kshs.310.19 Bn***



General Economics & Commercial
Affairs ***Kshs.61.42 Bn***



Health
Kshs.141.19 Bn



Education
Kshs.628.58 Bn



National Security
Kshs.189.24 Bn



Governance, Justice, Law & Order
Kshs.230.40 Bn



Social Protection, Culture &
Recreation - ***Kshs.70.64 Bn***



Environmental Protection, Water &
Natural Resources - ***Kshs.120.56 Bn***

1 INTRODUCTION

The Office of the Controller of Budget (OCOB) is an independent office established under Article 228 of the Constitution of Kenya. Its primary mandate is to oversee the implementation of the budget for the National and County governments by authorising 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.

The report is presented in six chapters. Chapter One is the introduction. Chapter Two presents receipts into the Consolidated Fund and actual withdrawals from the Consolidated Fund to fund expenditures for the Consolidated Fund Services, Development budget, Recurrent Budget and the equitable shareable revenue to County governments. The National government budget comprises gross and net estimates; the difference is Appropriation-In-Aid (A-I-A). A-I-A may be loans, grants from development partners and fees/levies for services rendered by MDAs and is used to defray expenses by MDAs approved in the Appropriation Act. Net Estimate is the proportion of budget funded through the exchequer by the National Treasury, and its performance is based on the proportion issued over the net estimates. Notably, in FY 2023/24, the Government directed all government institutions to use a single Paybill Account (222222) where monies collected by all MDAs and SAGAs should be deposited.

Chapter Three presents a summary of the budget performance of both the National government and the forty-seven Counties. It also presents the performance of the Consolidated Fund Services, which comprises Public debt, Salaries, allowances and Miscellaneous Services, Pensions and Gratuities. In addition, it presents MDAs' expenditure by economic classification disaggregated into development and recurrent votes and shows the status of pending bills for the National and County governments.

Chapter Four presents the budget performance of MDAs in each of the ten sectors. The MDAs are classified into ten sectors, according to the United Nations Classification of the Functions of the Government, including (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environmental Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation, sector. The absorption rate is the proportion of expenditure to the gross budget and express the implementation percentage of the budget cumulatively in the financial year. The budget performance reflects the MDAs' expenditure, deliverables by programmes and sub-programmes, financial and non-financial and major ongoing projects by MDAs.

Chapter Five presents the key issues the Controller of Budget identified hampering effective budget implementation in the first three months of FY 2023/24 and recommends remedies to address these challenges. Chapter Six provides emerging issues that must be addressed to ensure budget objectives are achieved. Chapter Seven provides the report's conclusion.

Annexes support the chapters. Annex I presents a summary of MDAs' development expenditure, Annex II presents MDAs' and CFS recurrent expenditure, Annex III shows MDAs' development expenditure by sector,

Annex IV shows MDAs' recurrent spending by sector, Annex V shows MDAs' total expenditure by sector, Annex VI shows Capital Transfer to SAGAs, Annex VII shows Current Transfer to SAGAs, Annex VIII shows MDAS pending bills as of 30th September 2023, Annex IX shows State Corporations/State Owned Enterprises/SAGAS pending bills for FY 2022/23 as of 30th September 2023, Annex X displays County Governments Pending Bills For FY 2022/23 as of 30th September 2023. Annex XI summarises compensation to employees paid through IPPD compared to IFMIS payment.

A PDF version of this report is available on the Controller of Budget website, <https://cob.go.ke>

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

This chapter presents the performance of receipts into the Consolidated Fund and funds released by the National Treasury in the first three months of FY 2023/24. Funds released comprise disbursements towards development, recurrent expenditure, and transfers to the forty-seven Counties. In addition, it presents exchequer issues to various votes classified into sectors and to the Consolidated Fund Services.

2.2 Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of receipts into the Consolidated Fund for the first three months of FY 2023/24. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and refers to the account into which all money raised or received by or on behalf of the national government is paid. However, it excludes monies reasonably excepted by an Act of Parliament and payable into other public funds established for a specific purpose or is retained by the State organ that received it to defray its expenses. However, in FY 2023/24, the government directed all money collected by MDAs and SAGAs as a charge on services offered to be deposited through a centralized Paybill account (222222).

2.2.1 Revenue Estimates for FY 2023/24

The FY 2023/24 revenue estimates amount to Kshs.4.13 trillion, compared to Kshs.3.54 trillion budgeted in FY 2022/23. The growth is attributed to an increase in tax revenue projections. To finance the budget, the government, through the National Treasury, budgeted to raise revenue from various sources, which include Tax revenue (Kshs.2.50 trillion), Non-tax revenue (Kshs.75.33 billion), Domestic borrowing (Kshs.688.21 billion), External Loans and Grants (Kshs.870.18 billion) and other Domestic financings at Kshs.3.19 billion.

2.2.2 Receipts into the Consolidated Fund

In the first three months of FY 2023/24, receipts into the Consolidated Fund were Kshs.747.98 billion, representing 18.1 per cent of the annual target, compared to Kshs.680.68 billion (19.2 per cent of the annual target) recorded in a similar period of FY 2022/23. The receipts comprised opening balances from the previous financial year (FY 2022/23), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund first three months of FY 2023/24.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Revenue Estimates FY 2023/24	Receipts as of 30 th September 2023	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 30 th September 2022	Change over September 2023
Opening Balance 01.07.2023	-	2,617,485,484	-	0.3	616,548,952	2,000,936,532
Tax Revenue	2,495,825,165,065	514,264,884,193	20.6	68.8	465,195,950,901	49,068,933,292
Non-Tax Revenue	75,333,897,602	23,081,995,058	30.6	3.1	20,206,972,611	2,875,022,447
Domestic Borrowing	688,213,698,151	147,160,419,980	21.4	19.7	95,662,241,640	51,498,178,340
External Loans and Grants	870,178,136,085	57,809,496,045	6.6	7.7	86,194,826,393	(28,385,330,348)
Other Domestic Financing	3,190,000,000	3,043,591,359	95.4	0.4	13,422,062,059	(10,378,470,700)
Total	4,132,740,896,903	747,977,872,120	18.1	100.0	681,298,602,555	66,679,269,565

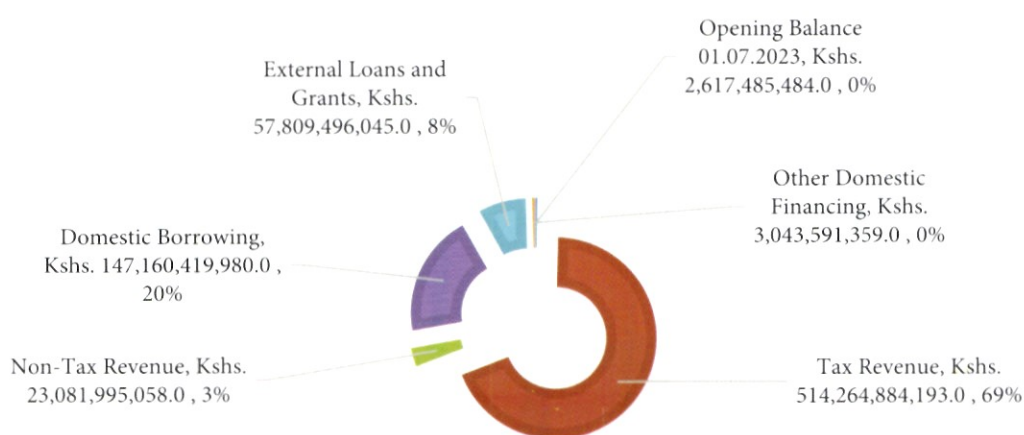
Source: National Treasury

In the first three months of FY 2023/24, domestic borrowings grew by 53.8 per cent (Kshs.51.5 billion) from Kshs.95.66 billion reported in a similar period in FY 2022/23. The external loans and grants despite having higher targets recorded a decline of 32.9 per cent (Kshs.28.39 billion), compared to FY 2022/23 similar period performance of Kshs.870.18 billion.

During the review period, tax revenue recorded 20.6 per cent of the target of Kshs.2.5 trillion, compared to 22.5 per cent of target of Kshs.2.07 trillion recorded a similar period in FY 2022/23.

The Tax revenue category contributed the highest proportion to total receipts at 68.8 per cent, as shown in Figure 2.1.

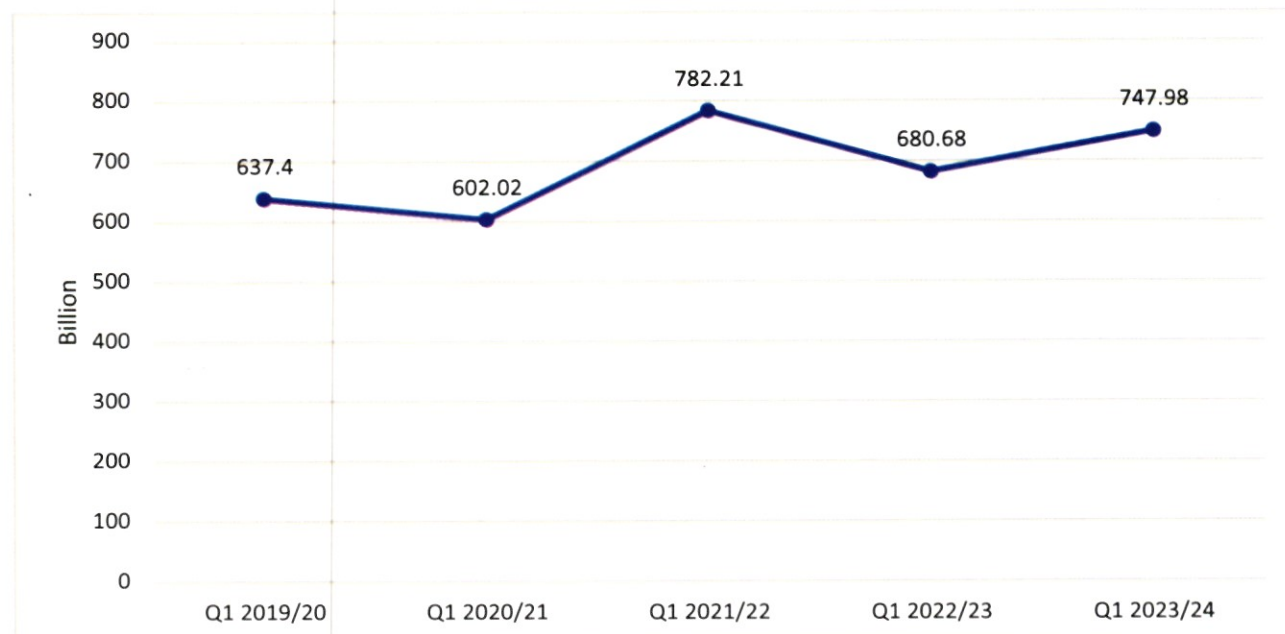
Figure 2.1: Contribution into the consolidated funds by receipt category



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund in the first three months over five years period from FY 2019/20 to FY 2023/24.

Figure 2.2: Receipts into the Consolidated Fund



Source: National Treasury

Trend analysis shows a growth of 9.9 per cent in receipts for the first three months of FY 2023/24 compared to a similar time in FY 2022/23, attributed to enhanced tax collection and domestic borrowing.

2.3 Net Exchequer Issues by the National Treasury

The approved budget estimates have gross allocations to all Votes currently standing at eighty-one MDAs, forty-seven Counties and three Consolidated Fund Service Votes. Some MDAs collect revenue that they are allowed by law to defray some of the expenses is referred to as *Appropriations-in-Aid (A-I-A)*. The *Net Estimate* is funded from the Consolidated Fund and is referred to as *Net Exchequer*.

The Equitable share of revenue raised nationally (Articles 202 and 203 of the Constitution) is equitably shared among the national and county governments. The disbursement of the equitable share of revenue raised nationally to the 47 County Governments from the Consolidated Fund should be disbursed by the National Treasury as per the approved disbursement schedule.

In the first three months of FY 2023/24, net exchequer issues to National and County governments amounted to Kshs.745.81billion, representing 18.6 per cent of the annual net estimates, compared to Kshs.679.29 billion (19.2 per cent) issued in a similar period FY 2022/23. Table 2.2 presents a summary of exchequer issues by the National Treasury in the first three months of FY 2023/24.

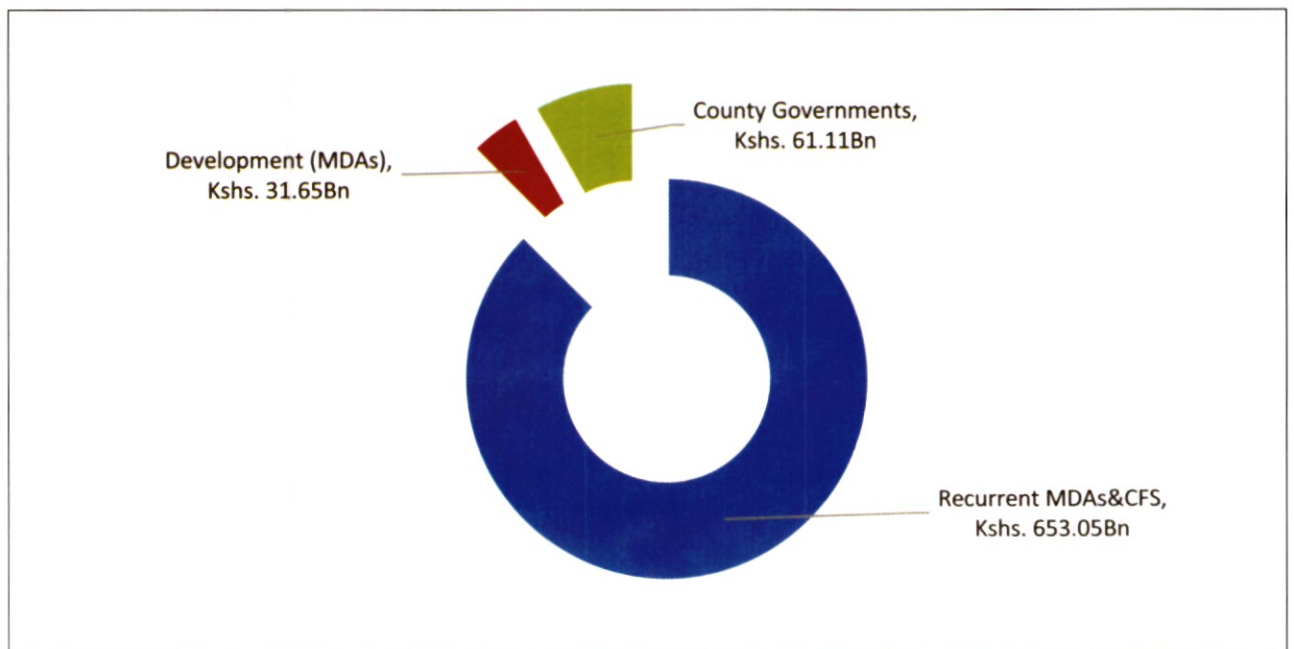
Table 2.2: Summary of Exchequer Issues

Vote	First Three Months of FY 2023/24				First Three Months of FY 2022/23			
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to net Estimates	% of Exchequer issues to total Issues	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Net Estimates	% of Exchequer issues to total Issues
Recurrent	3,266.50	653.05	20.0	87.6	2,750.21	540.90	19.7	79.6
: MDAs	1,302.80	268.10	20.6	35.9	1,178.40	276.11	23.4	40.6
: CFS	1,963.70	384.95	19.6	51.6	1,571.81	264.79	16.8	39.0
Development (MDAs)	480.82	31.65	6.6	4.2	424.39	68.06	16.0	10.0
Sub-Total	3,747.32	684.7	18.3	91.8	3,174.60	608.96	19.2	89.6
County Governments	385.42	61.11	15.9	8.2	370.00	70.34	19.0	10.4
Grand Total	4,132.94	745.81	18.0	100.0	3,544.60	679.29	19.2	100.0

Source: National Treasury & OCOB

Analysis from Table 2.2 shows that the Recurrent vote received the highest proportion of exchequer issues of the total exchequer issues at 87.6 per cent while development vote received the lowest at 4.2 per cent. The highest amount of exchequer issues were to ministerial recurrent expenditure and CFS at Kshs.268.10 billion (20.0 per cent) and Kshs.384.95 billion (19.6 per cent respectively). Figure 2.3 illustrates the proportion of exchequer issues by Vote first three months of FY 2023/24.

Figure 2.3: Proportion of Exchequer Issues by Vote



Source: National Treasury

2.4 Exchequer Issues by Sector.

MDAs are classified into ten sectors according to the Classification of Functions of Government (COFOG), which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors. The ten sectors are (i) Agriculture, Rural and Urban Development, (ii) Education (iii) Energy,

Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the first three months of FY 2023/24, exchequer issues to MDAs amounted to Kshs.299.74 billion, representing 16.8 per cent of their annual net estimates compared to 21.5 per cent (Kshs.344.17 billion), recorded in a similar period FY 2022/23. Table 2.3 summarises the sector's exchequer issues first three months of FY 2023/24.

Table 2.3: Exchequer Issues by Sector

Sector	First Three Months of FY 2023/24			First Three Months of FY 2022/23		
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net estimates	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net estimates
ARUD	65.82	10.50	16.0	56.28	10.16	18.0
EI & ICT	172.12	10.78	6.3	139.05	41.41	29.8
GECA	49.99	4.69	9.4	17.02	2.81	16.5
Health	102.10	10.73	10.5	88.59	8.14	9.2
Education	569.90	124.18	21.8	488.85	128.68	26.3
GJLO	228.35	46.40	20.3	231.47	53.85	23.3
PAIR	285.22	35.15	12.3	288.7	47.59	16.5
National Security	188.71	37.57	19.9	177.81	35.69	20.1
SPCR	50.63	8.97	17.7	55.41	3.07	5.5
EPW&NR	70.78	10.78	15.2	59.6	12.76	21.4
Total	1,783.62	299.74	16.8	1,602.79	344.17	21.5

Source: National Treasury

The Education sector received the highest proportion of exchequer issues to net estimates at 21.8 per cent, while the EI&ICT sector received the lowest exchequer issues at 6.3 per cent. The high proportion of exchequer issues to the Education Sector is attributable to the funding towards Teachers Service Commission especially on Compensation of Employees. Also, the State Department of Basic Education and State Department for High Education and Research received considerable exchequer funding of 17.0 per cent and 24.2 per cent of their net estimates. On the other hand, the EI&ICT Sector had overall exchequer issues of 6.3 per cent against its net estimates Kshs.172.12 billion attributed to a low development exchequer issue of 4.8 per cent to fund its development net estimate of Ksh.154.71 billion.

2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2023/24, the development gross estimates amount to Kshs.807.64 billion, representing 34.0 per cent of the gross ministerial budget of Kshs.2.37 trillion, compared to Kshs.715.35 billion allocated (before supplementary budgets) in FY 2022/23. Further analysis shows that the Development Votes received 19.2 per cent of the gross national budget Kshs.4.21 trillion. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first three months of FY 2023/24.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	First Three Months of FY 2023/24				First Three Months of FY 2022/23			
	Gross Estimates (Kshs. Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Gross Estimates (Kshs. Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	54.97	47.18	7.44	15.8	41.9	37.98	2.20	5.8
EI & ICT	384.36	154.71	7.49	4.8	278.68	114.78	21.24	18.5
GECA	31.38	31.06	0.71	2.3	6.96	6.67	0.81	12.1
Health	60.56	46.66	0.81	1.7	54.02	39.76	0.49	1.2
Education	33.10	27.07	3.04	11.2	28.92	22.30	12.42	55.7
GJLO	9.87	9.05	0.04	0.5	10.28	10.01	1.04	10.4
PAIR	115.98	101.61	3.91	3.9	176.94	132.07	19.00	14.4
National Security	4.25	3.72	0.42	11.4	3.47	3.47	0.84	24.2
SPCR	24.96	8.63	0.30	3.4	31.54	15.41	0.60	3.9
EPW&NR	88.21	51.13	7.48	14.6	82.65	41.95	9.42	22.5
Total	807.64	480.82	31.65	6.6	715.35	424.39	68.06	16.0

Source: National Treasury

Total development exchequer issues in the period under review amounted to Kshs.31.65 billion, representing 6.6 per cent of the gross net estimates, compared to 16 per cent (Kshs.68.06 billion) in a similar period FY 2022/23. This is attributed to delay in disbursement of development funds by the National Treasury due to prioritized disbursement of funds towards Public debt payments which is a first charge. Analysis of exchequer issues towards development expenditure by sector shows that the ARUD sector received the highest proportion of exchequer issues to net estimates at 15.8 per cent while the GJLO sector received the lowest at 0.5 per cent.

Under ARUD Sector, State Department of Crop Development had the highest development exchequer issues to net estimates at 20.9 per cent (Kshs.5.92 billion), with the State Department reporting Capital Transfers of Kshs.5.57 billion as its highest development expenses. In comparison the GJLO Sector received the lowest development exchequer issues of 0.5 per cent attributed to non- exchequer funding of majority of the Votes in this sector other than the National Police Service, and the State Department for Immigration and Citizen Services. Table 2.5 shows exchequer issues towards development expenditure to MDAs under each of the ten sectors in the first three months of FY 2023/24.

Table 2.5: Analysis of Exchequer Development Issues to MDAs by Sectors

Sector and Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			
Agriculture, Rural and Urban Development				
State Department for Lands and Physical Planning	4.98	4.48	0.09	2.0
State Department for Livestock Development	9.56	5.26	0.03	0.6
State Department for Crop Development	31.32	28.33	5.92	20.9
State Department for the Blue Economy and Fisheries	9.01	9.01	1.39	15.5
National Land Commission	0.11	0.11	-	-

Sector and Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			
Sub-Total	54.97	47.18	7.44	15.8
Energy, Infrastructure and ICT				
State Department for Roads	167.95	88.26	6.40	7.2
State Department of Transport	46.24	6.48	0.04	0.6
State Department for Shipping and Maritime Affairs	1.05	0.57	-	-
State Department for Housing and Urban Development	92.53	28.34	0.01	0.0
State Department for Public Works	1.21	1.11	0.03	3.1
State Department for Information Communications Technology & Digital Economy	16.25	3.48	0.25	7.1
State Department for Broadcasting & Telecommunications	0.63	0.63	-	-
State Department for Energy	55.07	25.51	0.76	3.0
State Department for Petroleum	3.42	0.32	-	-
Sub-Total	384.36	154.71	7.49	4.8
General Economics and Commercial Affairs				
State Department for Trade	0.05	0.05	-	-
State Department for the ASALs and Regional Development	6.17	5.86	0.52	8.9
State Department for Industry	7.09	7.09	0.19	2.7
State Department for Micro, Small and Medium Enterprises Development	11.26	11.26	-	-
State Department for Investment Promotion	6.55	6.55	-	-
State Department for Cooperatives	0.11	0.11	-	-
State Department for Tourism	0.15	0.15	-	-
Sub-Total	31.38	31.06	0.71	2.3
Health				
State Department for Medical Services	53.54	40.84	-	-
State Department for Public Health and Professional Standards	7.02	5.82	0.81	14.0
Sub-Total	60.56	46.66	0.81	1.7
Education				
State Department for Vocational and Technical Training	7.66	4.52	1.07	23.6
State Department for Higher Education and Research	4.11	2.86	-	-
State Department for Basic Education	20.15	18.55	1.63	8.8
Teachers Service Commission	1.18	1.14	0.34	30.1
Sub-Total	33.10	27.07	3.04	11.2
Governance, Justice, Law and Order				
State Department for Correctional Services	1.17	1.10	-	-
State Department for Immigration and Citizen Services	3.43	2.68	0.01	0.2
National Police Service	1.85	1.85	0.04	2.0
State Department for Internal Security and National Administration	1.18	1.18	-	-
The State Law Office	0.19	0.19	-	-
The Judiciary	1.85	1.85	-	-
Ethics and Anti-Corruption Commission	0.07	0.07	-	-
Office of the Director of Public Prosecutions	0.06	0.06	-	-
Independent Electoral and Boundaries Commission	0.08	0.08	-	-
National Gender and Equality Commission	0.004	0.004	-	-
Sub-Total	9.87	9.05	0.04	0.5
Public Administration and International Relations				

Sector and Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			
The Executive Office of the President	0.74	0.74	0.00	0.4
Office of the Deputy President	0.25	0.25	-	-
State House	0.93	0.93	-	-
State Department of Devolution	0.29	0.29	-	-
State Department of Economic Planning	56.32	56.02	0.60	1.1
State Department for Foreign Affairs	1.87	1.87	-	-
The National Treasury	52.02	38.05	3.18	8.4
State Department for Public Service	1.14	1.04	0.13	12.9
Parliamentary Joint Services	2.07	2.07	-	-
Public Service Commission	0.05	0.05	-	-
Auditor General	0.31	0.31	-	-
Sub-Total	115.98	101.61	3.91	3.9
National Security				
Ministry of Defence	4.25	3.72	0.42	11.4
Sub-Total	4.25	3.72	0.42	11.4
Social Protection, Culture and Recreation				
State Department for Youth Affairs	0.96	0.83	0.05	5.7
State Department for Sports	16.13	0.13	-	-
State Department for Culture and Heritage	0.09	0.09	-	-
State Department for Labour and Skills Development	0.69	0.69	0.14	21.0
State Department for Social Protection and Senior Citizen Affairs	3.62	3.62	0.10	2.9
State Department for Gender and Affirmative Action	3.47	3.27	-	-
Sub-Total	24.96	8.63	0.30	3.4
Environmental Protection, Water and Natural Resources				
State Department of Water and Sanitation	55.94	28.17	4.07	14.4
State Department for Irrigation	23.17	16.02	3.26	20.4
State Department for Environment & Climate Change	2.04	1.90	0.04	1.9
State Department for Forestry	4.26	2.47	0.09	3.5
State Department for Mining	1.04	1.04	-	-
State Department for Wildlife	1.76	1.53	0.03	1.9
Sub-Total	88.21	51.13	7.48	14.6
Grand Total	807.64	480.82	31.65	6.6

Source: National Treasury

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2023/24, the gross ministerial recurrent budget amounted to Kshs.1.56 trillion, representing 66.0 per cent of the ministerial expenditure allocation of Kshs.2.37 trillion, compared to Kshs.1.4 trillion allocated in FY 2022/23. Further analysis shows that recurrent ministerial expenditure allocation was 32.7 per cent of the gross national budget of Kshs.4.21 trillion. Table 2.6 shows the sectorial recurrent estimates and exchequer issues first three months of FY 2023/24.

Table.2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	Quarter 1, FY 2023/24				Quarter 1, FY 2022/23			
	Gross Estimates (Kshs. Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Gross Estimates (Kshs. Bn)	Net Estimates	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net estimates
ARUD	32.97	18.64	3.07	16.5	27.06	18.30	7.96	43.5
EI & ICT	148.00	17.41	3.29	18.9	132.53	24.27	20.17	83.1
GECA	30.04	18.93	3.98	21.0	19.08	10.35	2.00	19.3
Health	80.63	55.44	9.91	17.9	68.5	48.84	7.65	15.7
Education	595.48	542.84	121.14	22.3	515.6	466.55	116.26	24.9
GJLO	220.53	219.31	46.36	21.1	224.13	221.46	52.81	23.8
PAIR	194.21	183.60	31.24	17.0	176.46	156.64	28.59	18.3
National Security	184.99	184.99	37.14	20.1	17.34	174.34	34.86	20.0
SPCR	45.68	42.00	8.67	20.6	41.67	40.00	2.47	6.2
EPW&NR	32.35	19.65	3.30	16.8	24.53	17.65	3.34	18.9
Total	1,564.89	1,302.80	268.10	20.6	1,403.90	1,178.40	276.11	23.4

Source: National Treasury & OCOB

Total exchequer issues towards recurrent ministerial expenditure in the period under review amounted to Kshs.268.10 billion, representing 20.6 per cent of the net estimates, compared to 23.4 per cent (Kshs.276.11 billion) recorded in a similar period FY 2022/23. A review of MDAs recurrent exchequer issues in the period under review shows that the Education sector received the highest percentage of exchequer issues at 22.3 per cent. In comparison, the ARUD sector received the lowest proportion at 16.4 per cent. This is attributed highest release of funds to the State Department for Higher Education and Research and to Teachers Service Commission. Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors in the first three months of FY 2023/24.

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

Sector & Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			%
Agriculture, Rural and Urban Development				
State Department for Lands and Physical Planning	3.89	3.38	0.46	13.7
State Department for Livestock Development	9.24	3.08	0.50	16.3
State Department for Crop Development	15.35	7.75	1.28	16.5
State Department for the Blue Economy and Fisheries	2.85	2.78	0.63	22.8
National Land Commission	1.64	1.64	0.19	11.6
Sub-Total	32.97	18.64	3.07	16.5
Energy, Infrastructure and ICT				
State Department for Roads	82.89	1.66	0.19	11.5
State Department of Transport	14.14	2.70	0.95	35.3
State Department for Shipping and Maritime Affairs	2.49	0.76	0.06	7.7
State Department for Housing and Urban Development	1.29	1.20	0.19	15.7

Sector & Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			%
State Department for Public Works	3.51	2.56	0.38	14.6
State Department for Information Communications Technology & Digital Economy	3.85	2.39	0.38	16.0
State Department for Broadcasting & Telecommunications	6.55	3.89	0.81	20.9
State Department for Energy	8.04	1.89	0.29	15.3
State Department for Petroleum	25.22	0.34	0.04	10.7
Sub-Total	148.00	17.41	3.29	18.9
General Economics and Commercial Affairs				
State Department for Trade	2.36	1.97	0.31	15.5
State Department for the ASALs and Regional Development	9.73	9.25	2.34	25.3
State Department for Industry	2.87	2.47	0.53	21.7
State Department for Micro, Small and Medium Enterprises Development	1.88	1.68	0.18	10.9
State Department for Investment Promotion	1.49	0.98	0.15	15.0
State Department for East African Community	0.72	0.72	0.16	22.6
State Department for Cooperatives	1.93	0.78	0.11	14.3
State Department for Tourism	9.07	1.09	0.20	18.1
Sub-Total	30.04	18.93	3.98	21.0
Health				
State Department for Medical Services	63.05	43.52	7.04	16.2
State Department for Public Health and Professional Standards	17.57	11.92	2.87	24.1
Sub-Total	80.63	55.44	9.91	17.9
Education				
State Department for Vocational and Technical Training	20.67	15.87	2.86	18.0
State Department for Higher Education and Research	124.49	79.34	19.89	25.1
State Department for Basic Education	127.67	125.64	22.82	18.2
Teachers Service Commission	322.65	321.99	75.57	23.5
Sub-Total	595.48	542.84	121.14	22.3
Governance, Justice, Law and Order				
State Department for Correctional Services	34.67	34.67	4.16	12.0
State Department for Immigration and Citizen Services	8.55	8.00	1.53	19.1
National Police Service	104.64	104.64	24.22	23.1
State Department for Internal Security and National Administration	27.06	26.97	7.87	29.2
The State Law Office	6.22	5.65	0.94	16.6
The Judiciary	20.44	20.44	4.64	22.7
Ethics and Anti-Corruption Commission	3.82	3.82	0.70	18.2
Office of the Director of Public Prosecutions	3.59	3.59	0.48	13.5
Office of the Registrar of Political Parties	2.07	2.07	0.44	21.4
Witness Protection Agency	0.74	0.74	0.15	19.9
Kenya National Commission on Human Rights	0.53	0.53	0.12	22.3
Independent Electoral and Boundaries Commission	4.57	4.57	0.54	11.9
Judicial Service Commission	0.90	0.90	0.11	12.8
National Police Service Commission	1.19	1.19	0.12	9.6
National Gender and Equality Commission	0.47	0.47	0.05	11.2
Independent Policing Oversight Authority	1.05	1.05	0.29	27.1
Sub-Total	220.53	219.31	46.36	21.1

Sector & Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			%
Public Administration and International Relations				
The Executive Office of the President	3.60	3.59	0.38	10.6
Office of the Deputy President	3.29	3.28	0.48	14.6
Office of the Prime Cabinet Secretary	1.20	1.20	0.12	10.4
State Department for Parliamentary Affairs	0.67	0.67	0.08	11.5
State Department for Performance and Delivery Management	0.48	0.48	0.11	23.5
State Department for Cabinet Affairs	0.90	0.90	0.06	7.0
State House	6.37	6.37	1.92	30.2
State Department of Devolution	1.88	1.88	0.22	11.7
State Department of Economic Planning	4.10	4.03	0.64	15.9
State Department for Foreign Affairs	17.85	17.70	4.10	23.2
State Department for Diaspora Affairs	1.31	1.31	0.09	6.5
The National Treasury	76.67	69.23	10.74	15.5
State Department for Public Service	22.99	20.35	2.24	11.0
Parliamentary Service Commission	0.91	0.91	0.19	21.1
National Assembly	24.55	24.55	4.85	19.8
Parliamentary Joint Services	6.32	6.29	1.51	24.0
Senate	7.16	7.16	1.58	22.0
The Commission on Revenue Allocation	0.52	0.52	0.06	11.2
Public Service Commission	3.68	3.66	0.39	10.5
Salaries and Remuneration Commission	0.56	0.56	0.07	13.0
Auditor General	7.68	7.42	1.18	15.8
Controller of Budget	0.77	0.77	0.09	11.1
The Commission on Administrative Justice	0.77	0.77	0.15	19.0
Sub-Total	194.21	183.60	31.24	17.0
National Security				
Ministry of Defence	140.69	140.69	28.13	20.0
National Intelligence Service	44.30	44.30	9.01	20.3
Sub-Total	184.99	184.99	37.14	20.1
Social Protection, Culture and Recreation				
State Department for Youth Affairs	3.01	2.80	0.59	21.2
State Department for Sports	1.59	1.38	0.21	15.5
State Department for Culture and Heritage	2.85	2.44	0.37	15.1
State Department for Labour and Skills Development	4.35	1.74	0.30	17.5
State Department for Social Protection and Senior Citizen Affairs	32.54	32.44	7.04	21.7
State Department for Gender and Affirmative Action	1.34	1.20	0.16	12.9
Sub-Total	45.68	42.00	8.67	20.6
Environmental Protection, Water and Natural Resources				
State Department of Water and Sanitation	5.54	3.28	0.53	16.3
State Department for Irrigation	1.56	1.15	0.19	16.5
State Department for Environment and Climate Change	4.20	3.58	0.64	18.0
State Department for Forestry	10.12	5.57	1.10	19.7
State Department for Mining	1.47	1.37	0.19	13.8

Sector & Respective MDAs	Original Gross Estimates	Net Estimates	Exchequer Issues	% of Exchequer Issue to Net Estimates
	Kshs. Billion			%
State Department for Wildlife	9.46	4.70	0.65	13.8
Sub-Total	32.35	19.65	3.30	16.8
Grand Total	1,564.89	1,302.80	268.10	20.6

Source: National Treasury & OCOB

2.4.3 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2023/24 amounted to Kshs.1.84 trillion, representing 43.6 per cent of the gross national budget of Kshs.4.21 trillion, compared to Kshs.1.57 trillion allocated in FY 2022/23. The growth of 16.8 per cent (Kshs.264.48 billion) towards CFS in FY 2023/24 in comparison to FY 2022/23 is attributable to 219 per cent (Kshs.15.06 billion) increase in allocation towards Salaries, Allowances & Miscellaneous Service, 16.7 per cent (Kshs.237 billion) increase towards servicing of public debt, and 10 per cent (Kshs.17.26 billion) increase towards Pension and Gratuities. Table 2.8 shows the exchequer issues to CFS in the first three months of FY 2022/23.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	Quarter 1 FY 2023/24			Quarter 1 FY 2022/23		
	Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% of Exchequer to Net estimates	Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% of Exchequer to estimates
Public Debt	1,751,074.45	347,223.89	19.8	1,393,126.15	236,958.28	17.0
Pensions and Gratuities	189,089.78	30,832.43	16.3	171,828.28	24,499.27	14.3
Salaries, Allowances & Miscellaneous Services	23,532.70	6,894.36	29.3	6,865.83	3,333.10	48.5
Subscriptions to International Organizations	0.05	0.05	-	0.05	-	-
Total	1,963,696.93	384,949.67	19.6	1,571,810.75	264,790.65	16.8

Source: National Treasury and OCOB

In the first three months of FY 2023/24, exchequer issues to CFS were Kshs.384.95 billion, representing 19.6 per cent of the annual net estimates, compared to 16.8 per cent (Kshs.264.79 billion), issued in a similar period FY 2022/23. The increase is attributed to the rise in public debt payments linked to payments of maturing loans and a spike in the cost of servicing debt.

Salaries, Allowances & Miscellaneous Services received the highest proportion of exchequer issues to net estimates at 29.3 per cent which is attributed to funds released to repay Kenya Airways guaranteed loan, while Pensions and Gratuities had the lowest at 16.3 per cent. This is attributed to the delay in the disbursement of the exchequer by the National Treasury.

2.4.4 Exchequer Issues Under Article 223 of the Constitution of Kenya

Article 223 of the Constitution allows the MDAs to access additional funding during the budget implementation process. In the first three months of FY 2023/2024, the Controller of Budget authorized a total of Kshs.299.58 million under Article 223 of the Constitution. This amount was less than 1 per cent per cent of budget net estimates and therefore within the 10 per cent ceiling set out in Article 223 of the Constitution. Table 2.9 shows exchequer issues under Article 223 of the Constitution of Kenya in the first three months of the FY 2023/24.

Table 2.9: Exchequer Issues Under Article 223 of the Constitution

Name of the MDA	Date of Approval	Amount Approved (Kshs.)	Purpose	Amount Funded (Kshs.)
State Department for Information Communications and Technology & Innovation	21/09/2023	221,537,950.95	East Africa regional transport, Trade and development facilitation project	221,537,950.95
State Department for Energy	21/09/2023	78,044,637.75	Eastern electricity highway project	78,044,637.75
Total		299,582,588.70		299,582,588.70

Source: The National Treasury

The Controller of Budget recommends the documents approval by Parliament as stipulated in Article 223 (2) of the Constitution, which states that “The consent of Parliament for any spending under this Article shall be sought within two months after the first withdrawal of the money, subject to clause (3)”. Article 223(3) states that “if Parliament is not sitting during the time contemplated in clause (2) or is sitting but adjourns before the approval has been sought, the approval shall be sought within two weeks after its next sits”.

2.4.5 Approval for Withdrawals from the Equalization Fund

The Equalisation Fund is established under Article 204 (1) of the Constitution of Kenya, which requires that half a per cent (0.5 per cent) of all the revenue collected by the National government each year, calculated based on the most recent audited revenue received, as approved by the National Assembly, to be paid into the Fund. Article 204(2) of the Constitution provides that the National Government shall use the Equalisation Fund only to provide essential services, including Water, Roads, Health Facilities, and Electricity to marginalised areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as is possible.

In the first three months of FY 2023/24, the Controller of Budget authorised Kshs.53.00 million from the Equalization Fund to cater for Equalization Fund Secretariat expenses.

2.4.6 Approval for Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. In the first three months of FY 2023/2024, the Controller of Budget authorised Kshs.4.53 billion from the Judiciary Fund to the Judiciary Operational Accounts comprising Kshs.13.94 million for development activities and Kshs.4.51 billion for recurrent activities representing 0.8 per cent and 22.1 per cent of the net estimates respectively. Table 2.10 shows the approval for withdrawal from the Judiciary Fund in the first three months of FY 2023/24.

Table 2.10: Approval for Withdrawal from the Judiciary Fund

Vote	Approved Budget	Exchequer Issues	% of Exchequer to Budget
	Kshs.	Kshs.	
Recurrent	20,437,400,000.00	4,512,436,521.25	22.1
Development	1,850,000,000.00	13,944,540.00	0.8
Total	22,287,400,000.00	4,526,381,061.25	20.3

Source: The National Treasury & OCOB

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents a budget implementation performance summary in the first three months of FY 2023/24, comprising development and recurrent expenditure by the National Government and County Governments. The Consolidated Fund Services provides information on Public debt, Pensions, and Gratuities, as well as Salaries and Allowances to Constitutional Office holders and Miscellaneous services. The chapter further disaggregates expenditure by MDAs under major economic items for the development and recurrent votes, respectively.

3.2 FY 2023/24 Overall Budget

The Government's approved gross budget for the FY 2023/24 amounted to Kshs.4.87 trillion, presenting 13.7 per cent growth compared to Kshs.4.17 trillion in FY 2022/23. This comprised of Kshs.807.64 billion for ministerial development expenditure, Kshs.1.56 trillion for ministerial recurrent expenditures, Kshs.1.96 trillion for CFS and Kshs.534.63 billion for Counties. This recorded growth compared to Kshs.715.35 billion for ministerial development expenditure, Kshs.1.4 trillion for ministerial recurrent expenditure, and Kshs.1.57 trillion for CFS allocated in a similar period in FY 2022/23 (before the supplementary Budget I&II).

The National Government targeted to finance the budget through revenue of Kshs.3.16 trillion comprising of tax revenue of Kshs.2.5 trillion, Non-Tax Revenue of Kshs.75.33 billion, Other Domestic Financing of Kshs.3.19 billion, and MDAs Appropriation-in-Aid cumulating to Kshs.588.91 billion. The budget will also be funded by domestic borrowings amounting to Kshs.688.21 billion and External Loans and Grants amounting to Kshs.870.18 billion. The domestic borrowing comprises of net domestic borrowing of Kshs.313.68 billion and internal debt redemptions (roll-overs) of Kshs.374.54 billion. The actual receipts in the Consolidated Fund for the first three months of FY 2023/24 were Kshs.747.98 billion, including an opening balance of Kshs.2.62 billion brought forward from FY 2022/23.

In addition, MDAs also reported receipts of A-I-As amounting to Kshs.30.16 billion, comprising Kshs.24.63 for recurrent A-I-As and Kshs.5.53 billion for development A-I-As. Table 3.1 summarises receipts in the first three months of FY 2023/24.

Table 3.1: Summary of Receipts in to the Consolidated Fund and A-I-A

Description	Estimates	Actual	Performance
	Kshs	Kshs	%
Opening Balance	-	2,617,485,484	
Tax Revenue	2,495,825,165,065	514,264,884,193	20.6
Non-Tax Revenue	75,333,897,602	23,081,995,058	30.6
Domestic Borrowing	688,213,698,151	147,160,419,980	21.4
External Loans and Grants	870,178,136,085	57,809,496,045	6.6
Other Domestic Financing	3,190,000,000	3,043,591,359	95.4
Sub-Total	4,132,740,896,903	747,977,872,120	18.1
A-I-A			
MDA Recurrent A-I-A	262,083,546,254	24,625,809,080	9.4
MDA Development A-I-A	326,827,886,931	5,531,906,215	1.7
Sub-Total	588,911,433,185	30,157,715,295	5.1

Source: National Treasury and MDAs

County governments targeted to fund the budget from equitable shareable revenue Kshs.385.42 billion, Own Source revenue Kshs.78.61 billion, Balance broguht forward from FY 2022/23 Kshs.27.96 billion and additional allocation/conditional grants Kshs. 42.64 billion.

Table 3.2 shows the overall budget performance of the national government and county governments in the first three months of FY 2023/24.

Table 3.2: Overall Budget Performance

VOTE	First Three months of FY 2023/24 (Kshs. Bn)						First three months of FY 2022/23 (Kshs. Bn)					
	Gross estimates	Net estimates	Cumulative Exchequer	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate (%)	Gross estimates	Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Net estimates	Absorption rate (%)
Recurrent	3,528.58	3,266.50	653.05	700.49	20.0	19.9	2,975.71	2,750.21	540.90	618.12	19.7	20.8
: MDAs	1,564.89	1,302.80	268.10	320.70	20.6	20.5	1,403.90	1,178.40	276.11	355.99	23.4	25.4
: CFS	1,963.70	1,963.70	384.95	379.79	19.6	19.3	1,571.81	1,571.81	264.79	262.14	16.8	16.7
Development	807.64	480.82	31.65	83.70	6.6	10.4	715.35	424.39	68.06	78.97	16.0	11.0
Sub-totals	4,336.23	3,747.32	684.7	784.19	18.9	18.1	3,691.07	3,174.60	608.96	697.10	19.2	18.9
County Governments	534.63	385.42	68.79	67.30	13.0	12.6	478.87	370.00	70.34	54.82	19.0	11.4
Grand Total	4,870.86	4,132.74	745.81	851.66	18.0	17.5	4,169.94	3,544.60	679.30	751.89	19.2	18.0

Source: National Treasury, OCOB, MDAs & County Treasuries

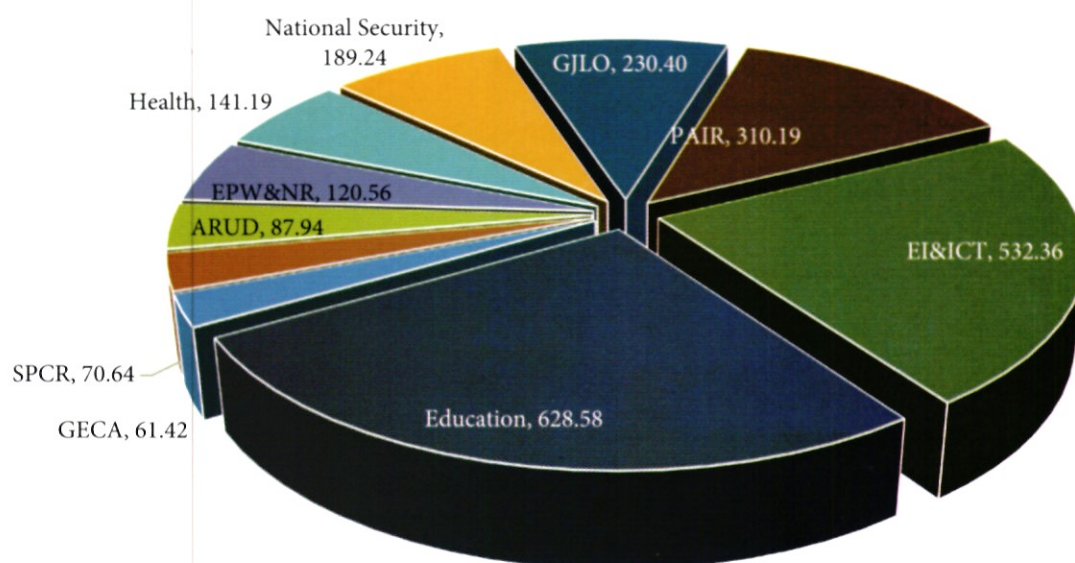
The total exchequer issued by the National Treasury and County Governments in the first three months of FY 2023/24 was Kshs.745.81 billion, representing 18.0 per cent of the net estimates, compared to 19.2 per cent (Kshs.679.30 billion) recorded in a similar period in FY 2022/23. County governments generated a total of Kshs.9.53 billion comprising Kshs.6.60 billion and Kshs.2.93 billion as Own Source Revenue and Facility Improvement Fund/A-IAs respectively.

The exchequer issues comprised Kshs.31.65 billion (6.6 per cent) for ministerial development expenditure, Kshs.268.10 billion (20.6 per cent) for ministerial recurrent expenditure, Kshs.384.95 billion (21.0 per cent) to CFS and Kshs.61.11 billion for the Counties (15.9 per cent). Gross expenditure for both the National and County governments was Kshs.851.66 billion, recording an absorption rate of 17.5 per cent, compared to Kshs.751.89 billion (18.0 per cent) recorded in a similar period FY 2022/23.

National government gross expenditure amounts to Kshs.784.18 billion, comprising ministerial development expenditure at Kshs.83.70 billion (absorption rate of 10.4 per cent), ministerial recurrent expenditure at Kshs.320.70 billion (absorption rate of 20.5 per cent), and Consolidated Fund Services at Kshs.379.79 billion (20.7 per cent). Gross expenditure for county governments amounted to Kshs.67.47 billion, recording an absorption rate of 12.6 per cent, compared to Kshs.54.83 billion recorded in a similar period of FY 2022/23 (an absorption rate of 11.4 per cent). This comprised development expenditure amounting to Kshs.6.92 billion (absorption rate of 3.7 per cent and recurrent expenditure at Kshs.60.56 billion, recording an absorption rate of 17.5 per cent.

Figure 3.1 presents the annual budget allocation by vote in the FY 2023/24.

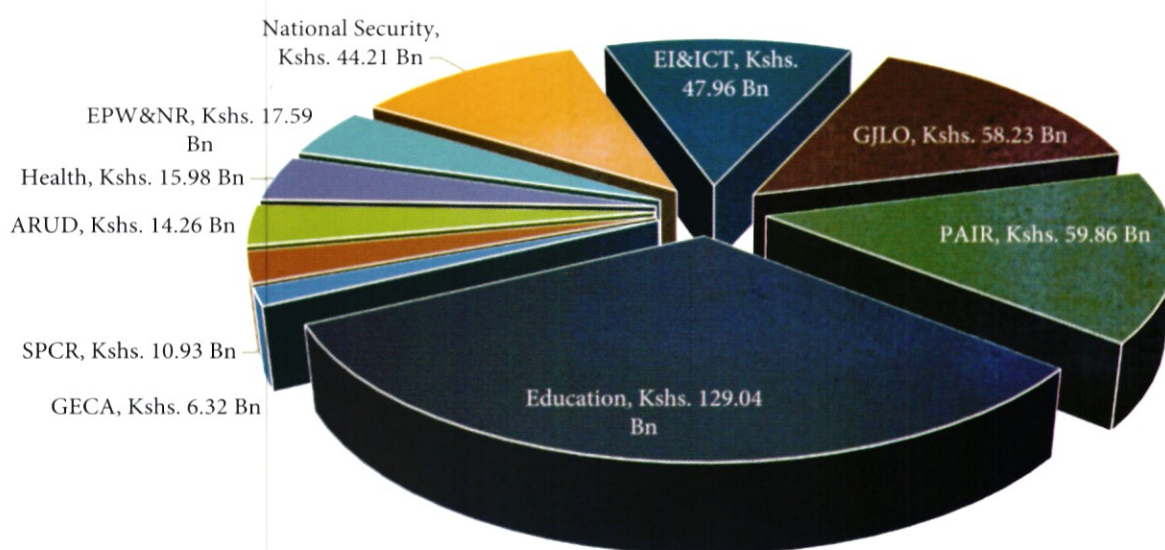
Figure 3.1: Annual Allocation by Sector FY 2023/24 (Kshs. Billion)



Source: National Treasury

Figure 3.2 shows expenditure by vote in the first three months of FY 2023/24.

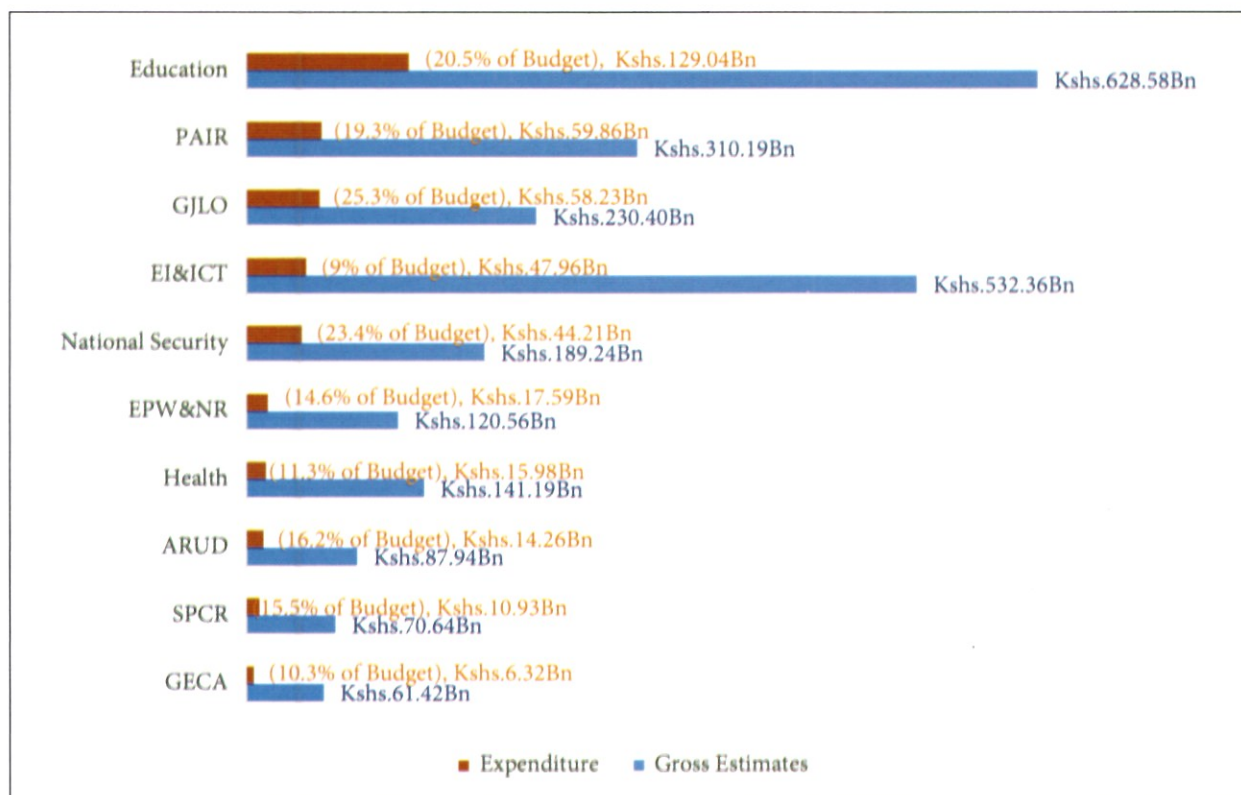
Figure 3.2: Expenditure by Sector



Source: MDAs & National Treasury

Figure 3.3 shows the proportion of expenditure by sector in the first three months of FY 2023/24.

Figure 3.3: Proportion of Expenditure by Sector in the FY 2022/23 (Kshs. Billion)



Source: MDAs & National Treasury

3.3 Consolidated Fund Services Budget Performance

Budget allocation to the CFS in FY 2023/24 amounted to Kshs.1.84 trillion, compared to Kshs.1.58 trillion allocated in FY 2022/23. Table 3.3 summarises CFS vote implementation status for the first three months of FY 2023/24.

Table 3.3: CFS Budget Performance

CFS Category	Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	Expenditure (Kshs. Million)	Expenditure as % of estimates
Public Debt	1,751,704.45	347,222.89	345,425.23	19.7
Pensions and Gratuities	189,089.78	30,832.43	30,832.43	16.3
Salaries & Allowances and Miscellaneous Services	23,532.70	6,894.36	3,528.92	15.0
Total	1,963,696.93	384,949.69	379,786.58	19.3

Source: National Treasury

Total expenditure for CFS in the period under review amounted to Kshs.379.79 billion, representing 20.7 per cent of the CFS gross estimates, an increase of 44.9 per cent compared to Kshs.262.14 billion (16.7 per cent) recorded in a similar period FY 2022/23. The increase is attributed to the rise in public debt payments linked to maturing loans and a spike in the cost of servicing debt due to the weakening of the Kenya shilling against the major world currencies, specifically external debt.

3.3.1 Public Debt

As of 30th September 2023, the Public debt stock stood at Kshs.10.59 trillion, comprising of Kshs.5.67 trillion dues to external lenders (53.5 per cent) and Kshs.4.92 trillion dues to domestic lenders (46.5 per cent). Table 3.4 represents the public debt position as of 30th September 2023.

Table 3.4: Public Debt Position as of 30th September 2023

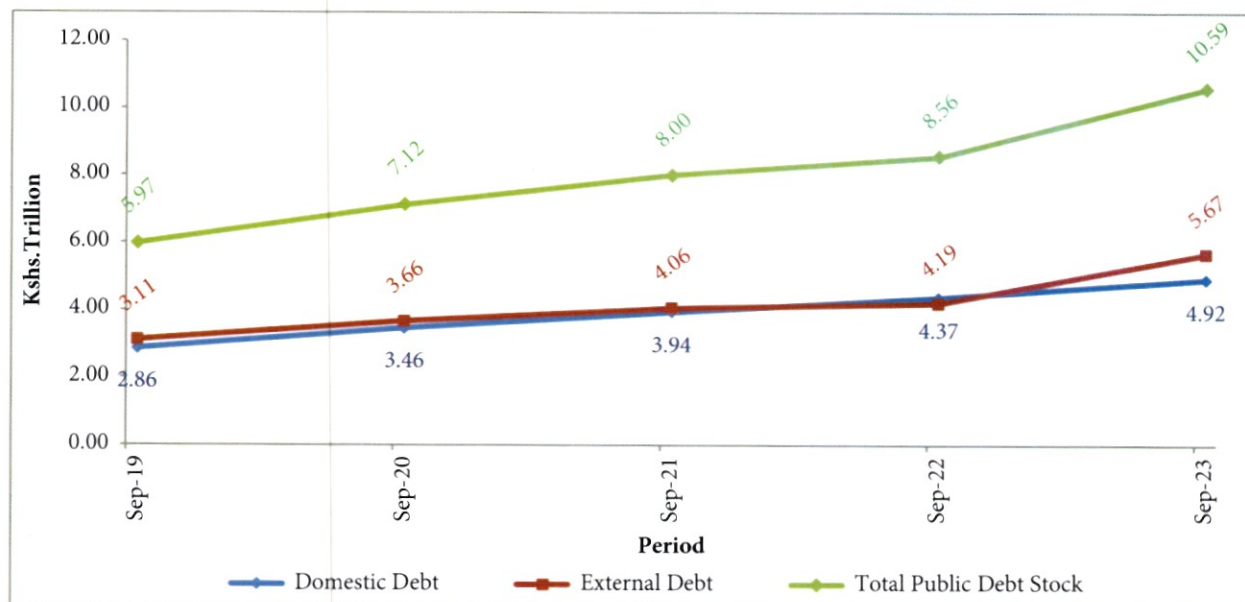
Category	Amount (Kshs. Million)	Percentage (%)
External Debt		
Bilateral	1,341,778.86	12.7
Multilateral	2,827,122.67	26.7
Commercial Banks	1,483,612.53	14.0
Suppliers Credits	15,284.47	0.1
Sub-Total External Debt	5,667,798.53	53.5
Domestic Debt		
Central Bank	101,829.49	1.0
Commercial Banks	2,081,575.90	19.7
Sub-total: Banks	2,183,405.40	20.6
Non-bank	2,600,833.51	24.6
Others (Non-residents)	33,552.43	0.3
IMF SDR* Funds On-Lent to Government	99,523.32	0.9
Sub-Total Domestic	4,917,314.66	46.5
Grand Total	10,585,113.19	100.0

Source: National Treasury

*IMF SDR-International Monetary Fund Special Drawing Rights

Public debt stock recorded a 23.7 per cent growth from Kshs.8.56 trillion reported as of 30th September 2022. Figure 3.4 shows the trend in public debt stock from 30th September 2019 to 30th September 2023.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The allocation towards servicing the public debt in FY 2023/24 amounted to Kshs.1.75 trillion, representing 89.2 per cent of the CFS budget, an increase of 17.3 per cent compared to Kshs.1.39 trillion allocated in FY 2022/23. The increase is largely attributed to Kshs.316.40 billion external public debt that will be maturing within the financial year, as indicated in Table 3.5.

Table 3.5: Composition of External Debt Stock by Maturity Period

Remaining Maturity Period	Amount (Kshs.)
00 to 01 Years	316,402,500,708
01 to 02 Years	11,869,182,043
02 to 03 Years	55,677,035,918
03 to 05 Years	512,342,054,279
05 to 10 Years	1,224,668,974,357
10+ Years	3,546,838,781,077
Total	5,667,798,528,383

Source: National Treasury

The Public debt allocation of Kshs.1.75 trillion, comprises of Kshs.835.67 billion for interest payments and Kshs.915.40 billion for redemptions (principal payments). Allocation towards external debt amounts to Kshs.748.27 billion, comprising Kshs.540.86 billion for redemption and Kshs.207.41 billion for interest payments, while domestic debt amounts to Kshs.1.00 trillion, comprising Kshs.374.54 billion for redemption and Kshs.628.26 billion for interest-payments.

Total expenditure on public debt in the first three months of FY 2023/24 was Kshs.345.43 billion, representing 19.7 per cent of the annual estimates, compared to Kshs.236.88 billion (17.0 per cent) recorded in a similar period FY 2022/23. The expenditure comprised Kshs.176.62 billion towards principal redemption, Kshs.166.41 billion towards interest payments, Kshs.1.89 billion as other charges and Kshs.498.99 million as commitment fees.

External debt servicing amounted to Kshs.152.13 billion, consisting of Kshs.89.39 billion for redemption, Kshs.60.35 billion for interest payment, Kshs.1.89 billion as other charges and Kshs.498.99 million as commitment fees. The total domestic debt payment was Kshs.193.29 billion, comprising of Kshs.87.23 billion and Kshs.106.06 billion for redemption and interest payments, respectively.

3.3.2 Overdraft Facility

The overdraft facility is a temporary source of funds mainly to fund the deficit in payments of domestic debt instruments such as matured Treasury Bills. Government overdraft, which is administered through the Central Bank of Kenya (CBK), is restricted to a maximum of five per cent of the most recently audited revenues and is expected to be paid off by the end of the financial year as specified in Section 15 (3) of the PFM Act.

The overdraft limit for FY 2023/24 stands at Kshs.80.05 billion and is charged at the prevailing CBK Rate (10.5 per cent per annum during the reporting period) on the amount outstanding at the end of each month. In the first three months of FY 2023/24, the total charge on the overdraft facility was Kshs.1.89 billion, as shown in Table 3.6.

Table 3.6: Charges on Overdraft Facility by month in the FY 2023/24

Month (2023)	Amount in Kshs.
July	589,087,532
August	639,594,587
September	660,806,400
Total	1,889,488,519

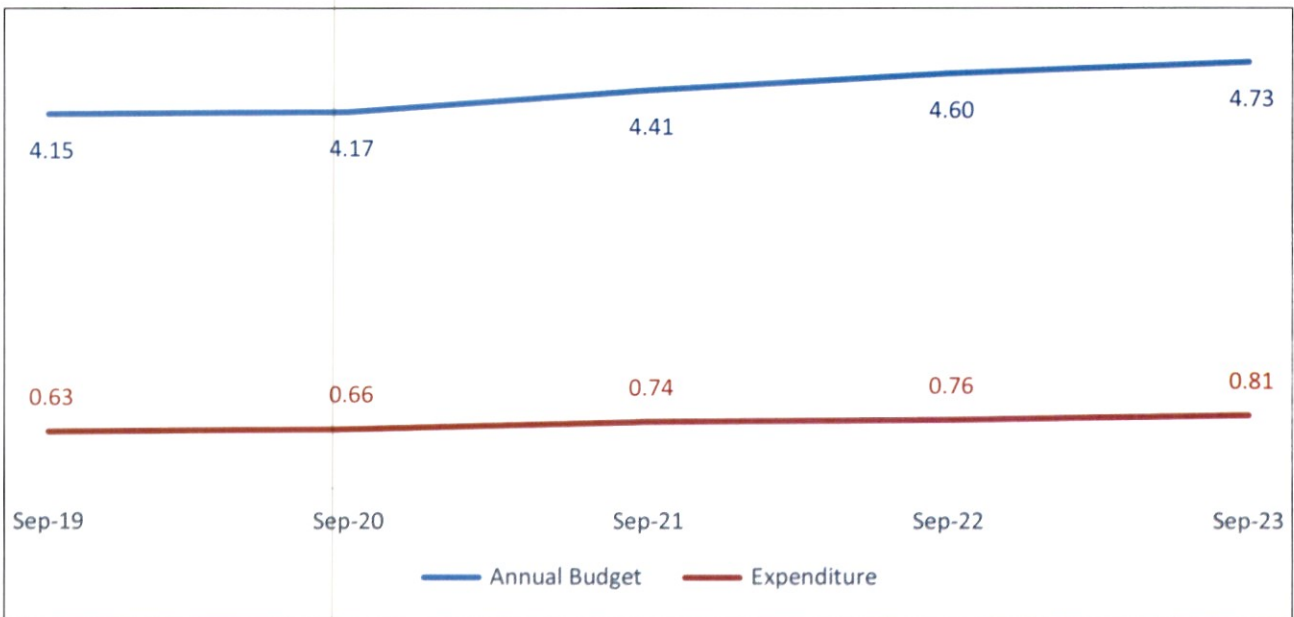
Source: National Treasury

3.3.3 Salaries and Allowances and Miscellaneous Services

The allocations for Salaries and allowances and Miscellaneous Services (SAM) in the FY 2023/24 amounted to Kshs.4.73 billion, compared to the allocation of Kshs.4.60 billion allocated in the FY 2022/23. The 3 per cent growth is attributed to an increase in budget allocation for the various offices under SAM, including the Judicial Service Commission, whose SAM budget allocation increased by Kshs.125.91 million, that is, from Kshs.3.53 billion in FY 2022/23 to Kshs.3.66 billion in FY 2023/24.

The total expenditure towards SAM in the first three months of FY 2023/24 was Kshs.812.48 million, representing 17.2 per cent of the annual estimates, compared to Kshs.758.06 million (16.5 per cent) recorded in a similar period in FY 2022/23. Figure 3.5 shows the trends in budgetary allocations and expenditures for salaries, allowances, and miscellaneous services from FY 2019/20 to FY 2023/24.

Figure 3.5: Trend in Salaries, Allowances, and Miscellaneous Services



Source: National Treasury

Table 3.7 shows SAM performance in the first three months of FY 2023/24.

Table 3.7: Salaries, Allowances, and Miscellaneous Budget Performance

Name of the Office	Gross Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Office of the Attorney General	19,305,659	2,871,000	2,871,000	14.9
Director of Public Prosecutions	9,618,404	9,683,123	9,683,123	100.7
The Judicial Service Commission	3,656,204,200	609,390,876	609,390,876	16.7
Auditor General	21,559,008	2,871,000	2,871,000	13.3
Public Service Commission	86,780,050	24,949,226	24,949,226	28.7
Teachers Service Commission	93,779,919	18,553,557	18,553,557	19.8
Ethics and Anti-Corruption Commission	22,866,000	5,780,408	5,780,408	25.3
Kenya National Commission on Human Rights	42,502,950	10,465,557	10,465,557	24.6
Commission on Administrative Justice	27,379,724	7,228,544	7,228,544	26.4
National Gender & Equality Commission	17,491,725	10,465,557	10,465,557	59.8
National Cohesion & Integration Commission	128,895,693	14,509,557	14,509,557	11.3
Commission on Revenue Collection	79,427,372	16,136,621	16,136,621	20.3
Salaries & Remuneration Commission	96,595,724	20,575,557	20,575,557	21.3
National Land Commission	145,082,448	18,597,159	18,597,159	12.8
Controller of Budget	18,357,787	2,377,557	2,377,557	13.0
National Police Service Commission	88,738,966	12,487,557	12,487,557	14.1
Independent Electoral & Boundaries Commission	105,815,122	224,238	224,238	0.2
The National Social Security Fund (NSSF)*		465,480	465,480	
Housing Levy*		11,831,048	11,831,048	
Sub-Total	4,660,400,751	799,463,622	799,463,622	17.2
Office of the President / Deputy President: (a) President	42,439,881	4,743,750	7,373,438	17.4
(b) Deputy President		2,629,688		
(a) Former Presidents	24,179,127	3,762,000	5,643,000	23.3
(b) Former First Lady		1,881,000		
Sub-Total	66,619,008	13,016,438	13,016,438	19.5
Total	4,727,019,759	812,480,060	812,480,060	17.2

Source: The National Treasury

*Not budgeted for at the beginning of the financial year.

Analysis of SAM performance shows that two offices, namely the National Social Security Fund and Housing Levy, received exchequer and amount spent which was not budgeted for in the original budget. This was to cater for employer contributions to the Housing Levy and National Social Security Fund. The Controller of Budget recommends regularising the expenditure in the subsequent supplementary budget.

When undertaking her oversight role, the Controller of Budget has observed overbudgeting of the Salaries and Allowances budget despite salaries and allowances for the holders of the Constitutional Offices being known and having been gazetted by the Salaries and Remuneration Commission. The National Treasury should ensure the budget is as realistic as possible. In the meantime, appropriate reallocation should be done through a supplementary budget to avoid over budgeting.

3.3.4 Guaranteed Debt

As of 30th September 2023, the guaranteed debt stock stood at Kshs.170.95 billion compared to Kshs.161.12 billion as of 30th June 2023. Table 3.8 shows a list of guaranteed loans as of 30th September 2023.

Table 3.8: List of Guaranteed Loans as of 30th September 2023

Classification				Loans portfolio as of 30th June 2023	FY 2023/24		Loans portfolio as of 30th September 2023	Composition (%) of Loan Portfolio
					Loan Disbursements	Loans paid (Principal amount)		
Agency	Year	Purpose of the loan	Creditor	Kshs. Millions				
				a	b	c	d	e
Kenya Airways	2017	Kenya Airways Guarantee	EXIM Bank USA	79,515.52	-	2,365.16	87,366.68	51.1
Kenya Electricity Generating Company	1995	Mombasa Diesel Generating Power Plant	Government of Japan	825.20	-	-	843.54	0.5
	1997	Sondu Miriu Hydropower Project	Government of Japan	1,148.28	-	-	1,173.81	0.7
	2004	Sondu Miriu Hydropower II	Government of Japan	7,049.34	-	-	7,034.48	4.1
	2007	Sondu - Miriu Hydropower Project Sangoro Power Plant	Government of Japan	3,227.46	-	-	3,299.21	1.9
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Project	Government of Japan	14,938.45	-	-	15,270.54	8.9
	2010	Rehabilitation and Expansion of the Hydropower Plant Kindaruma	Government of Federal Republic of Germany - GiZ	598.16	-	-	609.97	0.4
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of Federal Republic of Germany - GiZ	1,916.42	-	-	1,954.27	1.1
	2021	DSSI Japan for KenGen Loans Phase 1	Government of Japan	1,413.56	-	-	1,300.49	0.8
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	19,755.93	-	-	20,623.04	12.1
	2015	Kenya Port Development Project - Phase II	Government of Japan	30,040.24	-	-	30,708.06	18.0
	2021	DSSI Japan - Kenya Ports Authority (KE-P25)	Government of Japan	351.14	-	-	358.95	0.2
	2021	DSSI Japan - Kenya Ports Authority (KE-P25) - Phase II	Government of Japan	396.22	-	-	403.76	0.2
Total				161,175.92	-	2,365.16	170,946.80	100.0

Source: National Treasury

In FY 2023/24, the allocation towards payment for guaranteed debt was Kshs.18.79 billion. The total amount paid on guaranteed loans during the first three months of FY 2023/24 amounted to Kshs.2.72 billion, which was payment for Kenya Airways loan comprising of Kshs.2.37 billion for principal repayment and Kshs.351.29 million for interest payments.

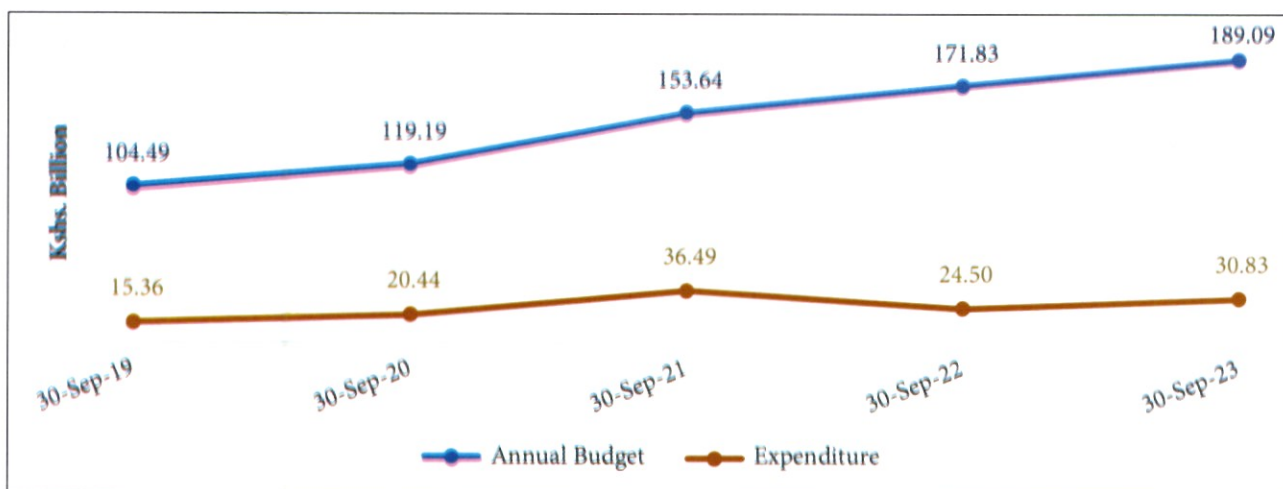
3.3.5 Pensions and Gratuities

The allocation for Pensions and Gratuity for the FY 2023/24 amounted to Kshs.189.09 billion, compared to Kshs.171.83 billion allocated in the FY 2022/23. It comprised of Ordinary Pensions of Kshs.82.93 billion, Commuted Pensions and Gratuities of Kshs.77.56 billion, Other Pension Schemes of Kshs.134.10 million, and the Public Service Superannuation Scheme at Kshs.28.46 billion. The 10.1 per cent (Kshs.17.26 billion) growth in the Pensions and Gratuities Budget for FY 2023/24 compared to FY 2022/23 is attributed to an increase in allocation towards ordinary pension. The allocation for ordinary pension increased from Kshs.69.55 billion in FY 2022/23 to Kshs.82.93 billion in FY 2023/24. One of the primary reasons for this increase is the allocation towards monthly pensions for civil services and the military.

Total payments towards Pensions and Gratuities in the first three months of FY 2023/24 amounted to Kshs.30.83 billion, representing 16.3 per cent of the gross estimates, compared to Kshs.24.5 billion (14.3 per cent) recorded in FY 2022/23.

Notably, the budget implementation of Pensions and Gratuities has been negatively affected by the downtime of the Pension Information System and the delay in releasing the exchequer to fund pensions. Further, the Government of Kenya (Employer) contribution remitted to the Public Service Superannuation Scheme (PSSS) (the scheme) according to Section 6(2) of the PSSS Act 2012 had three-month contribution arrears. Figure 3.6 shows the Pensions and gratuities performance trend from 30th September 2019 to 30th September 2023.

Figure 3.6: Trend in Pensions and Gratuities Performance Trend



Source: National Treasury

As of 30th September 2023, a processed payment of Kshs.9.36 billion for monthly and commuted Pension (gratuities) was not paid due to lack of funding by the National Treasury. Further, the contribution remitted to PSSS stood at Kshs.4.59 billion being payment for May and June 2023.

The Controller of Budget recommends timely funding of Pension and Gratuities Votes and the clearance of arrears on Government contribution remittances to PSSS.

3.4 Ministries, Departments, and Agencies Expenditure by Economic Classification

3.4.1 Introduction

This section presents breakdown analyses of MDAs' expenditure by economic classification with the highest amounts for development and recurrent activities in the first three months of FY 2023/24. Development expenditure major economic items include Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialised Plant, Equipment, and Machinery, and Pre-Feasibility studies.

Recurrent expenditure major economic items include Compensation to Employees, Use of Goods and Services (Operations and Maintenance (O&M)). Use of Goods and Services includes Travelling, Printing and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles and other assets, Subsidies, Grants and Acquisition of other Assets among others.

3.4.2 Ministries, Departments, and Agencies Economic Classification Analysis

Ministerial allocation in FY 2023/24 amounts to Kshs.2.37 trillion comprising of Kshs.807.64 billion for development activities and Kshs.1.56 trillion for recurrent programmes. In the first three months of FY 2023/24, the ministerial expenditure was Kshs.404.40 billion (absorption rate of 17 per cent), consisting of Kshs.83.70 billion for development activities and Kshs.320.70 billion for recurrent activities. Annex XI, referenced on page 165 gives a breakdown of MDAs recurrent performance by economic classification expenditure.

3.4.3 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2023/24, gross allocations towards Ministerial development activities amounted to Kshs. 807.64 billion compared to Kshs.515.18 billion allocated (revised in Supplementary budget II) in FY 2022/23. Gross ministerial development expenditure in the first three months of FY 2023/24 amounted to Kshs.83.70 billion, recording an absorption rate of 10.4 per cent, compared to 11.0 per cent (Kshs.78.97 billion), recorded in a similar period FY 2022/23. Table 3.5 shows ministerial development expenditure breakdown analysis by economic classification in the first three months of FY 2023/24.

Table 3.9: Breakdown of Development Expenditure by MDAs (Kshs. Millions)

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
The Executive Office of the President	-	-	-	-	-	-	3.01	-	3.01	-	3.01
Office of the Deputy President	-	-	-	-	-	-	-	-	-	-	-
State House	-	-	-	-	-	-	-	-	-	-	-
State Department for Correctional Services	-	2.28	-	5.54	116.33	31.99	-	216.71	372.86	-	372.86
State Department for Immigration and Citizen Services	-	-	9.98	-	-	58.04	-	2,054.64	2,122.65	-	2,122.65
National Police Service	-	4.66	-	-	-	102.55	-	2.60	109.81	-	109.81
State Department for Internal Security and National Administration	-	426.45	37.66	-	165.00	5.00	2.50	-	636.61	-	636.61
State Department for Devolution	-	-	-	-	-	-	-	14.71	14.71	-	14.71
State Department for the ASALs and Regional Development	156.00	-	-	-	-	-	-	23.97	179.97	-	179.97
Ministry of Defence	1,510.56	-	-	-	-	-	-	-	1,510.56	-	1,510.56
State Department for Foreign Affairs	-	-	-	-	-	-	-	-	-	-	-
State Department for Vocational and Technical Training	1,606.80	-	50.28	-	-	13.42	-	281.02	1,951.52	280.17	1,671.35
State Department for Higher Education and Research	1,169.30	-	-	-	-	-	-	-	1,169.30	-	1,169.30
State Department for Basic Education	2,132.44	-	-	-	-	-	-	-	2,132.44	-	2,132.44
The National Treasury	1,571.10	-	47.76	25.00	-	254.71	59.82	457.94	2,416.32	-	2,416.32
State Department for Economic Planning	13,920.84	-	-	-	-	-	16.56	-	13,937.40	-	13,937.40
State Department for Medical Services	4,710.09	22.63	-	-	-	-	125.00	9.39	4,867.11	313.64	4,553.48
State Department for Public Health and Professional Standards	1,694.74	-	-	-	-	-	-	-	1,694.74	-	1,694.74
State Department for Roads	13,280.35	-	-	-	10.00	-	19.11	55.31	13,364.77	915.46	12,449.31

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department of Transport	7,108.12	-	-	-	-	-	-	9.43	7,117.55	-	7,117.55
State Department for Shipping and Maritime Affairs	-	-	-	-	-	-	-	1.00	1.00	-	1.00
State Department for Housing and Urban Development	50.00	-	177.50	-	135.29	-	3.33	150.10	516.21	187.63	328.58
State Department for Public Works	-	11.72	2.76	-	30.86	-	-	11.38	56.72	-	56.72
State Department for Irrigation	6,004.64	-	-	-	1.34	-	0.11	0.00	6,006.09	583.27	5,422.82
State Department of Water and Sanitation	5,195.74	-	-	-	-	-	18.83	0.00	5,214.57	915.46	4,299.11
State Department for Lands and Physical Planning	1,037.50	-	-	-	-	-	25.56	281.67	1,344.73	-	1,344.73
State Department for Information Communications and Technology & Digital Economy	1,871.73	-	-	-	-	0.92	-	34.73	1,907.38	779.70	1,127.69
State Department for Broadcasting & Telecommunications	255.50	-	-	-	-	-	-	29.38	284.88	-	284.88
State Department for Sports	38.19	-	-	-	-	-	-	-	38.19	-	38.19
State Department for Culture and Heritage	-	-	-	-	-	-	-	-	-	-	-
State Department for Youth Affairs and the Arts	49.68	-	-	-	-	8.22	6.60	318.05	382.55	-	382.55
State Department for Energy	-	-	-	-	1,829.40	-	41.32	24.39	1,895.11	1,071.38	823.72
State Department for Livestock Development	875.50	-	-	-	-	-	1.34	74.21	951.05	-	951.05
State Department for the Blue Economy and Fisheries	676.96	-	-	-	-	2.50	602.83	112.67	1,394.97	-	1,394.97
State Department for Crop Development	5,570.00	-	4.24	-	345.21	-	55.71	825.17	6,800.33	338.29	6,462.05
State Department for Cooperatives	-	-	-	-	-	-	0.23	0.71	0.95	-	0.95
State Department for Trade	25.00	-	-	-	-	-	-	-	25.00	-	25.00
State Department for Industry	-	-	-	-	11.14	-	54.43	-	65.57	-	65.57

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Micro, Small and Medium Enterprises Development	271.48	-	-	-	-	-	-	-	271.48	-	271.48
State Department for Investment Promotion	-	-	-	-	-	-	-	-	-	-	-
State Department for Labour and Skills Development	35.04	45.04	-	-	-	6.66	10.93	75.47	173.14	-	173.14
State Department for Social Protection and Senior Citizen Affairs	192.64	-	-	-	-	-	-	394.40	587.05	-	587.05
State Department for Mining	-	-	-	-	-	-	-	-	-	-	-
State Department for Petroleum	-	-	-	-	-	157.15	73.56	202.51	433.21	-	433.21
State Department for Tourism	-	-	-	-	-	-	-	-	-	-	-
State Department for Wildlife	180.92	-	-	-	-	-	-	23.05	203.97	117.50	86.47
State Department for Gender and Affirmative Action	91.42	-	-	-	-	-	-	0.96	92.37	-	92.37
State Department for Public Service	267.50	-	-	-	-	11.57	-	-	279.07	-	279.07
The State Law Office	-	-	-	-	-	-	-	-	-	-	-
The Judiciary Fund	-	38.92	-	-	-	79.16	-	-	118.08	-	118.08
Ethics and Anti-Corruption Commission	-	-	26.33	-	-	-	-	-	26.33	-	26.33
Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	-	-	-	-
State Department for Environment and Climate Change	136.46	-	-	-	-	-	-	77.75	214.22	-	214.22
State Department for Forestry	407.55	-	-	-	-	-	-	-	407.55	29.41	378.13
National Land Commission	-	-	-	-	-	-	-	-	-	-	-
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-	-	-	-	-
Parliamentary Joint Services	-	109.62	31.92	-	-	96.13	-	-	237.67	-	237.67
Public Service Commission	-	-	-	-	-	-	-	-	-	-	-
Teachers Service Commission	-	0.12	-	-	-	-	-	166.92	167.05	-	167.05

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
Auditor General	-	-	-	-	-	-	-	-	-	-	-
National Gender and Equality Commission	-	-	-	-	-	-	-	-	-	-	-
Total	72,093.78	661.45	388.43	30.54	2,644.58	828.00	1,120.78	5,930.25	83,697.82	5,531.91	77,998.86

Source: MDAs and National Treasury

Annex vi provides a breakdown of capital transfers of the Kshs.72.09 billion, A-i-A and expenditure by the SAGAs.

Analysis of MDAs' development expenditure by economic classifications shows that the highest spending by category was on Capital Transfers by MDAs at Kshs.72.09 billion, representing 86.1 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report (see Annex VI referenced on page 140).

The second highest spending category was on Construction and civil works at Kshs.2.64 billion, representing 3.2 per cent of gross ministerial expenditure. Other budget items with significant expenses included Pre-feasibility and Appraisal studies at Kshs.1.12 billion and the Purchase of specialised plant, equipment and machinery at Kshs.828.00million, representing 1.3 per cent and 1.0 per cent, respectively.

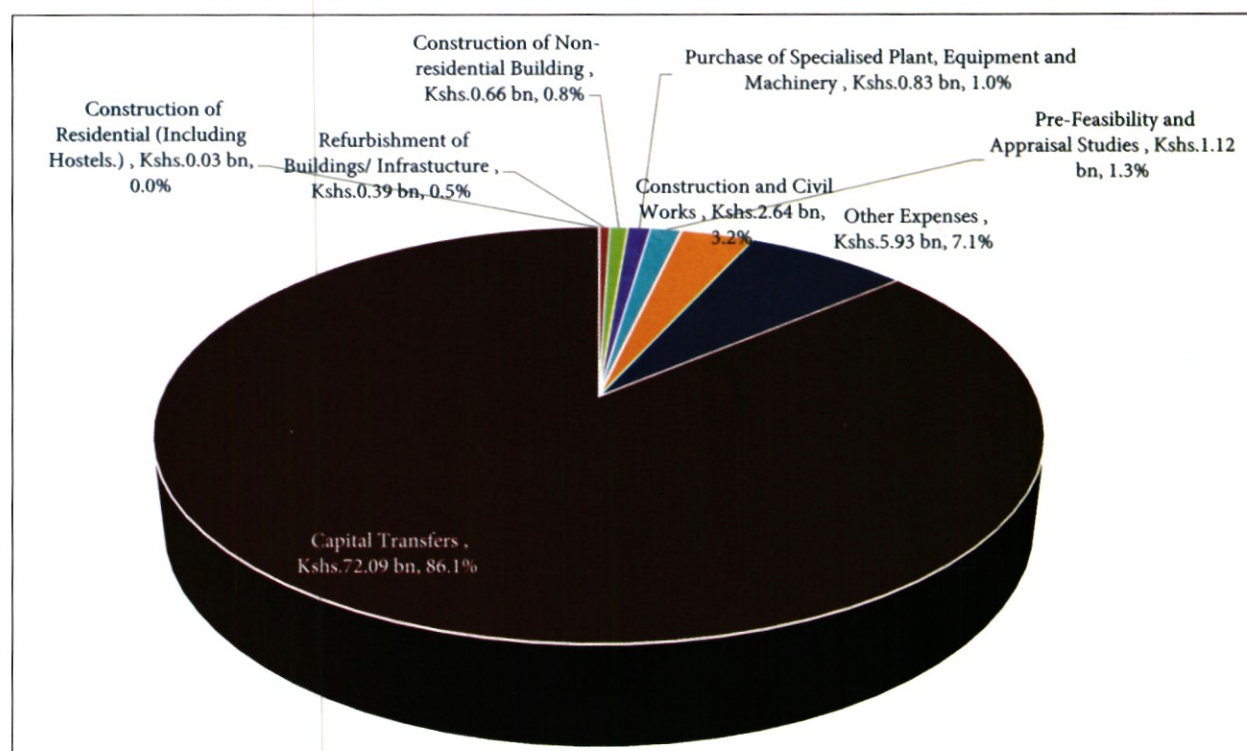
Further analysis shows that the State Department for Economic Planning had the highest Capital Transfers at Kshs.13.92 billion, representing 19.4 per cent of the total Capital Transfers, followed by the State Department for Roads at Kshs.13.28 billion, which represented 18.5 per cent of the total capital transfers.

In the analysis of expenses, the report has classified budget line items not captured under major expenses under *other development expenditure* and amounted to Kshs.5.93 billion, representing 7.1 per cent of the gross development expenditure. MDAs recording the highest expenditure under this category include:

- ***The State Department for Immigration and Citizen Service*** -Kshs.2.05 billion for the acquisition of inventories.
- ***State Department for Crop Development***- Kshs.0.83 billion comprises Kshs.41.70 million for Hire of Transport, Equipment, Maintenance expenses, Kshs.150 million for Subsidies to Financial Private Enterprises, Kshs.143.64 million for purchase of Specialised Materials and Supplies.
- ***State Department for Youth Affairs and the Arts***-Kshs.0.32 billion comprises Kshs.184.53 million for Contracted technical and professional services, Kshs.78 million for training and Kshs.49.68 million for communication, supplies and services.

Figure 3.7 shows the composition of MDAs development expenditure in the first three months of FY 2023/24.

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure



Source: MDAs and National Treasury

3.4.4 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2023/24, gross allocation to recurrent ministerial expenditure amounted to Kshs.1.56 trillion, compared to Kshs.1.40 trillion allocated in FY 2022/23. Gross recurrent expenditure by MDAs in the first three months of FY 2023/24 was Kshs.320.70 billion, representing 20.5 per cent of the gross recurrent estimates, compared to Kshs.355.99 billion (25.4 per cent), recorded in a similar period FY 2022/23.

A breakdown of expenses by economic classification for ministerial recurrent expenditure in the first three months of FY 2023/24 is presented in Table 3.10.

Table 3.10: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

MINISTRY/ DEPARTMENT/ AGENCY	Compen- sation to Employees	Use of Goods and Services													Subsidies	Social Security Benefits	Grants			Acqui- sition of Finan- cial Assets	Acquisition of Non-Financial Assets				Gross Expendi- ture	(A-I-A)	Net Expen- diture
		Utilities, Supplies and Services	Commu- nication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Ad- vertising	Rentals of produced Assets	Train- ing	Hospit- ality	Special- ized Mate- rials and Supplies	Routine Mainte- nance Motor Vehicles	Main- tenance Expen- se-Other Assets	Insurance Cost	Office and General Supplies and Services			Fuel Oil and Labo- rants	Other Expenses	Subsidies to Public Corpora- tions		Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergen- cy Relief	Refur- bishment of Build- ings	Purchase/ overhaul of Vehicles and Other Transport Equipment			
The Executive Office of the President	320.51	5.52	1.99	8.02	6.56	0.59	24.84	4.23	61.37	0.17	2.63	0.40	0.00	3.05	3.84	176.64	-	-	-	2.63	-	-	-	622.98	3.83	619.16	
Office of the Depu- ty President	82.42	4.46	51.95	31.48	0.36	0.95	3.06	38.86	-	1.60	7.67	-	-	0.44	11.02	2.46	-	-	-	25.00	-	-	-	263.62	-	263.62	
Office of the Prime Cabinet Secretary	72.34	-	4.23	1.07	-	13.88	0.31	0.02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	119.10	-	119.10		
State Department for Parliamentary Affairs	20.35	-	23.04	2.95	7.31	-	5.66	0.15	-	0.15	-	-	-	1.53	3.00	-	-	-	0.07	-	-	-	64.80	-	64.80		
State Department for Performance and Delivery Management	39.49	-	16.28	4.74	0.00	0.83	-	2.20	10.40	0.00	0.83	-	-	4.99	3.26	2.59	-	-	-	-	9.70	-	95.88	-	95.88		
State Department for Cabinet Affairs	3.53	-	16.83	0.88	0.12	-	2.10	4.33	-	0.11	-	-	-	2.74	-	11.49	-	-	-	51.98	-	-	95.03	-	95.03		
State House	687.53	12.67	73.78	2.81	-	-	-	3.34	0.22	0.30	0.28	-	-	-	0.02	-	-	-	-	-	-	-	1,591.32	-	1,591.32		
State Department for Correctional Services	6,025.28	2.24	33.98	0.57	0.20	16.16	-	1.50	77.80	0.61	#REF!	-	375.00	1.49	18.02	92.94	-	-	-	26.40	2.59	0.45	7,774.38	1,170.00	6,604.38		
State Department for Immigration and Citizen Services	1,384.54	7.62	86.37	14.97	4.72	124.24	17.60	15.66	173.28	8.83	6.20	19.02	15.31	25.13	72.31	-	-	-	-	-	-	15.08	2,045.19	139.38	1,905.81		
National Police Service	20,374.50	395.95	150.11	-	-	1.69	16.49	0.02	992.01	132.88	6.36	4,423.12	4.63	209.98	1,471.07	-	-	-	-	295.30	-	-	-	28,478.39	-	28,478.39	
State Department for Internal Secu- rity and National Administration	3,839.99	43.74	142.22	2.05	0.29	3.75	13.98	114.73	38.06	4.95	12.05	-	1.66	11.25	1,747.84	-	-	-	-	-	-	24.51	6,565.51	-	6,565.51		
State Department of Devolution	36.88	-	29.49	3.81	4.08	26.12	2.44	19.21	0.36	1.08	0.16	-	0.20	7.80	1.35	-	-	-	-	20.97	2.41	-	296.58	-	296.58		
State Department for the ASALs and Regional Development	69.81	0.44	17.64	0.30	0.23	5.71	0.08	6.06	0.46	2.58	48.41	-	3.73	3.36	-	-	-	-	-	-	-	-	3,291.36	-	3,291.36		
Ministry of Defence	425.20	-	18.39	4.76	4.50	-	11.21	13.12	1.75	4.55	0.47	-	6.70	7.50	18.79	-	-	-	-	-	-	0.69	34,397.52	-	34,397.52		
State Department for Foreign Affairs	2,147.20	115.84	64.08	339.32	8.90	682.85	2.29	93.02	9.54	13.19	32.30	22.57	30.36	30.23	231.85	-	-	-	72.41	-	-	-	4,148.17	47.64	4,100.53		
State Department for Diaspora Affairs	-	-	13.72	36.65	0.92	-	1.49	8.43	-	0.82	-	-	0.10	1.50	4.72	-	-	-	-	10.00	-	-	78.39	-	78.39		
State Department for Vocational and Technical Training	1,874.70	-	17.31	0.19	1.14	14.28	2.18	3.54	-	0.83	0.09	-	2.34	2.00	9.35	-	-	-	-	1.11	-	-	3,501.19	1,198.50	2,302.69		
State Department for Higher Educa- tion and Research	60.72	3.25	1.01	8.77	3.53	0.64	16.77	2.35	5.91	3.52	0.47	-	3.03	2.20	3.07	-	-	-	-	-	-	-	33,361.87	-	33,361.87		
State Department for Basic Education	1,023.48	-	1.04	22.78	0.76	0.59	6.13	0.04	3.00	0.75	0.59	-	1.81	3.38	-	-	-	-	-	-	-	-	28,633.67	-	28,633.67		

Department	Expenditure										Total																	
	Supplies and Services	Communication, Supplies and Services	Travel	Travel	Advertising and Advertisement	Assets Produced	Training	Hospitality	Specialized Materials and Supplies	Routine Maintenance - Motor Vehicles		Main-tenance Expenses - Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Security Benefits	Grants and Other Transfers	Current Transfers (Grants and Transfer to Others Government Units)	Other Transfers and Emergency Relief	Financial Assets	Refurbishment of Buildings	Purchase/ overhaul of Vehicles and Other Transport Equipment	Purchase of Office/ household Furniture and General Equipment	Purchase of Specialized Plant/ overhaul, Equipment and Machinery	Expenditure	Balance
The National Treasury	816.78	12.77	9.70	44.88	16.54	3.27	-	21.88	91.67	0.63	2.29	0.64	2,030.70	14.12	4,331.54	-	-	8,615.61	-	-	-	-	-	5.27	-	16,018.27	566.86	15,451.41
State Department of Economic Planning	97.70	0.04	0.61	16.10	0.51	-	-	3.58	9.52	0.23	2.23	0.16	-	0.14	3.53	-	1.11	710.92	-	-	-	-	-	-	-	880.22	-	880.22
State Department for Medical Services	1,113.39	14.61	-	37.58	0.73	-	-	35.54	8.04	-	0.20	1.34	-	0.51	3.04	-	-	5,276.13	-	11.87	-	-	-	0.01	-	6,521.83	-	6,521.83
State Department for Public Health and Professional Standards	1,232.28	0.28	3.04	28.26	1.18	3.95	5.00	48.86	2.84	5.12	1.85	0.91	-	4.33	6.80	-	-	1,499.29	-	12.09	-	-	-	-	-	2,901.03	0.95	2,900.08
State Department for Roads	287.08	-	0.12	0.44	-	0.07	-	-	1.12	0.31	0.13	0.77	-	0.31	3.16	-	-	17,811.44	-	0.08	-	-	-	-	-	18,105.02	17,811.44	293.58
State Department of Transport	47.46	3.13	1.42	3.62	0.13	0.21	-	0.98	1.01	0.27	-	0.03	-	0.03	1.96	-	-	899.55	-	2.80	-	-	-	-	-	962.61	-	962.61
State Department for Shipping and Maritime Affairs	28.06	-	0.08	7.98	1.21	0.59	6.05	4.27	3.20	0.30	0.46	0.11	-	1.54	2.58	-	-	346.45	-	-	-	-	-	-	-	405.36	321.78	83.58
State Department for Housing and Urban Development	145.76	0.97	0.30	9.94	2.86	2.01	-	0.59	1.43	0.60	0.30	0.06	-	1.64	2.38	-	-	-	-	-	-	-	-	-	-	169.79	-	169.79
State Department for Public Works	122.85	0.15	0.34	2.80	0.13	0.05	19.16	0.10	1.43	0.89	0.00	0.64	-	0.23	2.06	-	-	-	435.83	-	-	-	-	-	-	599.49	83.40	516.09
State Department for Irrigation	29.81	-	0.02	6.37	-	0.02	-	3.79	2.44	-	0.15	-	-	0.19	(0.00)	-	-	192.75	-	-	-	-	-	-	-	235.54	-	235.54
State Department of Water and Sanitation	122.63	-	-	4.03	0.87	-	-	-	1.09	-	0.14	-	-	-	3.68	-	-	649.36	-	-	-	-	-	-	-	781.80	3.93	777.87
State Department for Lands and Physical Planning	436.52	12.87	0.16	1.32	-	-	-	4.39	1.31	-	-	-	-	0.06	-	-	-	-	-	-	-	-	-	-	-	457.06	141.94	315.11
State Department for Information Communications Technology & Digital Economy	62.80	-	0.94	3.86	0.89	0.10	21.10	1.41	1.76	0.05	0.20	0.02	-	0.05	2.49	-	-	814.28	-	-	-	-	-	-	-	910.59	326.28	584.31
State Department for Broadcasting & Telecommunications	69.18	0.47	0.66	17.97	0.93	29.15	4.89	1.28	9.98	1.17	0.19	0.12	-	0.53	2.50	-	-	703.00	-	-	-	-	-	-	-	843.84	-	843.84
State Department for Sports	46.16	-	0.91	6.27	2.31	0.02	0.03	1.10	3.49	0.15	0.77	0.44	-	0.81	0.16	-	-	245.82	-	-	-	-	-	-	-	308.72	-	308.72
State Department for Culture and Heritage	29.64	-	-	1.92	0.09	(1.00)	(1.20)	0.45	2.07	-	-	-	-	-	0.78	-	-	453.28	-	-	-	-	-	-	-	486.03	0.07	485.96
State Department for Youth Affairs and the Arts	118.85	0.94	2.41	14.16	1.57	2.74	22.10	3.77	5.29	4.83	2.17	2.15	-	3.98	2.62	-	-	410.78	-	-	-	-	-	-	-	605.78	-	605.78

MINISTRY/ DEPARTMENT/ AGENCY	Compen- sation to Employees	Use of Goods and Services										Subsidies	Social Security Bene- fits	Grants		Acqui- sition of Finan- cial Assets	Acquisition of Non-Financial Assets				Gross Expendi- ture	(A-I-A)	Net Expen- diture				
		Utilities, Supplies and Services	Commu- nication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Ad- vertising	Rentals of produced Assets	Train- ing	Hospi- tality	Special- ised Mate- rials and Supplies	Routine Mainte- nance- Motor Vehicles			Mainte- nance- Expens- es-Other Assets	Insurance Cost		Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpor- ations				Grants and Other Transfers	Other Transfers and Emergency Relief	Refur- bishment of Build- ings	Purchase/ overhaul of Vehicles and Other Transport Equipment
State Department for Energy	78.69	0.25	0.44	11.13	1.15	0.23	-	1.83	4.83	-	0.01	0.52	-	0.38	1.60	0.39	-	-	-	-	-	-	-	0.87	326.47	-	326.47
State Department for Livestock Development	337.21	3.64	0.63	6.14	0.49	0.40	0.13	3.36	2.68	1.79	1.94	0.09	2.19	1.23	7.63	-	-	-	-	-	-	-	-	-	534.31	4.47	529.84
State Department for the Blue Econo- my and Fisheries	46.53	-	0.22	2.01	0.83	0.14	-	1.05	0.85	2.13	0.40	0.14	0.24	1.36	3.35	-	-	-	-	-	0.82	-	-	-	652.00	19.66	632.34
State Department for Crop Devel- opment	172.18	3.42	2.24	6.07	-	0.23	5.03	2.24	2.23	0.39	0.24	1.04	1.25	0.50	1.73	-	-	-	-	-	-	-	0.47	1,834.82	-	1,834.82	
State Department for Cooperatives	64.46	-	1.92	16.67	0.96	5.80	-	7.19	12.37	0.58	1.12	-	3.44	4.31	6.55	-	-	-	-	-	-	-	-	-	415.05	285.43	129.61
State Department for Trade	152.98	1.06	0.55	11.95	9.44	0.43	54.18	1.05	5.71	0.54	0.82	0.03	1.37	3.19	5.35	-	-	-	-	-	-	-	0.55	625.71	230.10	395.61	
State Department for Industry	35.20	-	0.07	10.36	5.64	0.00	17.24	0.22	3.35	-	0.78	0.05	0.45	3.15	-	-	-	-	-	-	-	-	-	475.63	153.60	322.03	
State Department for Micro, Small and Medium Enter- prises Development	-	-	-	9.71	0.58	0.05	3.00	-	5.78	-	-	-	0.11	-	-	-	-	-	-	-	-	-	-	-	308.13	-	308.13
State Department for Investment Promotion	3.26	-	1.67	13.21	10.34	3.48	-	3.80	4.76	0.39	1.08	0.55	2.64	2.35	9.67	-	-	-	-	-	-	9.98	-	302.70	130.33	172.37	
State Department for Labour and Skills Development	229.34	4.86	5.82	31.83	17.34	1.07	86.06	7.07	28.12	1.33	2.26	1.25	4.06	6.76	5.05	-	-	-	-	-	1.56	-	-	-	944.80	-	944.80
State Department for Social Protec- tion and Senior Citizen Affairs	320.60	-	5.81	22.96	4.47	3.93	0.66	5.53	23.07	0.19	0.51	0.21	4.39	2.64	13.97	-	-	-	-	-	0.03	-	-	-	7,082.96	4.44	7,078.52
State Department for Mining	90.77	1.28	0.75	23.94	3.83	0.14	-	0.56	3.05	-	1.41	0.41	1.34	10.16	9.39	-	-	-	-	-	-	-	(0.11)	230.92	22.84	208.07	
State Department for Petroleum	50.37	-	0.02	3.37	0.61	0.00	-	-	0.79	-	0.00	0.03	0.67	1.53	0.09	-	-	-	-	-	-	-	-	-	57.49	-	57.49
State Department for Tourism	31.00	0.56	0.07	10.26	6.32	0.08	11.55	1.32	2.35	0.09	0.57	-	0.11	1.26	0.89	-	-	-	-	-	-	-	-	217.08	-	217.08	
State Department for Wildlife	20.19	-	0.39	7.72	2.91	0.11	14.15	1.28	1.83	-	(0.01)	-	0.18	-	271.37	-	-	-	-	(0.02)	-	-	-	2,315.18	1,191.00	1,124.18	
State Department for Gender and Affirmative Action	67.94	-	0.06	7.09	-	0.01	5.67	4.13	6.82	0.02	1.02	0.05	0.75	-	2.79	-	-	-	-	-	-	-	-	232.88	-	232.88	
State Department for Public Service	5,562.42	4.67	12.43	14.52	1.01	4.50	46.70	6.22	14.31	9.25	2.23	4.11	86.16	4.77	27.21	-	-	-	-	-	5.69	-	-	9,000.02	453.41	8,546.62	
State Department	72.93	-	0.06	17.05	37.38	0.08	-	0.76	13.95	0.09	0.19	0.06	0.11	3.57	0.04	-	-	-	-	-	-	-	-	146.25	-	146.25	

	Part C: Other Expenditure													(A1-A)	Net Expenditure											
	Employees	Utilities, Supplies and Services	Communication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Routine Maintenance- Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost			Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Social Security Benefits	Grants and Other Transfers	Grants Transfers and Others to Government Units	Other Transfers and Emergency Relief	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure
The State Law Office	440.06	12.62	6.71	105.08	4.68	0.63	-	2.92	26.36	0.73	7.44	10.18	-	25.19	12.88	9.40	-	1.41	-	637.13	-	-	-	-	1,303.44	1,194.36
The Judiciary	3,230.19	20.40	71.47	259.87	84.90	9.70	27.21	10.20	117.32	23.41	34.84	12.81	288.01	45.01	55.80	99.72	-	-	-	-	-	15.43	-	-	4,411.65	4,411.65
Ethics and Anti-Corruption Commission	608.35	2.22	6.47	41.46	13.01	3.92	19.92	15.39	10.94	-	4.97	0.67	3.38	0.09	9.37	57.95	-	-	-	-	-	0.48	-	-	798.60	798.60
National Intelligence service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,297.80	-	-	-	-	8,297.80	8,297.80
Office of the Director of Public Prosecutions	594.95	3.54	23.58	27.15	11.16	1.21	54.94	12.97	19.68	-	3.66	2.11	4.60	13.66	6.48	0.64	-	-	-	-	-	-	-	-	780.33	780.33
Office of the Registrar of Political Parties	46.94	0.62	0.22	6.16	1.93	0.39	10.81	0.25	1.24	-	0.02	0.03	27.08	0.08	-	0.53	-	-	-	368.83	-	-	-	0.38	465.51	465.51
Witness Protection Agency	90.64	0.00	0.73	-	-	0.08	4.19	0.45	1.31	-	0.82	0.05	19.73	1.44	0.66	49.70	-	-	-	-	-	-	-	-	170.30	170.30
State Department for Environment & Climate Change	197.36	4.24	0.29	6.02	2.69	0.47	-	2.27	12.05	0.38	0.35	0.16	-	-	0.17	0.19	-	0.15	-	424.50	-	-	-	-	651.28	651.28
State Department for Forestry	13.94	-	0.04	0.71	0.47	-	-	0.42	2.00	-	-	-	-	0.03	1.05	-	-	-	-	1,312.75	-	-	-	-	1,331.39	1,331.39
Kenya National Commission on Human Rights	79.20	-	3.41	4.44	0.60	0.55	21.29	0.85	0.55	-	1.99	0.52	31.05	0.50	1.33	1.38	-	2.55	-	-	-	-	-	-	150.20	150.20
National Land Commission	236.63	-	0.60	7.94	0.87	0.22	30.03	2.58	4.30	-	0.11	0.03	-	-	1.41	-	-	-	-	-	-	-	-	9.35	294.07	294.07
Independent Electoral and Boundaries Commission	583.19	5.84	10.11	44.12	1.52	3.12	36.44	10.62	14.93	-	4.81	44.57	254.33	6.91	9.99	3.10	-	-	-	-	-	-	-	-	1,033.60	1,033.60
Parliamentary Service Commission	121.01	-	-	23.13	43.68	5.00	-	6.71	6.55	-	3.89	-	-	0.22	4.93	0.00	-	-	-	-	-	-	-	-	215.12	215.12
National Assembly	2,711.05	-	-	879.17	156.23	8.20	-	17.83	32.00	-	0.33	-	-	0.82	8.25	707.07	-	23.26	-	1.32	-	-	-	-	4,545.54	4,545.54
Parliamentary Joint Services	603.58	11.90	5.73	76.47	80.27	1.38	19.83	56.88	18.00	-	0.49	5.67	28.07	2.33	1.49	208.95	-	0.55	-	-	-	-	7.49	-	1,138.02	1,137.98
Senate	803.47	-	-	235.73	117.96	1.17	-	40.98	9.13	0.04	0.07	0.20	-	0.04	3.05	111.95	-	5.50	-	-	-	-	-	-	1,329.29	1,329.29
Judicial Service Commission	52.46	-	2.81	23.50	10.35	0.98	2.46	43.21	24.15	-	1.49	-	-	1.03	2.03	1.04	-	0.68	-	-	-	-	0.68	-	166.88	166.88
The Commission on Revenue Allocation	46.86	-	-	5.25	(0.50)	0.46	2.00	0.85	0.80	-	1.57	0.03	3.97	0.79	3.80	6.02	-	-	-	-	-	-	-	-	71.90	71.90
Public Service Commission	515.38	0.01	8.90	34.36	2.45	19.40	2.57	11.25	20.80	1.40	3.69	2.78	-	6.60	3.71	4.66	-	0.78	-	-	-	-	-	-	647.08	643.77
Salaries and Remuneration Commission	70.32	-	3.00	4.44	-	0.35	7.51	11.82	3.51	-	1.80	1.67	1.29	0.04	2.85	1.76	-	0.11	-	-	-	-	-	-	110.47	110.47
Teachers Service Commission	57,761.15	8.12	5.79	14.55	0.19	3.15	12.23	116.24	4.91	0.23	14.07	3.10	106.23	3.56	15.72	9.40	-	-	-	-	-	-	-	48.08	58,126.70	57,964.12

MINISTRY/ DEPARTMENT/ AGENCY	Compen- sation to Employees	Use of Goods and Services										Subsidies	Social Security Bene- fits	Grants		Acqui- sition of Finan- cial Assets	Acquisition of Non-Financial Assets				Gross Expendi- ture	(A)-A)	Net Expen- diture					
		Utilities, Supplies and Services	Communi- cation, supplies and Services	Domestic Travel	Foreign Travel	Printing and Ad- vertising	Rentals of produced Assets	Train- ing	Hospit- ality	Special- ised Ma- terials and Supplies	Routine Main- tenance- Motor Vehicles			Mainte- nance Expens- es-Other Assets	Insurance Cost		Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions				Grants and Other Transfers	Current Transfers (Grants and Transfer to Others Government Units)	Other Transfers and Emergen- cy Relief	Refur- bishment of Build- ings	Purchase/ overhaul of Vehicles and Other Transport Equipment
National Police Service Com- mission	137.81	0.44	0.20	7.44	-	0.28	24.08	0.79	6.05	-	0.82	0.21	70.63	0.54	1.06	27.61	-	-	-	13.00	4.08	20.00	0.00	1.98	-	317.02	-	317.02
Auditor General	1,053.54	1.28	10.09	82.49	32.93	0.11	43.21	9.25	20.91	-	10.38	12.63	133.20	0.55	10.00	3.69	-	-	-	-	-	-	-	10.88	-	1,435.13	39.51	1,395.62
Controller of Budget	59.22	-	0.07	6.94	-	0.02	0.03	1.56	0.27	-	0.00	-	0.41	0.14	0.01	2.37	-	-	-	-	-	-	-	-	-	71.04	-	71.04
The Commission on Administrative Justice	98.23	0.58	1.25	5.86	8.04	0.03	13.42	1.01	0.67	-	0.05	0.00	-	0.03	1.09	0.58	-	-	-	-	-	-	-	-	-	132.26	-	132.26
National Gender and Equality Commission	64.28	-	0.03	9.76	3.10	0.25	9.93	1.56	0.51	-	0.05	0.02	32.60	-	1.50	2.06	-	-	-	-	-	-	-	-	-	125.63	-	125.63
Independent Policing Oversight Authority	139.73	0.22	2.32	13.92	0.13	3.34	15.80	1.11	3.01	-	2.08	0.61	61.47	3.55	3.44	4.35	-	-	-	-	-	-	1.94	-	257.32	-	257.32	
Total	120,990.99	729.72	329.65	3,156.41	1,167.30	153.80	1,615.79	647.39	1,056.33	1,351.17	314.51	230.06	8,224.96	256.70	582.06	25,605.62	4,966.11	71.08	52,367.52	72,388.19	23,674.59	99.98	489.39	79.85	92.85	320,697.91	24,625.81	296,072.10

Source: MDAs and National Treasury

This report has disaggregated recurrent expenditure for MDAs into Compensation to Employees and use of Goods and Services (Operations and Maintenance). This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations (see Annex VII referenced on page 146).

3.4.5 Compensation to Employees

Compensation to Employees includes basic salaries for permanent employees, wages for temporary employees, and personal allowances paid as part of the salary, among other payments to staff. The total expenditure under compensation to employees was Kshs.120.99 billion, representing 37.7 per cent of the Ministerial gross recurrent spending. This doesn't include expenditure for National Intelligence Services and Kenya Defence Forces, both under the National Security Sector.

3.4.6 Use of Goods and Services

This category includes travelling, printing and advertising, rent and rates for non-residential buildings, training, hospitality, legal fees, and maintenance expenses for motor vehicles and other assets. Some items aggregated under *other expenses* include refined fuels and lubricants and fuel for transport, contracted technical and professional services, medical and group personal insurance, and domestic loans to individuals and households.

In the first three months of FY 2023/24, travelling expenditure was Kshs.4.33 billion, compared to Kshs.3.37 billion recorded in FY 2022/23. This comprised domestic travel of Kshs.3.16 billion and Kshs.1.17 billion on foreign travel. Expenditure on insurance was Kshs.8.22 billion, rentals and rates on non-residential buildings were Kshs.1.62 billion, specialised materials and supplies were Kshs.1.35 billion, while hospitality was Kshs.1.06 billion.

In the analysis of use of Goods and Services expenditure, some economic items were classified under *other expenses* and amounted to Kshs.15.89 billion in the period under review. Analysis of MDAs recording high expenditures under this category using IFMIS data reveals:

- **The National Treasury** –Kshs. 4.33 billion comprises Kshs.4.10 billion for security operations, Kshs.169.06 million for temporary committee charges, contracted professional services Kshs.22.48 million, contracted technical services Kshs.9.17 million and Kshs.7.44 million for parking charges.
- **The State Department for Internal Security and National Administration**-Kshs.1.87 billion, which includes Kshs.1.6 billion for security operations, Kshs.43.71 million for temporary committee expenses, and Kshs.267.63 for confidential expenditures.
- **National Police Service**-Kshs.1.47 billion comprises Kshs.1.11 billion for security operations Kshs.145.01 million for confidential expenditures, and Kshs.2.57 million for contracted guards and cleaning services.
- **National Assembly**- Kshs.707.07 million for Constituency Office expenses.

3.4.7 Grants

Grants by the MDAs may be in the form of Grants and other transfers, Current Transfers, and emergency relief, which are meant to complement activities and mandates executed on behalf of the parent ministry. In the first three months of FY 2023/24, the total grants reported by MDAs amounted to Kshs.148.43 billion, representing 46.3 per cent of the MDAs gross recurrent expenditure. This is classified into three sections, as shown below:

- i. **Grants and other transfers-** *The total expenditure reported by MDAs was Kshs.52.37 billion, with the State Department for Roads reporting the highest transfers of Kshs.17.81 billion.*
- ii. **Current transfers (Grants and transfers to other Government Units)-** *The expenditure by MDAs was Kshs.72.39 billion, with the Ministry of Defence reporting the highest transfers at Kshs.33.88 billion for Kenya Defence Force.*
- iii. **Other transfers and Emergency Relief-** *The total expenditure by MDAs was Kshs.23.67 billion, with the State Department for Higher Education and Research reporting the highest transfer of Kshs.15.83 billion.*

3.4.8 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first three months of FY 2023/24, the total Subsidies reported by MDAs amounted to Kshs.14.69 billion, representing 4.6 per cent of the gross recurrent expenditure. This expenditure was entirely for subsidies to public corporations incurred by the State Department for Basic Education towards the board of governors of maintained schools (capitation).

3.4.9 Social Benefits

This category includes government pensions and retirement benefits, Social Security benefits, employer social benefits, and Gratuities. MDAs reported a total expenditure of Kshs.71.08 million in the first three months of FY 2023/2024. The National Assembly recorded the highest Social Benefits at Kshs.23.26 million.

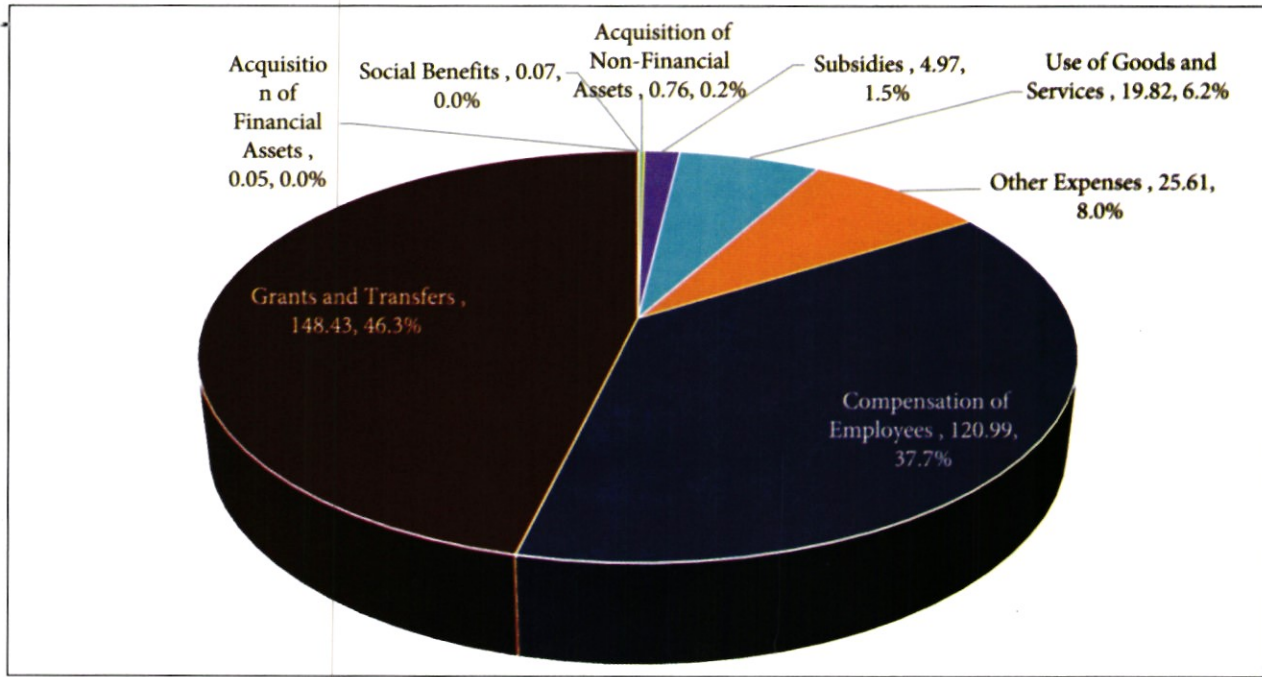
3.4.10 Acquisition of Financial Assets

This category includes domestic loans to other levels of government, Domestic loans to Financial Institutions, Domestic loans to Individuals and households and Domestic Lending and on-lending. MDAs reported a total expenditure of Kshs.53.87 million in the first three months of FY 2023/2024. The State Department for Internal Security and National Administration recorded the highest at Kshs.24.51 million.

3.4.11 Acquisition of Non-Financial Assets

This category includes Refurbishment of Buildings, Purchase of vehicles and other transport equipment, Purchase of furniture and General equipment, and Purchase of Specialized Plant equipment. MDAs reported a total expenditure of Kshs.762.08 million under the category. The National Police Service recorded the highest at Kshs.295.30 million, followed by the State Department for Foreign Affairs at Kshs.72.41 million. Figure 3.8 shows the composition of MDAs' recurrent expenditure in the first three months of FY 2023/24.

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure (Kshs. Billions)



Source: MDAs and National Treasury

3.5 Pending Bills for National and County Governments'

The total outstanding National and County Government pending bills as of 30th September 2023 amounted to Kshs.794.18 billion, compared to Kshs.600.64 billion reported on 30th September 2022. This comprises Kshs.509.37 billion (64.1 per cent) for State Corporations, Kshs.121.19 billion (15.3 per cent) for MDAs and Kshs.163.62 billion (20.6 per cent) for County governments. Table 3.11 presents a summary of pending bills as of 30th September 2023.

Table 3.11: Governments' Pending Bills Summary

CATEGORY	30th September 2023	30th September 2022	Change Increase/ (Decrease)	Overall Change in %
	Kshs			%
a) MDAs				
Recurrent	86,632,932,651.00	61,151,022,828.00	25,481,909,823.00	29.4
Development	34,566,815,576.00	21,195,279,556.00	13,371,536,020.00	38.7
Sub-Total*	121,199,748,227.00	82,346,302,384.00	38,853,445,843.00	32.1
b) State Corporations/State Owned Enterprises/SAGAs				
Recurrent				
Pay As You Earn	25,309,788,884.70	10,836,987,867	14,472,801,017.70	57.2
National Social Security Fund	407,359,030	137,055,516	270,303,514.00	66.4
National Hospital Insurance Fund	80,920,268	100,324,592	(19,404,324.00)	(24.0)
Unremitted Sacco Deductions	2,681,366,476.95	1,022,186,217	1,659,180,259.95	61.9
Unremitted Staff Loan Deductions	2,475,201,939.36	3,013,436,016	(538,234,076.64)	(21.7)
Pension Arrears	47,646,266,153.30	20,758,949,301	26,887,316,852.30	56.4
Others	111,081,798,233.20	79,905,655,317	31,176,142,916.20	28.1
Consumables & General Supplies	30,488,275,094.50	87,320,474,964	(56,832,199,869.50)	(186.4)
Subtotal (Recurrent)	220,170,976,080.01	203,095,069,790	17,075,906,290.01	7.8

CATEGORY	30th September 2023	30th September 2022	Change Increase/ (Decrease)	Overall Change in %
Kshs				%
Contractors/Projects (Development)	289,197,419,484.10	153,839,525,461	135,357,894,023.10	46.8
Sub-Total	509,368,395,564.41	356,934,595,251	152,433,800,313	29.9
Total (National Government)	630,568,143,791.41	439,280,897,635.00	191,287,246,156.41	30.3
c) County Governments				
Recurrent	129,145,102,153	127,381,357,608.00	1,763,744,545.00	1.4
Development	34,471,614,297	33,975,260,118.00	496,354,179.00	1.5
Sub-Total	163,616,716,450	161,356,617,726.00	2,260,098,724.00	1.4
Grand Total (a+b+c)	794,184,860,241.41	600,637,515,361.00	193,547,344,880.41	32.2

Source: The National Treasury and County Governments

*MDAs pending bills do not include bills under litigation which are handled by the Office of the Attorney General

The State Corporations' pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for Local Authorities Pension Trust. The highest percentage of the State Corporations' pending bills (Kshs.47.65 billion as of 30th September 2023) is for pension arrears. Further, the category of pending bills with the highest increase under State Corporations was the unremitted NSSF deductions that increased by 66.4 per cent from Kshs.137.06 million as of 30th September 2022 to Kshs.407.36 million as of 30th September 2023. Pending bills under the State Corporations recording a decrease was Consumable and General supplies with a decline of 186.4 per cent from Kshs.87.32 billion as of 30th September 2022 to Kshs.30.49 billion as of 30th September 2023. State Corporations/State Owned Enterprises/SAGAs recorded a growth of 46.8 per cent in development expenditure pending bills.

MDAs' pending bills are mainly historical pending bills comprising Kshs.86.63 billion (71.5 per cent) for recurrent expenditure and Kshs.34.57 billion (28.5 per cent) for Development expenditure. In the first three months of FY 2023/24, the amount paid for pending bills by MDAs was Kshs.1.79 billion, comprising Kshs.1.35 billion for recurrent and Kshs.436.24 million for development expenditure. There were no ineligible pending bills declared in the first three months of FY 2023/24.

County governments' pending bills comprised of Kshs.129.15 billion (78.9 per cent) for recurrent and Kshs.34.47 billion (21.1 per cent) for the development expenditure. (Detailed pending bills are annexed by Annex VIII for MDAs, Annex IX for State Corporations/State Owned Enterprises/SAGAs, and Annex X for County governments, referenced on pages 154, 157, and 163, respectively).

4 BUDGET PERFORMANCE BY SECTOR

4.1 Introduction

MDAs are classified into ten sectors according to the Classification of Functions of Government, which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability. This chapter presents the performance of MDAs by Sector in the first three months of FY 2023/24. It provides budget allocations per Sector detailing specific MDAs' exchequer issues, expenditure, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first three months of FY 2023/24.

The FY 2023/24 budget period is within the 2023/24-2025-26 Medium-Term Plan, whose theme is “*building back better*”, that aims to prioritise resource allocation to productive expenditures aimed at addressing job creation and poverty reduction in line with the Bottom-Up Economic Transformation Agenda (BETA) and the priorities of the Fourth Medium-Term Plan of Kenya's Vision 2030. It also considers the cost-effectiveness and sustainability of the programmes and projects. The FY 2023/24 and the Medium-Term budget are, therefore, geared towards revitalising the performance of all sectors to reposition the economy on an inclusive and sustainable growth path, safeguarding livelihoods and reviving businesses.

A comparison of FY 2022/23 revised estimates (Supp II) with the FY 2023/24 approved estimates shows that some Votes were dropped in FY 2023/24 for varying reasons, including Vote Splitting and Vote Amalgamation: State Department for Interior and Citizen Services (Vote 1021); Ministry of Foreign Affairs (Vote 1052); Ministry of Health (Vote 1081); State Department for Post Training and Skills Development (Vote 1068); State Department for Implementation of Curriculum Reforms (Vote 1069); Ministry of Environment and Forestry (Vote 1108); Ministry of Petroleum and Mining (Vote 1194); State Department for Regional and Northern Corridor Development (Vote 1222); State Department for Development of the ASAL (Vote 1035); and State Department for Youth Affairs (Vote 1214).

The Approved Budget for FY 2023/24 has created the following new votes that were not in the Approved Supplementary (II) Budget for FY 2022/23: State Department for ASALs and Regional Development (Vote 1036); State Department for Youth Affairs and the Arts (Vote 1135); State Department for Parliamentary Affairs (Vote 1014); State Department for Performance and Delivery Management (Vote 1015); State Department for Cabinet Affairs (Vote 1016); State House (Vote 1017); and Senate (Vote 2044).

Sector performance is presented in alphabetical order as follows: (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT), (iv) Environment Protection, Water and Natural Resources (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) Social Protection, Culture and Recreation (SPCR) Sectors.

4.2 Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

Agriculture is a devolved function under the Fourth Schedule of the Constitution of Kenya. It is a critical sector in the economic pillar of the Kenya Vision 2030.

The ARUD Sector comprises five sub-sectors, namely: the State Department for Lands and Physical Planning; the State Department for Livestock Development; the State Department for the Blue Economy and Fisheries; the State Department for Crop Development; and the National Land Commission (NLC) together with affiliated Semi-Autonomous Government Agencies and Training Institutions.

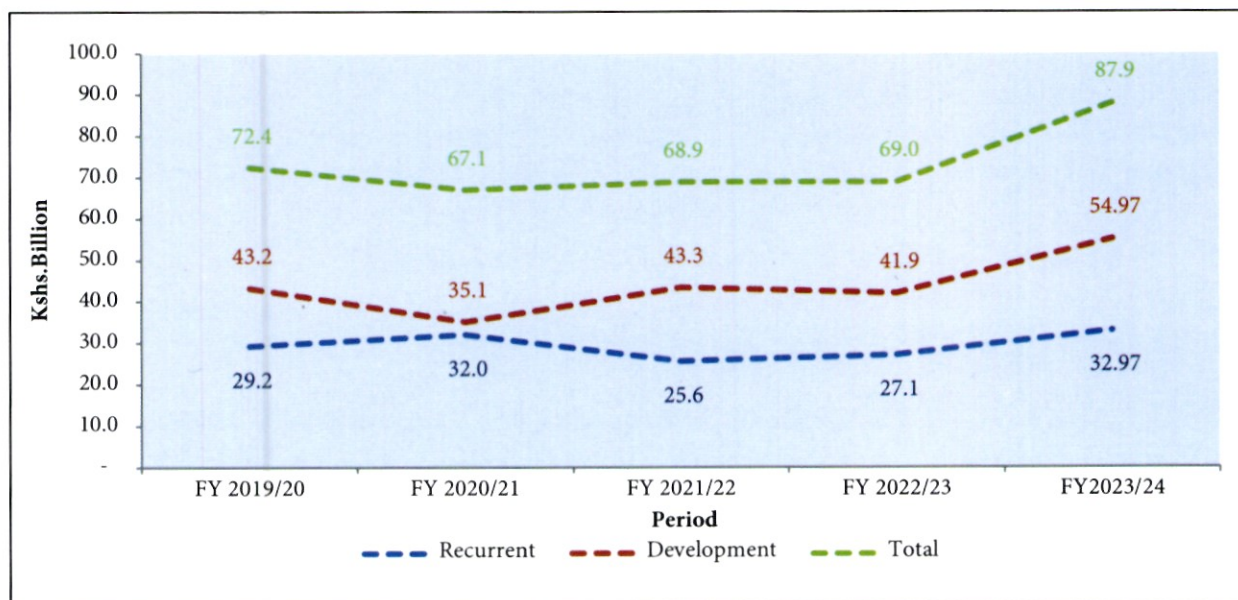
During the MTEF period 2023/24-2025/26, the Sector has planned to implement programmes to facilitate food and nutrition security, agro-processing, employment creation, and utilisation of the blue economy. The Sector aims to attain national food and nutrition security, sustainable fisheries, and land management and utilisation of the blue economy.

4.2.2 Budget Performance for ARUD Sector

The budgetary allocation to the ARUD sector in FY 2023/24 amounted to Kshs.87.94 billion, compared to Kshs.68.96 billion allocated in FY 2022/23. The allocation comprised Kshs.54.97 billion (62.5 per cent) for development activities and Kshs.32.97 billion (37.5 per cent) for recurrent expenditure. The State Department for Crop Development received the highest budgetary allocation at Kshs.46.67 billion (53.1 per cent of the Sector's budget), while the National Land Commission had the lowest budgetary allocation at Kshs1.75 billion (2.0 per cent of the ARUD sector allocation).

The high allocation to the State Department Crop Development is purposed to increase agricultural productivity, promote market access and product development, and promote, regulate, and facilitate agricultural research for food and nutrition security. Figure 4.1 shows the trend of budgetary allocation for the ARUD sector for the period FY 2019/20 to FY 2023/24.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

The total exchequer issues to the ARUD sector amounted to Kshs. 10.5 billion, representing 16.0 per cent of the Sector's net estimates. This amount comprised Kshs.7.44 billion for development expenditure, representing 15.8 per cent of development net estimates, and Kshs.3.07 billion for recurrent activities, representing 16.5 per cent of recurrent net estimates. Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures first three months of FY 2023/24.

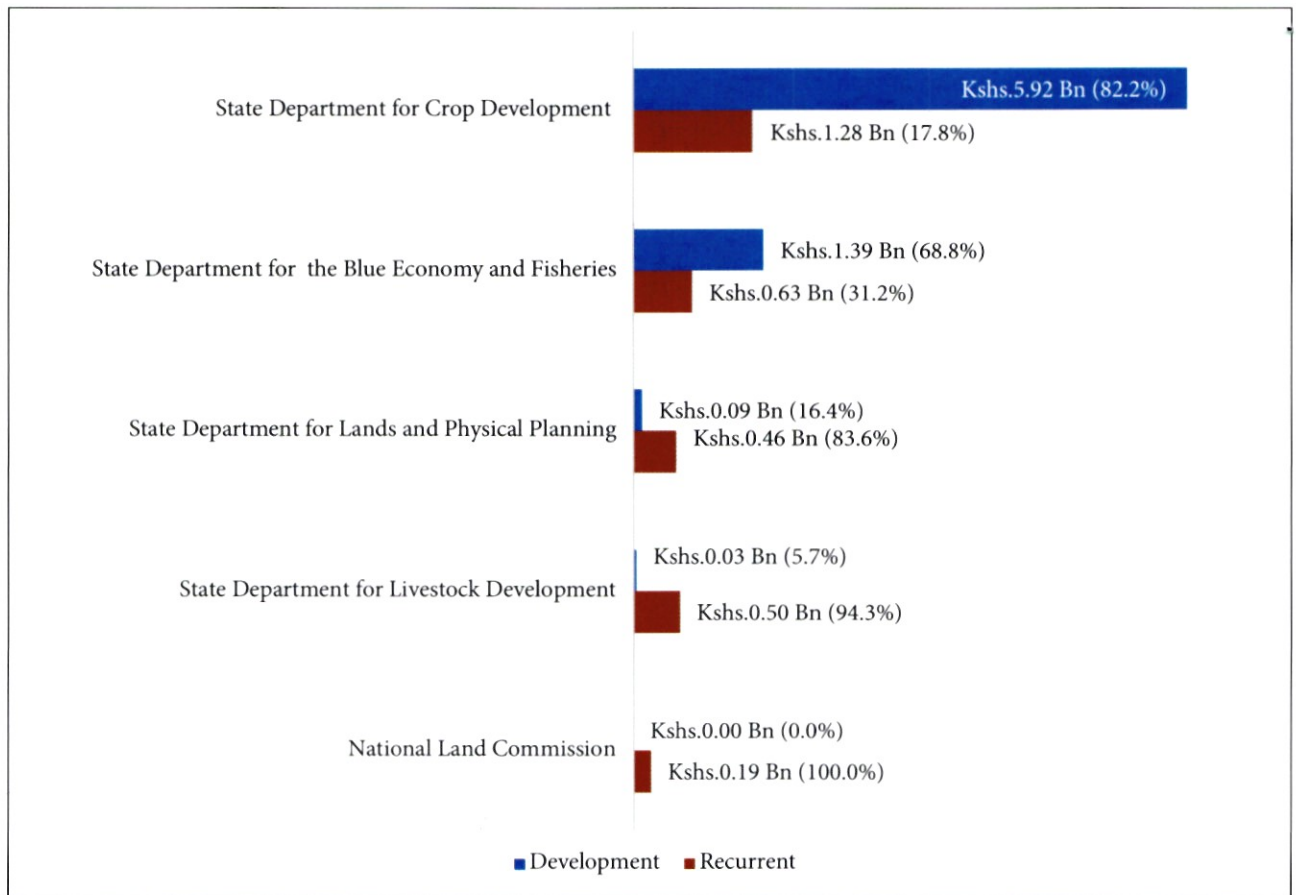
Table 4.1: ARUD Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Lands and Physical Planning	4.98	4.48	0.09	1.34	2.0	27.0	3.89	3.38	0.46	0.46	13.7	11.7
State Department for Livestock Development	9.56	5.26	0.03	0.95	0.6	9.9	9.24	3.08	0.50	0.53	16.3	5.8
State Department for Crop Development	31.32	28.33	5.92	6.80	20.9	21.7	15.35	7.75	1.28	1.83	16.5	12.0
State Department for the Blue Economy and Fisheries	9.01	9.01	1.40	1.40	15.5	15.5	2.85	2.78	0.63	0.65	22.8	22.9
National Land Commission	0.11	0.11	-	-	-	-	1.64	1.64	0.19	0.29	11.6	17.9
Total	54.97	47.18	7.44	10.49	15.8	19.1	32.97	18.64	3.07	3.77	16.5	11.4
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross Estimates
Development							54.97	47.18	7.44	10.49	15.8	19.1
Recurrent							32.97	18.64	3.07	3.77	16.5	11.4
Total							87.94	65.82	10.50	14.26	16.0	16.2

Source: MDAs and National Treasury

In the first three months of FY 2023/24, the State Department for Crop Development received the highest proportion of development exchequer issues to development net estimates at 20.9 per cent, while the State Department for Livestock Development received the lowest at 0.6 per cent. The State Department for Blue Economy and Fisheries recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 22.8 per cent. The National Land Commission recorded the lowest ratio of 11.6 per cent. Figure 4.2 shows the exchequer issues in ARUD Sector first three months of FY 2023/24.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD sector amounted to Kshs.14.26 billion, representing 16.2 per cent of the gross estimates, compared to Kshs.11.78 billion (17.1 per cent) recorded in FY 2022/23. This amount comprised Kshs.10.49 billion for the development budget representing an absorption rate of 19.1 per cent, compared to 8.5 per cent recorded in FY 2022/23, and Kshs.3.77 billion for recurrent expenditure representing 11.4 per cent of the recurrent gross estimates, compared to 30.4 per cent recorded in FY 2022/23. The State Department for Lands and Physical Planning recorded the highest absorption of the development budget at 27.0 per cent. The State Department for Livestock Development recorded the lowest at 9.9 per cent. This is attributed to spending in legal dues under the sub-programme of Land settlement and other capital grants and transfers under the sub-programme of development planning and land reforms. At the same time, most of the projects under the Department of Livestock Development were not funded during the reporting period.

The State Department for Blue Economy and Fisheries recorded the highest recurrent expenditure to gross estimates at 22.9 per cent. In comparison, the State Department for Livestock recorded the lowest at 5.8 per cent and is attributed to delay in exchequer release to field stations and institutes, which affected collections of A-I-A.

4.2.3 Budget Execution by Programmes and Sub-Programmes for ARUD Sector

The allocation to the ARUD sector was to fund twelve (12) programmes. Table 4.2 summarises the budget execution by programmes and sub-programmes in the first three months of FY 2023/24.

Table 4.2: ARUD Sector Budget Performance by Programmes

Programmes	Sub Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Livestock Development								
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Programme	1,909.45	4,045.00	5,954.45	282.45	482.64	765.09	12.8
	Livestock Production and Management	620.82	4,424.00	5,044.82	56.83	186.36	243.19	4.8
	Livestock Products Value Addition and Marketing	5,683.80	590.00	6,273.80	87.95	188.05	276.00	4.4
	Food Safety and Animal Products Development	324.81	5.00	329.81	49.11	-	49.11	14.9
	Livestock Diseases Management and Control	700.87	497.00	1,197.87	53.50	94.00	147.50	12.3
	Sub-Total	9,239.74	9,561.00	18,800.74	529.84	951.05	1,480.89	7.9
State Department for Crop Development								
General Administration, Planning, and Support Services	Agricultural Policy and Regulatory Frameworks	5,977.61	1,533.00	7,510.61	501.26	532.81	1,034.08	13.8
	Agricultural Planning and Financial Management	82.91	-	82.91	8.99	-	8.99	10.8
Crop Development and Management	Land and Crops Development	2,861.97	16,286.19	19,148.16	51.55	257.10	308.65	1.6
	Food Security Initiatives	278.00	10,912.50	11,190.50	12.75	5,525.05	5,537.80	49.5
	Quality Assurance and Monitoring	536.94	885.00	1,421.94	58.36	205.13	263.49	18.5
Agribusiness and Information Management	Agribusiness and Market Development	96.90	1,445.00	1,541.90	-	159.24	159.24	10.3
	Agricultural Information Management	60.36	-	60.36	8.38	-	8.38	13.9
Agricultural Research and Development	Crop Research and Development	5,454.56	80.00	5,534.56	1,137.91	38.00	1,175.92	21.2
	Livestock Research and Development	-	179.00	179.00	-	83.00	83.00	46.4
	Sub-Total	15,349.25	31,320.69	46,669.94	1,779.21	6,800.33	8,579.54	18.4
State Department for the Blue Economy and the Fisheries								
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	912.64	-	912.64	215.37	-	215.37	23.6
	Aquaculture Development	-	2,786.60	2,786.60	-	130.32	130.32	4.7
	Management and Development of Capture Fisheries	75.36	142.00	217.36	5.96	-	5.96	2.7
	Assurance of Fish Safety, Value addition and Marketing	-	40.00	40.00	-	10.00	10.00	25.0
	Marine and Fisheries Research	1,578.00	3,566.34	5,144.34	391.60	566.64	958.25	18.6
General Administration, Planning and Support Services	general Administration, Planning and Support Services	255.18	-	255.18	39.07	-	39.07	15.3

Programmes	Sub Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)*
		Rec	Dev	Total	Rec	Dev	Total	
Development and Coordination of the Blue Economy	Development and Management of Fishing of Ports and Assorted Infrastructure	-	88.00	88.00	-	-	-	-
	Blue Economy Policy, Strategy and Coordination	27.39	-	27.39	-	-	-	-
	Promotion of Kenya as a center for agro-based blue economy	-	2,382.70	2,382.70	-	688.00	688.00	28.9
	Sub-Total	2,848.58	9,005.64	11,854.22	652.00	1,394.97	2,046.97	17.3
State Department for Lands and Physical Planning								
Land Policy and Planning	Development Planning and Land Reforms	-	1,200.73	1,200.73	- 0.03	301.19	301.16	25.1
	Land Information Management	1,148.92	35.80	1,184.72	20.83	0.44	21.27	1.8
	Land Settlement	460.97	2,550.00	3,010.97	111.01	974.74	1,085.75	36.1
	Land Use	157.07	90.00	247.07	33.33	0.23	33.57	13.6
	Land Survey	910.03	101.00	1,011.03	211.50	2.32	213.82	21.1
Land Information Management	Digitization of Land Records and Processes	-	755.00	755.00	-	65.69	65.69	8.7
	Infrastructure Development	-	187.47	187.47	-	0.13	0.13	0.1
General Administration, Planning and Support Services	general Administration, Planning and Support Services	1,212.99	58.00	1,270.99	80.41	-	80.41	6.3
	Sub-Total	3,889.98	4,978.00	8,867.98	457.06	1,344.73	1,801.79	20.3
National Land Commission								
Land Administration and Management	General Administration, Planning and Support Services	1,520.86	-	1,520.86	221.10	-	221.10	14.5
	Land Administration and Management	57.25	-	57.25	43.92	-	43.92	76.7
	Public Land Information Management	4.85	106.00	110.85	10.29	-	10.29	9.3
	Land Dispute and Conflict Resolution	59.65	-	59.65	18.76	-	18.76	31.5
	Sub-Total	1,642.60	106.00	1,748.60	294.07	-	294.07	16.8
Grand Total	32,970.15	54,971.33	87,941.48	3,712.18	10,491.08	14,203.27	16.2	

Source: MDAs and National Treasury

Analysis of programme and sub-programmes analysis shows that the Food Security Initiatives Sub-Programme and Livestock Research and Development Sub-Programme, both under the State Department for Crop Development, had high absorption of 49.5 per cent and 46.4 per cent respectively. Under the State Department for Lands and Physical Planning, the Land Settlement Sub-Programme and Development Planning and Land Reforms Sub-Programme had high absorption rates of 36.1 per cent and 25.1 per cent, respectively.

The State Department for Co-operatives reported various achievements, including registration of 529 Co-operatives. Under the Co-operative Advisory Services Sub-Programme, the State Department advanced to farmers Kshs.291.41 million through the Coffee Advance Revolving Fund and milling 3.050 metric tons of coffee. Also, the State Department, through the Governance and Accountability Sub-Programme, established five new SACCO branches.

In the first quarter of FY 2023/24, the State Department for Lands and Physical Planning, under the Land Policy and Planning Programme, registered and issued 84,364 title deeds against a target of 87,364 and drafted national special plan guidelines for five sectors and the 47 counties. The State Department also developed stakeholder validation for Olkalou physical and land use development plan under the Land Use Sub-Programme, constructed land offices in Naivasha (70 per cent complete), Samburu (60 per cent complete), and Laikipia (70 per cent complete) under Land Information Management Sub-Programme.

During the period under consideration, the State Department for Livestock Development via the Kenya Dairy Board delivery unit inspected 2,634 dairy premises against a target of 1,250, conducted 18,196 quality and safety tests against a target of 17,500 milk quality tests, and enhanced manufacturing through increased consumption of value-added dairy produce which led to increasing in milk formal volume intake of 226 million litres against a target of 225 million litres in quarter one. Under the livestock production and management sub-programme, 360 grass seeds were distributed for the establishment of grass seed banks against a quarterly target of 250. Also, 23,000 pastoralists were covered by livestock insurance at a minimum of 5 Tropical Livestock Units per pastoralist. Under livestock disease, management, and control, 4,277 samples were analysed of animal diseases against a target of 5,250 samples were analysed under animal disease incidences.

The State Department for Crop Development issued 1,414,223 phytosanitary compliance certificates under the Kenya Plant Health Inspectorate Services delivery unit against a target of 102,500. Under the crop development and management programme, 132 beneficiaries in the coconut industry and revitalisation project were given loans against a target of 132 beneficiaries. Further, the Department trained 191 new staff on the Smallholder Horticulture Empowerment Project (SHEP) Approach against a target of 140 staff. Also, the department trained 1 Agricultural Training Institute on SHEP Approach Extension Methodologies that were at par with the set target.

4.2.4 Project Implementation for ARUD Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the ARUD sector incurred a development expenditure of Kshs.10.49 billion, representing an absorption rate of 19.1 per cent. Table 4.3 summarises some of the projects with the highest expenditure in the reporting period in the ARUD sector.

Table 4.3: ARUD Sector Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project commencement date	Expected Project Duration	Source of Funds)	Estimated Value of the Project (Kshs. Million)	As of 30th September 2023 (Kshs. Million)		Percentage (%) of Completion
							Total Fund-ing	Actual Expenditure	
1.	State Department of Lands and Physical Planning	Processing and registration of Title deeds	01.07.2013	13 yrs	Gok	13,500.00	12,011.00	12,011.00	89
2.	State Department of Lands and Physical Planning	Digitization of land registries	01.07.2014	12 yrs	Gok	10,000.00	6,573.00	6,573.00	66
3.	State Department for Crop Development and Agricultural Research	Fertilizer Subsidy Programme	01.04.2021	84 Months	Gok	100,000.00	4,500.00	4,500.00	8
4.	State Department of Lands and Physical Planning	Settlement of the landless	01.07.2013	13 yrs	Gok	5,000.00	4,021.00	4,021.00	80
5.	State Department of Lands and Physical Planning	Surveying and Maintenance of National and International Boundaries	01.07.2014	12 yrs	Gok	4,950.00	3,410.00	3,410.00	69
6.	State Department of Lands and Physical Planning	Development of Geo-Spatial Data	01.07.2013	13 yrs	Gok	5,700.00	2,661.00	2,661.00	47
7.	State Department for Livestock.	Sustainable Tse Tse and Trypanosomiasis free areas in Kenya	01.08.2014	12 yrs	Gok	1,960.00	1,368.80	1,368.80	70
8.	State Department for Livestock.	Modernization of Foot & Mouth Disease Laboratory for Standards-Kenya Veterinary Vaccine Production Institute	01.07.2014	12 yrs	Gok	1,750.00	1,190.00	1,190.00	69
9.	National Land Commission	Public Land Information Management System		7 Yrs	Gok	1,500.00	389.00	1,111.00	
10.	State Department of Lands and Physical Planning	National Physical Planning	01.07.2010	13 yrs	Gok	1,680.00	1,018.00	1,018.00	61
11.	State Department for Livestock.	Establishment of Liquid Nitrogen Plants –Kenya Animal Genetic Resource Centre (BETA)	01.07.2015	10 yrs	Gok	1,150.00	1,050.75	983.25	86
12.	State Department for Livestock.	Kenya Livestock Commercialization Programme –BETA	10.03.2021	6 Yrs	Gok/IFAD	6,200.00	1,625.00	854.50	11
13.	State Department for Fisheries, Aquaculture and the Blue Economy	Exploitation of Living Resources under the Blue Economy	01.07.2018	120 Months	Gok	5,033.00	941.00	685.17	51.8

Source: MDAs

4.3 Education Sector

4.3.1 Introduction

The Education Sector comprises four MDAs, which include the State Department for Vocational and Technical Training, State Department for Higher Education and Research, State Department for Basic Education and the Teachers Service Commission (TSC), together with their affiliated Agencies and Institutions.

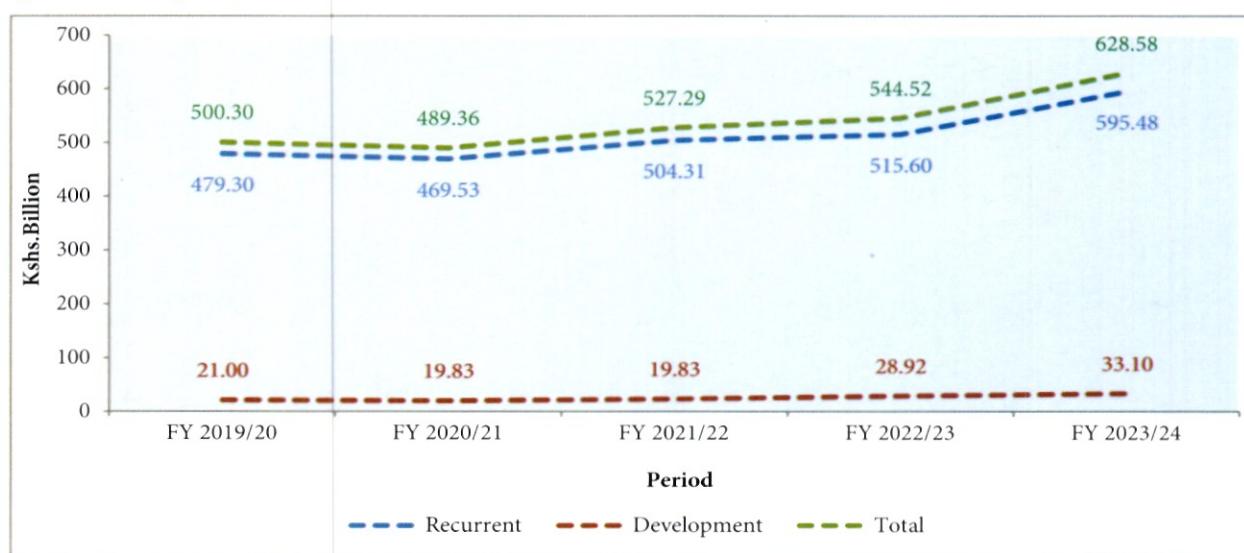
The Sector envisions attaining “Quality and inclusive education, training and research for sustainable development” in Kenya. The Sector’s strategic objectives include: enhancing access, equity, quality and relevance in education, training and research; establishing, maintaining and managing professional teaching and learning services for all early learning centres, primary, secondary and tertiary institutions; enhancing development capacities for Science Technology and Innovations; enhance mechanisms for dissemination and commercialisation of research findings; improve data quality and sharing in education, training, research and labour market; promote vibrant industry - institutional linkages in the area of skilling for employability; and integrate ICT in Education, Training and Research for management, teaching and learning at all levels.

Worth noting is that the ongoing education transitions from the 8-4-4 to the 2-6-6-3 system will require substantial investment in infrastructure, equipment, and human capital in FY 2023/24 and the medium term 2023/24 to 2025/26.

4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2023/24 amounted to Kshs.628.58 billion and was 14.9 per cent of the gross national budget of Kshs.4.21 trillion, compared to Kshs.544.52 billion allocated in FY 2022/23. The allocation comprised Kshs.33.10 billion (5.3 per cent) for development activities and Kshs.595.48 billion (94.7 per cent) for recurrent expenditure. Teachers Service Commission received the highest budgetary allocation at Kshs.323.83 billion (51.5 per cent of the Sector’s budget), while the State Department for Vocational and Technical Training had the lowest budgetary allocation at Kshs.28.32 billion (4.5 per cent of the Education sector allocation). TSC budget is attributed to its vital role in Teacher management. Figure 4.3 shows the budgetary allocation trends of the Education sector for the period FY 2019/20 to FY 2023/24.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

The total exchequer issues to the Education sector amounted to Kshs.124.18 billion, representing 21.8 per cent of the Sector's net estimates. This amount comprised Kshs.3.04 billion for development expenditure, representing 11.2 per cent of development net estimates and Kshs.121.14 billion for recurrent spending, representing 22.3 per cent of recurrent net estimates. Table 4.4 shows the Education sector analysis of exchequer issues and expenditure first three months of FY 2023/24.

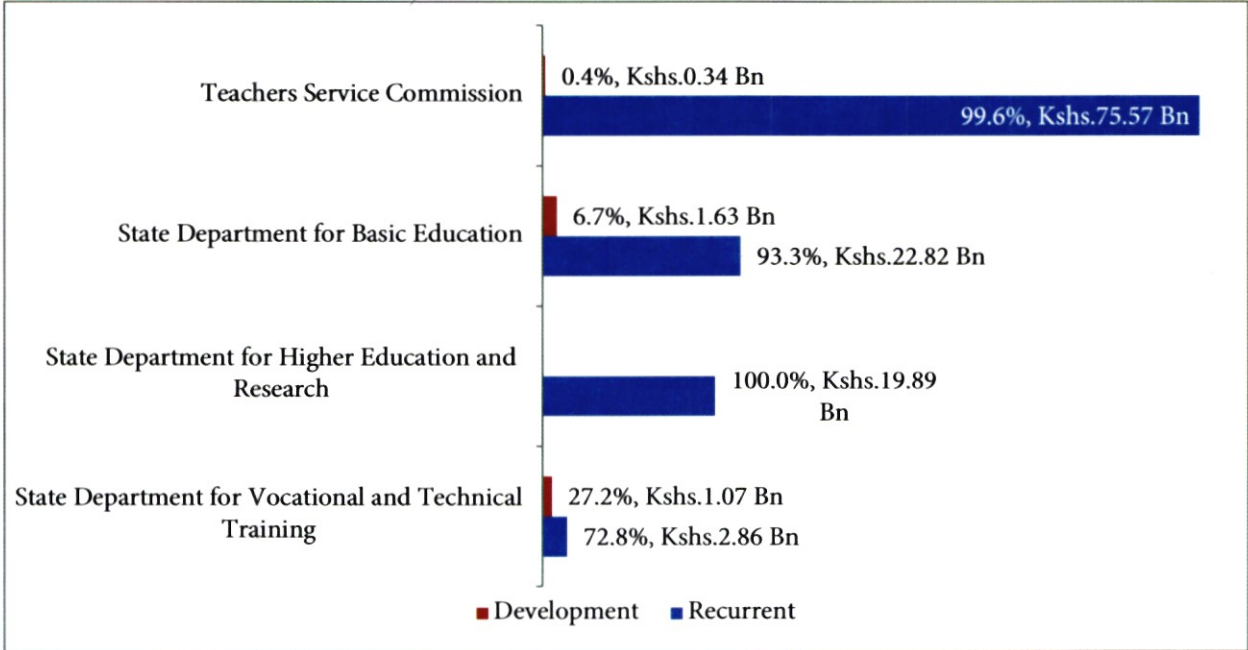
Table 4.4: Education Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Vocational and Technical Training	7.66	4.52	1.07	1.95	23.6	25.5	20.67	15.87	2.86	3.50	18.0	16.9
State Department for Higher Education and Research	4.11	2.86	-	1.17	-	28.4	124.5	79.34	19.89	33.36	25.1	26.8
State Department for Basic Education	20.2	18.6	1.63	2.13	8.8	10.6	127.6	125.64	22.82	28.63	18.2	22.4
Teachers Service Commission	1.18	1.14	0.34	0.17	30.1	14.1	322.7	321.99	75.57	58.13	23.5	18.0
Total	33.1	27.1	3.04	5.42	11.2	16.4	595.5	542.84	121.1	123.6	22.3	20.8
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							33.1	27.1	3.04	5.42	11.2	16.4
Recurrent							595.5	542.84	121.1	123.6	22.3	20.8
Total							628.6	569.9	124.2	129.0	21.8	20.5

Source: MDAs and National Treasury

In the first three months of FY 2023/24, the Teachers Service Commission received the highest exchequer issues to net estimates for development expenditure at 30.1 per cent, while the State Department for Basic Education received the lowest at 8.8 per cent. The State Department for Higher Education and Research received the highest exchequer issues to net estimates for recurrent expenditure at 25.1 per cent, compared to the State Department for Vocational and Technical Training, which received the lowest proportion for recurrent expenditure at 18 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in the first three months of FY 2023/24.

Figure 4.4: Exchequer Issues to the Education Sector



Source: National Treasury

The total expenditure for the Education sector amounted to Kshs.129.04 billion, representing 20.5 per cent of the gross estimates, compared to Kshs.136.68 billion (25.1 per cent) recorded in FY 2022/23. This amount comprised Kshs.5.42 billion for the development budget, representing an absorption rate of 16.4 per cent, compared to 22.5 per cent (Kshs.6.50 billion) recorded in FY 2022/23 and Kshs.123.64 billion for recurrent expenditure representing 20.8 per cent of the recurrent gross estimates, compared to 25.2 per cent (Kshs.130.18 billion) recorded in FY 2022/23.

The State Department for Higher Education and Research recorded the highest absorption of the development budget at 28.4 per cent. The State Department for Basic Education recorded the lowest at 10.6 per cent. The State Department for Higher Education and Research recorded the highest percentage of recurrent expenditure to gross estimates at 26.8 per cent. The State Department for Vocational and Technical Training recorded the lowest at 16.9 per cent.

4.3.3 Budget Implementation by Programmes and Sub-Programmes for Education Sector

The Education sector’s budgetary allocation was to fund thirteen programmes. Table 4.5 summarises the budget execution by programmes in the first three months of FY 2022/23.

Table 4.5: Education Sector's Programme Performance

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Basic Education								
Primary Education	Free Primary Education	15,196.07	10,369.02	25,565.09	3,891.93	981.74	4,873.67	19.1
	Special Needs Education	700.66	155.00	855.66	153.14	38.75	191.89	22.4
	Early Child Development and Education	3.12	-	3.12	-	-	-	-
	Primary Teachers Training and In-Servicing	406.58	376.20	782.78	7.05	-	7.05	0.9
	Alternative Basic Adult and Continuing Education	57.96	20.00	77.96	9.02	-	9.02	11.6
	School Health, Nutrition, and Meals	4,933.40	-	4,933.40	4,933.40	-	4,933.40	100.0
Secondary Education	ICT Capacity Development	-	100.00	100.00	-	-	-	-
	Free Day Secondary Education	94,222.07	8,612.80	102,834.87	17,735.18	1,026.95	18,762.12	18.2
	Secondary Teachers Education Services	243.70	260.00	503.70	60.93	65.00	125.93	25.0
	Secondary Teachers In-Service	339.73	-	339.73	76.18	-	76.18	22.4
Quality Assurance and Standards	Special Needs Education	200.00	-	200.00	39.99	-	39.99	20.0
	Curriculum Development	1,240.29	-	1,240.29	292.57	-	292.57	23.6
	Examination and Certification	2,569.41	133.00	2,702.41	185.60	20.00	205.60	7.6
General Administration, Planning and Support Services	Co-Curriculum Activities	1,279.70	-	1,279.70	268.40	-	268.40	21.0
	Headquarters and Administrative Services	3,039.46	125.00	3,164.46	380.13	-	380.13	12.0
	County Administrative Services	3,241.81	-	3,241.81	600.14	-	600.14	18.5
	Sub-Total	127,673.96	20,151.02	147,824.98	28,633.67	2,132.44	30,766.10	20.8
State Department for Higher Education and Research								
University Education	University Education	76,723.57	2,805.00	79,528.57	8,792.13	1,169.30	9,961.43	12.5
	Quality Assurance	464.05	-	464.05	59.76	-	59.76	12.9
	Higher Education Support Services	47,502.02	-	47,502.02	24,305.05	-	24,305.05	51.2
Research Science Technology, and Innovation	Research Management and Science	420.36	56.00	476.36	99.59	-	99.59	20.9
		272.84	-	272.84	50.71	-	50.71	18.6
General Administration, Planning and Support Services	General Administration, Planning and Support	360.02	-	360.02	54.63	-	54.63	15.2
	Sub-Total	125,742.87	2,861.00	128,603.87	33,361.87	1,169.30	34,531.17	26.9

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Technical, Vocational Education and Training								
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	1,011.50	-	1,011.50	227.88	-	227.88	22.5
	Special Needs in Technical and Vocational Education	220.00	-	220.00	55.00	-	55.00	25.0
	Technical Trainers and Instructors Services	19,084.18	-	19,084.18	3,142.86	-	3,142.86	16.5
	Infrastructure Development and Expansion	-	7,655.42	7,655.42	-	540.47	540.47	7.1
Youth Training and Development	Revitalisation of Youth Polytechnic	55.62	-	55.62	7.50	-	7.50	13.5
General Administration, Planning and Support Services	Planning and Monitoring Services	5.00	-	5.00	-	-	-	-
	Headquarters and Administrative Services	292.07	-	292.07	37.32	-	37.32	12.8
	Sub-Total	20,668.37	7,655.42	28,323.80	3,470.55	540.47	4,011.03	14.2
Teachers Service Commission								
Teacher Research Management	Teacher Resource Planning -Primary	193,615.76	195.00	193,810.76	34,271.70	34.66	34,306.36	17.7
	Teacher Resource Planning -Secondary	116,444.08	900.00	117,344.08	22,425.09	132.26	22,557.35	19.2
	Teacher Resource Planning-Tertiary	3,726.12	-	3,726.12	-	-	-	-
Governance and Teaching Standards	Quality Assurance and Standards	5.57	-	5.57	0.53	-	0.53	9.4
	Teacher Professional Development	7.07	-	7.07	0.70	-	0.70	9.9
	Teacher Capacity Development	1,300.30	-	1,300.30	111.11	-	111.11	8.5
General Administration, Planning and Support Services	Policy Planning and Support Services	7,071.41	87.00	7,158.41	1,218.73	0.12	1,218.85	17.0
	Field Administrative Services	266.24	-	266.24	52.53	-	52.53	19.7
	Automation of TSC Operations	209.00	-	209.00	46.31	-	46.31	22.2
	Sub-Total	322,645.56	1,182.00	323,827.56	58,126.70	167.05	58,293.74	18.0
Grand Total		596,730.76	31,849.45	628,580.20	123,592.79	4,009.26	127,602.05	20.3

Source: MDAs and National Treasury

Analysis of programme and sub-programmes analysis shows that School Health, Nutrition, and Meals Sub-Programme under the State Department for Basic Education had the highest absorption rates of 100 per cent during the first three months. On the contrary, Early Child Development and Education, ICT Capacity Development, Planning and Monitoring Services, and Teacher Resource Planning-Tertiary Sub-programmes reported nil absorption rates.

In the review period, the State Department for Higher Learning and Research, through the Kenya Universities and Colleges Central Placement Service, placed 140,705 students in universities against an annual target of 144,000. Late applicants will be placed in the subsequent quarters. Further, the State Department, via the Commission for University Education, evaluated and accredited 60 per cent of programme applications.

To improve the quality of education, the Teachers Service Commission, in the review period, recruited 2,000 intern teachers under the Primary Teachers Resource Management Sub-Programme and 18,000 in the Secondary Teachers Resource Management Sub-Programme. The Commission also determined 85.4 per cent of discipline cases within the three months under the Teacher Professional Development Sub-Programme.

The State Department for Basic Education, through Free Primary Education, enrolled 6,963,388 learners in Primary Schools, attaining its annual target, excluding Junior School enrolment, while 3,858,836 learners were enrolled in Public Schools under Free Day Secondary Education. The Schools Health Nutrition and Meals Programme had 2.39 million beneficiaries against a target of 2.3 million.

The State Program for Technical, Vocational Education and Training trained 2,000 trainers in the Continuous Professional Development Programme. The State Department implemented performance contraction in 159 institutions, achieving its target.

4.3.4 Project Implementation for the Education Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the Education sector incurred a development expenditure of Kshs.5.42 billion, representing an absorption rate of 16.4 per cent. Table 4.6 summarises the development some of projects with the highest expenditure in the reporting period in the Education sector.

Table 4.6: Education Sector Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project Commence Date	Expected Completion Date	Source of Funds	Estimated Value of project (Kshs. Mn)	As of 30th September 2023		Completion (%)
							Funds released (Kshs. Mn)	Amount paid (Kshs. Mn)	
1	State Department for Technical, Vocational Education and Training	GoK AfDB TVET Phase II Headquarters	30/06/2019	21/12/2023	GoK and Foreign Borrowings	6,700.00	6,664.00	6,365.00	95.0
2	State Department for Technical, Vocational Education and Training	East Africa Skills for Transformation and regional Integration Project	01-Jan-21	30/06/2024	Foreign Borrowings	4,440.00	3,883.00	3,354.00	87.0
3	State Department for Technical, Vocational Education and Training	GoK Infrastructure Development and Facilities Upgrading for Public TVET Institutions	01-Jul-20	30-Jun-26	GoK	3,690.00	3,264.00	2,680.00	70.00
4	State Department for Higher Education and Research	Science and Technology Parks Initiative at Directorate of Research, Science & Technology	9/5/2015	4/9/2027	GoK	1,700		1,109	65.2
5	State Department for Basic Education	Kenya Secondary Education Quality Improvement	72 Months		Donor	20.00	2,700.00	1,026.96	ongoing
6	State Department for Basic Education	Kenya Primary Education Equity in Learning Program			Donor		7,889.02	981.74	New Project
7	State Department for Higher Education and Research	ICT CENTER 1065102201 at Kisii University	7/1/2009	12/1/2024	GoK	984		971	98.7
8	State Department for Technical, Vocational Education and Training	GoK AfDB Technical, Vocation Education Training and Entrepreneurship	01-Feb-21	30/06/2025	GoK and Foreign Borrowings	4,397.00	1,833.00	896.00	19.0
9	State Department for Higher Education and Research	Construction of Administration block and Lecture theatre at Bomet University College.	1/7/2017	10/7/2026	GoK	1,392		846	60.8
10	State Department for Higher Education and Research	Construction of Men's Hostel at Chuka University.	6/6/2014	6/2/2026	GoK	1,300		778	59.9

Source: MDAs

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

4.4.1 Introduction

This Sector consists of ten MDAs: The State Department for Roads; Transport; Shipping and Maritime Affairs; Housing and Urban Development; Public Works; Information Communications Technology and Digital Economy; Broadcasting and Telecommunications; Energy; and Petroleum.

The EI&ICT sector aims to provide sustainable infrastructure development, a vibrant shipping and maritime industry, universal access to Information Communications Technology (ICT), Transport and built environment services, and accessible, affordable, quality and competitive energy and petroleum products.

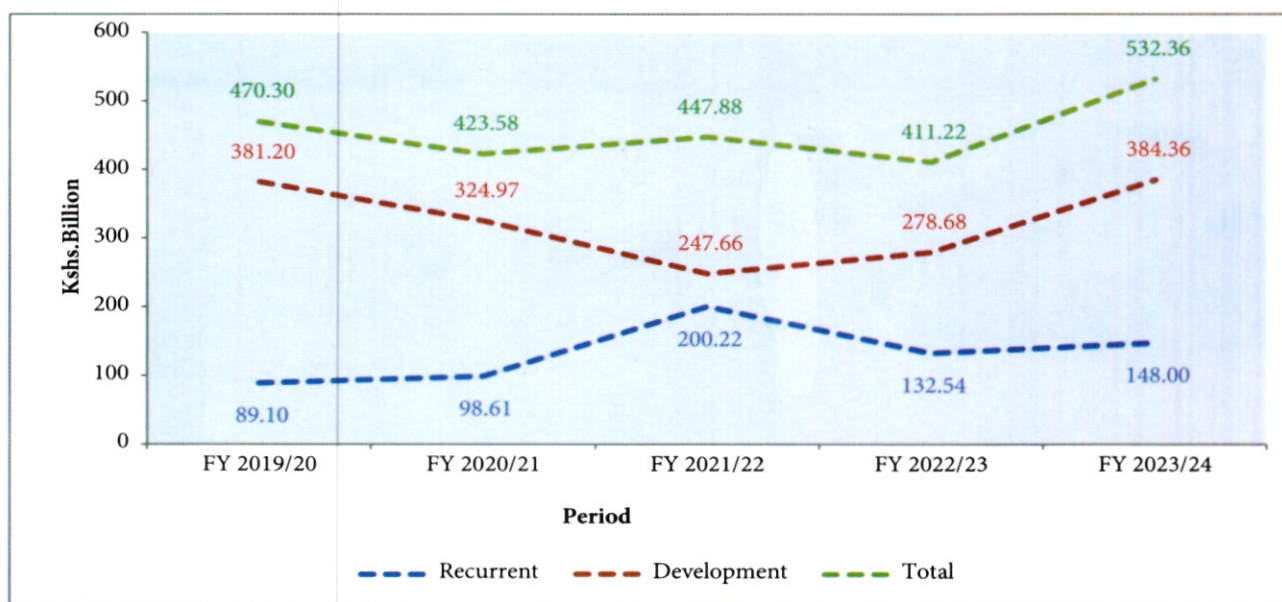
The EI&ICT Sector plays a vital role as an enabler of the country's socio-economic development. It is a crucial sector in realising Vision 2030 and the BETA Agenda.

4.4.2 Budget Performance for EI & ICT Sector

The budgetary allocation to the EI&ICT sector in FY 2023/24 was Kshs.534.36 billion, representing 22.4 per cent of the gross national budget, compared to Kshs.411.22 billion allocated in FY 2022/23. The allocation comprised Kshs.384.36 billion (72.2 per cent) for development programmes and Kshs.148.0 billion (27.8 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.250.84 billion (47.1 per cent of the Sector's budget), attributed to its role in constructing, rehabilitating, and maintaining the country's road network. The State Department for Shipping and Maritime Affairs had the lowest budgetary allocation of Kshs.3.54 billion (less than 1 per cent of the Sector's budget).

Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector for FY 2019/20 to FY 2023/24.

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



Source: National Treasury

The total exchequer issues to the EI&ICT sector amounted to Kshs.10.78 billion, representing 6.3 per cent of the Sector's net estimates. This amount comprised Kshs.7.49 billion for development expenditure, representing 4.8 per cent of development net estimates and Kshs.3.29 billion for recurrent spending, representing 18.9 per cent of recurrent net estimates. Table 4.7 shows an EI&ICT sector analysis of exchequer issues and expenditure in the first three months of FY 2023/24.

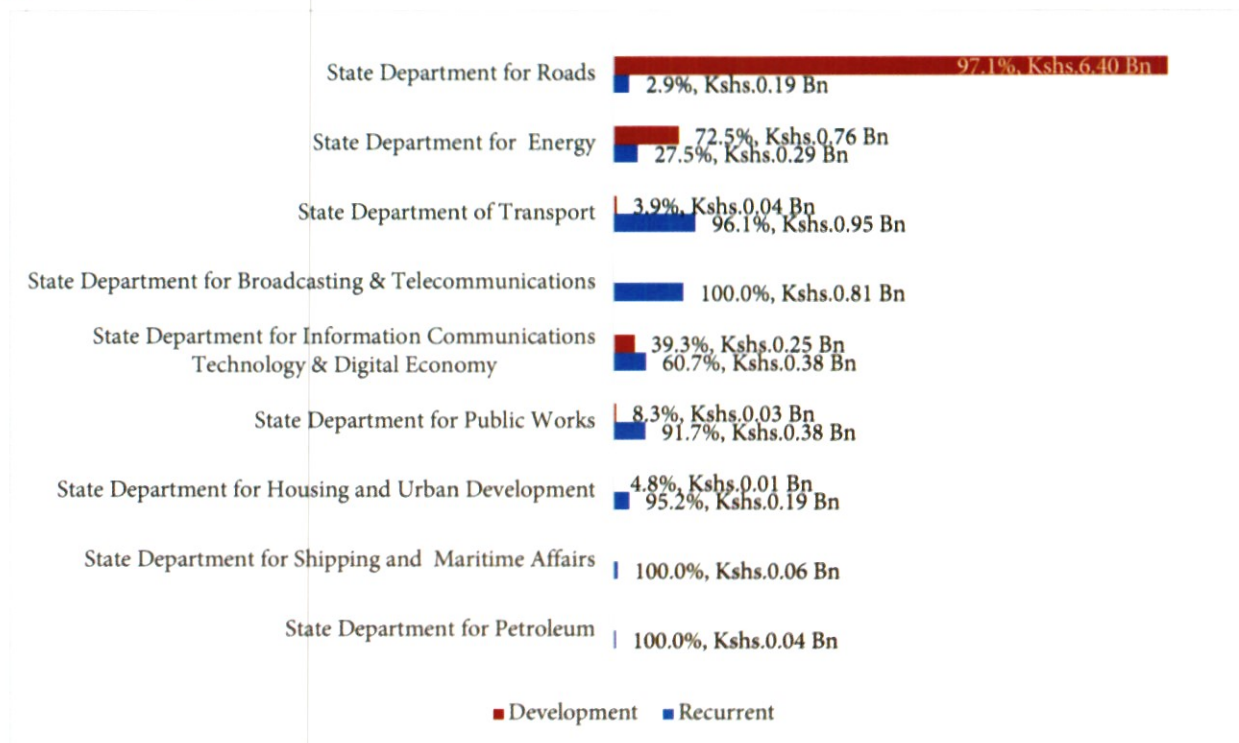
Table 4.7: EI & ICT-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Roads	167.95	88.26	6.40	13.36	7.2	8.0	82.89	1.66	0.19	18.11	11.5	21.8
State Department of Transport	46.24	6.48	0.04	7.12	0.6	15.4	14.14	2.70	0.95	0.96	35.3	6.8
State Department for Shipping and Maritime Affairs	1.05	0.57	-	0.00	-	0.1	2.49	0.76	0.06	0.41	7.7	16.3
State Department for Housing and Urban Development	92.53	28.34	0.01	0.52	0.0	0.6	1.29	1.20	0.19	0.17	15.7	13.2
State Department for Public Works	1.21	1.11	0.03	0.06	3.1	4.7	3.51	2.56	0.38	0.60	14.6	17.1
State Department for Information Communications Technology & Digital Economy	16.25	3.48	0.25	1.91	7.1	11.7	3.85	2.39	0.38	0.91	16.0	23.6
State Department for Broadcasting & Telecommunications	0.63	0.63	-	0.28	-	45.5	6.55	3.89	0.81	0.84	20.9	12.9
State Department for Energy	55.07	25.51	0.76	1.90	3.0	3.4	8.04	1.89	0.29	0.33	15.3	4.1
State Department for Petroleum	3.42	0.32	-	0.43	-	12.7	25.22	0.34	0.04	0.06	10.7	0.2
Total	384.36	154.71	7.49	25.58	4.8	6.7	148.00	17.41	3.29	22.38	18.9	15.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							384.36	154.71	7.49	25.58	4.8	6.7
Recurrent							148.00	17.41	3.29	22.38	18.9	15.1
Total							532.36	172.12	10.78	47.96	6.3	9.0

Source: MDAs and National Treasury

The State Department for Roads received the highest proportion of development exchequer issues to development net estimates at 7.2 per cent in the period under review. The State Department for Housing and Urban Development received the lowest at less than 1 per cent. The State Department for Transport recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 35.3 per cent compared to the State Department for Shipping and Maritime Affairs, which recorded the lowest ratio of 7.7 per cent. Figure 4.6 shows the EI & ICT sector's exchequer issues in the first three months of FY 2022/23.

Figure 4.6: Exchequer Issues to the EI & ICT Sector



Source: National Treasury

The total expenditure for the EI&ICT sector amounted to Kshs.47.96 billion, representing 9 per cent of the gross estimates, compared to Kshs.81.01 billion (19.7 per cent) recorded in FY 2022/23. This amount comprised Kshs.25.58 billion for the development budget, representing an absorption rate of 6.7 per cent, compared to 11.6 per cent (Kshs.32.26 billion) recorded in FY 2022/23 and Kshs.22.38 billion for recurrent expenditure representing 15.1 per cent of the recurrent gross estimates, compared to 36.8 per cent (Kshs.48.75 billion) recorded in FY 2022/23.

The State Department for Broadcasting & Telecommunications recorded the highest absorption of the development budget at 45.5 per cent. The State Department for Shipping and Maritime Affairs recorded the lowest at less than 1 per cent. The State Department of Information Communications Technology and Digital Economy recorded the highest recurrent expenditure to gross estimates at 23.6 per cent compared to the State Department for Petroleum, which recorded the lowest at less than 1 per cent.

4.4.3 Budget Performance by Programmes and Sub-Programmes for EI&ICT Sector

The EI & ICT sector budgetary allocation was to fund twenty-five programmes. Table 4.8 shows budget execution by programmes.

Table 4.8: EI & ICT Sector's Programme Performance

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Shipping and Maritime Affairs								
Shipping and Maritime Affairs	Administrative Services	312.92	20.00	332.92	50.14	-	50.14	15.1
	Shipping Affairs	242.06	-	242.06	18.54	-	18.54	7.7
	Maritime Affairs	1,939.10	1,030.00	2,969.10	336.68	0.10	336.78	11.3
	Sub-Total	2,494.07	1,050.00	3,544.07	405.36	0.10	405.46	11.4
State Department for Petroleum								
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	65.06	2,800.26	2,865.33	13.21	269.46	282.67	9.9
	Distribution of Oil and gas	-	622.74	622.74	-	163.76	163.76	26.3
	General Administration, Planning and Support Services	25,157.35	-	25,157.35	44.28	-	44.28	0.2
	sub-Total	25,222.41	3,423.00	28,645.41	57.49	433.21	490.70	1.7
State Department for Roads								
Road Transport	General Administration, Planning and Support Services	2,821.50	3,192.20	6,013.70	293.58	205.45	499.03	8.3
	Construction of Roads and Bridges	-	109,102.45	109,102.45	-	8,069.54	8,069.54	7.4
	Rehabilitation of Roads and Bridges	-	55,656.35	55,656.35	-	5,089.79	5,089.79	9.1
	Maintenance of Roads and Bridges	80,072.21	-	80,072.21	17,811.44	-	17,811.44	22.2
	Sub-Total	82,893.71	167,951.00	250,844.71	18,105.02	13,364.77	31,469.79	12.5
State Department for Transport								
General Administration, Planning and Support Services	Financial Management Services	14.59	26.00	40.59	2.20	5.97	8.17	20.1
	Human Resources and Support Services	1,774.68	1,605.00	3,379.68	779.68	542.77	1,322.45	39.1
	information Communication	17.18	-	17.18	0.34	-	0.34	2.0
Road Transport Safety and Regulation	Road Transport Safety and Regulation	2,595.76	1,471.14	4,066.90	-	275.00	275.00	6.8
Rail Transport	Rail Transport	-	39,179.00	39,179.00	138.83	5,487.12	5,625.95	14.4
Marine Transport	Marine Transport	641.20	3,086.00	3,727.20	27.57	442.50	470.07	12.6
Air Transport	Air Transport	9,100.01	876.00	9,976.01	13.98	364.19	378.18	3.8
	Sub-Total	14,143.43	46,243.14	60,386.57	962.61	7,117.55	8,080.16	13.4
State Department for ICT and Digital Economy								
General Administration, Planning and Support Services	General Administration, Planning and Support Services	304.31	-	304.31	68.39	-	68.39	22.5
ICT infrastructure Development	ICT Infrastructure Connectivity	-	8,427.00	8,427.00	-	1,154.49	1,154.49	13.7
	ICT and BPO Development	751.48	6,721.00	7,472.48	175.06	482.50	657.56	8.8
E-Government Services	E-Government Services	2,795.51	1,100.00	3,895.51	667.14	270.39	937.53	24.1
	Sub-Total	3,851.30	16,248.00	20,099.30	910.59	1,907.38	2,817.97	14.0
State Department of Energy								

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
General Administration, Planning and Support Services	Administrative services	244.28	80.00	324.28	28.36	-	28.36	8.7
	Financial services	153.48	235.00	388.48	9.49	14.10	23.59	6.1
	Planning and project monitoring	28.49	-	28.49	3.79	-	3.79	13.3
Power Generation	Development of Nuclear Energy	795.00	581.00	1,376.00	132.50	-	132.50	9.6
	Coal Exploration and Mining	-	330.00	330.00	-	-	-	-
	Geothermal generation	1,904.92	9,508.00	11,412.92	67.82	679.92	747.74	6.6
Power Transmission and Distribution	National Grid System	3,049.71	30,771.50	33,821.21	0.11	78.04	78.16	0.2
	Rural Electrification	1,780.00	10,418.50	12,198.50	30.00	-	30.00	0.2
Alternative Energy Technology	Alternative Energy Technologies	84.63	3,148.00	3,232.63	11.15	29.26	40.41	1.3
	Sub-Total	8,040.52	55,072.00	63,112.52	283.23	801.32	1,084.55	1.7
State Department for Housing and Urban Development								
Human Development and Urban Settlement	Housing Development	425.25	6,137.00	6,562.25	31.98	235.00	266.98	4.1
	Estate Management	397.33	932.00	1,329.33	67.06	187.63	254.69	19.2
	Affordable Housing	-	73,920.00	73,920.00	-	-	-	-
Urban and Metropolitan Development	Metropolitan Planning	124.65	661.00	785.65	21.26	3.33	24.59	3.1
	Urban Development	30.07	10,882.00	10,912.07	0.76	90.26	91.01	0.8
General Administration, Planning and Support Services	General Administration, Planning & Support Services	313.41	-	313.41	48.73	-	48.73	0.2
	Sub-Total	1,290.70	92,532.00	93,822.70	169.79	516.21	686.00	0.0
State Department for Broadcasting and Telecommunication								
General Administration, Planning and Support Services	General Administration, Planning and Support Services	271.14	-	271.14	32.57	-	32.57	12.0
Information and Communication Services	News and Information	4,462.83	435.50	4,898.33	383.02	189.63	572.65	11.7
	Kenya Year Book Initiative	176.00	10.00	186.00	28.50	5.00	33.50	18.0
	ICT and Media Regulatory Services	1,396.00	-	1,396.00	345.25	-	345.25	24.7
Mass Media Skills Development	Mass Media Skills Development	248.00	180.50	428.50	-	-	-	-
Sub-Total		6,553.97	626.00	7,179.97	789.34	194.63	983.97	13.7
State Department for Public Works								
Government Buildings	Stalled and New Government Building	591.08	639.00	1,230.08	75.18	18.76	93.94	7.6
Coastline Infrastructure Development	Coastline Infrastructure Development	95.37	216.00	311.37	21.04	29.06	50.10	16.1
	Pedestrian Access	-	170.00	170.00	-	2.01	2.01	1.2
General Administration, Planning and Support Services	Administration, Planning and Support Services	310.25	-	310.25	54.34	-	54.34	17.5
	Procurement, Warehousing and Supply	72.06	14.00	86.06	9.78	0.47	10.25	11.9

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Regulation and Development of Construction Industry	Regulation of the Construction Industry	2,335.70	125.00	2,460.70	437.25	-	437.25	17.8
	Research Services	19.88	25.00	44.88	0.32	2.80	3.12	6.9
	Building Standards	90.11	25.00	115.11	1.59	3.62	5.21	4.5
	Sub-Total	3,514.44	1,214.00	4,728.44	599.49	56.72	656.21	13.9
	Grand Total	148,004.55	384,359.14	532,363.69	22,282.92	24,391.91	46,674.83	8.8

Source: MDAs and National Treasury

Analysis of programmes and sub-programmes shows that the Human Resources and Support Services Sub-Programme in the State Department for Transport had the highest absorption rate of 39.1 per cent. This was followed by the Distribution of Oil and Gas Sub-Programme in the State Department for Petroleum at 26.3 per cent. The coal exploration and Mining Sub-Programme under the State Department of Energy and the Affordable Housing Sub-Programme under the State Department for Housing and Urban Development did not record any absorption rate despite having budget allocations.

This Sector, through the State Department of ICT and Digital Economy under the ICT Infrastructure Connectivity Sub-Programme, managed to maintain 660 sites within the first quarter of the FY 2023/24 against an annual target of 660 sites. Under the same Sub-Programme, the State Department maintained a 95 per cent uptime under National Optic Fibre Backbone Infrastructure II, achieving its laid target. Under the ICT and BPO Development Sub-Programme within the State Department of ICT and Digital Economy, a 97 per cent completion rate was achieved in Horizontal Infrastructure Phase 1- Engineering, Procurement, Construction and Financing Contract.

In the State Department for Housing and Urban Development under the Sub Programme of Housing and Development, a 93 per cent completion rate of works of 605 affordable housing units in Bondeni in Nakuru was achieved against a 100 per cent target. Under the Urban Development and Planning Services sub-programme, 80 per cent of the Guidelines and Regulations for Urban Areas and Cities Act have been developed and are waiting for presentation in parliament.

In the State Department for Energy, under the Sub-Programme of Geothermal Development, 83.3MW Olkaria 1 Unit 6 Power plant attained a completion rate of 99.8 per cent. This involved the construction and commissioning phase that is complete and currently generating to the National Grid. The project is under the Management of Defects Liability Period.

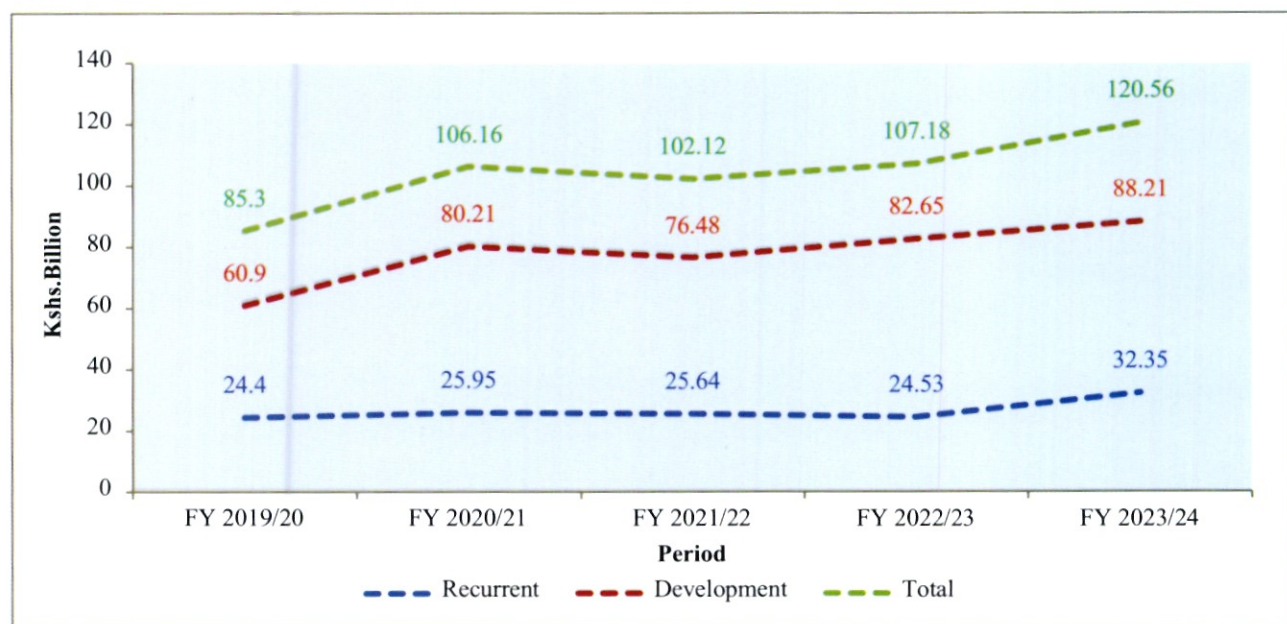
Under the Air Transport Sub-Programme, the State Department for Transport maintained 98 Automatic Nervous System equipment. Under the Road Transport Sub-Programme, the same MDA inspected 124,023 vehicles against an annual target of 480,000. In addition, the Kenya Institute of Highways & Building Technology trained 474 plant operators on Road Construction Skills. Further, Kenya National Highways Authority, Kenya Urban Roads Authority and Kenya Rural Roads Authority, a delivery unit under the State Department for Transport, maintained 4,495 Kilometres of roads and designed 209 kilometres of rural roads.

4.4.4 Project Implementation for the EI&ICT Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the EI&ICT sector incurred a development expenditure of Kshs.25.58 billion, representing an absorption rate of 6.7 per cent. Table 4.9 summarises the development of some of the projects with the highest spending in the reporting period in the EI&ICT sector.

The allocation comprised Kshs.88.21 billion (73.2 per cent) for development activities and Kshs.32.35 billion (26.8 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.61.49 billion (51.0 per cent of the Sector's share). The State Department for Mining had the lowest budgetary allocation of Kshs.2.51 billion (2.1 per cent of the Sector's portion). Figure 4.7 shows the budgetary allocation trend for the EPW&NR Sector for FY 2019/20 to FY 2023/24.

Figure 4.7: Budgetary Allocation Trend for the EPW&NR Sector



Source: National Treasury

The total exchequer issues to the EPW&NR sector amounted to Kshs.10.78 billion, representing 15.2 per cent of the Sector's net estimates. This amount comprised Kshs.7.48 billion for development expenditure, representing 14.6 per cent of development net estimates, and Kshs.3.3 billion for recurrent spending, representing 16.8 per cent of recurrent net estimates. Table 4.10 shows EPW&NR sector analysis of exchequer issues and expenditures in the first three months of FY 2023/24.

Table 4.10: EPW&NR Sector-Analysis of Exchequer Issues and Expenditure

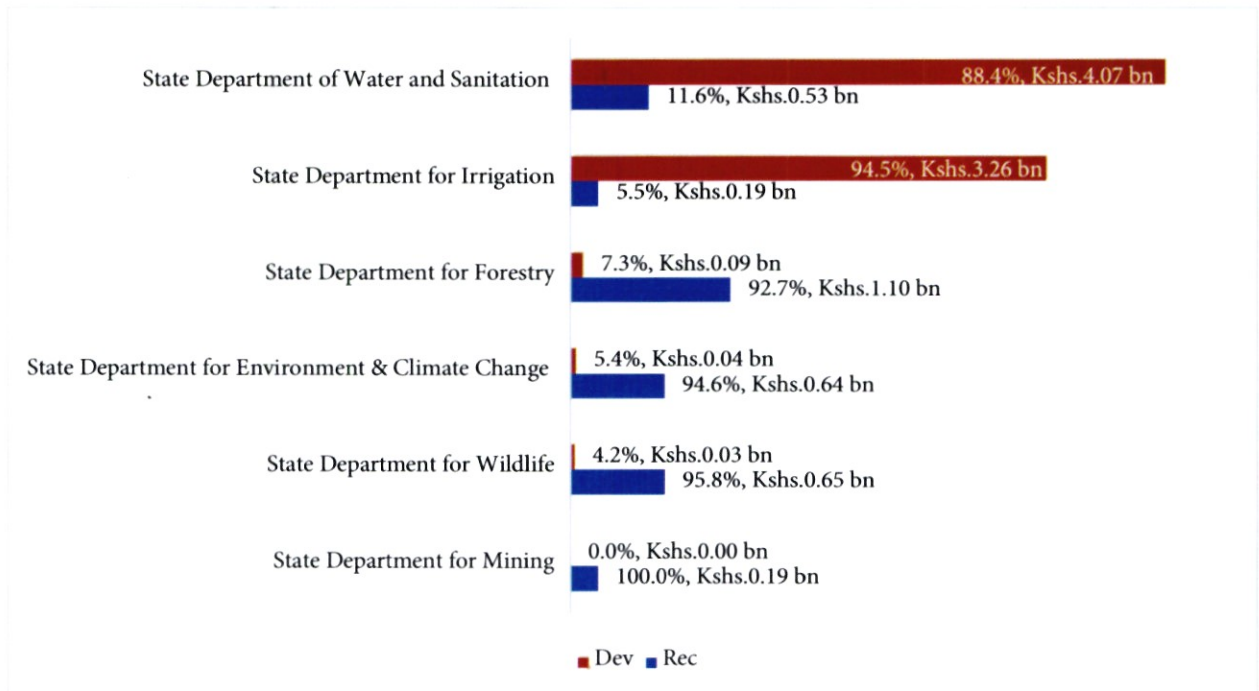
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department of Water and Sanitation	55.94	28.17	4.07	5.21	14.4	9.3	5.54	3.28	0.53	0.78	16.3	14.1
State Department for Irrigation	23.17	16.02	3.26	6.01	20.4	25.9	1.56	1.15	0.19	0.24	16.5	15.1

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Environment & Climate Change	2.04	1.90	0.04	0.21	1.9	10.5	4.20	3.58	0.64	0.65	18.0	15.5
State Department for Forestry	4.26	2.47	0.09	0.41	3.5	9.6	10.12	5.57	1.10	1.33	19.7	13.2
State Department for Wildlife	1.76	1.53	0.03	0.20	1.9	11.6	9.46	4.70	0.65	2.32	13.8	24.5
State Department for Mining	1.04	1.04	0	0	0	0	1.47	1.37	0.19	0.23	13.8	15.8
Total	88.21	51.13	7.48	12.05	14.6	13.7	32.35	19.65	3.30	5.55	16.8	17.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							88.21	51.13	7.48	12.05	14.6	13.7
Recurrent							32.35	19.65	3.30	5.55	16.8	17.1
Total							120.56	70.78	10.78	17.59	15.2	14.6

Source: MDAs and National Treasury

The State Department for Irrigation received the highest proportion of development exchequer issues to development net estimates at 20.4 per cent in the period under review. The State Department for Environment & Climate Change and the State Department for Wildlife received the lowest at 1.9 per cent. Despite having a development allocation, the State Department for Mining did not receive any development allocation. The State Department for Forestry recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 19.7 per cent. In contrast, the State Department for Wildlife recorded the lowest ratio of 13.8 per cent. Figure 4.8 shows the exchequer issues to the EPW&NR Sector in the first three months of FY 2023/24.

Figure 4.8: Exchequer Issues to EPW&NR Sector



Source: National Treasury

The total expenditure for the EPW&NR sector amounted to Kshs.17.59 billion, representing 14.6 per cent of the gross estimates, compared to Kshs.10.62 billion (9.9 per cent), recorded in a similar period FY 2022/23. This comprised Kshs.12.05 billion for the development budget, representing an absorption rate of 13.7 per cent, compared to 7.5 per cent (Kshs.6.19 billion) recorded in FY 2022/23 and Kshs.5.55 billion for recurrent expenditure representing 17.1 per cent of the recurrent gross estimates, compared to 18.9 per cent (Kshs.4.43 billion) recorded in a similar period FY 2022/23.

The State Department for Irrigation recorded the highest absorption on the development budget at 25.9 per cent, while the State Department for Water and Sanitation recorded the lowest at 9.3 per cent. The State Department for Wildlife recorded the highest recurrent expenditure to gross estimates at 24.5 per cent, while the State Department for Forestry recorded the lowest at 13.2 per cent.

4.5.3 Budget Performance by Programmes and Sub-Programmes for EPW&NR Sector,

The budgetary allocation to the EPW&NR sector was to fund eleven programmes. Table 4.11 shows budget execution by programmes and sub-programmes in the first three months of FY 2023/24.

Table 4.11: EPW&NR Sector's Programme

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Water and Sanitation								
General Administration, Planning and Support Services	Water Policy Management	724.77	190.00	914.77	102.36	-	102.36	11.2
Water Resources Management	Water Resources Conservation and Protection	1,307.73	12,356.00	13,663.73	161.68	437.45	599.13	4.4
	Transboundary Waters	-	90.00	90.00	-	-	-	-
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,510.00	27,947.00	31,457.00	511.39	5,168.19	5,679.57	18.1
	Sanitation Infrastructure Development and Management	-	15,361.00	15,361.00	-	299.00	299.00	1.9
		5,542.50	55,944.00	61,486.50	775.42	5,904.63	6,680.06	10.9
State Department for Irrigation								
Irrigation and Land Reclamation	Land Reclamation	45.04	10.00	55.04	6.25	0.11	6.36	11.6
	Irrigation and Drainage	785.04	19,616.00	20,401.04	111.07	4,404.78	4,515.85	22.1
	Irrigation Water Management	57.95	70.00	127.95	8.96	11.20	20.16	15.8
Water Storage and Flood Control	Water Storage and Flood Control	455.50	1,550.00	2,005.50	88.88	775.00	863.88	43.1
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	830.00	830.00	-	315.00	315.00	38.0
	Water Harvesting for Irrigation	39.41	1,090.00	1,129.41	2.66	500.00	502.66	44.5
Water Harvesting and Storage for Irrigation	Administrative Services	175.07	-	175.07	17.72	-	17.72	10.1
	Sub-Total	1,558.00	23,166.00	24,724.00	235.54	6,006.09	6,241.63	10.1
State Department for Environment and Climate Change								
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	80.00	80.00	-	3.91	3.91	4.9
	Policy and Governance in Environment Management	140.44	-	140.44	18.45	-	18.45	13.1
	National Environment Management	2,300.00	1,316.00	3,616.00	424.69	87.66	512.35	14.2
General Administration, Planning and Support Services	General Administration, Planning and Support Services	731.32	-	731.32	52.57	-	52.57	7.2
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,024.25	271.00	1,295.25	137.61	-	137.61	10.6
	Advertent Weather Modification	-	224.00	224.00	-	-	-	-

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Water Towers Rehabilitation and Conservation	Water Towers Rehabilitation and Conservation	-	150.00	150.00	-	75.00	75.00	50.0
	Sub-Total	4,196.00	2,041.00	6,237.00	633.31	166.56	799.88	50.0
State Department for Wildlife								
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	8,468.16	1,514.00	9,982.16	1,605.87	-	1,605.87	16.1
	Wildlife Research and Development	695.00	249.00	944.00	133.12	-	133.12	14.1
	Administrative Services	299.86	-	299.86	13.95	-	13.95	4.7
	Sub-Total	9,463.02	1,763.00	11,226.02	1,752.94	-	1,752.94	15.6
State Department for Mining								
General Administration, Planning and Support Services	General Administration, Planning and Support Services	825.68	-	825.68	151.03	-	151.03	18.3
Mineral Resources Management	Mineral Resources Development	16.24	12.00	28.24	0.97	-	0.97	3.4
	Geological survey and mineral exploration	280.81	178.00	458.81	36.85	-	36.85	8.0
Geological Survey and Geoinformation Management	Geological Survey	342.47	822.00	1,164.47	43.95	-	43.95	3.8
	Geo-information Management	-	30.00	30.00	-	-	-	-
	Sub-Total	1,465.20	1,042.00	2,507.20	232.81	-	232.81	9.3
State Department for Forestry								
Forest Management and Water Towers Conservation	Forest Resources Conservation Management	8,319.97	3,914.00	12,233.97	1,055.29	210.13	1,265.42	10.3
	Forest Research and Development	1,671.00	331.00	2,002.00	265.10	165.50	430.60	21.5
	Water Towers Rehabilitation and Conservation	-	10.00	10.00	-	2.50	2.50	25.0
	General administration and planning	133.03	-	133.03	11.00	-	11.00	8.3
	Sub-Total	10,124.00	4,255.00	14,379.00	1,331.39	378.13	1,709.53	11.9
Grand Total		32,348.72	88,211.00	120,559.72	4,961.42	12,455.42	17,416.84	14.4

Source: MDAs and National Treasury

Analysis of Programme and sub-programmes analysis shows that the State Department for Environment and Climate Change, the programme and sub-programme of Water Towers Rehabilitation and Conservation had the highest absorption rate of 50 per cent. Contrastingly, the Mineral Resources Management sub-programme under the Mineral Resources Development programme had the least absorption of 3.4 per cent in the State Department of Mining.

The State Department of Wildlife, as at the end of the reporting period, maintained 1,989 kilometres of fencing against an annual target of 2,002 kilometres of fence, and there was an increase in revenue amount by an extra

Kshs.1.33 billion, which translated to a tune of Kshs.2.477 billion due to high season performance, which accounts for approximately 50% of the annual revenue.

The State Department for Forestry produced quarterly financial and, monitoring and evaluation reports. In the State Department for Water and Sanitation, 444 water permits were issued against a target of 275 in the period under review such that Athi Basin issued 231, Rift Valley 78, Tana 54, Lake Victoria North 34, Ewaso Nyiro North 26 and Lake Victoria South 21. In addition to that, river cleaning was carried out, and pollution hotspots and dischargers were mapped; 25 per cent of the area was restored such that water quality monitoring was undertaken in Kiambu, Nairobi and middle Athi encompassing upstream of Thwake dam and also participated in the Nairobi rivers clean up multi-sectoral solid and liquid wastes and riparian reserves management awareness forum which was done in Kawangware.

The State Department for Irrigation, rice production under the Mwea Irrigation Development Project (Thiba Dam and Irrigation Area) was 72,000 tonnes against an annual target of 93,270 tonnes; similarly, Umaa dam was at a 68 per cent completion rate against a 69 per cent target. The procurement of a contractor to complete the implementation of the project was ongoing. The State Department for Mining, the number of inspection reports of commercial explosives, use at 90 against an annual target of 120.

4.5.4 Project Implementation for EWP&NR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the EWP&NR sector incurred a development expenditure of Kshs.12.455 billion, representing an absorption rate of 14.4 per cent. Table 4.12 summarises the development of some of the projects with the highest expenditure in the reporting period in the EWP&NR sector.

Table 4.12: EPW&NR Sector Development Projects with the Highest Expenditure

No	Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 30th September 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
							Total Fund-ing (f)	Actual Expendi-ture (g)	
1	State Department for Water and Sanitation	Nairobi Metro Area Bulk water sources - Karimenu II	01-Jan-18	01-Dec-24	GoK/Donor	37,449.00	37,224.20	37,149.20	98.0
2	State Department for Water and Sanitation	Thwake Multipurpose Water Development Programme Phase I	Apr-15	Dec-26	GoK/Donor	42,365	36,204.40	35,363.60	86.0
3	State Department for Irrigation	National Expanded Irrigation Programme	Jun-12	Jun-30	Gok	123,930.00	2,900.00	33,963.38	31.0
4	State Department for Irrigation	Mwea Irrigation Development Project (Thiba Dam and Irrigation Area).	Feb-11	Dec-26	Gok/Foreign	23,765.00	2,029.00	19,022.00	78.0
5	State Department for Water and Sanitation	Water and Sanitation Development Project (WSDP)	Dec-17	Aug-25	GoK/Donor	38,000.00	20,664.00	18,646.50	56.0
6	State Department for Irrigation	Kenya Water Security and Climate Resilience (Project Advanced) (KWSCRPI)	Jan-12	Jul-25	Gok/Foreign	19,170.00	2,666.00	14,101.50	94.0
7	State Department for Water and Sanitation	Itare Dam Water Project	06-Apr-17	05-Dec-26	GoK/Donor	35,000.00	11,989.25	11,963.00	27.0
8	State Department for Irrigation	Siyoi Muruny Water Project	Mar-15	Mar-25	Gok	12,986.00	700.00	10,465.00	77.5
9	State Department for Water and Sanitation	Kenya Town Sustainable Water Supply and Sanitation Programme - RV	01-Jul-17	01-Dec-26	GoK/Donor	18,026.00	11,952.90	10,375.40	82.0
11	State Department for Irrigation	Bura Irrigation Scheme	May-13	Jun-26	Gok/Foreign	8,551.00	938.00	5,832.69	88.0
12	State Department for Irrigation	Household Irrigation Water Harvesting Project	Jul-19	Jun-26	Gok	7,680.00	1,000.00	5,754.27	10.0
13	State Department for Forestry	Suswa Lake Magadi - Migori Environment Restoration Project	1st July 2014	30th June 2026	Gok	4,000.00	105.00	105.00	2.6
14	State Department for Forestry	System for Land-Based Emissions Estimation in Kenya (SLEEK) - HQ	1st April 2017	31st March 2022	Gok	250.00	48.00	48.00	19.2

Source: MDAs

4.6 General Economic and Commercial Affairs Sector

4.6.1 Introduction

The General Economic and Commercial Affairs (GECA) sector consists of eight MDAs, namely the State Departments for Trade; ASALs and Regional Development; Cooperatives; Industry; Micro, Small and Medium Enterprises Development; Investment Promotion; East African Community; and Tourism together with their affiliated Agencies and Institutions.

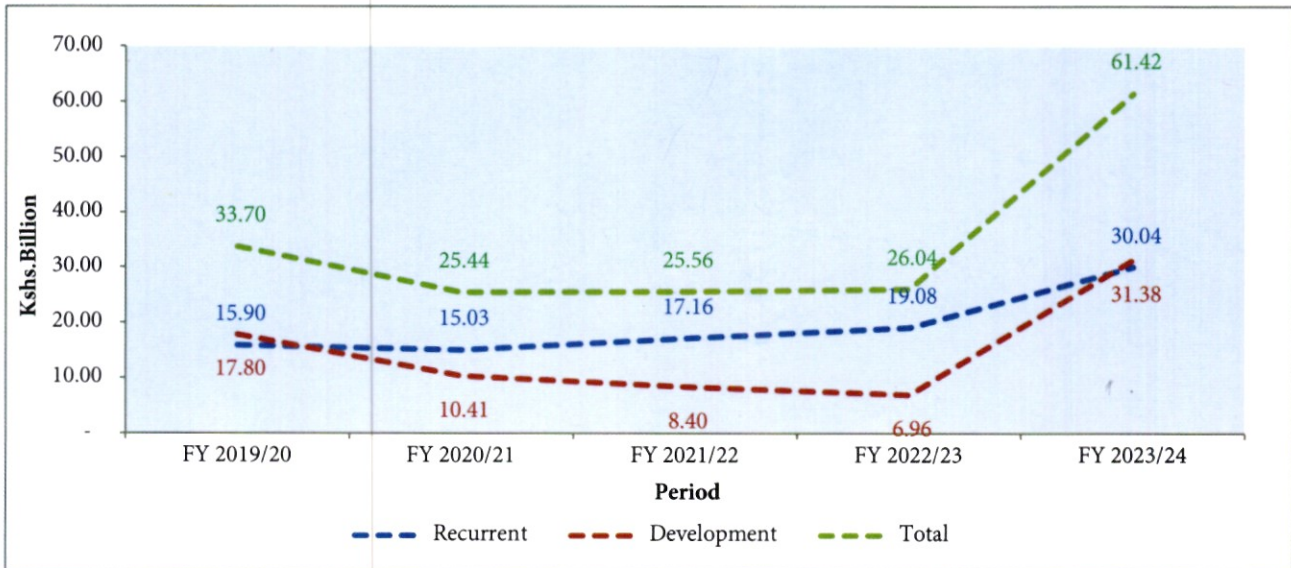
The main objectives of the Sector over the MTEF period are to transform the Micro, Small and Medium Enterprise (MSMEs), promote and sustain tourism, promote industrial development investments promotion, enhance trade and ease of doing business, promote growth and development of cooperatives and MSMEs Sector, promote regional integration as well as to promote equitable and sustainable ASAL & regional development.

4.6.2 Budget Performance for GECA Sector

The budgetary allocation to the GECA sector in FY 2023/24 amounted to Kshs.61.42 billion, compared to Kshs.26.03 billion allocated in FY 2022/23. The allocation to the GECA sector represents 1.5 per cent of the gross national budget of Kshs.4.21 trillion. The budget comprised Kshs.31.38 billion (51.1 per cent) for development activities and Kshs.30.04 billion (48.9 per cent) for recurrent expenditure. The State Department for the ASALs and Regional Development received the highest budgetary allocation at Kshs.15.90 billion (25.9 per cent of the GECA sector's budget), while the State Department for East African Community had the lowest budgetary allocation at Kshs.718.37 million (1.2 per cent of the GECA sector allocation).

Figure 4.9 shows the budgetary allocation trend for the GJLO sector for the period FY 2019/20 to FY 2023/24.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector amounted to Kshs.4.69 billion, representing 9.4 per cent of the sector's net estimates. This amount comprised Kshs.710.30 million for development expenditure, representing 2.3 per cent of development net estimates, and Kshs.3.98 billion for recurrent activities, representing 21.0 per cent of recurrent net estimates. Table 4.13 analyses exchequer issues and expenditures to the GECA sector in the first three months of FY 2023/24.

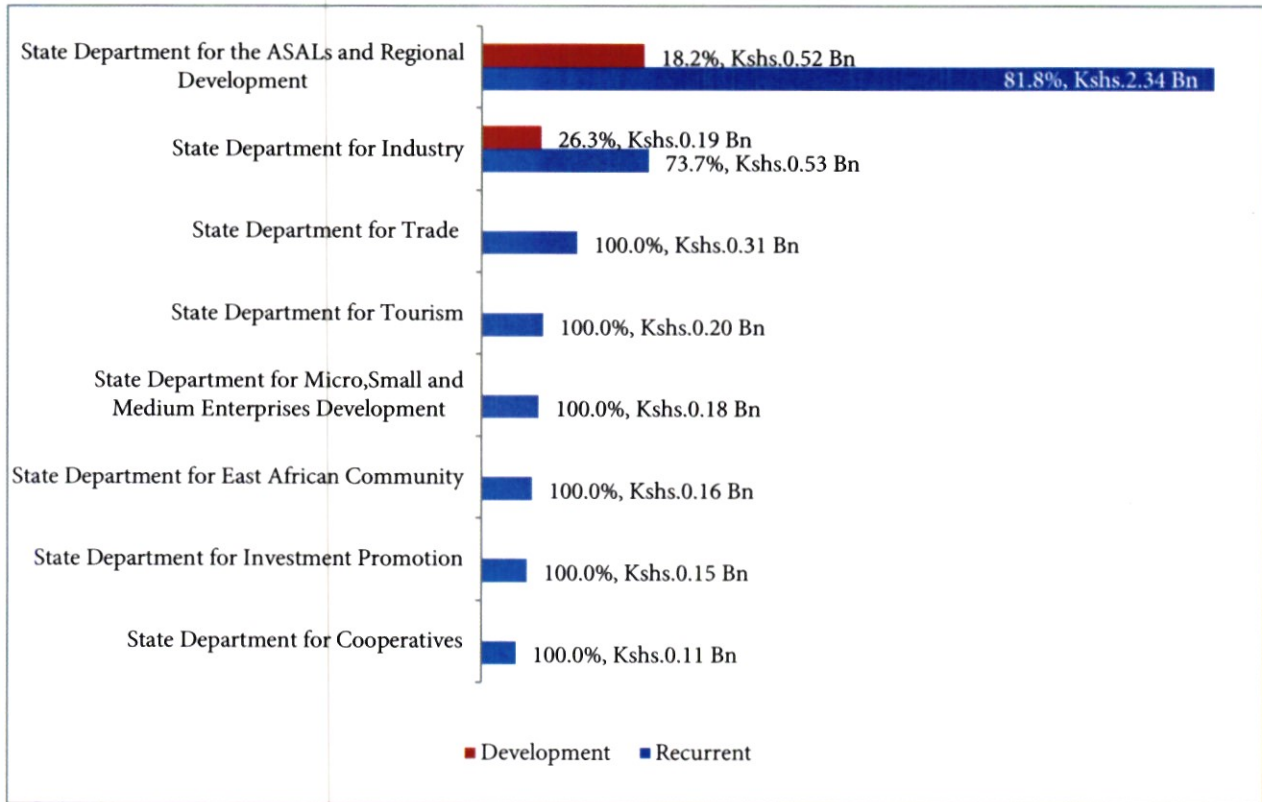
Table 4.13: GECA Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Trade	0.05	0.05	0.00	0.03	-	50.0	2.36	1.97	0.31	0.63	15.5	26.5
State Department for the ASALs and Regional Development	6.17	5.86	0.52	0.18	8.9	2.9	9.73	9.25	2.34	3.29	25.3	33.8
State Department for Industry	7.09	7.09	0.19	0.07	2.7	0.9	2.87	2.47	0.53	0.48	21.7	16.6
State Department for Micro, Small and Medium Enterprises Development	11.26	11.26	0.00	0.27	-	2.4	1.88	1.68	0.18	0.31	10.9	16.4
State Department for Investment Promotion	6.55	6.55	0.00	0.00	-	-	1.49	0.98	0.15	0.30	15.0	20.4
State Department for East African Community							0.72	0.72	0.16	0.15	22.6	20.4
State Department for Cooperatives	0.11	0.11	0.00	0.00	-	0.9	1.93	0.78	0.11	0.42	14.3	21.5
State Department for Tourism	0.15	0.15	0.00	0.00	-	-	9.07	1.09	0.20	0.22	18.1	2.4
Total	31.38	31.06	0.71	0.54	2.3	1.7	30.04	18.93	3.98	5.78	21.0	19.2
Sector Summary												
							Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development							31.38	31.06	0.71	0.54	2.3	1.7
Recurrent							30.04	18.93	3.98	5.78	21.0	19.2
Total							61.42	49.99	4.69	6.32	9.4	10.3

Source: MDAs and National Treasury

In the period under review, the State Department for the ASALs and Regional Development received the highest proportion of development exchequer issues to development net estimates at 8.9 per cent. In comparison, the State Department for Industry received the lowest proportion of development exchequer issues to development net estimates at 2.7 per cent. The State Department for the ASALs and Regional Development recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 25.3 per cent. The State Department for Micro, Small, and Medium Enterprises Development recorded the lowest ratio of 10.9 per cent. Figure 4.10 shows the exchequer issues to GECA Sector in the first three months of FY 2023/24.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA sector amounted to Kshs.6.32 billion, representing 10.3 per cent of the gross estimates, compared to 81.2 per cent (Kshs.23.63 billion), recorded in a similar period in FY 2022/23. This amount comprised Kshs.542.96 million for the development budget representing an absorption rate of 1.7 per cent, compared to 71.6 per cent (Kshs.5.53 billion) recorded in the first three months of FY 2022/23 and Kshs.5.78 billion for recurrent expenditure representing 19.2 per cent of the recurrent gross estimates, compared to 84.7 per cent (Kshs. 18.09 billion) recorded in a similar period in FY 2022/23.

The State Department for Trade recorded the highest absorption of the development budget at 50.0 per cent. In comparison, the State Department for Industry and State Department for Cooperatives recorded the lowest at less than 1 per cent. The State Department for the ASALs and Regional Development recorded the highest recurrent expenditure to gross estimates at 33.8 per cent. In comparison, the State Department for Tourism recorded the lowest recurrent budget absorption at 2.4 per cent.

In the period under review, the State Department for Trade, under the Wholesale and Retail Trade Sub-Programme, enhanced growth in domestic trade by sensitising and training counties on Wholesale Retail Trade.

Further, under the BETA Value Chain Sub-Programme, the State Department set out a target of increasing the number of secretariats by 13 and achieved their target. The Fair-Trade Practices and Compliance of Standards Outcome improved fair trade and consumer protection by setting up a legal framework for fair trade under the Trade Descriptions Bill, which is currently awaiting to be presented to the Cabinet.

The State Department for East African Community set up preferential treatment accorded to Kenyan products and merchandise with the help of the East African Community Monetary Union. This encouraged the local market to increase their trading activities. In addition, the number of Non-Tariff Barriers was cumulatively reduced and eliminated; against a target of 280 Non-Tariff Barriers, they managed to achieve 267.

The State Department for East African Community managed to implement 50 per cent of the EAC Political Roadmap in support of the EAC cooperation on Governance, Security and Political Affairs under the guidance of the Directorate of Political Affairs.

4.6.3 Budget Performance by Programmes and Sub-Programmes for GECA Sector

The budgetary allocation was to fund fourteen programmes. Table 4.14 shows budget execution by programmes and sub-programmes by the GECA sector in the first three months of FY 2023/24.

Table 4.14: GECA Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Trade								
Domestic Trade and Enterprise Development	Promotion of Local Content	77.57	-	77.57	18.69	-	18.69	24.1
	Development Promotion and Regulation of wholesale and Retail Trade	392.68	50.00	442.68	228.33	25.00	253.33	57.2
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	4.10	-	4.10	1.03	-	1.03	25.0
	Enforcement of Legal Metrology	70.21	-	70.21	13.85	-	13.85	19.7
	Consumer Protection	2.20	-	2.20	0.54	-	0.54	24.7
International Trade Development and Promotion	Market Diversification and Access	419.25	-	419.25	115.48	-	115.48	27.5
	Export Trade Development, Promotion and National Branding	566.60	-	566.60	141.65	-	141.65	25.0
General Administration, Support Services and Planning	General Administration, Support Services and Planning	830.29	-	830.29	106.15	-	106.15	12.8
	Sub-Total	2,362.90	50.00	2,412.90	625.71	25.00	650.71	12.8
State Department for Industry								
General Administration, Support Services and Planning	General Administration, Planning and Support Services	569.65	-	569.65	200.55	-	200.55	35.2
Industrial Development and Development	Promotion of Industrial Development	930.94	5,085.27	6,016.21	68.72	-	68.72	1.1
	Industrial Training and Capacity Development	252.52	63.69	316.21	22.90	-	22.90	7.2
Standards, Quality Infrastructure and Research	Standard Conformity Assessment and Industrial Property Administration	464.45	152.78	617.23	24.75	65.57	90.32	14.6
	Industrial Performance and Improvement	10.42	1,455.89	1,466.31	-	-	-	-
	Industrial Research, Development and Innovation	643.42	332.79	976.21	3.51	-	3.51	0.4
	Sub-Total	2,871.40	7,090.42	9,961.82	320.43	65.57	386.01	3.9
State Department for Investments Promotion								
Investment Development and Promotion	Business Environment and Investment Promotion	797.53	6,430.00	7,227.53	187.26	-	187.26	2.6
	Investments Profiling and Development	267.91	122.00	389.91	66.49	-	66.49	17.1
	General Administration, Planning and Support Services	419.59	-	419.59	48.96	-	48.96	11.7
	Sub-Total	1,485.03	6,552.00	8,037.03	302.70	-	302.70	3.8
State Department for Tourism								

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Tourism Promotion and Marketing	Destination Marketing	429.65	100.00	529.65	69.16	-	69.16	13.1
	Tourism Promotion	443.87	30.00	473.87	57.20	-	57.20	12.1
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	3,297.36	-	3,297.36	10.14	-	10.14	0.3
	Tourism Infrastructure Development	4,081.00	-	4,081.00	-	-	-	-
	Tourism Training and Capacity Building	477.27	-	477.27	25.32	-	25.32	5.3
General Administration, Planning, and Support Services	General Administration, Planning and Support Services	343.64	17.15	360.79	55.24	-	55.24	15.3
	Sub-Total	9,072.79	147.15	9,219.94	217.06	-	217.06	2.4
State Department for the ASALS and Regional Development								
Accelerated ASALs Development	ASAL Development	165.56	74.10	239.66	28.35	1.52	29.87	12.5
	Drought Management	8,360.68	1,726.81	10,087.49	2,598.08	156.00	2,754.08	27.3
	Peace Building and Conflict Management	36.46	2,840.00	2,876.46	6.53	24.12	30.65	1.1
	General Administration, Planning, and Support Services	473.92	-	473.92	115.33	-	115.33	24.3
	Sub-Total	9,036.62	4,640.91	13,677.53	2,748.29	181.64	2,929.93	21.4
State Department for Cooperatives								
Cooperative Development and Management	Governance and Accountability	87.48	-	87.48	19.62	-	19.62	22.4
	Cooperative Advisory Services	1,466.15	10.00	1,476.15	316.70	0.23	316.94	21.5
	Marketing, Value Addition, and Research	35.17	100.00	135.17	6.91	0.71	7.62	5.6
	General Administration, Planning, and Support Services	339.08	-	339.08	71.81	-	71.81	21.2
	Sub-Total	1,927.88	110.00	2,037.88	415.05	0.95	416.00	20.4
State Department for East African Community								
East African Affairs and Regional Integration	East African Customs Union	28.07	-	28.07	6.27	-	6.27	22.3
	East African Common Market	454.51	-	454.51	109.24	-	109.24	24.0
	EAC Monetary Union	29.46	-	29.46	7.25	-	7.25	24.6
	Management of Northern Corridor Integration	51.41	-	51.41	9.03	-	9.03	17.6
	General Administration, Planning, and Support Services	154.92	-	154.92	14.58	-	14.58	9.4
	Sub-Total	718.37	-	718.37	146.25	-	146.25	20.4
Grand Total		27,474.99	18,590.48	46,065.47	4,775.50	273.16	5,048.66	11.0

Source: MDAs and National Treasury

Analysis of Programmes and sub-programmes shows that the Development Promotion and Regulation of Wholesale and Retail Trade Sub-Programme under the State Department of Trade recorded the highest funds absorption at 57.2 per cent. In contrast, Niche Tourism Product Development and Diversification within the State Department for Tourism recorded the lowest budget absorption at less than 1 per cent.

4.6.4 Project Implementation for GECA Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the GECA sector incurred a development expenditure of Kshs.542.96 million, representing an absorption rate of 1.7 per cent. Table 4.15 summarises some of the development projects with the highest expenditure in the reporting period in the GECA sector.

Table 4.15: GECA Sector Development Projects with the Highest Expenditure

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 30th September 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
						Total Funding (f)	Actual Expenditure (g)	
State Department for Industry	One Village One Product Project	01/07/2022	30/06/2027	Gok/ Donor	28,834.00	19,434.00	13,168.00	46.00
State Department for Industry	Modernisation of RIVATEX	01/07/2015	30/06/2025	Gok/ Donor	7,200.00	6,956.22	6,813.43	95.00
State Department for Investment Promotion	Development of Athi River Textile hub-EPZA	01/07/2014	30/06/2026	Gok	8,240.00	-	5,413.82	66.00
State Department for Micro, Small and Medium Enterprises Development	Kenya Youth Employment and Opportunities Project	07/01/2016	31/08/2023	Donor	5,297.43	4,538.01	4,496.04	0.85
State Department for Industry	Construction and equipping of Industrial Research, Laboratories, Nairobi- KIRDI South B	01/07/2013	30/06/2027	Gok	6,273.36	4,764.80	4,307.40	69.00
State Department for Tourism	Sustaining markets and siting booths in tourism Target	07/07/1905	22/07/1905	Gok	6,669.00	2,997.70	2,997.70	45.00
State Department for Micro, Small and Medium Enterprises Development	Equipping and Operationalisation of Constituency Industrial Development Centres	07/01/2016	30/06/2025	Gok	1,592.00	1,144.00	1,183.24	0.74
State Department for Industry	Modernisation of NMC's Foundry Plant & CNC & Fabrication Workshop	01/07/2015	30/06/2026	Gok	1,788.00	871.55	591.55	33.00
State Department for Industry	Kenya Industry and Entrepreneurship Project (KIEP)	01/07/2018	30/06/2026	Gok/ Donor	5,665.00	757.58	474.20	8.00
State Department for Trade	Establishment of Commodities Exchange (KOMEX)	07/01/2017	30/06/2027	Gok/ Donor	5,060.00	422.99	422.99	8.36
State Department for Industry	Cotton Development Subsidy and Extension Support (RIVATEX)	01/07/2018	30/06/2026	Gok	1,187.00	512.89	379.57	32.00
State Department for Investment Promotion	Develop a Freeport & Industrial Parks Special Economic Zones Mombasa (Dongo Kundu) SEZA	01/07/2019	03/06/2027	Gok	4,620.00	-	360.00	8.00
State Department for Investment Promotion	Kenanie ETP EPZA	15/02/2017	30/06/2025	Gok	4,809.00	-	350.00	7.00

Source: MDAs

4.7 Governance, Justice, Law and Order Sector

4.7.1 Introduction

The Governance, Justice, Law and Order (GJLO) Sector consists of sixteen MDAs, which include the State Department for Correctional Services; the State Department for Immigration and Citizen Services; the National Police Service; the State Department for Internal Security and National Administration; the State Law Office; the Judiciary; the Ethics and Anti-Corruption Commission (EACC); the Office of the Director of Public Prosecutions (ODPP); the Office of the Registrar of Political Parties (ORPP); the Witness Protection Agency (WPA); the Kenya National Commission on Human Rights (KNHCR); the Independent Electoral and Boundaries Commission (IEBC); the Judicial Service Commission (JSC); the National Police Service Commission (NPSC); the National Gender and Equality Commission (NGEC); and the Independent Policing Oversight Authority (IPOA), as well as SAGAs and tribunals each with specific functions and mandates.

The Sector creates a conducive environment for the country's economic, social, and political development necessary for fulfilling the objectives of the Kenya Vision 2030. It comprises institutions with linkages to peace- and security-building, interpretation of the law, correctional services, immigration and population management, legal advisory services to government agencies, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. Further, the Sector promotes good governance and integrity and spearheads the fight against corruption, public prosecutions, registration and regulation of political parties, protection of witnesses, protection and promotion of human rights, delimitation of electoral boundaries and management of electoral process, promotion of gender equality, inclusion of marginalised groups and communities.

The Sector is also responsible for the development and implementation of citizenship and refugee management and immigration services, regulation of the gaming industry, provision of population management, eradication of drugs and substance abuse, crime research, government printing, and policing oversight.

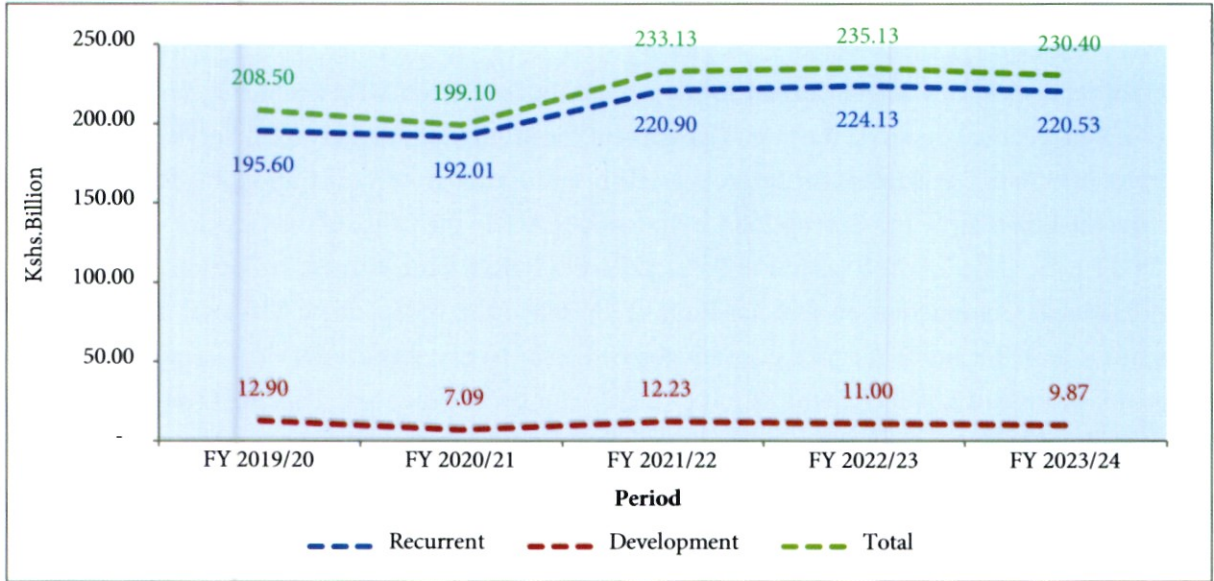
4.7.2 Budget Performance for GJLO Sector

The budgetary allocation to the GJLO Sector in FY 2023/24 was Kshs.230.40, compared to Kshs. 234.41 billion allocated in FY 2022/23. The allocation to the GJLO sector represents 5.5 per cent of the gross national budget of Kshs.4.21 trillion. The budget comprised Kshs.9.87 billion (4.3 per cent) for development activities and Kshs.220.53 billion (95.7 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation at Kshs.106.50 billion (46.2 per cent of the GJLO sector's budget), while the State Department for National Gender & Equality Commission had the lowest budgetary allocation at Kshs.472.94 million (less than 1 per cent of the GJLO sector allocation).

The high allocation to the National Police Service is due to its roles, including enhancing public safety and security, provision of General Administration, planning and support Services to the National Police Administration Services and training of Police Officers.

Figure 4.11 shows the budgetary allocation trend for the GJLO sector for the period FY 2019/20 to FY 2023/24.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

The total exchequer issues to the GJLO sector amounted to Kshs.46.40 billion, representing 20.3 per cent of the sector’s net estimates compared to 23.3 per cent (Kshs.58.85 billion) recorded in a similar period FY 2022/23. This amount comprised Kshs.43.04 million for development expenditure, representing 0.5 per cent of development net estimates compared to 10.4 per cent (Kshs.1.04 billion) recorded in a similar period in FY 2022/23 and Kshs.43.36 billion for recurrent activities representing 21.1 per cent of recurrent net estimates compared to 23.8 per cent (Kshs.52.81 billion) recorded in a similar period in FY 2022/23.

Table 4.16 shows the GJLO sector analysis of exchequer issues and expenditures in FY 2023/24.

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Correctional Services	1.17	1.10	0.00	0.37	-	32.0	34.67	34.67	4.16	7.77	12.0	22.4
State Department for Immigration and Citizen Services	3.43	2.68	0.01	2.12	0.2	61.9	8.55	8.00	1.53	2.05	19.1	23.9
National Police Service	1.85	1.85	0.04	0.11	2.0	5.9	104.64	104.64	24.22	28.48	23.1	27.2
State Department for Internal Security and National Administration	1.18	1.18	0.00	0.64	-	54.0	27.06	26.97	7.87	6.57	29.2	24.3
The State Law Office	0.19	0.19	-	-	-	-	6.22	5.65	0.94	1.30	16.6	21.0
The Judiciary	1.85	1.85	0.00	0.12	-	6.4	20.44	20.44	4.64	4.41	22.7	21.6
Ethics and Anti-Corruption Commission	0.07	0.07	0.00	0.03	-	38.6	3.82	3.82	0.70	0.80	18.2	20.9
Office of the Director of Public Prosecutions	0.06	0.06	0.00	-	-	-	3.59	3.59	0.48	0.78	13.5	21.8
Office of the Registrar of Political Parties	-	-	-	-	-	-	2.07	2.07	0.44	0.47	21.4	22.5
Witness Protection Agency	-	-	-	-	-	-	0.74	0.74	0.15	0.17	19.9	22.9
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.53	0.53	0.12	0.15	22.3	28.4
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	4.57	4.57	0.54	1.03	11.9	22.6
Judicial Service Commission	-	-	-	-	-	-	0.90	0.90	0.11	0.17	12.8	18.6
National Police Service Commission	-	-	-	-	-	-	1.19	1.19	0.12	0.32	9.6	26.6
National Gender and Equality Commission	-	-	-	-	-	-	0.47	0.47	0.05	0.13	11.2	26.8
Independent Policing Oversight Authority	-	-	-	-	-	-	1.05	1.05	0.29	0.26	27.1	24.4
Total	9.87	9.05	0.04	3.39	0.5	34.3	220.53	219.31	46.36	54.84	21.1	24.9

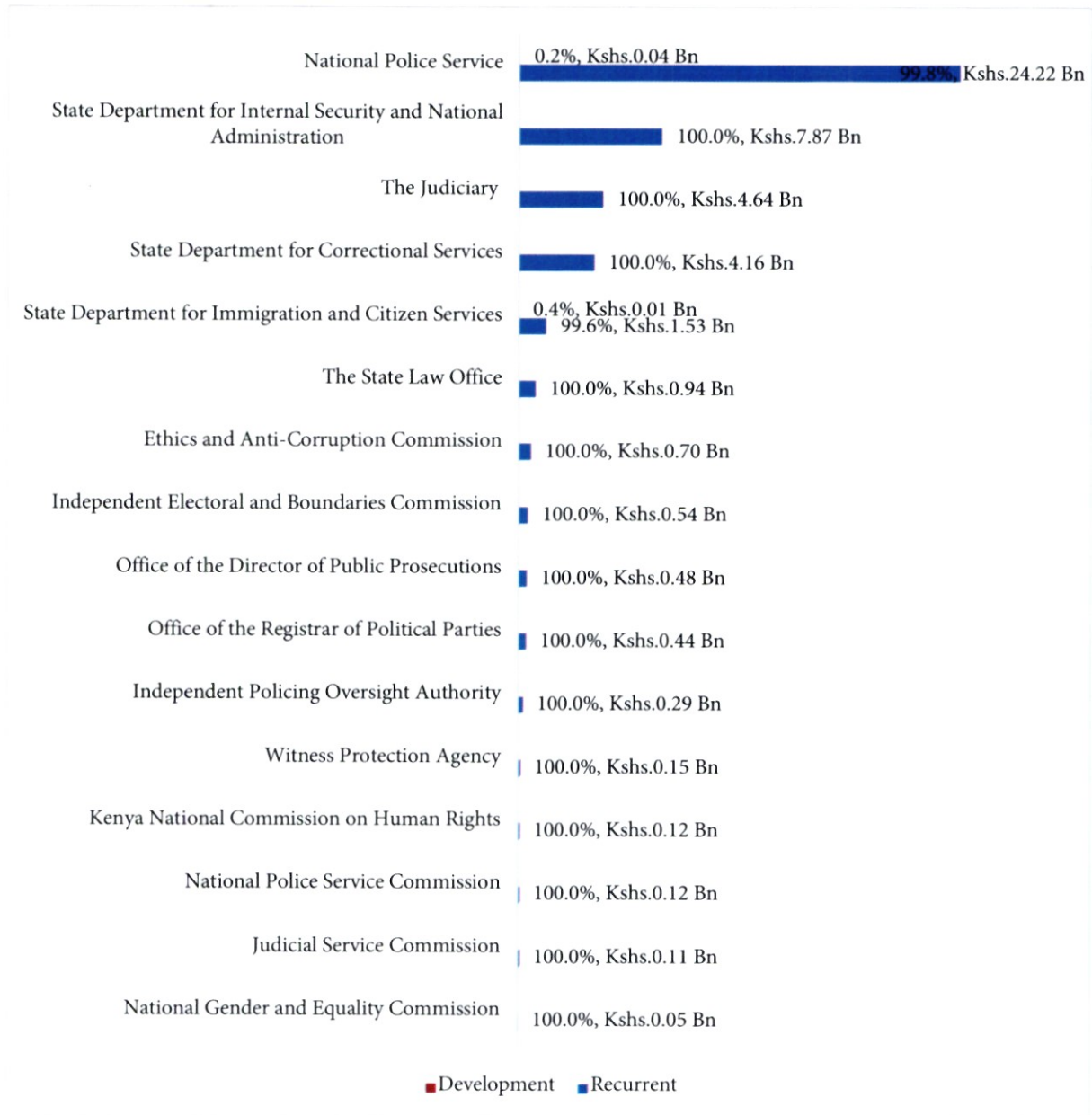
Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	9.87	9.05	0.04	3.39	0.5	34.3
Recurrent	220.53	219.31	46.36	54.84	21.1	24.9
Total	230.40	228.36	46.40	58.23	20.3	25.3

Source: MDAs and National Treasury

In the period under review, the State Department for National Police Service received the highest proportion of development exchequer issues to development net estimates at 2.0 per cent. In comparison, the State Department for Immigration and Citizen Services received the lowest at less than 1 per cent. The State Department for Internal Security and National Administration recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 29.2 per cent. In comparison, the National Police Service Commission recorded the lowest ratio at 9.6 per cent. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first three months of FY 2023/24.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO sector amounted to Kshs.58.23 billion, representing 25.3 per cent of the gross estimates, compared to 26.6 per cent (Kshs.62.44 billion) recorded in a similar period in FY 2022/23. This amount comprised Kshs.3.39 billion for the development budget, representing an absorption rate of 34.3 per cent, compared to 29.4 per cent (Kshs.3.03 billion) recorded in FY 2022/23 and Kshs. 54,843.95 billion for recurrent expenditure, representing 24.9 per cent of the recurrent gross estimates, compared to 26.5 per cent

(Kshs.59.42 billion) recorded in the first three months of FY 2022/23.

The State Department for Immigration and Citizen Services recorded the highest absorption on the development budget at 61.9 per cent, while the National Police Service recorded the lowest at 5.9 per cent. The Kenya National Commission on Human Rights recorded the highest proportion of recurrent expenditure to gross estimates at 28.4 per cent, while the Judicial Service Commission recorded the lowest at 18.6 per cent.

4.7.3 Budget Execution by Programmes and Sub-Programmes for GJLO Sector

The GJLO sector allocation was to fund twenty-four programmes. Table 4.17 shows budget execution by programmes and sub-programmes by the GJLO sector in the first three months of FY 2023/24.

Table 4.17: GJLO Sector's Programme and Sub-Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Witness Protection Agency								
Witness Protection Program	Witness Protection Programme	744.74	-	744.74	170.30	-	170.30	22.9
	Sub-Total	744.74	-	744.74	170.30	-	170.30	22.9
Office of the Registrar of Political Parties								
Registration, Regulation, and Funding of Political Parties	Registration and Regulation of Political Parties	580.37	-	580.37	96.21	-	96.21	16.6
	Funding of Political Parties	1,475.30	-	1,475.30	368.83	-	368.83	25.0
	Political Parties Liaison Committee	16.89	-	16.89	0.47	-	0.47	2.8
	Sub-Total	2,072.56	-	2,072.56	465.51	-	465.51	22.5
Independent Electoral and Boundaries Commission								
Management of the Electoral Process	Administrative Planning and Financial Services	3,483.35	77.00	3,560.35	912.34	-	912.34	25.6
	Voter Registration and Electoral Operations	68.18	-	68.18	8.85	-	8.85	13.0
	Voter Education and Partnership	53.32	-	53.32	9.21	-	9.21	17.3
	Electoral Information and Communication Technology	674.65	-	674.65	61.19	-	61.19	9.1
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	291.85	-	291.85	42.02	-	42.02	14.4
	Sub-Total	4,571.34	77.00	4,648.34	1,033.60	-	1,033.60	22.2
Judicial Service Commission								
Judicial Oversight Services	Administration of Judicial Services	611.60	-	611.60	117.48	-	117.48	19.2
	Judiciary Training	285.00	-	285.00	49.40	-	49.40	17.3
	Sub-Total	896.60	-	896.60	166.88	-	166.88	18.6
The Judiciary								
Dispensation of Justice	Access to Justice	14,322.68	1,295.00	15,617.68	3,088.16	82.66	3,170.81	20.3
	General Administration and Planning	6,114.72	555.00	6,669.72	1,323.50	35.42	1,358.92	20.4
	Sub-Total	20,437.40	1,850.00	22,287.40	4,411.65	118.08	4,529.73	20.3
National Police Service Commission								
National Police Service Human Resource Management	Human Resource Management	680.55	-	680.55	156.09	-	156.09	22.9
	Counselling Management Services	136.52	-	136.52	31.13	-	31.13	22.8
	Administration and Standard Setting	376.44	-	376.44	129.80	-	129.80	34.5
	Sub-Total	1,193.51	-	1,193.51	317.02	-	317.02	26.6

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Ethics and Anti-Corruption Commission								
Ethics and Anti-Corruption	Ethics and Anti-Corruption	3,823.62	68.14	3,891.76	798.60	26.33	824.93	21.2
	Sub-Total	3,823.62	68.14	3,891.76	798.60	26.33	824.93	21.2
Independent Policing Oversight Authority								
Policing Oversight Services	Policing Oversight Services	1,052.70	-	1,052.70	257.32	-	257.32	24.4
	Sub-Total	1,052.70	-	1,052.70	257.32	-	257.32	24.4
Office of the Director of Public Prosecution								
Public Prosecution Services	Public Prosecution Services	3,587.04	55.00	3,642.04	780.33	-	780.33	21.4
	Sub-Total	3,587.04	55.00	3,642.04	780.33	-	780.33	21.4
Kenya National Commission on Human Rights								
Promotion, Protection, and Observation of Human Rights	Promotion, Protection, and Observation of Human Rights	529.80	-	529.80	150.20	-	150.20	28.4
	Sub-Total	529.80	-	529.80	150.20	-	150.20	28.4
National Gender and Equality Commission								
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	18.29	-	18.29	4.01	-	4.01	21.9
	Mainstreaming and Coordination	14.42	-	14.42	2.00	-	2.00	13.9
	Public Education Advocacy and Research	19.01	-	19.01	5.90	-	5.90	31.0
	General Administration and Planning and Support Services	417.17	-	417.17	113.72	-	113.72	27.3
	Agency of Disabled and their Networks to Fight Against Corruption	-	4.04	4.04	-	-	-	-
	Sub-Total	468.90	4.04	472.94	125.63	-	125.63	26.6
National Police Service								
Policing Services	General Administration	10,348.24	-	10,348.24	4,965.15	38.20	5,003.35	48.3
	Kenya Police Service	52,719.63	762.38	53,482.01	13,446.19	4.66	13,450.85	25.2
	Administration Police Service	23,851.41	97.00	23,948.41	5,906.69	-	5,906.69	24.7
	Criminal Investigation Services	8,382.92	906.00	9,288.92	1,860.33	66.94	1,927.28	20.7
	General Paramilitary Services	9,342.22	88.53	9,430.75	2,300.03	-	2,300.03	24.4
	sub-Total	104,644.43	1,853.91	106,498.34	28,478.39	109.81	28,588.20	26.8
State Law Office								

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Legal Services	Civil Litigation, Promotion of legal services	1,495.69	-	1,495.69	289.13	-	289.13	19.3
	Legislation, Treaties, and Advisory Services	361.05	-	361.05	48.94	-	48.94	13.6
	Public Trusts and Estates Management	389.80	-	389.80	73.14	-	73.14	18.8
	Registration Services	755.90	-	755.90	156.12	-	156.12	20.7
Governance Legal Training and Constitutional	Governance Reforms	355.91	48.81	404.72	46.43	-	46.43	11.5
	Constitutional and Legal Reforms	738.94	-	738.94	187.62	-	187.62	25.4
	Legal Education Training and Policy	899.14	-	899.14	186.41	-	186.41	20.7
General Administration, Planning, and Support Services	Transformation and Public Services	209.00	-	209.00	55.65	-	55.65	26.6
	Administrative Services	1,013.88	143.50	1,157.38	81.68	-	81.68	7.1
	Sub-Total	6,219.30	192.31	6,411.61	1,125.13	-	1,125.13	17.5
State Department for Correctional Services								
Prison Services	Offender Services	31,244.95	862.50	32,107.45	7,098.56	338.59	7,437.15	23.2
	Capacity Development	713.22	-	713.22	151.63	-	151.63	21.3
Probation and Aftercare Services	Probation Services	2,006.06	116.31	2,122.37	379.42	31.99	411.41	19.4
	Aftercare Services	156.21	104.19	260.40	16.34	2.28	18.63	7.2
General Administration, Planning and Support Services	Administration, Planning, and Support Services	546.75	12.00	558.75	128.41	-	128.41	23.0
	Sub-Total	34,667.20	1,095.00	35,762.20	7,774.38	372.86	8,147.23	22.8
State Department for Immigration and Citizen Services								
Immigration and Citizen Services	Immigration Services	3,105.11	1,875.00	4,980.11	704.43	1,556.56	2,260.99	45.4
	Refugee Affairs	138.43	-	138.43	25.58	-	25.58	18.5
	Population Registration Services	70.96	-	70.96	-	-	-	-
	E-Citizen Services	200.29	-	200.29	31.96	69.64	101.60	50.7
Population Management Services	National Registration Bureau	3,146.06	1,025.00	4,171.06	766.78	311.30	1,078.09	25.8
	Civil Registration Services	1,167.62	82.00	1,249.62	353.78	27.88	381.66	30.5
	Integrated Personal Registration Services	126.87	440.00	566.87	23.16	157.27	180.43	31.8
General Administration and Support Services	Administration and Planning	598.46	5.00	603.46	139.49	-	139.49	23.1
	Sub-Total	8,553.80	3,427.00	11,980.80	2,045.19	2,122.65	4,167.84	34.8

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Internal Security and National Administration								
General Administration and Support Services	National Government Coordination Services	24,600.67	1,098.22	25,698.89	5,976.38	629.11	6,605.49	25.7
	Disaster Risk Reduction	40.99	-	40.99	6.92	-	6.92	16.9
	Peace Building National Cohesion, and Values	545.85	5.00	550.85	136.46	2.50	138.96	25.2
	Government Chemist Services	441.39	10.00	451.39	96.32	5.00	101.32	22.4
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	963.06	66.00	1,029.06	240.77	-	240.77	23.4
	NGO Regulatory Services	257.64	-	257.64	55.66	-	55.66	21.6
	Crime Research	211.99	-	211.99	53.00	-	53.00	25.0
	Sub-Total	27,061.59	1,179.22	28,240.81	6,565.51	636.61	7,202.12	25.5
	Grand Total	220,524.54	9,801.62	230,326.16	54,665.64	3,386.34	58,051.98	25.2

Source: MDAs and National Treasury

Analysis of programme and sub-programmes analysis shows that the E-Citizen Services Sub-Programme under the State Department for Immigration and Citizen Services had the highest absorption rates of 50.7 per cent during the first three months. On the contrary, the Political Parties Liaisons Committee Sub-Programme under the Office of the Registrar of Political Parties registered the lowest absorption rate at 2.8 per cent.

In the period under review, The National Police Service Commission, under the Programme of National Police Service Human Resource Management, set out to increase the percentage of appeals adjudicated by 100 per cent, increase the percentage of early retirements by 100 per cent, implement the succession management plan by 100 per cent and counsel officers affected on duty by 100 per cent and achieved them all.

The Ethics and Anti-Corruption Commission received adequate support from The National Treasury to discharge its mandate. As a result, the Commission completed 62 investigation files on corruption and economic crimes that were forwarded to the Director of Public Prosecutions (DPP). Further, the Commission conducted proactive covert investigations, averting possible loss of public funds estimated at Kshs.2.51 billion. The Commission preserved illegal and unexplained assets with an estimated value of Kshs.1.19 billion, all while undertaking 85 advisories on bribery and corruption prevention.

The Judiciary managed to execute its mandate in the three major High Courts Stations, namely Thika High Court, by upgrading it from a sub-registry to a fully-fledged High Court with supervisory Jurisdiction over Thika, Ruiru and Gatundu Magistrates Court vide gazette notice no. 11082. Kibera High Court was given supervisory jurisdiction over Kibera, Jomo Kenyatta International Airport, and Kahawa Magistrates Court vide gazette notice No.11083. Nyandarua High Court, based in Ol-Kalou, has jurisdiction over Engineer and Ol-Kalou Magistrates Court vide gazette notice No. 1084.

The Judiciary increased the number of circuits conducted within the different levels of courts as follows: The Court of Appeal conducted two circuits, with 148 cases listed, 87 matters slotted for Judgements/Rulings and 55 resolved. The High Court had two circuits at Milimani Civil Division with 84 listed matters, 66 mentions, 11 Hearings, 3 Rulings, 3 Directions and 11 Judgments. Further, in Kericho, the High Court listed 42 matters, 17 Hearings and 25 Mentions.

4.7.4 Project Implementation for GJLO Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the GJLO sector incurred a development expenditure of Kshs.3.39 billion, representing an absorption rate of 34.3 per cent. Table 4.18 summarises the development of some of the projects with the highest expenditure in the reporting period in the GJLO sector.

Table 4.18: GJLO Sector Development Projects with the Highest Expenditure

No	Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 30th September 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
							Total Funding (f)	Actual Expenditure (g)	
1	National Gender and Equality Commission	National Government Affirmative Action Fund	2015/2016	On Going	GOK	18,905.00	21,905.00	18,905.00	Ongoing
2	State Department for Immigration and Citizen Services	Supplies for ID card materials	01-Jul-14	30-Jun-28	GOK	12,000.00	7,922.21	7,253.51	0.6
3	National Gender and Equality Commission	Women Enterprise Fund	2007/2008	On Going	GOK	13,000.00	5,433.00	5,433.00	42.0
4	State Department for Immigration and Citizen Services	Purchase of e-passport books	01-Jul-16	30-Jun-27	GOK	6,400.00	4,337.40	3,937.40	0.6
5	State Department for Immigration and Citizen Services	Huduma Namba ID Cards	01-Jul-18	30-Jun-24	GOK	10,000.00	1,607.67	1,607.67	0.2
6	State Department for Immigration and Citizen Services	National Integrated Identity Management System	01-Jul-18	30-Jun-24	GOK	5,000.00	1,103.83	959.11	0.2
7	State Department for Immigration and Citizen Services	Provision of Facial Recognition and Behaviour Detection Solution	01-Jul-21	30-Jun-25	GOK	2,500.00	705.00	700.00	0.3
8	State Department for Immigration and Citizen Services	Supplies for Passport Production	01-Jul-17	30-Jun-26	GOK	7,000.00	1,039.90	491.64	0.1
9	State Department for Immigration and Citizen Services	Maintenance of Immigration systems (both Hardware, software and licenses)	01-Jul-16	30-Jun-27	GOK	7,500.00	613.62	417.19	0.1
10	State Department for Immigration and Citizen Services	Maintenance and rollout of CRVSS	01-Jul-15	30-Jun-26	GOK	1,370.30	399.51	388.00	0.3
11	State Department for Immigration and Citizen Services	IPRS Upgrade and Roll-out	01-Jul-15	30-Jun-26	GOK	900.00	303.36	270.36	0.3
12	National Gender and Equality Commission	Enhancing Prevention and Response to GBV	2021/2022	2023/2024	GOK and Donor Fund	768.00	237.54	237.54	31.0
13	State Department for Immigration and Citizen Services	Construction of National Registrations County/ Sub-County Registries	01-Jul-17	30-Jun-28	GOK	1,300.00	177.03	177.03	0.1

Source: MDAs

4.8 Health Sector

4.8.1 Introduction

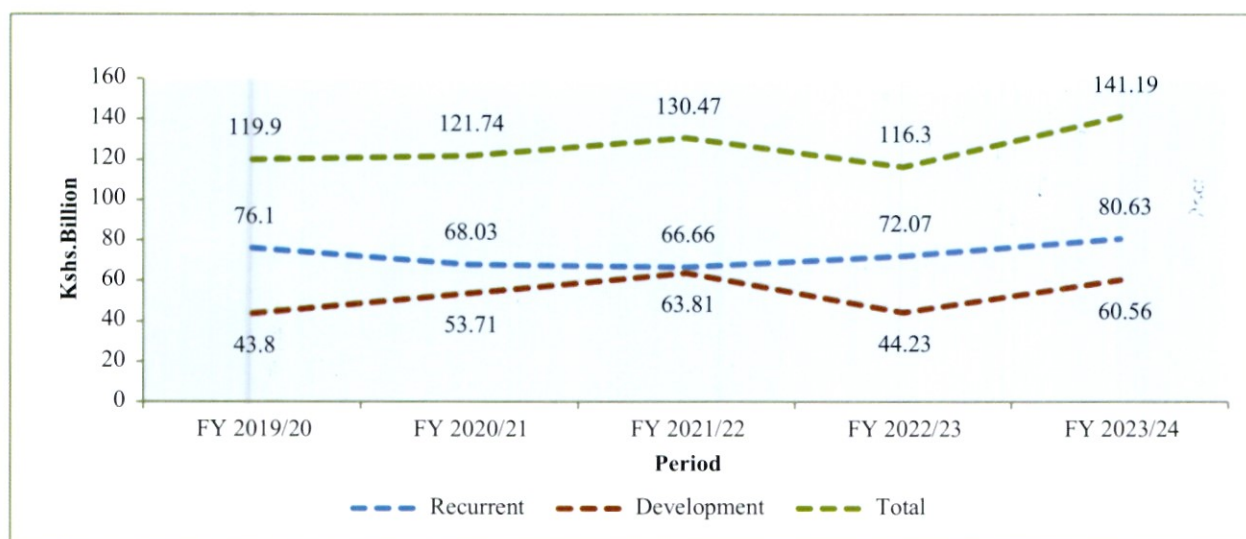
Health is a devolved function under the Fourth Schedule of the Constitution of Kenya. At the national level, the Health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care. The sector comprises two MDAs, namely: the State Department for Medical Services and the State Department for Public Health and Professional Standards, and several SAGAs and entities, including Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical Training College, National AIDS Control Council, Kenyatta University Teaching, Referral and Research Hospital, National Cancer Institute of Kenya, and the Kenya Nuclear Regulatory Authority

The Sector envisions “a healthy, productive and globally competitive nation” achieved through strategic objectives under equity, efficiency, and people-centred principles with a multi-sectoral approach as outlined in the Kenya health policy (2014-2030). The Health Sector implements its strategic objectives through eight budgetary programmes, four under the State Department for Medical Services and four under the State Department for Public Health and Professionals.

4.8.2 Budget Performance for the Health Sector

The budgetary allocation to the Health sector in FY 2023/24 was Kshs.141.19 billion, representing 3.4 per cent of the gross national budget of Kshs.4.21 trillion and 6 per cent of the MDAs’ budget of Kshs.2.37 trillion, compared to Kshs.116.40 billion allocated in FY 2022/23. The allocations comprised Kshs.60.56 billion (42.9 per cent) for development activities and Kshs.80.63 billion (57.1 per cent) for recurrent expenditure. Figure 4.13 shows the budgetary allocation for the Health sector for FY 2019/20 to FY 2023/24.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the Health sector amounted to Kshs.10.73 billion, representing 10.5 per cent of the sector’s net estimates, comprised of Kshs.814.57 million for development expenditure, representing 1.7 per cent of development net estimates and Kshs.9.91 billion for recurrent spending representing 17.9 per cent of recurrent net estimates. Table 4.19 shows the Health sector analysis of exchequer issues and expenditures in the first three months of FY 2023/24.

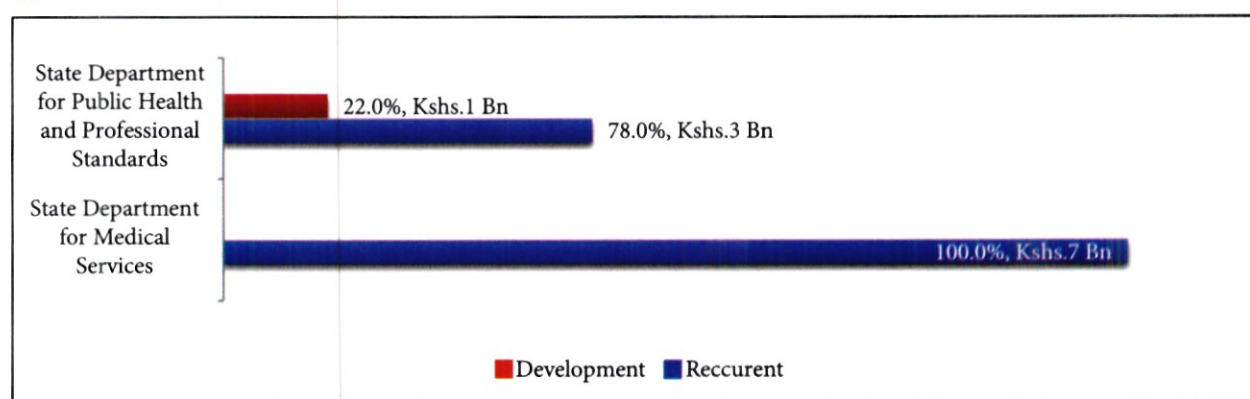
Table 4.19: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Medical Services	53.54	40.8	-	4.87	-	9.1	63.05	43.52	7.04	6.52	16.2	10.3
State Department for Public Health and Professional Standards	7.02	5.82	0.81	1.69	14	24.1	17.57	11.92	2.87	2.9	24.1	16.5
Total	60.56	46.7	0.81	6.56	1.7	10.8	80.63	55.44	9.91	9.42	17.9	11.7
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							60.56	46.66	0.81	6.56	1.7	10.8
Recurrent							80.63	55.44	9.91	9.42	17.9	11.7
Total							141.19	102.1	10.73	15.98	10.5	11.3

Source: MDAs and National Treasury

Figure 4.14 shows the exchequer issues to the Health Sector in the first three months of FY 2023/24.

Figure 4.14: Exchequer Issues to the Health Sector



Source: National Treasury

The total expenditure for the Health Sector under review amounted to Kshs.15.98 billion, representing 11.3 per cent of the gross budget compared to Kshs.11.08 billion (9 per cent) recorded in a similar period FY 2022/23. This amount is comprised of Kshs.6.56 billion spent on development activities, representing an absorption rate of 10.8 per cent, compared to 15.2 per cent (Kshs.10.40 billion) in FY 2022/23 and Kshs.9.42 billion on recurrent activities, representing 11.7 per cent on recurrent gross estimates, compared to 1.3 per cent (675.75 million) recorded in FY 2022/23.

4.8.3 Budget Execution by Programmes and Sub-Programmes for Health Sector

The Health sector allocation was to fund eight programmes. Table 4.20 shows budget execution by programmes and sub-programmes in the Health sector in the first three months of FY 2023/24.

Table 4.20: Health Sector's Programme

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Medical Services								
National Referral & Specialized Services	National Referral Services	42,806.98	5,576.67	48,383.64	4,398.02	803.00	5,201.02	10.7
	Health Products and Technologies	4,014.70	310.00	4,324.70	73.24	77.50	150.74	3.5
	Specialised Medical Equipment	-	9,550.50	9,550.50	-	4.99	4.99	0.1
	National Blood Transfusion Service	237.48	1,000.00	1,237.48	51.15	-	51.15	4.1
Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	Reproductive Maternal New Born Child Adolescent Health (RMNCAH)	31.03	2,810.00	2,841.03	0.58	-	0.58	0.0
	Immunization Management	41.22	9,851.56	9,892.77	3.31	282.43	285.74	2.9
	Communicable Disease Control	1,077.06	4,950.00	6,027.06	161.69	32.50	194.19	3.2
	Non-Communicable Disease Prevention and Control	217.41	2,040.33	2,257.74	34.38	50.00	84.38	3.7
Health Research and Innovations	Health Innovations	150.00	852.00	1,002.00	25.00	125.00	150.00	15.0
	Medical Research	3,307.00	600.00	3,907.00	514.50	150.00	664.50	17.0
General Administration	Social Protection in Health	7,886.00	15,998.00	23,884.00	468.30	3,024.84	3,493.14	14.6
	Finance and Planning	180.71	-	180.71	37.98	-	37.98	21.0
	General Administration & Human Resource Management & Development	3,103.94	-	3,103.94	676.39	-	676.39	21.8
	Sub-Total	63,053.52	53,539.06	116,592.58	6,444.55	4,550.26	10,994.81	9.4
State Department for Public Health and Professionals Standard								
Preventive and Promotive Services	Communicable Disease Control	79.54	4,300.00	4,379.54	46.60	964.57	1,011.17	23.1
	Disease Surveillance and Epidemic Response	164.57	-	164.57	13.68	-	13.68	8.3
	Public Health Services	2,321.44	60.00	2,381.44	31.05	-	31.05	1.3
	Radiation Safety and Nuclear Security	274.00	-	274.00	43.50	-	43.50	15.9
	Primary Health Care	69.87	-	69.87	14.89	-	14.89	21.3

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Health Resource Development and Innovation	Capacity Building and Training	8,863.00	1,416.00	10,279.00	1,255.75	708.00	1,963.75	19.1
	Research and Innovation on Health	73.80	44.34	118.14	18.45	22.17	40.62	34.4
	Health Professional Services	4,601.53	-	4,601.53	1,143.76	-	1,143.76	24.9
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	1,702.67	-	1,702.67	241.91	-	241.91	14.2
	Health Policy and Regulations	101.30	-	101.30	22.58	-	22.58	22.3
General Administration and Support Services	General Administration & Human Resource Management and Development	453.42	-	453.42	63.60	-	63.60	14.0
	(b) Finance and Planning	68.46	-	68.46	4.30	-	4.30	6.3
	Sub-Total	18,773.60	5,820.34	24,593.94	2,900.08	1,694.74	4,594.82	18.7
Grand Total		81,827.12	59,359.40	141,186.52	9,344.63	6,245.00	15,589.63	11.0

Source: MDAs and National Treasury

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

Analysis of programmes and sub-programmes shows that the Research and Innovation on Health Sub-Programme in the State Department for Public Health and Professionals Standard had the highest absorption rate of 34.4 per cent. The Communicable Disease Control Sub-Programme followed this in the State Department for Public Health and Professionals Standard Services at 23.1 per cent. Reproductive Maternal New Born Child Adolescent Health Sub-Programme under the State Department for Medical Services had the lowest absorption rate at less than 1 per cent.

In the first three months of FY 2023/24, the State Department for Medical Services, through the Communicable Disease Control Sub-Programme, distributed 1.69 million condoms to non-health settings. Further, the mother-to-child transmission rate stood at 8.6 per cent against a target of 8.3 per cent. Under the Non-Communicable Diseases Prevention and Control Sub-Programme, the National Cancer Institute of Kenya reached out to 3.96 million people with cancer prevention and control messages against a target of 7.5 million people. The State Department also provided technical support to Nairobi County in developing its mental health action plan. To increase access and range of quality specialised health care services, the State Department, through Kenyatta National Hospital, prepared 580 patients for heart surgeries and ensured continuous education programs were done on surgeons to keep them abreast with advancements in cardiac surgery. Also, to improve health research and innovations, the State Department, via the Kenya Medical Research Institute, conducted 161,656 specialised laboratory tests against an annual target of 563,242, tests.

In the first three months of FY 2023/24, through the Public Health Services Sub-Programme, the State Department for Public Health and Professionals Standard certified 33 villages as open defecation-free against a set target of 37 villages. The State Department enrolled 4,000 students in various Kenya Medical Training Colleges against a target of 17,200 students. The State Department also inspected 30 per cent of health facilities for compliance with healthcare delivery norms and standards through the Kenya Health Profession Oversight Authority.

4.8.4 Project Implementation for the Health Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of the FY 2023/24, the Health sector incurred a development expenditure of Kshs.6.56 billion, representing an absorption rate of 10.8 per cent. Table 4.21 summarises development projects with the highest expenditure in the reporting period in the ARUD sector.

Table 4.21: Health Sector Development Projects with the Highest Expenditure

Vote	Project Name	Source of Funds	Project Commencement Date	Expected Completion Date	Estimated Value of the Project (Kshs. Mn)	As of 30th September 2023 (Kshs. Mn)		Project Completion %
						Total Funding a	Actual Expenditure	
State Department for Medical Services	Rollout of Universal Health Coverage - SP Social Protection in Health	GoK/ Foreign	10/07/2018	10/07/2026	100,000.00	5,800.00	3,028.00	27
State Department for Public Health and Professional Standards	Special Global Fund Malaria Grant NFM3 - DOMC	Gok/ Foreign	01/07/2021	6/30/27	12,021.00	2,485.94	1,996.62	17
State Department for Public Health and Professional Standards	Equipping of Laboratories and Classrooms at KMTC	Gok	04/03/2018	9/18/27	2,799.00	3,251.00	1,323.00	47
State Department for Public Health and Professional Standards	Procurement of Anti-TB Drugs Not covered under the Global Fund TB Programme	GOK	8/13/14	6/30/27	10,678.00	1,178.00	1,028.00	0
State Department for Public Health and Professional Standards	Special Global Fund TB Grant NFM3	Foreign	01/07/2021	6/30/27	2,198.00	1,700.00	903.89	41
State Department for Public Health and Professional Standards	Construction of Tuition Blocks and Laboratories at KMTC	Gok	9/21/17	6/30/27	1,800.00	928.00	794.00	44
State Department for Public Health and Professional Standards	Clinical Waste Disposal System	Gok/ Foreign	01/07/2021	12/31/25	1,256.04	1,486.00	786.00	63
State Department for Medical Services	Kenya COVID-19 Emergency Response Project - SP Immunization Management	GoK/ Foreign	01/02/2020	30/06/2026	40,072.00	1,850.00	573.40	7
State Department for Medical Services	Refurbishment/ Renovation and Replacement of Obsolete Equipment - KNH - SP National Referral Services	GoK/ Foreign	07/01/2021	30/6/2026	8,059.00	550.00	275.00	12
State Department for Medical Services	KNH Burns and Pediatrics Centre - SP National Referral Services	GoK/ Foreign	03/03/2018	30/06/2025	5,459.00	1,206.25	197.50	62
State Department for Public Health and Professional Standards	Department of Health Systems Strengthening	Foreign	01/07/2021	6/30/27	800.00	347.28	147.28	18

Vote	Project Name	Source of Funds	Project Commencement Date	Expected Completion Date	Estimated Value of the Project (Kshs. Mn)	As of 30th September 2023 (Kshs. Mn)		Project Completion %
						Total Funding a	Actual Expenditure	
State Department for Medical Services	Strengthening of Cancer Management at KNH - SP National Referral Services	GoK/ Foreign	23/8/2018	9/6/2026	3,656.00	250.00	125.00	13
State Department for Medical Services	Human Vaccine Production - SP Health Innovations	GoK/ Foreign	07/01/2021	30/6/2028	6,400.00	250.00	125.00	6

Source: State Departments under the Ministry of Health

4.9 National Security Sector

4.9.1 Introduction

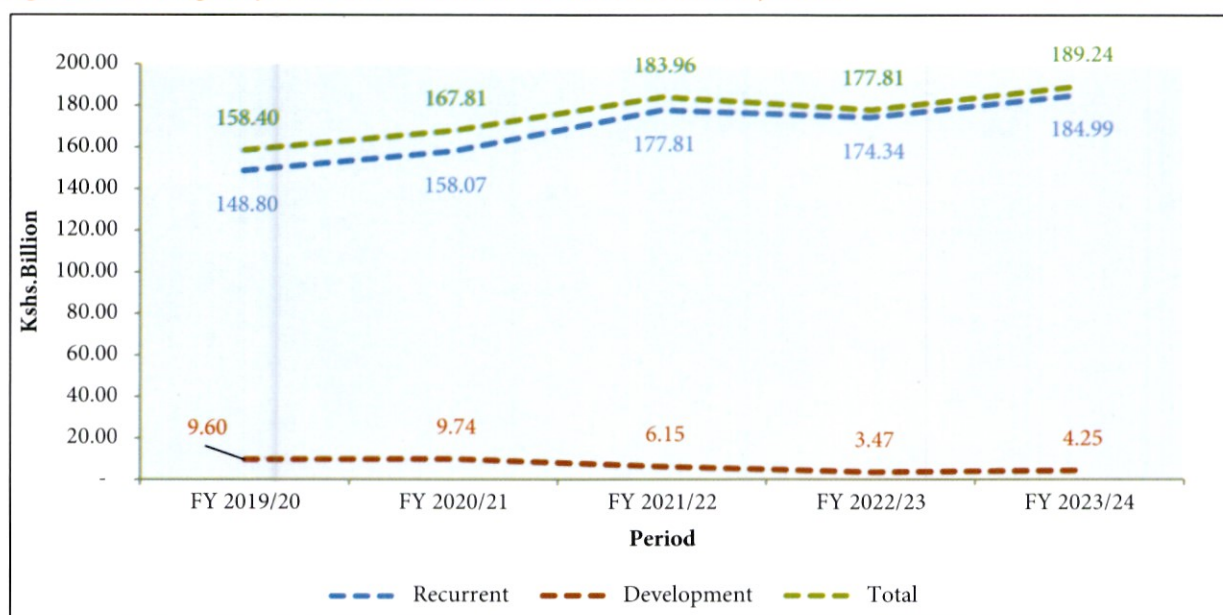
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and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

4.9.2 Budget Performance for the National Security Sector

The budgetary allocation to the National Security sector in FY 2023/24 amounts to Kshs.189.24 billion, representing 4.5 per cent of the gross national budget of Kshs.4.21 trillion and 8 per cent of the MDAs' budget of Kshs.2.37 trillion, compared to Kshs.175.03 billion allocated in the FY 2022/23. The allocation comprised Kshs.4.25 billion for development expenditure (2.2 per cent of the sector's budget) and Kshs.184.99 billion for recurrent expenditure (97.8 per cent of the sector's allocation). Ministry of Defence was allocated Kshs.144.94 billion (76.6 per cent of the sector's share), while NIS received Kshs.44.30 billion (23.4 per cent of the sector's allocation).

Figure 4.15 below shows the budgetary allocation trend for the National Security sector for FY 2019/20 to FY 2023/24.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first three months of FY 2023/24, the National Security Sector received Kshs.37.57 billion, representing 19.9 per cent of the sector's net estimates, comprised of Kshs.422.79 million for development expenditure, representing 11.4 per cent of the development net estimates, and Kshs.37.14 billion for recurrent spending, representing 20.1 per cent of the recurrent net estimates.

Ministry of Defence received Kshs.28.13 billion for recurrent activities, representing 20 per cent, and Kshs.0.42 billion for development expenditure, representing 11.4 per cent of development exchequer net estimates, while NIS received Kshs.9.01 billion, representing 20.3 per cent of the recurrent net estimates. Table 4.22 shows the National Security sector analysis of exchequer issues and expenditure in the first three months of FY 2023/24.

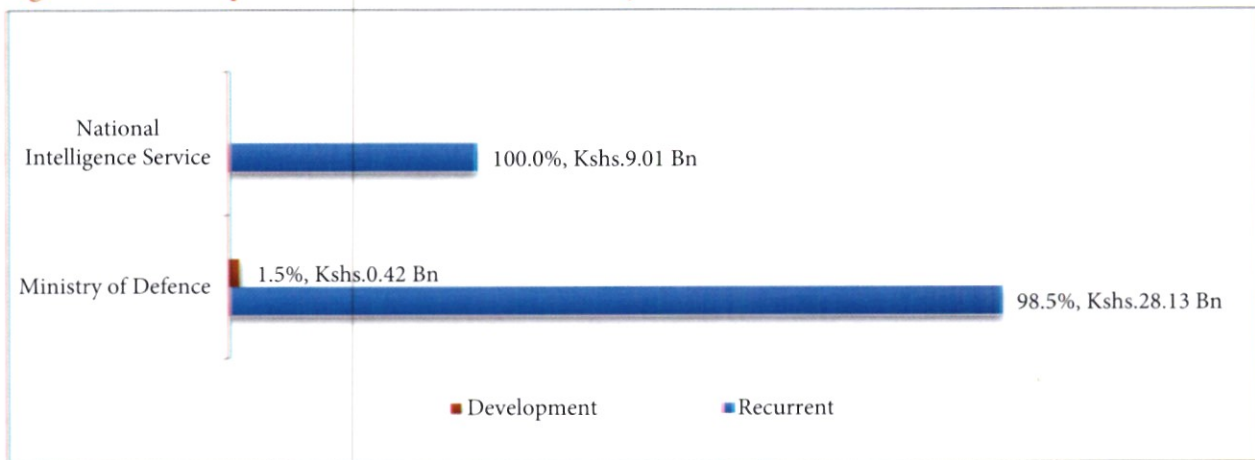
Table 4.22: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Defence	4.25	3.72	0.42	1.51	11.4	35.5	140.69	140.69	28.13	34.40	20.0	24.4
National Intelligence Service	-	-	-	-	-	-	44.30	44.30	9.01	8.30	20.3	18.7
Total	4.25	3.72	0.42	1.51	11.4	35.5	184.99	184.99	37.14	42.70	20.1	23.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							4.25	3.72	0.42	1.51	11.4	35.5
Recurrent							184.99	184.99	37.14	42.70	20.1	23.1
Total							189.24	188.71	37.57	44.21	19.9	23.4

Source: MDAs and National Treasury

Figure 4.16 shows exchequer issues to the National Security Sector in the first three months of FY 2023/24.

Figure 4.16: Exchequer Issues to the National Security Sector



Source: National Treasury

The total expenditure for the National Security sector in the first three months of FY 2022/23 amounted to Kshs.44.21 billion, representing 23.4 per cent of the gross estimates, compared to 26.7 per cent (Kshs.47.02 billion) recorded in a similar period FY 2022/23. The Ministry of Defence spent Kshs.1.51 billion on development activities, an absorption rate of 35.5 per cent compared to 30.5 per cent (Kshs.1.41 billion) recorded in FY 2022/23, and Kshs.34.40 billion on recurrent activities representing 24.4 per cent of the gross estimates compared to 30.5 per cent (Kshs.39.13 billion) recorded in FY 2022/23. NIS spent Kshs.8.30 billion on recurrent activities, recording 18.7 per cent of its gross estimates compared to 14.1 per cent (Kshs.6.48 billion) recorded in FY 2022/23.

4.9.3 Budget Execution by Programmes and Sub-Programmes for National Security

The National Sector allocation in FY 2023/24 funds five programmes. Table 4.23 shows budget execution by programmes and sub-programmes by the National Security sector in the first three months of FY 2023/24.

Table 4.23: National Security Sector's Programme Performance

Programme	Sub-Programme	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Ministry of Defence								
National Defence	Defence Policy and Management	10,593.70	-	10,593.70	2,608.20	-	2,608.20	24.6
	Land Defence	68,624.50	-	68,624.50	16,895.52	-	16,895.52	24.6
	National Air Defence	37,055.60	-	37,055.60	9,123.18	-	9,123.18	24.6
	Territorial Waters Defence	16,469.20	-	16,469.20	4,054.76	-	4,054.76	24.6
	Military Modernization	4,500.00	4,254	8,754.00	1,107.91	1,510.56	2,618.47	29.9
Civil Aid	500.00	-	500.00	-	-	-	-	
National Space Management	National Space Management	350.00	-	350.00	87.50	-	87.50	25.0
General Administration, Planning and Support Services	Headquarters Administrative Services	2,448.80	-	2,448.80	488.96	-	488.96	20.0
	Defence Policy and Planning	55.12	-	55.12	15.08	-	15.08	27.4
	Defence Cooperation and Diplomacy	43.50	-	43.50	3.47	-	3.47	8.0
	Defence Financial Management & Oversight	48.74	-	48.74	12.94	-	12.94	26.5
	Sub-Total	140,689.16	4,254	144,943.16	34,397.52	1,510.56	35,908.08	24.8
National Intelligence Service								
National Security Intelligence	National Security Intelligence	44,301.00	-	44,301.00	8,297.80	-	8,297.80	18.7
Sub-Total	44,301.00	-	44,301.00	8,297.80	-	8,297.80	18.7	
Grand Total	184,990.16	4,254.00	189,244.16	42,695.32	1,510.56	44,205.88	23.4	

Source: MDAs and National Treasury

Analysis of Programme and sub-programmes shows that in the Ministry of Defence, the Military Modernization sub-programme had the highest expenditure to budget allocation at 29.9 per cent under the National Defence programme while the Defence Co-operation and Diplomacy sub-programme had the lowest expenditure to budget allocation at 8 per cent under the General Administration, Planning and Support Services programme.

In the first three months of FY 2023/24, the Ministry of Defence effectively responded to land-based and sea-borne threats and secured National Air Space. The Ministry also established a bilateral memorandum of understanding with Egypt and the Democratic Republic of Congo.

4.10 Public Administration and International Relations Sector

4.10.1 Introduction

The Public Administration and International Relations (PAIR) sector consists of twenty-three MDAs, namely; The Executive Office of the President, Office of the Deputy President, Office of the Prime Cabinet Secretary; State Department for Parliamentary Affairs, State Department for Performance and Delivery Management; State Department for Cabinet Affairs; State House; State Department for Devolution; State Department of Economic Planning; State Department for Foreign Affairs; State Department for Diaspora Affairs; The National Treasury; State Department for Public Service; Parliamentary Service Commission; National Assembly; Parliamentary Joint Services; Senate; The Commission on Revenue Allocation (CRA); Public Service Commission; Salaries and Remuneration Commission; The Auditor General (OAG); The Controller of Budget (COB); and The Commission on Administrative Justice (CAJ) together with affiliated SAGAs and entities.

The Sector provides national leadership, oversight, and policy direction towards the realisation of the country's development agenda. It promotes prudent public finance management and accountability in the Public Sector, coordinates national and sectoral development planning, oversees an efficient and effective Public Service. It also coordinates Kenya's foreign policy and diaspora affairs, wage bill management, development of a sound legislative and regulatory framework, and enforces administrative justice and the right to information.

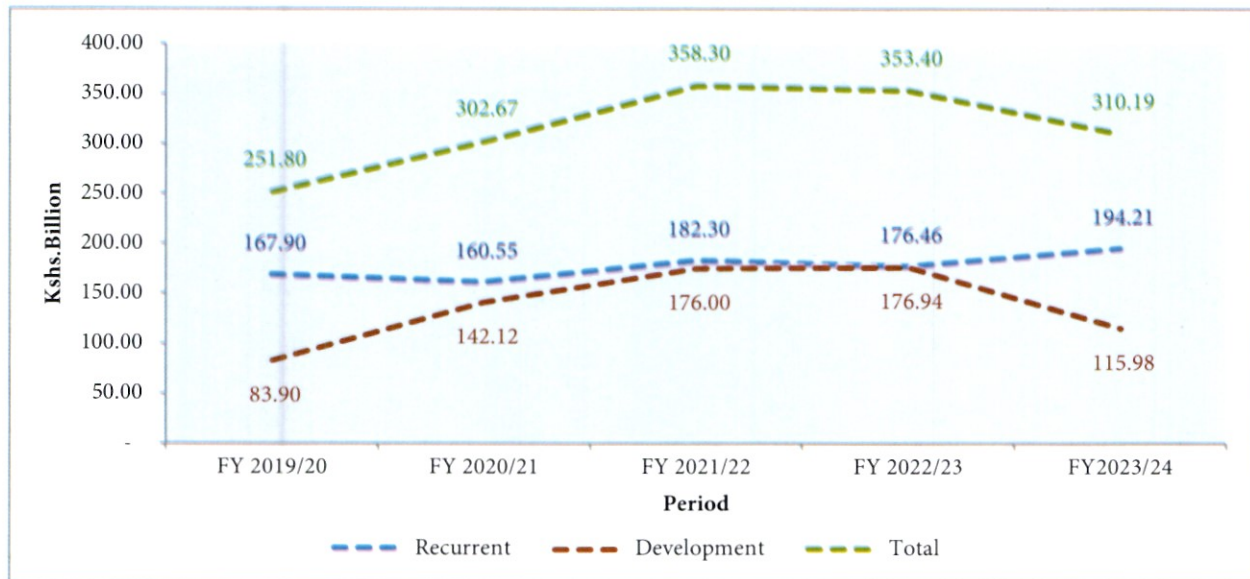
The Sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS); the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the Big Four" agenda and the newly established institutions.

4.10.2 Budget Performance for the PAIR Sector

The budgetary allocation to the PAIR sector in FY 2023/24 amounted to Kshs.310.19 billion, representing 7.4 per cent of the gross national budget of Kshs.4.21 trillion and 13.1 per cent of MDAs' budget of Kshs.2.37 trillion, compared to Kshs.353.40 billion allocated in FY 2022/23. The allocation consists of Kshs.115.98 billion (37.4 per cent) for development activities and Kshs.194.21 billion (62.6 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.128.69 billion (41.5 per cent of the sector's budget), while the State Department for Performance and Delivery Management received the lowest budgetary allocation of Kshs.478.63 million (less than 1 per cent of the sector's budget). The National Treasury allocation aims to enhance institutional and human resource capacity, including quality service delivery, increasing reliable financial sector stability and soundness, ensuring a stable macroeconomic environment, and promoting

sustainable market completion. The allocation to the State Department for Performance and Delivery Management is purposed to address the normal challenges encountered in setting up a new office, delays in reporting of officers and setting up/ completion of the new offices at the railway buildings. Figure 4.17 shows the budgetary allocation trend for the PAIR Sector for FY 2019/20 to FY 2023/24.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

The total exchequer issues to the PAIR sector amounted to Kshs.35.15 billion, representing 12.3 per cent of the sector’s net estimates compared to 16.5 per cent (Kshs.47.59 billion) recorded in a similar period FY 2022/23. This amount comprised Kshs.3.91 billion for development expenditure, representing 3.9 per cent of development net estimates compared to 14.4 per cent (Kshs.18.99 billion) recorded in a similar period in FY 2022/23 and Kshs.31.24 billion for recurrent spending representing 17.0 per cent of recurrent net estimates compared to 18.3 per cent (Kshs.28.59 billion) recorded in a similar period in FY 2022/23. Table 4.24 analyses exchequer issues and expenditure in the first three months of FY 2023/24 for the PAIR Sector.

Table 4.24: PAIR Sector-Analysis of Exchequer Issues and Expenditure

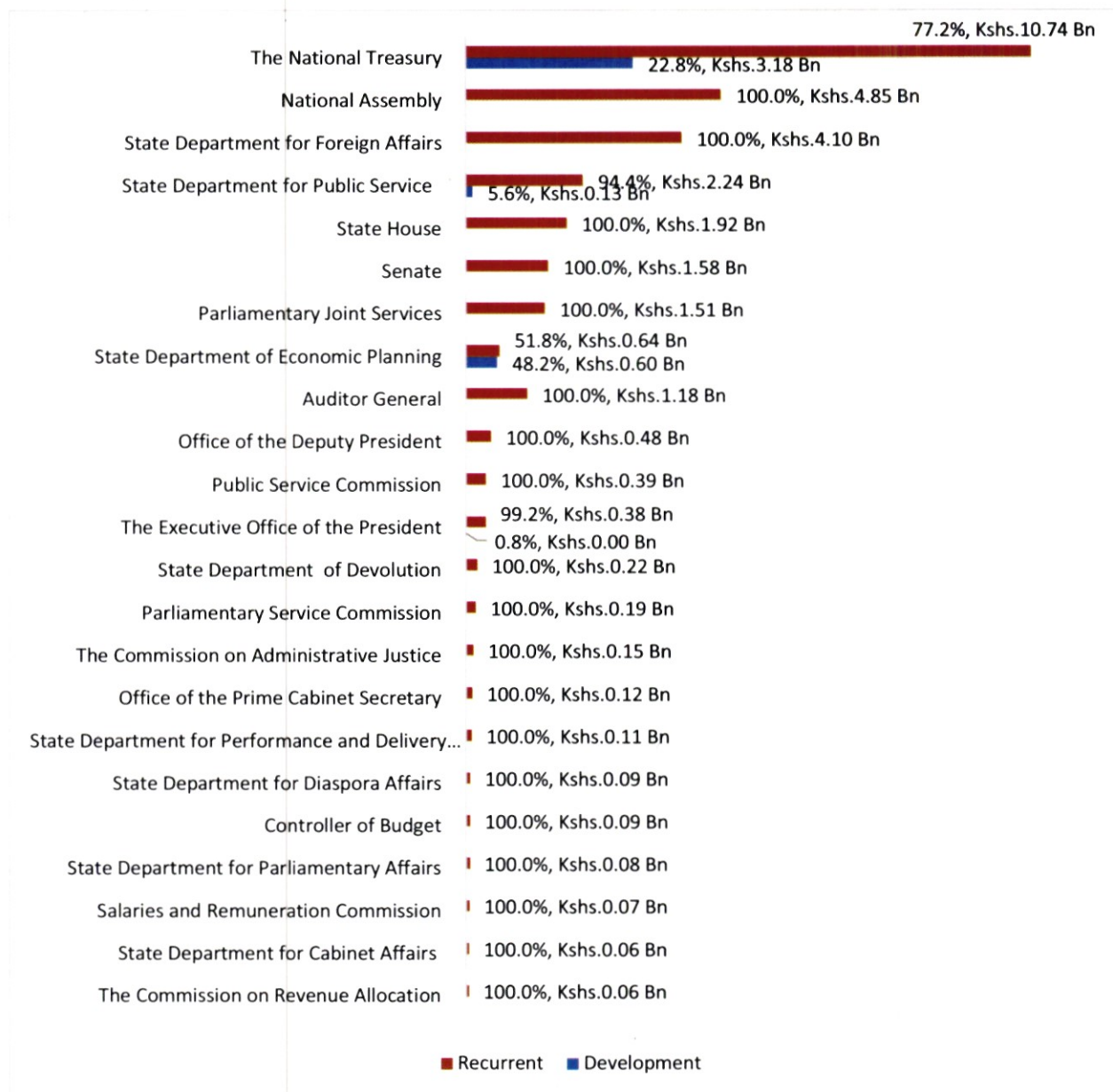
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
The Executive Office of the President	0.74	0.74	0.003	0.003	0.4	0.4	3.60	3.59	0.38	0.62	10.6	17.3
Office of the Deputy President	0.25	0.25	-	-	-	-	3.29	3.28	0.48	0.26	14.6	8.0
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	1.20	1.20	0.12	0.12	10.4	10.0
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.67	0.67	0.08	0.06	11.5	9.7
State Department for Performance and Delivery Management	-	-	-	-	-	-	0.48	0.48	0.11	0.10	23.5	20.0
State Department for Cabinet Affairs	-	-	-	-	-	-	0.90	0.90	0.63	0.10	7.0	10.5
State House	0.93	0.93	-	-	-	-	6.37	6.37	1.92	1.59	30.2	25.0
State Department of Devolution	0.29	0.29	-	0.01	-	5.0	1.88	1.88	0.22	0.30	11.7	15.8
State Department of Economic Planning	56.32	56.02	0.60	13.94	1.1	24.7	4.10	4.03	0.64	0.88	15.9	21.8
State Department for Foreign Affairs	1.87	1.87	-	-	-	-	17.85	17.70	4.10	4.15	23.2	23.2
State Department for Diaspora Affairs	-	-	-	-	-	-	1.31	1.31	0.09	0.08	6.5	6.0
The National Treasury	52.02	38.05	3.18	2.42	8.4	4.6	76.67	69.23	10.74	16.02	15.5	20.9
State Department for Public Service	1.14	1.04	0.13	0.28	12.9	24.5	22.99	20.35	2.24	9.00	11.0	39.1
Parliamentary Service Commission	-	-	-	-	-	-	0.91	0.91	0.19	0.22	21.	23.6
National Assembly	-	-	-	-	-	-	24.55	24.55	4.85	4.55	19.8	18.5
Parliamentary Joint Services	2.07	2.07	-	0.24	-	11.5	6.32	6.29	1.51	1.14	24.0	18.0
Senate	-	-	-	-	-	-	7.16	7.16	1.58	1.33	22.0	18.6

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
The Commission on Revenue Allocation	-	-	-	-	-	-	0.52	0.52	0.06	0.07	11.2	13.9
Public Service Commission	0.05	0.05	-	-	-	-	3.68	3.66	0.39	0.65	10.5	17.6
Salaries and Remuneration Commission	-	-	-	-	-	-	0.56	0.56	0.07	0.11	13.0	19.7
Auditor General	0.31	0.31	-	-	-	-	7.68	7.42	1.18	1.44	15.8	18.7
Controller of Budget	-	-	-	-	-	-	0.77	0.77	0.09	0.07	11.1	9.3
The Commission on Administrative Justice	-	-	-	-	-	-	0.77	0.77	0.15	0.13	19.0	17.2
Total	115.98	101.61	3.96	16.89	3.9	14.6	194.21	183.60	31.24	42.97	17.0	22.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							115.98	101.61	3.96	16.89	3.9	14.6
Recurrent							194.21	183.60	31.24	42.97	17.0	22.1
Total							310.19	285.22	35.15	59.86	12.3	19.3

Source: MDAs and National Treasury

The State Department for Public Service received the highest proportion of development exchequer issues to development net estimates at 12.9 per cent in the period under review. In comparison, the Executive Office of the President received the lowest at less than 1 per cent. The State House recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 30.2 per cent. The State Department for Diaspora Affairs recorded the lowest ratio of 6.5 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in the first three months of FY 2023/24.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR sector amounted to Kshs.59.86 billion, representing 19.3 per cent of the gross estimates, compared to 18.5 per cent (Kshs.65.25 billion), recorded in a similar period FY 2022/23. This amount comprised Kshs.16.89 billion for the development budget, representing an absorption rate of 14.6 per cent, compared to 12.5 per cent (Kshs.22.07 billion) recorded in a similar period in FY 2022/23 and Kshs.42.97 billion for recurrent expenditure representing 22.1 per cent of the recurrent gross estimates, compared to 24.5 per cent (Kshs.43.19 billion) recorded in a similar period in FY 2022/23.

The State Department for Economic Planning recorded the highest absorption of the development budget at 24.7 per cent. In comparison, the Executive Office of the President recorded the lowest at less than 1 per cent. The State Department for Public Service recorded the highest recurrent expenditure to gross estimates at 39.1 per cent, while the State Department for Diaspora Affairs recorded the lowest at 6.0 per cent.

4.10.3 Budget Execution by Programmes and Sub-Programmes for the PAIR Sector

The PAIR sector allocation in FY 2022/23 was to fund forty-seven programmes. Table 4.25 shows budget execution by programmes and sub-programmes in the PAIR sector in the first three months of FY 2023/24.

Table 4.25: PAIR Sector's Programme Performance

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Executive Office of the President								
Government Printing Services	Government Printing Services	727.38	383.70	1,111.08	115.25	-	115.25	10.4
General Administration, Planning and Support Services	General Administration, Planning and Support Services	2,187.62	352.30	2,539.92	484.45	3.01	487.45	19.2
Government Advisory Services	Kenya-South Sudan Advisory Services	120.36	-	120.36	5.71	-	5.71	4.7
	Power of Mercy Advisory Services	61.79	-	61.79	11.78	-	11.78	19.1
	Counter Terrorism Services	450.00	-	450.00	-	-	-	-
	Advisory Services on Economic and Social Affairs	33.00	-	33.00	0.86	-	0.86	2.6
	Strategic Policy Advisory Services	17.50	-	17.50	2.41	-	2.41	13.8
	Sub-Total	3,597.65	736.00	4,333.65	620.46	3.01	623.47	14.4
Office of the Deputy President								
Deputy President Services	General Administration, Planning and Support	440.35	250.40	690.75	58.85	-	58.85	8.5
	Coordination and Supervision	2,851.21	-	2,847.91	204.77	-	204.77	7.2
	Sub-Total	3,291.56	250.40	3,538.66	263.62	-	263.62	7.4
Office of the Prime Cabinet Secretary								
Government Coordination and Supervision	Coordination and Supervision Services	698.08	-	698.08	64.12	-	64.12	9.2
	Government Coordination and Supervision	497.49	-	497.49	54.98	-	54.98	11.1
	Sub-Total	1,195.57	-	1,195.57	119.10	-	119.10	10.0
State Department for Parliamentary Affairs								
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	111.68	-	111.68	13.47	-	13.47	12.1
	Legislative Coordination Services	58.35	-	58.35	7.82	-	7.82	13.4
Policy Coordination and Strategy	Policy Coordination Services	89.35	-	89.35	6.14	-	6.14	6.9
	Policy Advisory Services	50.05	-	50.05	4.52	-	4.52	9.0
General Administration, Planning and Support Services	Administrative Services	360.11	-	360.11	32.86	-	32.86	9.1
	Sub-Total	669.54	-	669.54	64.80	-	64.80	9.7

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	234.02	831.17	1,065.19	12.17	206.31	218.48	20.5
	Debt Management	176.63	-	176.63	32.42	-	32.42	18.4
	Fiscal Policy Formulation Development and Management	1,077.61	7,175.51	8,253.12	216.62	469.09	685.70	8.3
Market Competition	Elimination of Restrictive Trade Practices	403.10	27.00	430.10	100.78	13.50	114.28	26.6
	Sub-Total	77,119.05	52,875.80	129,994.85	16,018.27	2,416.32	18,434.59	14.2
State Department for Public Service								
General Administration Planning and Support Services	Human Resources and Support Services	447.18	60.00	507.18	95.00	-	95.00	18.7
	Financial Management Services	78.05	-	78.05	2.64	-	2.64	3.4
	Information Communications Services	7.47	-	7.47	0.39	-	0.39	5.3
Public Service Transformation	Human Resource Management	5,760.63	-	5,760.63	5,523.04	-	5,523.04	95.9
	Human Resource Development	2,369.60	551.10	2,920.70	119.86	225.50	345.36	11.8
	Management Consultancy Services	113.57	-	113.57	2.13	-	2.13	1.9
	Huduma Kenya Service Delivery	1,164.84	443.00	1,607.84	179.69	11.57	191.26	11.9
	Public Service Reforms	48.91	-	48.91	7.38	-	7.38	15.1
National Youth Service	Paramilitary Training and Service Regimentation	7,707.39	84.00	7,791.39	1,745.96	42.00	1,787.96	22.9
	Technical and Vocational Training	4,442.86	-	4,442.86	1,110.71	-	1,110.71	25.0
	Enterprise Development	852.90	-	852.90	213.23	-	213.23	25.0
	Sub-Total	22,993.40	1,138.10	24,131.50	9,000.02	279.07	9,279.10	38.5
Parliamentary Service Commission								
General Administration, Planning and Support Services	General Administrative Services	829.40	-	829.40	194.53	-	194.53	23.5
	Public Participation and Outreach	11.10	-	11.10	5.56	-	5.56	50.1
	Diplomacy and Parliamentary Democracy	5.50	-	5.50	0.97	-	0.97	17.7
	Internal Audit Services	25.00	-	25.00	4.25	-	4.25	17.0
Human Resources Management and Development	Human Resources Management	20.00	-	20.00	5.87	-	5.87	29.3
	Human Resources Development	20.00	-	20.00	3.94	-	3.94	19.7
	Sub-Total	911.00	-	911.00	215.12	-	215.12	23.6
The National Assembly								
National Legislation, Representation & Oversight	National Legislation, Representation & Oversight	24,552.00	-	24,552.00	4,545.54	-	4,545.54	18.5
	Sub-Total	24,552.00	-	24,552.00	4,545.54	-	4,545.54	18.5
Parliamentary Joint Services								
General Administration and Support Services	General Administration and Support Services	6,224.21	2,065.00	8,289.21	1,124.88	237.67	1,362.56	16.4
Legislative Training and Knowledge Management Programmes	Legislative Training and Knowledge Management Programmes	90.79	-	90.79	13.14	-	13.14	14.5
	Sub-Total	6,315.00	2,065.00	8,380.00	1,138.02	237.67	1,375.70	16.4

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Senate								
Senate Legislation and Oversight	Legislative, Procedural and Oversight	2,899.15	-	2,899.15	556.38	-	556.38	19.2
	Legislative Support Services	157.50	-	157.50	25.08	-	25.08	15.9
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	1,702.20	-	1,702.20	282.86	-	282.86	16.6
	Liaison and Outreach	81.00	-	81.00	16.44	-	16.44	20.3
General Administration, Planning and Support Services	General Administration	2,105.60	-	2,105.60	425.12	-	425.12	20.2
	Planning and Support Services	212.55	-	212.55	23.40	-	23.40	11.0
	Sub-Total	7,158.00	-	7,158.00	1,329.29	-	1,329.29	18.6
Public Service Commission								
General Administration Planning and Support Services	Administration	841.13	45.30	886.43	173.91	-	173.91	19.6
	Board Management	43.81	-	43.81	10.63	-	10.63	24.3
Human Resource Management and Development	Establishment and Management Consultancy Services	87.74	-	87.74	21.47	-	21.47	24.5
	Human Resource Management	220.76	-	220.76	53.76	-	53.76	24.4
	Human Resource Development	2,217.57	-	2,217.57	332.66	-	332.66	15.0
Governance and National Values	Compliance and Quality Assurance	80.38	-	80.38	16.98	-	16.98	21.1
	Ethics Governance and National Values	70.26	-	70.26	16.25	-	16.25	23.1
Performance and Productivity Management	Performance and Productivity Management	61.87	-	61.87	13.96	-	13.96	22.6
Administration of Quasi-Judicial Functions	Court Litigation and Regulations	27.69	-	27.69	3.39	-	3.39	12.3
	Admin of County Appeal	24.30	-	24.30	4.06	-	4.06	16.7
	Sub-Total	3,675.50	45.30	3,720.80	647.08	-	647.08	17.4
Office of the Auditor General								
Audit Services	National Government Audit	6,070.23	310.00	6,380.23	1,182.07	-	1,182.07	18.5
	NGCDF Audit	99.78	-	99.78	5.60	-	5.60	5.6
	County Government Audit	919.22	-	919.22	163.15	-	163.15	17.7
	Specialised Unit	589.65	-	589.65	84.31	-	84.31	14.3
	Sub-Total	7,678.88	310.00	7,988.88	1,435.13	-	1,435.13	18.0
Office of the Controller of Budget								
Control and Management of Public Finance	Authorisation of withdrawals from Public Funds	171.06	-	171.06	19.05	-	19.05	11.1
	Budget Review and Analysis	65.12	-	65.12	9.92	-	9.92	15.2
	Administrative and Support Services	474.83	-	474.83	36.71	-	36.71	7.7
	Research and Planning	55.91	-	55.91	5.36	-	5.36	9.6
	Sub-Total	766.92	-	766.92	71.04	-	71.04	9.3
Commission on Administrative Justice								
Promotion on Administrative Justice	General Administration and Support Services	551.71	-	551.71	93.49	-	93.49	16.9
	Administrative Justice Services	173.87	-	173.87	36.84	-	36.84	21.2
	Access to Information Services	41.93	-	41.93	1.93	-	1.93	4.6
	Sub-Total	767.51	-	767.51	132.26	-	132.26	17.2

Programmes	Sub-Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Salaries and Remuneration Commission								
Salaries and Remuneration Management	Remuneration and Benefits Management	562.19	-	562.19	110.47	-	110.47	19.7
	Sub-Total	562.19	-	562.19	110.47	-	110.47	19.7
Commission on Revenue Allocation								
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	471.59	-	471.59	70.18	-	70.18	14.9
	Equitable Sharing of Revenue	15.20	-	15.20	0.43	-	0.43	2.8
	Public Financial Management	16.25	-	16.25	1.29	-	1.29	7.9
	Transitional Equalisation	13.41	-	13.41	0.01	-	0.01	0.0
	Sub-Total	516.45	-	516.45	71.90	-	71.90	13.9
	Grand Total	194,662.91	116,836.29	311,495.89	42,942.72	16,888.19	59,830.90	19.2

Source: MDAs and National Treasury

Analysis of programmes and sub-programmes shows that the Human Resource Management Sub Programme under the State Department for Public Service recorded the highest absorption rate at 95.9 per cent (Kshs.5.52 billion) out of which Kshs.5.40 billion was for insurance medical cover for staff in FY 2023/24. This was followed by the Supply Chain Management Service Sub-Programme under the National Treasury at 58.1 per cent, while Public Sector Reforms Sub-Programme under State Department for Cabinet Affairs had the lowest absorption rate of less than 1 per cent.

In the review period, the Management of Consular Services Sub-Programme under the State Department for Diaspora Affairs repatriated 68 Kenyans in distress call from Lebanon (60), Egypt (1), Canada (1), France (1), Burundi (1), Democratic Republic of Congo (1), Kuwait (2), Saudi Arabia (2) and Turkey (1). Further, through the Diaspora Interest Abroad Sub-Programme, the State Department engaged Germany, Saudi Arabia, Canada, and Austria and lobbied for jobs. Saudi Arabia held a recruitment exercise in which 8 Kenyans qualified for nurse positions.

The State Department of Foreign Affairs, in the review period under the Administration Services Sub-Programme, recruited 111 staff through the succession management implementation programme and 69 youth on attachment through internship /industrial attachment. Further, to enhance foreign relations and diplomatic engagement, the State Department held five major International Conferences and events, including the Annual General Board of Governance meeting of the Eastern, Southern Africa Trade and Development Bank, 17th Committee of Permanent Secretaries meeting (IFAD-International Fund for Agricultural Development); Africa Climate Summit, Africa Climate Week, and 10th Red Cross /Red Crescent Pan- Africa Conference.

In the first three months of FY 2023/24, the State Department for Performance and Delivery Management, under the Performance Management Sub-Programme, placed the eligible national government entities on performance contracts, i.e. out of the 454 eligible entities, 450 entities had their performance contracts vetted by the end of September 2023 which include 26 Ministries and Departments, 266 State Corporations, and 158 Tertiary Institutions. Under the information, communication and technology delivery unit, 15 back-office services for digitisation were identified, including a Government Performance Contracting Information System, Record

Processing-Electronic Record Management System, and Roll out of e-procurement.

In the review period, the Executive Office of the President initiated and processed relevant public entities' critical reform interventions within public entities through the Strategic Policy Advisory Services Sub-Programme. Under the Power of Mercy Advisory Services Sub-Programme, the President's Executive Office operationalised the Electronic Power of Mercy Petition Management Information System launched by the Chief of Staff and Head of Public Service.

The National Treasury, in the review period, under the Resource Mobilisation Sub Programme of the Public Financial Management programme, serviced 100 per cent of all its mature serviceable public debt under the Debt Recording and Settlement Department delivery unit. Further, under the Public Financial Management Reforms Sub-Programme, the National Treasury trained 2,500 officers in public finance management against a target of 2,000. The National Treasury injected Kshs.5 billion as capital to the Credit Guarantee Scheme through the Debt Management Sub-Programme. Treasury also reviewed the relevant budgets for state corporations under the Government Investment and Assets Sub-Programme. Further, Under the Accounting Services sub-programme, 2,250 additional Government payments were digitised; also, under the Access to Justice sub-programme, all appeals on the competition tribunal were determined.

During the period under review, the State Department for Economic Planning provided technical support to 4 counties (Kitui, Bungoma, Vihiga and West-Pokot) on development planning under the Economic Planning, Coordination Services Sub-Programme. To the strengthen coordination and linkages between policy formulation, the State Department sensitised Civil Society Organisations, Media, Academia and Youth Groups to Sustainable Development Goals (SDGs). Further, under the Policy Research Sub Programme, the State Department, through the Kenya Institute of Policy Research and Analysis, distributed 9,668 policy publications to various stakeholders, including counties, MDAs and academia, against a target of 30,000. Through the Infrastructure Science and Technology and Innovation Sub-Programme, the State Department revised and issued guidelines for identifying service delivery innovations.

During the period under review, the Public Service Commission, under the human resource management sub-programme, recruited 1,123 (912 new appointments and 211 on promotions) officers to fill various vacant posts in MDAs' (561 male:562 female). Also, the Commission appointed 29 Persons with disability applicants for various posts (23 new appointments and six on promotion). Further, 183 discipline cases from ministries were finalised, and decisions were conveyed to Authorised officers out of 203 cases. Under the administration of the county appeals sub-programme, the Commission heard and determined 100 county appeal cases.

The Commission on Administrative Justice, in the first three months of FY 2023/24, under administrative justice services, received a total of 924 new complaints, out of which 384 were resolved. The Commission also sensitised 5,648 people against an annual target of 20,000 people on the Mandate of the Commission, policies, and procedures. Also, under the Access to Information Services Sub-Programme, the Commission, through the support of the German Agency for International Cooperation (GIZ) developed the Access to Information Reviews Manual, which provides a comprehensive framework to guide the Commission in implementing its review jurisdiction under the Access to Information Act 2016. In addition, a total of 72 appeals on Access to Information received during the reporting were determined and resolved.

In the review period, the Commission for Revenue Allocation reported 100 per cent performance in the analysis of the macroeconomic framework and the national and county framework. The Commission also held

Macro Working Group consultations on Kenya's fiscal framework. The Commission published various reports, including Own Source Revenue and Tax Gap; and a Report on the Status of Socio-Economic Inequalities in Kenya.

The Controller of Budget reviewed and authorized/declined 131 requests amounting to Kshs.745.80 billion from the Consolidated Fund, 1,217 requests amounting to Kshs.66.17 billion from the County Revenue Fund into 47 Counties Operational Accounts and processed 525 pensions and gratuity files. The COB Published and publicized Budget Implementation Review Reports for the FY 2022/23 for the national and county governments whose recommendations have brought reforms and taken positively by the government. In addition, the COB prepared and submitted special reports on pending bills and commitment fees paid on undisbursed loans to Parliament Committees. The OCOB carried out monitoring of budget implementation for 17 counties on three thematic areas, which include compliance on budget ceiling, laws on the establishment, operationalisation of established county public funds and guidelines for the preparation, performance and reporting on the Programme Based Budget.

During the period under review, the Salaries and Remuneration Commission provided advice on four (4) allowances, nine (9) on collective bargaining negotiations and two (2) on performance and productivity. The Commission also trained 207 officers from different public institutions on productivity measures. In addition, the Commission further carried out 13 job evaluation reviews upon request from public institutions and 84 institutions' specific salary structures were developed.

4.10.4 Project Implementation for PAIR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the PAIR sector incurred a development expenditure of Kshs.16.89 billion, representing an absorption rate of 14.6 per cent against a gross development allocation of Kshs.115.98 billion. Table 4.26 summarises some of the development projects with the highest expenditure in the reporting period in the PAIR sector.

Table 4.26: PAIR Sector Development Projects with the Highest Expenditure

No.	MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 30th September 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
							Total Funding (f)*	Actual Expenditure (g)*	
1.	State Department for Economic Planning	National Government Constituency Fund	07.01.2016		Gok	438,439.93	73,955.65	58,427.83	79.0
2.	The National Treasury	Special Global Fund -HIV NFM3	07.01.2021	5 yrs	Gok/ Foreign	24,705.00	21,398.00	13,036.00	52.8
3.	The National Treasury	Equalization Fund Transfers	01.07.2019		Gok	42,054.00	23,267.00	12,400.00	29.5
4.	The National Treasury	Equity and Subscriptions in International Financial Institutions	01.07.2016	12 yrs	Gok	32,533.00	10,107.00	9,403.00	28.9
5.	State Department of Public Service	Implementation of Huduma Service Delivery Channels	01.07.2013	11 yrs	Gok	25,030.00	8,420.00	8,329.03	34.0
6.	The National Treasury	Contingency Fund Transfers	01.07.2019	Annually	Gok	30,000.00	8,200.00	7,000.00	23.3
7.	Parliamentary Joint Services	Construction of multi-storey office block (Bunge Tower)	01.07.2014	10 yrs	Gok	9,262.36	700.00	6,730.91	72.7
8.	The National Treasury	Support to public finance management (PFMR)	10.17.2014	14 yrs	Gok/ Foreign	23,178.00	5,881.00	4,979.00	21.5
9.	The National Treasury	Single window support project	01.07.2011	15 yrs	Gok	6,170.00	5,080.00	4,662.00	75.6
10.	The National Treasury	Kenya Affordable Housing Project	01.07.2020	6 yrs	Foreign	25,000.00	9,114.00	4,268.00	17.1
11.	The Executive Office of the President	Capital Transfers to National Fund for the Disabled of Kenya	01.07.2016	9 Yrs	Gok	2,740.90	2,410.75	2,210.75	80.7
12.	Parliamentary Joint Services	Installation of Integrated Security System	26.04.2021	3yrs	Gok	2,508.30	1,000.00	1,062.44	42.4
13.	State Department of Public Service	Construction of buildings and infrastructure at NYS	01.07.2015	8 yrs	Gok	1,696.10	869.58	813.58	51.0
14.	State Department for Foreign Affairs	Kenya International Technical Cooperation Facility	Continuous	Continuous	Gok	4,500.00	1,116.00	805.04	18.0
15.	The National Treasury	Construction of sub-county treasury and internal audit offices	10.07.2015	11 yrs	Gok	1,860.00	759.00	739.00	39.7
16.	Auditor General	Construction of Office of Auditor General Head Quarter at Bishop road-HQ	01.07. 2013	15 yrs	Gok	6,299.42	542.88	542.88	9.0

Source: MDAs

4.11 Social Protection, Culture and Recreation Sector

4.11.1 Introduction

The Social Protection, Culture and Recreation (SPCR) Sector comprises the six MDAs: State Departments for Youth Affairs and the Arts; Sports; Culture and Heritage; Labour and Skills Development; Social Protection and Senior Citizen Affairs; and Gender and Affirmative Action.

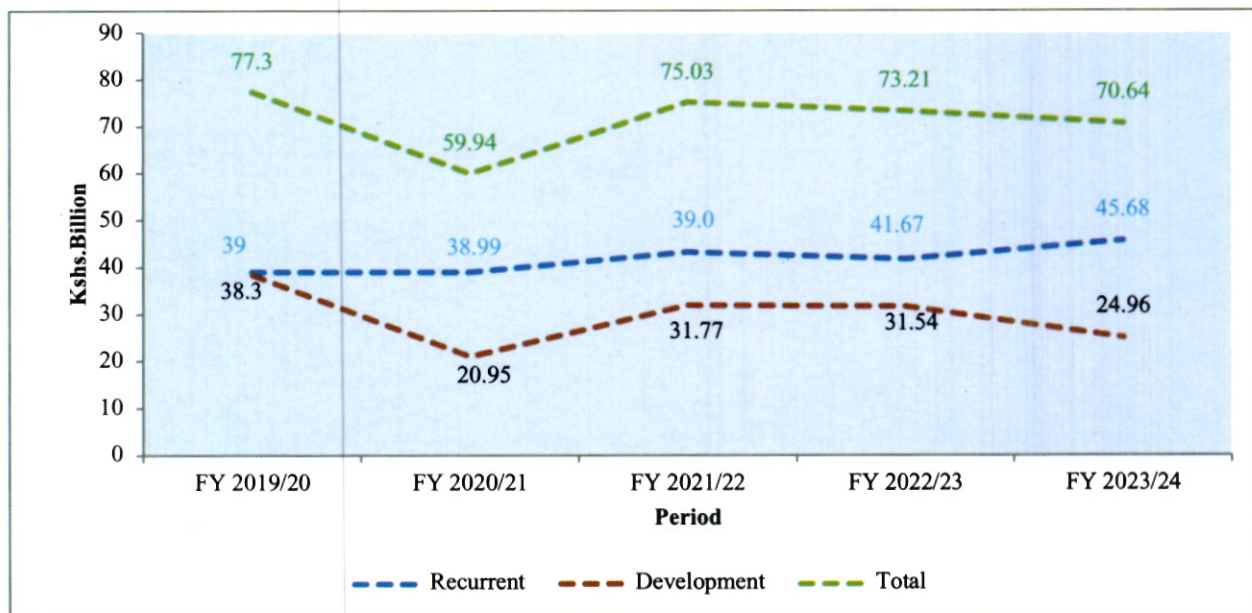
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement with youth for national development; promotion of sustainable employment, harmonious industrial relations, and productive workforce; promotion of gender equity and equality; empowerment of communities and vulnerable groups, safeguarding children's rights; and advancement of diverse cultures, arts and sports to enhance cohesiveness and Kenya's regional and international competitiveness.

4.11.2 Budget Performance for SPCR Sector

The budgetary allocation to the SPCR sector in FY 2023/24 amounts to Kshs.70.64 billion, representing 3 per cent of the gross national budget, compared to Kshs.73.21 billion allocated in FY 2022/23. The allocation comprised Kshs.24.96 billion (35.3 per cent), for development activities and Kshs.45.68 billion (64.7 per cent), for recurrent expenditure. The State Department for Social Protection, Pensions & Senior Citizens Affairs, and Special Programmes received the highest budgetary allocation of Kshs.36.16 billion (51.2 per cent of the sector's budget). In comparison, the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.2.94 billion (4.2 per cent of the sector's funding).

Figure 4.19 shows the budgetary allocation trend for the SPCR sector for FY 2019/20 to FY 2023/24.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector (update from FY 2019/20 to FY 2023/24)



Source: National Treasury

The total exchequer issues to the SPCR sector in the first three months of FY 2023/24 amounted to Kshs.8.97 billion, representing 17.7 per cent of the sector's net estimates. This amount comprised Kshs.0.3 billion for development expenditure, representing 3.4 per cent of development net estimates, and Kshs.8.67 for recurrent spending, representing 20.6 per cent of recurrent net estimates. Table 4.27 shows the SPCR sector analysis of exchequer issues and expenditure in the first three months of FY 2023/24.

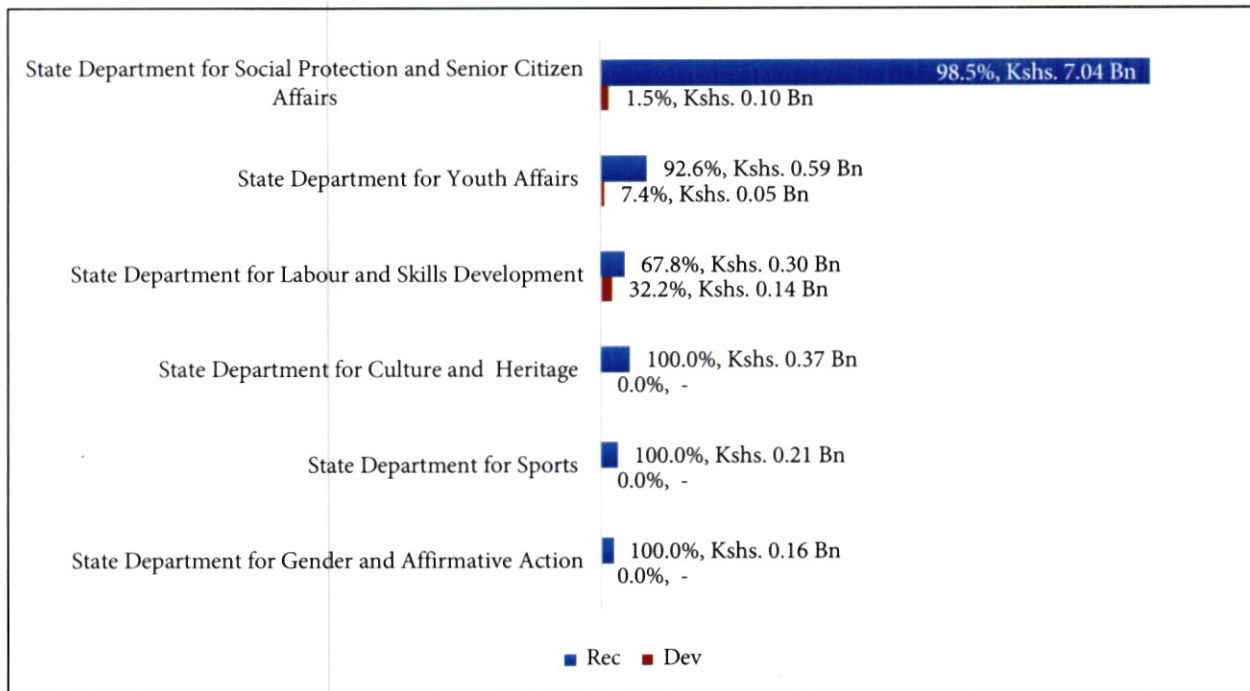
Table 4.27: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Youth Affairs and the Arts	0.96	0.83	0.05	0.38	5.7	39.7	3.01	2.80	0.59	0.61	21.2	20.1
State Department for Sports	16.13	0.13	-	0.04	-	0.2	1.59	1.38	0.21	0.31	15.5	19.4
State Department for Culture and Heritage	0.09	0.09	-	-	-	-	2.85	2.44	0.37	0.49	15.1	17.1
State Department for Labour and Skills Development	0.69	0.69	0.14	0.17	21.0	25.1	4.35	1.74	0.30	0.94	17.5	21.7
State Department for Social Protection and Senior Citizen Affairs	3.62	3.62	0.10	0.59	2.9	16.2	32.54	32.44	7.04	7.08	21.7	21.8
State Department for Gender and Affirmative Action	3.47	3.27	-	0.09	-	2.7	1.34	1.20	0.16	0.23	12.9	17.4
Total	24.96	8.63	0.30	1.27	3.4	5.1	45.68	42.00	8.67	9.66	20.6	21.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							24.96	8.63	0.30	1.27	3.4	5.1
Recurrent							45.68	42.00	8.67	9.66	20.6	21.1
Total							70.64	50.63	8.97	10.93	17.7	15.5

Source: MDAs and National Treasury

The State Department for Labour and Skills Development received the highest proportion of development exchequer issues to development net estimates at 21 per cent in the period under review. In comparison, the State Department for State Department for Social Protection and Senior Citizen Affairs received the lowest at 2.9 per cent. The State Department for Social Protection and Senior Citizen Affairs recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 21.7 per cent. In contrast, the State Department for Gender and Affirmative Action recorded the lowest ratio of 12.9 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in the first three months of FY 2023/24.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR sector amounted to Kshs.10.93 billion, representing 15.5 per cent of the gross estimates, compared to 8.1 per cent (Kshs.5.94 billion), recorded in a similar period FY 2022/23. Expenditure comprised Kshs.1.27 billion for the development budget, representing an absorption rate of 5.1 per cent, compared to 7.8 per cent (Kshs.2.45 billion) recorded in FY 2022/23 and Kshs.9.66 billion for recurrent expenditure representing 21.1 per cent of the recurrent gross estimates, compared to 8.4 per cent (Kshs.3.49 billion) recorded in FY 2022/23.

The State Department for Labour and Skills Development recorded the highest absorption of the development budget at 25.1 per cent, while the State Department for Sports recorded the lowest at 0.2 per cent. The State Department for Social Protection and Senior Citizen Affairs recorded the highest recurrent expenditure to gross estimates at 21.8 per cent. The State Department for Culture and Heritage recorded the lowest at 17.1 per cent.

4.11.3 Budget Execution by Programmes and Sub-Programmes for SPCR Sector

The SPCR sector allocation was to fund fifteen programmes. Table 4.28 shows budget execution by programmes and sub-programmes by the SPCR sector in the first three months of FY 2023/24.

Table 4.28: SPCR Sector's Programme Performance

Programmes	Sub Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Sports								
Sports	Sports Training and Competitions	709.58	129.20	838.78	161.61	38.19	199.80	23.8
	Development and Management of Sports Activities	619.00	16,000.00	16,619.00	119.93	-	119.93	0.7
	General Administration, Planning, and Support Services	265.99	-	265.99	31.54	-	31.54	11.9
	Sub-Total	1,594.57	16,129.20	17,723.77	313.09	38.19	351.27	2.0
State Department for Culture and Heritage								
Culture	Conservation of Heritage	1,708.21	10.00	1,718.21	372.85	-	372.85	21.7
	Development and Promotion of Culture	403.93	-	403.93	39.72	-	39.72	9.8
	Cultural Product Diversification	345.42	69.70	415.12	-	-	-	-
	Public Records and Archives Management	-	-	-	-	-	-	-
Public Records and Archives Management	Archives and Documentation	115.67	13.15	128.82	14.26	-	14.26	11.1
	Records Management	23.58	-	23.58	0.06	-	0.06	0.3
General Administration, Planning and Support	General Administration, Planning and Support Services	249.78	-	249.78	17.88	-	17.88	7.2
	Sub-Total	2,846.60	92.85	2,939.45	444.78	-	444.78	15.1
State Department for Youth Affairs and the Arts								
Youth Empowerment Services	Youth Social and Sustainable Community Development	42.59	229.70	272.29	7.95	9.50	17.45	6.4
	Youth Mentorship, Leadership and Governance	198.81	-	198.81	49.55	-	49.55	24.9
Youth Development Services	Youth Development Research and Quality Management	54.65	7.00	61.65	6.92	-	6.92	11.2
	Youth Entrepreneurship, Innovation, and Talent Development	226.36	150.15	376.51	39.61	314.08	353.69	93.9
	Youth Development Field Extension Services	475.07	300.00	775.07	78.26	2.07	80.32	10.4
General Administration, Planning and Support	Administration and Support Services	368.70	-	368.70	75.65	-	75.65	20.5

Programmes	Sub Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
The Arts	Film Services	894.47	249.00	1,143.47	205.86	49.68	255.54	22.3
	Performing Arts	153.86	-	153.86	25.70	-	25.70	16.7
	Promotion of Kenyan Music and Dance	179.64	-	179.64	38.53	-	38.53	21.4
Library Services	Library Services	415.47	28.90	444.37	77.53	7.23	84.76	19.1
	Sub-Total	3,009.62	964.75	3,974.37	605.55	382.55	988.10	24.9
State Department for Gender and Affirmative Action								
Community Development	Affirmative Action	36.00	3,000.00	3,036.00	-	-	-	-
Gender Empowerment	Social Economic Empowerment	443.32	198.83	642.15	76.06	91.76	167.82	26.1
	Gender Mainstreaming	494.91	269.00	763.91	94.83	2.03	96.86	12.7
General Administration, Planning and Support	Administration and Support Services	254.26	-	254.26	40.42	-	40.42	15.9
	Gender Field Services	110.93	-	110.93	21.58	-	21.58	19.5
	Sub-Total	1,339.41	3,467.83	4,807.24	232.88	93.79	326.68	6.8
State Department for Social Protection and Senior Citizens Affairs								
Social Protection and Children Services	Community Mobilisation and Development	802.55	13.63	816.18	125.49	-	125.49	15.4
	Social Welfare and Vocational Rehabilitation	684.37	318.00	1,002.37	100.50	129.50	230.00	22.9
	Child Community Support Services	2,388.05	-	2,388.05	438.18	-	438.18	18.3
	Child Rehabilitation and Custody	482.57	-	482.57	29.52	-	29.52	6.1
National Safety Net	National Safety Net	27,834.16	3,285.84	31,120.00	6,334.75	457.55	6,792.30	21.8
General Administration, Planning and Support Services	General Administration and Support Services	349.52	-	349.52	40.08	-	40.08	11.5
	Sub-Total	32,541.22	3,617.47	36,158.69	7,068.52	587.05	7,655.57	21.2
State Department for Labour and Skills Development								
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	564.38	10.00	574.38	115.36	3.14	118.50	20.6
	Regulation of Trade Unions	18.89	-	18.89	4.53	-	4.53	24.0
	Provision of Occupational Safety and Health	284.40	169.30	453.70	69.48	41.90	111.38	24.5
	Employment Promotion Services	268.51	-	268.51	17.13	-	17.13	6.4

Programmes	Sub Programmes	Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	74.43	259.20	333.63	18.10	90.09	108.20	32.4
	Provision of Industrial Skills	2,400.00	208.45	2,608.45	-	35.04	35.04	1.3
	Employment Promotion	77.06	-	77.06	18.41	-	18.41	23.9
	Management of Skills and Post-Training	72.93	42.00	114.93	16.01	2.97	18.98	16.5
General Administration Planning and Support Services	Policy, Planning and General Administrative Services	588.92	-	588.92	176.34	-	176.34	29.9
	Sub-Total	4,349.52	688.95	5,038.47	435.36	173.14	608.50	12.1
Grand Total		45,680.94	24,961.05	70,641.99	9,100.18	1,274.71	10,374.89	14.7

Source: MDAs and National Treasury

Analysis of Programme and sub-programmes shows that Youth Entrepreneurship, Innovation, and Talent Development Sub-Programmes under the State Department for Youth Affairs and the Arts had the highest absorption rate of 93.9 per cent. Contrastingly, the Sub-Programme of Provision of Industrial Skills in the State Department for Labour and Skills Development had the lowest absorption of 1.3 per cent.

In the State Department for Sports, some targets were achieved, such as the number of teams presented in international sports competition were 12 against an annual target of 25, while the number of sports programmes for vulnerable groups undertaken were three against an annual target of 8.

In the State Department for Culture, the Arts and Heritage, the number of heritage collections standardised and digitised for user needs was 17,663 against a quarterly target of 10,000; similarly, 94 technical officers were trained through capacity building on documentation and digitisation of indigenous knowledge and associated assets in Kericho and Kilifi counties.

In the State Department for Gender and Affirmative Action, the Anti-Female Genital-Mutilation board celebrated the International Day of the Girl Child in Umu-Salama Girls High School as well as capacity building on gender and climate change whereby the number of stakeholders sensitised on gender and climate change was 400 against an annual target of 600.

The State Department for Labour and Skills Development, the promotion of the Best Labour Practices programme, of the 2,031 labour disputes reported, 2,000 were amicably resolved while the remaining 31 were at various stages of resolution. In addition to that, the National Industrial Training Authority, the number of trainees placed on industrial attachment was 11,024 against a target of 10,000.

In the State Department for Social Protection & Senior Citizen Affairs, Families strengthened to prevent separation and promote quality care to children by provision of psycho-social support services were 8,650 against a target of 8,500; in addition to that, the number of households receiving nutrition-sensitive cash transfer were 23,500 which was the target set for FY 2023/24.

4.11.4 Project Implementation for SPCR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2023/24, the SPCR sector incurred a development expenditure of Kshs.1.27 billion, representing an absorption rate of 3.5 per cent. Table 4.29 summarises some of the development projects with the highest expenditure in the reporting period in the SPCR sector.

Table 4.29: SPCR Sector Development Projects with the Highest Expenditure

MDA	Project Name	Source of Funds	Estimated Value of project (Kshs. Mn)	As of 30th September 2023		Completion (%)
				Funds released (Kshs. Mn)	Actual Expenditure (Kshs. Mn)	
State Department for Gender and Affirmative Action	Women Enterprise Fund	Gok	18,905.00	21,905.00	18,905.00	Ongoing
State Department for Youth Affairs and the Arts	Kenya Youth Employment and Opportunities Project	World Bank	7,981.10	325.07	7,171.39	89.9
State Department for Gender and Affirmative Action	Women Enterprise Fund	Gok	13,000.00	5,433.00	5,433.00	42.0
State Department for Social Protection and Senior Citizen Affairs	Kenya Social Economic Inclusion Project (KSEIP)	Gok/Donor	10,359.79	4,489.28	4,946.80	47.8
State Department for Social Protection and Senior Citizen Affairs	National Development Fund for Persons with Disabilities	Gok	6,092.00	3,114.50	3,243.50	53.2
State Department for Youth Affairs and the Arts	Youth Empowerment Centres (YECs)	Gok	7,360.00	150.00	2,846.54	38.7
State Department for Sports	Phase 1A Kenya Academy of Sports Complex-Kasarani	Gok	1,332.00	-	1,241.75	100.0
State Department for Sports	Nyayo National Stadium	Gok	1,178.50	-	1,099.26	100.0
State Department for Sports	Kinoru Meru Stadium	Gok	909.94	-	887.38	100.0
State Department for Social Protection and Senior Citizen Affairs	Construction of integrated Child and family centre in CWSK Joska	Gok	711.00	533.00	533.00	75.0

Source: MDAs

5 KEY ISSUES AND RECOMMENDATIONS

This chapter highlights key issues that the COB identified in the first three months of FY 2023/24 and provides recommendations for effective budget implementation.

5.1 Receipts into the Consolidated Fund

Section 12(1)(d) of the Public Finance Management Act confers the National Treasury with the responsibility of mobilising domestic and external resources for financing national and county government budgetary requirements. Raising revenue is through domestic revenue collection by the Kenya Revenue Authority, borrowing from domestic and external sources, and budget support from development partners.

In FY 2023/24, the government, through the National Treasury, projected to raise Kshs.4.13 trillion as revenue receipts to fund development, recurrent activities, and county governments as equitable shareable revenue. In the period under review, receipts into the Consolidated Fund were Kshs.745.36 billion, representing 18 per cent of the annual target compared to 19.2 per cent recorded in a similar period FY 2022/23 (Kshs.681.30 billion), recording growth in absolute terms. However, revenue collection in the period was below the targeted 25 per cent in the first three months of the 2023/24 financial year.

The shortfall in revenue collection results in delays in financing government programmes, affecting the delivery of services to the citizens based on promises by the government of the day. The Controller of Budget recommends that the government, through the Kenya Revenue Authority, enhances revenue mobilising strategies. These include creating more employment opportunities for the unemployed Kenyans and bringing more people into the tax bracket, unlike increasing taxes for the employed Kenyans, which erodes the purchasing power, resulting in counter-productivity. The National Treasury should realign the budget through supplementary budgeting, early enough to match the revenue trends.

5.2 Reduction of Deficit Financing

In FY 2023/24, the rationalisation of the budget started at the beginning of the year. The budget-making cycle goes through a rigorous process as stipulated in the Public Finance Management Act. The National Treasury issues guidelines through the circular guiding the budget process and sector ceilings. There is a need to emphasise realistic and truthful budget projections of both revenues and expenditures. Government expenditure should be linked to the desired results per the approved Programme Based Budget.

When budget rationalisation is necessary, it should be based on the previously approved Program-Based Budget and the desired outputs and outcomes that the government wants to reduce, eliminate, or delay for future financial periods. The known expenditures should be budgeted as per the actual figures without exaggeration. For instance, the Controller of Budget has observed overbudgeting of the Salaries and Allowances budget despite salaries and allowances for the holders of the Constitutional Offices being known as having been gazetted by the Salaries and Remuneration Commission. The changes in the desired outputs should inform the financial adjustments in different economic line items.

The Controller of Budget recommends prioritising budget cuts for non-essential expenditures, inefficient programmes and projects with a low socio-economic impact. Specifically, reducing allocations to non-critical infrastructure projects, streamlining administrative costs, and optimising subsidies through targeted interventions can help minimise deficit financing and promote fiscal sustainability. The National Treasury should

ensure the budget is as realistic as possible. In the meantime, appropriate reallocations should be made through a supplementary budget to avoid over and under-budgeting.

5.3 Low Absorption of Budget

In the first three months of the FY 2023/24, overall national government budget absorption was Kshs.784.18 billion (18.6 per cent) against the targeted rate of 25 per cent. This comprised of Kshs.83.70 billion (10.4 per cent) for ministerial development expenditure, Kshs.320.70 billion (20.5 per cent) for ministerial recurrent expenditure, and Kshs.379.79 billion (20.7 per cent) for Consolidated Fund Services.

Analysis of reports submitted for the first three months of FY 2023/24 by Ministries, Department, and Agencies to the Controller of Budget attribute low absorption of budget to delay in uploading Procurement Plans into IFMIS and disbursement of funds by the National Treasury.

The Controller of Budget recommends that the National Treasury streamlines the funds' disbursement cycle so that Ministries, Departments, and Agencies know when funds will be released as per the approved work plans. In addition, Accounting Officers ensure compliance with various National Treasury Circulars and other regulations to minimize non-essential expenditure and timely payment of pending bills/carryovers.

5.4 Expenditure on Use of Goods and Services

During the first three months of FY 2023/24, government spending on the Use of Goods and Services for MDAs amounted to Kshs.19.74 billion, before considering any expenses incurred by the Ministry of Defence and National Intelligence Services. Out of this amount, Kshs.4.30 billion was spent on domestic and foreign travel, while Kshs.1.04 billion was spent on hospitality. Compared to a similar period in FY 2022/23, travel expenses increased by 27.6 per cent from Kshs.3.37 billion to Kshs.4.30 billion. Conversely, hospitality expenses decreased by 54.4 per cent from Kshs.2.28 billion to Kshs.1.04 billion.

The Controller of Budget recommends that the National Government reduces expenditure on non-core items, including travelling expenses, in FY 2023/24. The savings should then be channelled towards addressing the cost of living for Kenyans and other priority programmes.

5.5 Increase in Pending Bills

As of 30th September 2023, the total outstanding National and County Government pending bills amount to Kshs.794.18 billion, compared to Kshs.600.64 billion reported on 30th September 2022. This comprises Kshs.509.37 billion (64.1 per cent) for State Corporations, Kshs.121.19 billion (15.3 per cent) for MDAs, and Kshs.163.62 billion (20.6 per cent) for County governments.

The Controller of Budget recommends that eligible/verified pending bills are budgeted as a first charge in the budget, in accordance with Regulation 55 (2) (b) of the Public Finance Management (County Governments) Regulations, 2015, and Regulation 56(2)(b) of the Public Finance Management (National Government) Regulations 2015. It is also recommended that spending entities prepare payment plans for the verified pending bills, have them approved by an established Pending Bills Verification Committee, and follow enforcement mechanisms to ensure adherence to the approved payment plans.

Furthermore, the National Treasury is requested to establish measures to reduce the pending bills' increases.

6 MANAGEMENT OF PUBLIC DEBT: A REVIEW OF THE DRIVERS OF PUBLIC BORROWING

6.1 Introduction

High public debt service has continued to strain government revenues and fuelled debate on the sustainability of the country's public debt. Many questions have been raised on whether government borrowing is guided by the government debt and borrowing policy, whether the public has benefited from the public investments financed through borrowing, and the accuracy of the public debt records as reported by the government, amongst other questions. While it is acknowledged that the government must borrow from local and external sources to implement its programs, such borrowings must be guided by the public finance principles as stipulated in Chapter 12 of the Constitution and the Public Finance Management Act, 2012. This chapter discusses the public debt status in Kenya, its drivers, and some policy recommendations for consideration by policymakers. The objective is to provide information that supports informed debate on the public debt situation in the country and, thus, promote prudence in the management of public funds.

The government has continued to borrow from domestic and external sources to finance the budget deficit and pay off maturing debts. External sources of debt are categorised into three, namely: multilateral debt, which is debt obtained from multinational organisations such as the World Bank and International Monetary Fund; bilateral debt, which refers to debt obtained from other countries and commercial debt, which is debt from the international markets. Examples of commercial debt include Eurobonds that are floated in the global markets. Unlike borrowing from multilateral and bilateral sources that are characterised by low-interest rates and long repayment periods, commercial debts carry high interest rates with short maturity periods, making them relatively expensive.

The total public and publicly guaranteed debt stock, in gross terms, as of September 2023 was Kshs.10,585.1 billion, equivalent to 65.6 per cent of gross domestic product (GDP). This implies that the government had surpassed the legal borrowing limit of Kshs.10.0 trillion by Kshs.585.1 billion specified in Section 50 (2) of the PFM Act, 2012. Out of Kshs10.51 billion debt, external debt comprises Kshs.5.67 trillion and domestic debt Kshs.4.92 trillion. As a proportion of total debt, external and domestic debt accounted for 53.5 per cent and 46.5 per cent, respectively. Table 6.1 shows the public debt position as of 30th September 2023.

Table 6.1: Overall debt position, June 2021 to September 2023

DEBT SOURCE	Jun-21	Jun-22	Mar-23	Sep-23*
	Kshs. Million			
External Debt				
Bilateral	1,140,529	1,173,270	1,291,851	1,341,779
Multilateral	1,659,411	1,923,444	2,244,087	2,827,123
Commercial Banks	1,187,439	1,191,080	1,301,153	1,483,613
Suppliers Credit	12,162	12,154	14,004	15,284
Sub - Total Public and Publicly Guaranteed (PPG) External Debt	3,999,541	4,299,948	4,851,095	5,667,799
As a % of Total Debt	52.0	50.1	51.7	53.5
Domestic Debt				
Central Bank	87,575	85,141	103,921	201,353

DEBT SOURCE	Jun-21	Jun-22	Mar-23	Sep-23*
Commercial Banks	1,814,199	2,003,387	1,992,823	2,081,576
Total Banks	1,901,774	2,088,528	2,096,744	2,282,929
Non-Banks & Non-Residents	1,795,319	2,199,805	2,442,848	2,634,386
Sub-Total Domestic	3,697,093	4,288,333	4,539,592	4,917,315
As a % of Total Debt	48.0	49.9	48.3	46.5
Grand Total Debt	7,696,634	8,588,281	9,390,687	10,585,114
Total Debt as a % of GDP	60.4	60.1	65.7	65.6
Less On-Lending				
Less Government Deposits	-556,430	-418,157	-388,808	-412,151
Grand Total Net	7,140,205	8,170,124	9,001,879	10,119,255

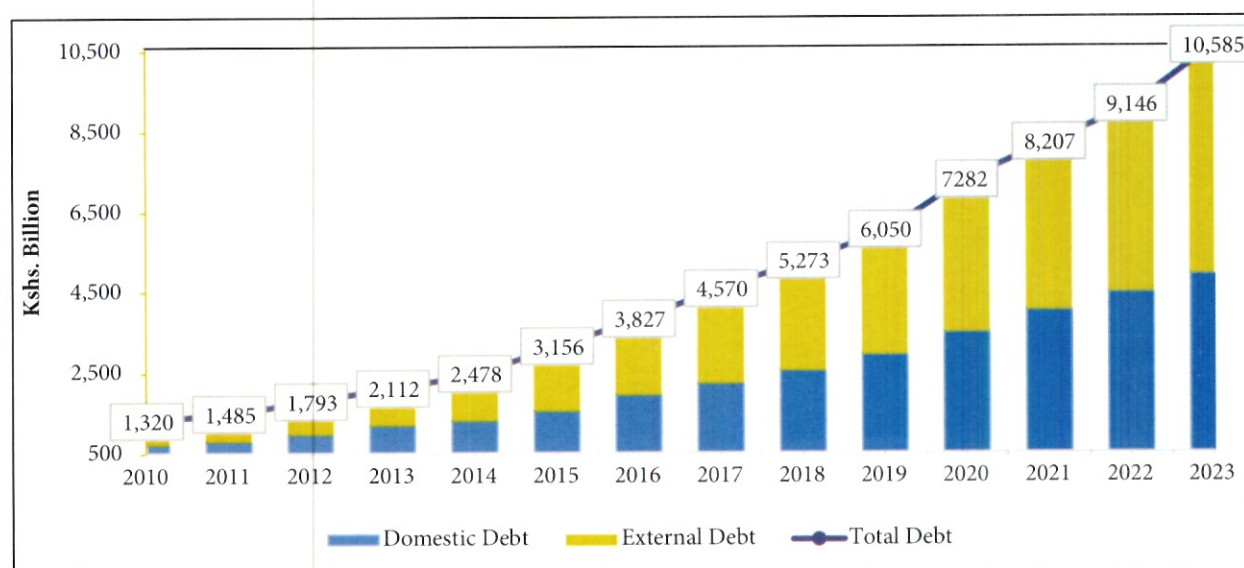
* Provisional

Source: The National Treasury and Central Bank of Kenya

6.2 Evolution of Public Debt, 2013-2023

The growth of public debt has been rapid. For instance, public debt stock increased by Kshs.1.44 trillion (14.6 per cent) between December 2022 and September 2023. The highest public debt growth was incurred in 2020 and 2023, recording Kshs.1.23 trillion and Kshs.1.44 trillion, respectively. The total public debt increased from Kshs.1.32 trillion in 2010 to Kshs.10.59 trillion in September 2023, translating to an average growth rate of 16.0 per cent per year or an equivalent of Kshs.661.79 billion per year. Figure 6.1 shows the evolution of public debt from December 2010 to September 2023.

Figure 6.1: Evolution of Public Debt from December 2010 to September 2023



Source: National Treasury

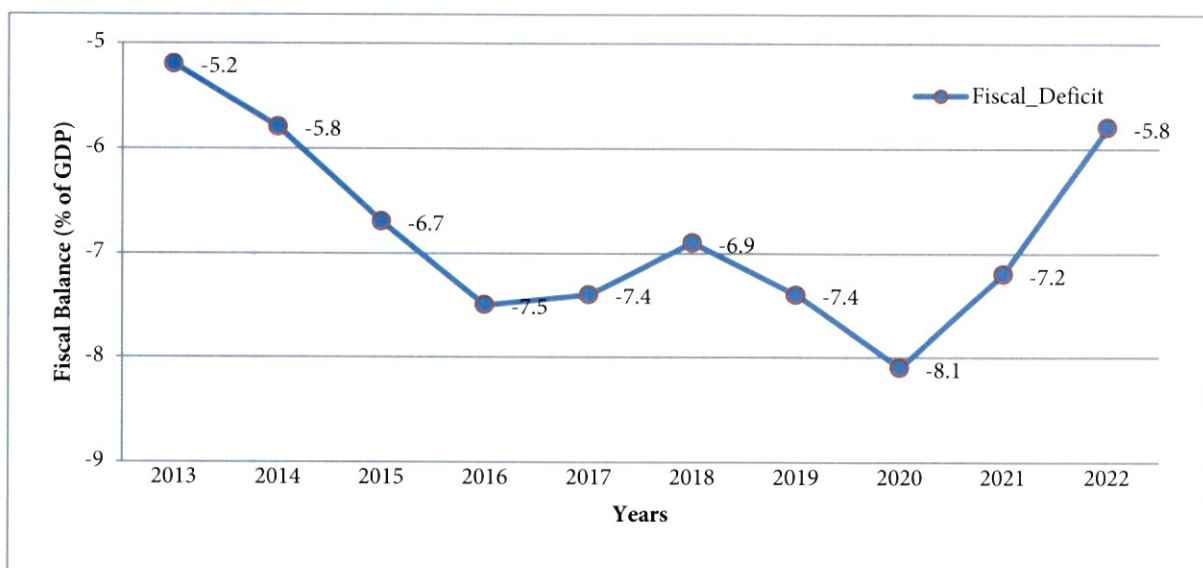
6.3 Drivers of Public Debt

The government's desire to undertake extensive infrastructural development programmes to spur economic growth has led to high expenditures and substantial fiscal deficits. The planned total outlay for FY 2023/24 is Kshs.4.72 billion (a 13.2 per cent increase from FY 2022/23), leading to a fiscal deficit of Kshs.634.10 billion (5.3 per cent of GDP) to be financed through domestic and foreign borrowing. The deficit represents a decrease from Kshs.759.66 billion (4.4 per cent of GDP) in FY 2022/23. From 2013 to 2023, the government fiscal deficit

averaged 6.8 per cent per annum. This has occasioned borrowing to close the fiscal gap where planned expenditure exceeds projected revenue.

The depreciation of the Kenya shilling against the major world currencies has increased the public external debt stock. For instance, dollar-denominated debt has grown by 17.6 per cent due to currency depreciation over the last ten years. The exchange rate was Kshs.86.31 against the US Dollar in December 2013 and Kshs.148.10 against the US Dollar in September 2023. Data from the National Treasury shows that over 60 per cent of external debt is denominated in US Dollars, indicating the high level of exposure of total debt to foreign currency fluctuations. Figure 6.2 shows the trend in fiscal Kenya's deficit from 2013 to 2022.

Figure 6.2: Trend of Fiscal Deficit from 2013 to 2022



Source: The International Monetary Fund

6.4 Public Debt Service

High public debt service crowds out funds necessary for the implementation of government programs and activities. The cost of public debt service has been on the rise due to shilling depreciation against major world currencies and growth in debt stock. In the first quarter ending September 2023, the government paid a total of Kshs.154.85 billion to service external debt. This comprised principal repayment of Kshs.91.75 billion and interest payments of Kshs.63.09 billion. Table 6.2 shows details of payments made to various creditors.

Table 6.2: External debt service for the quarter ending September 2023*

CREDITOR	PRINCIPAL	INTEREST	TOTAL
MULTILATERAL SOURCES			
The International Bank for Reconstruction and Development (IBRD)	160.01	2,264.14	2,424.14
International Development Association (IDA)	9,616.02	4,844.53	14,460.55
International Fund for Agricultural Development (IFAD)	390.36	88.09	478.45
African Development Bank/ Fund (ADB/ADF)	1,847.32	3,775.05	5,622.37
European Investment Bank (EIB)	904.81	293.19	1,198.00
European Economic Community (EEC)	67.72	3.61	71.33
Organisation of Petroleum Exporting Countries (OPEC)	190.71	19.19	209.90
Arab Bank for Economic Development in Africa (BADEA)	69.45	17.47	86.93
Nordic Development Fund (NDF)	41.32	12.86	54.19
MULTILATERAL TOTAL	13,287.72	11,318.13	24,605.85
BILATERAL			
AUSTRIA	14.09	10.06	24.15
BELGIUM	535.70	34.83	570.53
CHINA	47,612.85	24,457.74	72,070.59
DENMARK	70.11	-	70.11
FINLAND	191.54	24.70	216.24
FRANCE	7,165.63	579.67	7,745.30
GERMANY	1,025.69	239.25	1,264.95
INDIA	531.33	139.66	670.98
ISRAEL	439.92	100.75	540.67
ITALY	-	3.97	3.97
JAPAN	326.54	128.46	455.00
KOREA	32.55	5.40	37.94
KUWAIT	32.05	0.19	32.24
SAUDI ARABIA	7.14	1.04	8.17
SPAIN	363.14	51.48	414.61
USA	86.92	8.84	95.76
BILATERAL TOTAL	58,435.18	25,786.03	84,221.21
International Sovereign Bond (ISB)	-	15,915.85	15,915.85
Trade and Development Bank (TDB)	17,665.90	9,722.09	27,387.99
COMMERCIAL TOTAL	17,665.90	25,637.94	43,303.84
GUARANTEED DEBT			
KQ Guarantee (Exim USA)	2,365.16	351.29	2,716
GRAND TOTAL	91,753.96	63,093.38	154,847.34

* Provisional

Source: The National Treasury and Central Bank of Kenya

6.4.1 Efforts to Maintain Public Debt Sustainability

Public debt ceilings are essential in safeguarding sustainable borrowing and ensuring that debt repayment is not at the expense of service delivery to citizens. These considerations led the Government to introduce legal amendments to create fiscal space. The Government amended Regulation 26(1)(c) of the Public Finance Management (National Government) Regulations, 2015 in 2019 to bring down the debt ceiling from a ratio of 50 per cent of debt to GDP in net present value terms to a numerical ceiling of Kshs.9.0 trillion. The Regulation was further amended to Kshs.10.0 trillion in 2022 to support the FY 2022/23 budget (Annual Public Debt Management Report, FY 2021/2022).

With the continued growth in public debt, in June 2022, the Government amended Section (2) (a) of the Public Finance Management Act, 2012, through the Public Finance Management (Amendment) Act, 2023, changing the public debt ceiling from the numerical number of Kshs.10.0 trillion to a debt anchor of 55 per cent of public debt-to-GDP in present value terms, the seventh time the debt ceiling has been amended since 2013.

6.5 Recommendation

To effectively manage the rising cost of public debt service, the National Treasury should implement fiscal consolidation measures to reduce non-productive public expenditures. For instance, borrowing should only be undertaken to finance productive projects.

The National Treasury should pursue economic policies that support accelerated economic growth to enable the country to grow out of debt in the long run. With high economic growth, that is, average growth higher than the average interest rate paid on debt, the economy will be able to grow out of debt in the long run.

To deal with liquidity challenges due to short-maturity public debt, the National Treasury should prioritise using long-term rather than short-term financing. This will give the government room to manage the repayments effectively.

Finally, there is a need to ensure openness and accountability in selecting projects and activities to be funded using debt. These projects should have positive returns to ensure that long-term benefits outweigh the short-term cost of borrowing. In addition, strong institutions need to be built to ensure project funds are utilised prudently during project implementation.

7 CONCLUSION

This report sought to provide budget performance for the National Government in the first three months of FY 2023/24 covering July 2023 to September 2023. The report provided progress on budget performance by the National Government in terms of financing, expenditure, absorption of funds, key issues affecting budget execution and a synopsis of emerging issues that should be addressed by the government.

Budget implementation in the period under review showed resilience in the Kenyan economy despite some difficulties that came across at the beginning of the financial year which included resistance to the Finance Act 2023, depreciation of the Kenyan Shilling against the major World currencies and high cost of food commodities. Receipts into the Consolidated Fund recorded a growth of 9.9 per cent compared to a similar period FY 2022/23, attributed to enhanced tax collection and domestic borrowing.

Total exchequer issues to National and County governments amounted to Kshs.745.81 billion, representing 18.6 per cent of the annual net estimates, compared to Kshs.679.29 billion (19.2 per cent of the annual estimates) issued in a similar period FY 2022/23. This recorded 9.8 per cent growth (Kshs.66.51 billion). However, the report noted a high uptake of the exchequer toward the Consolidated Fund Services Vote at 51.6 per cent (Kshs.384.95 billion) with public debt servicing taking 90.2 per cent out of Kshs.347.22 billion disbursed towards CFS. Ministerial development votes received the lowest at 4.2 per cent (Kshs.31.65 billion, ministerial recurrent votes received 35.6 per cent (kshs.268.10 billion) and County governments received 8.2 per cent (Kshs.61.11 billion).

Total expenditure for the National government was Kshs.784.19 billion representing an absorption rate of 18.1 per cent, compared to 18.9 per cent recorded in FY 2022/23. The ministerial development budget recorded the lowest absorption at 10.4 per cent (Kshs.83.70 billion) compared to 11.0 per cent (Kshs.78.97 billion) while the recurrent budget recorded an absorption rate of 19.9 per cent (Kshs.700.49 billion), compared to 20.8 per cent (Kshs.618.12 billion) recorded in a similar period FY 2022/23. Recurrent vote expenditure consists of Kshs.320.70 billion (absorption rate of 20.5 per cent) for the ministerial recurrent budget and Kshs.379.79 billion (absorption rate of 19.3 per cent). The low absorption of the budget is attributed to the delay in uploading Procurement Plans into IFMIS and the disbursement of funds by the National Treasury.

In overseeing the budget, the Controller of the Budget identified key issues hampering budget implementation in the reporting period and made recommendations aimed at addressing them. The shortfall in revenue collection results in delays in financing government programmes, affecting the budget objectives and delivery of services to the citizens. The government, through the Kenya Revenue Authority, enhances revenue mobilising methods by diversifying revenue streams and curbing leakages. There is a need to reduce the deficit budget, and this can be addressed during the budget preparation cycle. There is a need to emphasize realistic and truthful budget projections of both revenues and expenditures by rationalizing non-essential expenditures.

The Controller of Budget noted increases in pending bills for National and County governments despite guidelines issued by the National Treasury on considering pending bills and carryovers as the first charge in the implementation of FY 2023/24. Spending entities have been urged to prepare payment plans for the verified pending bills, have them approved by an established Pending Bill Verification Committee, and follow enforcement mechanisms to ensure adherence to the approved payment plans by the National Treasury and County Treasuries, respectively.

The Controller of Budget encourages all the relevant oversight institutions and officers in government to ensure the implementation of the recommendations herein for effective budget implementation. Eventually, collaborative effort will lead to the attainment of the national development objectives and goals as envisioned in the development blue-print, Vision 2030 and the Medium-Term Plan of the “BETA”.

ANNEX I: MDAs Development Expenditure

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1011	The Executive Office of the President	736,000,000	736,000,000	3,007,200	3,007,200	0.4	0.4
D1012	Office of the Deputy President	250,400,000	250,400,000	-	-	-	-
D1017	State House	928,700,000	928,700,000	-	-	-	-
D1023	State Department for Correctional Services	1,165,000,000	1,095,000,000	-	372,857,235	-	32.0
D1024	State Department for Immigration and Citizen Services	3,427,000,000	2,677,000,000	6,100,500	2,122,651,811	0.2	61.9
D1025	National Police Service	1,853,910,000	1,853,910,000	36,940,242	109,805,130	2.0	5.9
D1026	State Department for Internal Security and National Administration	1,179,220,000	1,179,220,000	-	636,610,000	-	54.0
D1032	State Department for Devolution	293,000,000	293,000,000	-	14,711,000	-	5.0
D1036	State Department for the ASALs and Regional Development	6,170,500,000	5,857,500,000	519,792,960	179,966,872	8.9	2.9
D1041	Ministry of Defence	4,254,000,000	3,720,000,000	422,793,764	1,510,561,107	11.4	35.5
D1053	State Department for Foreign Affairs	1,871,000,000	1,871,000,000	-	-	-	-
D1064	State Department for Vocational and Technical Training	7,655,422,807	4,515,000,000	1,066,056,101	1,951,521,874	23.6	25.5
D1065	State Department for Higher Education and Research	4,111,000,000	2,861,000,000	-	1,169,300,219	-	28.4
D1066	State Department for Basic Education	20,151,022,700	18,551,022,700	1,633,885,313	2,132,438,764	8.8	10.6
D1071	The National Treasury	52,020,765,075	38,053,688,889	3,179,099,436	2,416,317,315	8.4	4.6
D1072	State Department for Economic Planning	56,322,990,000	56,022,990,000	597,968,400	13,937,404,687	1.1	24.7
D1082	State Department for Medical Services	53,539,056,949	40,835,056,949	-	4,867,114,270	-	9.1
D1083	State Department for Public Health and Professional Standards	7,020,340,000	5,820,340,000	814,568,545	1,694,738,543	14.0	24.1
D1091	State Department for Roads	167,951,000,000	88,257,000,000	6,397,759,208	13,364,773,143	7.2	8.0
D1092	State Department of Transport	46,243,136,159	6,484,136,159	38,640,250	7,117,554,353	0.6	15.4
D1093	State Department for Shipping and Maritime Affairs	1,050,000,000	570,000,000	-	995,555	-	0.1
D1094	State Department for Housing and Urban Development	92,532,000,000	28,343,000,000	9,645,000	516,213,253	0.0	0.6
D1095	State Department for Public Works	1,214,000,000	1,114,000,000	34,080,451	56,722,481	3.1	4.7
D1104	State Department for Irrigation	23,166,000,000	16,017,000,000	3,260,146,878	6,006,088,073	20.4	25.9

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1109	State Department of Water and Sanitation	55,944,000,000	28,174,000,000	4,069,932,749	5,214,571,271	14.4	9.3
D1112	State Department for Lands and Physical Planning	4,978,000,000	4,478,000,000	91,624,691	1,344,731,017	2.0	27.0
D1122	State Department for Information Communications and Technology & Digital Economy	16,248,000,000	3,479,000,000	247,305,953	1,907,382,046	7.1	11.7
D1123	State Department for Broadcasting & Telecommunications	626,000,000	626,000,000	-	284,879,500	-	45.5
D1132	State Department for Sports	16,129,200,000	129,200,000	-	38,185,000	-	0.2
D1134	State Department for Culture and Heritage	92,850,000	92,850,000	-	-	-	-
D1135	State Department for Youth Affairs	964,750,000	831,750,000	47,002,684	382,545,382	5.7	39.7
D1152	State Department for Energy	55,072,000,000	25,513,000,000	758,019,058	1,895,108,524	3.0	3.4
D1162	State Department for Livestock Development	9,561,000,000	5,261,000,000	29,920,096	951,052,670	0.6	9.9
D1166	State Department for the Blue Economy and Fisheries	9,005,640,000	9,005,640,000	1,394,967,269	1,394,967,269	15.5	15.5
D1169	State Department for Crop Development	31,320,691,275	28,327,403,337	5,920,913,747	6,800,332,791	20.9	21.7
D1173	State Department for Cooperatives	110,000,000	110,000,000	-	949,400	-	0.9
D1174	State Department for Trade	50,000,000	50,000,000	-	25,000,000	-	50.0
D1175	State Department for Industry	7,090,420,000	7,090,420,000	190,506,969	65,573,350	2.7	0.9
D1176	State Department for Micro, Small and Medium Enterprises Development	11,255,200,000	11,255,200,000	-	271,475,000	-	2.4
D1177	State Department for Investment Promotion	6,552,000,000	6,552,000,000	-	-	-	-
D1184	State Department for Labour and Skills Development	688,950,000	688,950,000	144,571,142	173,140,862	21.0	25.1
D1185	State Department for Social Protection and Senior Citizen Affairs	3,617,470,000	3,617,470,000	104,476,822	587,048,285	2.9	16.2
D1192	State Department for Mining	1,042,000,000	1,042,000,000	-	-	-	-
D1193	State Department for Petroleum	3,423,000,000	323,000,000	-	433,213,539	-	12.7
D1202	State Department for Tourism	147,150,000	147,150,000	-	-	-	-
D1203	State Department for Wildlife	1,763,000,000	1,528,000,000	28,608,500	203,968,570	1.9	11.6
D1212	State Department for Gender and Affirmative Action	3,467,830,000	3,267,830,000	-	92,371,481	-	2.7
D1213	State Department for Public Service	1,138,100,000	1,038,000,000	133,750,000	279,071,427	12.9	24.5
D1252	The State Law Office	192,308,250	192,308,250	-	-	-	-
D1261	The Judiciary	1,850,000,000	1,850,000,000	-	118,080,909	-	6.4
D1271	Ethics and Anti-Corruption Commission	68,140,000	68,140,000	-	26,330,082	-	38.6

VOTE	MINISTRY/ STATE DÉPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1291	Office of the Director of Public Prosecutions	55,000,000	55,000,000	-	-	-	-
D1331	State Department for Environment and Climate Change	2,041,000,000	1,901,000,000	36,801,885	214,218,687	1.9	10.5
D1332	State Department for Forestry	4,255,000,000	2,469,000,000	86,006,344	407,546,002	3.5	9.6
D2021	National Land Commission	106,000,000	106,000,000	-	-	-	-
D2031	Independent Electoral and Boundaries Commission	77,000,000	77,000,000	-	-	-	-
D2043	Parliamentary Joint Services	2,065,000,000	2,065,000,000	-	237,674,135	-	11.5
D2071	Public Service Commission	45,300,000	45,300,000	-	-	-	-
D2091	Teachers Service Commission	1,182,000,000	1,139,000,000	343,095,567	167,046,475	30.1	14.1
D2111	Auditor General	310,000,000	310,000,000	-	-	-	-
D2141	National Gender and Equality Commission	4,044,800	4,044,800	-	-	-	-
	TOTAL	807,643,508,015	480,815,621,084	31,647,987,724	83,697,816,559	6.6	10.4

Source: National Treasury and MDAs

ANNEX II: Recurrent Expenditure- MDAs and CFS

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1011	The Executive Office of the President	3,597,646,558	3,592,646,558	381,421,602	622,984,373	0.1	17.3
R1012	Office of the Deputy President	3,288,259,404	3,284,959,404	480,846,507	263,621,725	14.6	8.0
R1013	Office of the Prime Cabinet Secretary	1,195,570,001	1,195,570,001	124,063,365	119,099,399	10.4	10.0
R1014	State Department for Parliamentary Affairs	669,544,858	669,544,858	76,704,228	64,804,501	11.5	9.7
R1015	State Department for Performance and Delivery Management	478,625,141	478,625,141	112,563,716	95,878,696	23.5	20.0
R1016	State Department for Cabinet Affairs	903,030,596	903,030,596	63,044,653	95,033,145	7.0	10.5
R1017	State House	6,372,441,000	6,370,341,000	1,924,054,477	1,591,324,173	30.2	25.0
R1023	State Department for Correctional Services	34,672,200,000	34,667,200,000	4,159,545,753	7,774,375,250	12.0	22.4
R1024	State Department for Immigration and Citizen Services	8,553,797,341	7,996,297,341	1,526,228,867	2,045,189,820	19.1	23.9
R1025	National Police Service	104,644,431,743	104,644,431,743	24,222,492,923	28,478,390,541	23.1	27.2
R1026	State Department for Internal Security and National Administration	27,061,592,117	26,968,672,117	7,866,890,327	6,565,506,506	29.2	24.3
R1032	State Department of Devolution	1,878,120,000	1,878,120,000	220,661,479	296,581,568	11.7	15.8
R1036	State Department for the ASALs and Regional Development	9,728,190,000	9,249,690,000	2,338,077,204	3,291,362,712	25.3	33.8
R1041	Ministry of Defence	140,689,160,000	140,689,160,000	28,133,620,706	34,397,515,885	20.0	24.4
R1053	State Department for Foreign Affairs	17,846,170,000	17,696,170,000	4,100,527,063	4,148,165,920	23.2	23.2
R1054	State Department for Diaspora Affairs	1,314,000,000	1,314,000,000	85,713,477	78,389,053	6.5	6.0
R1064	State Department for Vocational and Technical Training	20,668,373,641	15,874,373,641	2,862,306,334	3,501,192,961	18.0	16.9
R1065	State Department for Higher Education and Research	124,492,869,981	79,337,551,601	19,888,935,623	33,361,874,291	25.1	26.8
R1066	State Department for Basic Education	127,673,955,350	125,635,955,350	22,823,292,623	28,633,666,068	18.2	22.4
R1071	The National Treasury	76,668,284,066	69,231,969,760	10,738,453,381	16,018,270,629	15.5	20.9
R1072	State Department of Economic Planning	4,100,300,000	4,029,300,000	641,749,648	880,222,153	15.9	21.5
R1082	State Department for Medical Services	63,053,520,000	43,517,520,000	7,040,264,994	6,521,833,225	16.2	10.3
R1083	State Department for Public Health and Professional Standards	17,573,600,000	11,924,600,000	2,873,925,936	2,901,025,898	24.1	16.5
R1091	State Department for Roads	82,893,711,993	1,662,500,000	191,628,385	18,105,021,447	11.5	21.8
R1092	State Department of Transport	14,143,430,000	2,701,630,000	953,625,545	962,608,183	35.3	6.8

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1093	State Department for Shipping and Maritime Affairs	2,494,070,000	764,070,000	59,130,800	405,364,945	7.7	16.3
R1094	State Department for Housing and Urban Development	1,290,700,000	1,204,700,000	189,307,631	169,790,533	15.7	13.2
R1095	State Department for Public Works	3,514,440,000	2,564,440,000	375,052,738	599,491,820	14.6	17.1
R1104	State Department for Irrigation	1,558,000,000	1,150,000,000	189,419,728	235,540,092	16.5	15.1
R1109	State Department of Water and Sanitation	5,542,500,000	3,282,000,000	533,877,392	781,796,564	16.3	14.1
R1112	State Department for Lands and Physical Planning	3,889,982,863	3,380,982,863	462,723,781	457,055,945	13.7	11.7
R1122	State Department for Information Communications Technology & Digital Economy	3,851,300,000	2,391,300,000	381,738,027	910,585,092	16.0	23.6
R1123	State Department for Broadcasting & Telecommunications	6,553,972,277	3,888,972,277	814,240,276	843,838,731	20.9	12.9
R1132	State Department for Sports	1,594,569,939	1,376,168,939	213,131,635	308,723,869	15.5	19.4
R1134	State Department for Culture and Heritage	2,846,600,000	2,441,600,000	369,731,065	486,027,453	15.1	17.1
R1135	State Department for Youth Affairs	3,009,623,614	2,797,464,614	592,141,961	605,776,935	21.2	20.1
R1152	State Department for Energy	8,040,517,820	1,887,400,000	288,226,093	326,467,265	15.3	4.1
R1162	State Department for Livestock Development	9,239,740,000	3,082,740,000	501,062,734	534,307,800	16.3	5.8
R1166	State Department for the Blue Economy and Fisheries	2,848,580,000	2,778,580,000	632,362,351	652,003,961	22.8	22.9
R1169	State Department for Crop Development	15,349,250,000	7,753,300,000	1,280,241,367	1,834,821,841	16.5	12.0
R1173	State Department for Cooperatives	1,927,880,000	775,780,000	110,917,640	415,047,263	14.3	21.5
R1174	State Department for Trade	2,362,900,000	1,973,500,000	305,316,156	625,714,332	15.5	26.5
R1175	State Department for Industry	2,871,400,000	2,466,400,000	534,508,427	475,630,091	21.7	16.6
R1176	State Department for Micro, Small and Medium Enterprises Development	1,877,970,000	1,680,370,000	183,126,400	308,130,198	10.9	16.4
R1177	State Department for Investment Promotion	1,485,029,340	978,029,340	146,458,735	302,704,857	15.0	20.4
R1184	State Department for Labour and Skills Development	4,349,518,491	1,741,418,491	304,604,603	944,802,642	17.5	21.7
R1185	State Department for Social Protection and Senior Citizen Affairs	32,542,180,000	32,442,180,000	7,036,285,741	7,082,959,100	21.7	21.8
R1192	State Department for Mining	1,465,200,000	1,365,200,000	188,868,403	230,917,286	13.8	15.8
R1193	State Department for Petroleum	25,222,411,755	342,960,000	36,639,900	57,486,267	10.7	0.2
R1202	State Department for Tourism	9,072,790,000	1,087,900,000	196,400,802	217,081,611	18.1	2.4
R1203	State Department for Wildlife	9,463,020,000	4,699,020,000	646,866,608	2,315,182,751	13.8	24.5

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1212	State Department for Gender and Affirmative Action	1,339,410,000	1,204,410,000	155,704,815	232,875,204	12.9	17.4
R1213	State Department for Public Service	22,993,400,000	20,354,630,000	2,235,765,061	9,000,023,983	11.0	39.1
R1221	State Department for East African Community	718,373,820	718,373,820	162,629,012	146,252,976	22.6	20.4
R1252	The State Law Office	6,219,300,000	5,654,620,000	941,313,834	1,303,444,100	16.6	21.0
R1261	The Judiciary	20,437,400,000	20,437,400,000	4,638,364,126	4,411,650,597	22.7	21.6
R1271	Ethics and Anti-Corruption Commission	3,823,620,000	3,823,620,000	696,423,515	798,603,045	18.2	20.9
R1281	National Intelligence Service	44,301,000,000	44,301,000,000	9,009,544,661	8,297,803,644	20.3	18.7
R1291	Office of the Director of Public Prosecutions	3,587,040,000	3,585,040,000	483,206,260	780,329,979	13.5	21.8
R1311	Office of the Registrar of Political Parties	2,072,563,233	2,072,563,233	444,093,554	465,505,549	21.4	22.5
R1321	Witness Protection Agency	744,740,000	744,740,000	147,854,403	170,301,425	19.9	22.9
R1331	State Department for Environment & Climate Change	4,196,000,000	3,577,100,000	643,362,886	651,278,607	18.0	15.5
R1332	State Department for Forestry	10,124,000,000	5,574,000,000	1,096,252,185	1,331,393,615	19.7	13.2
R2011	Kenya National Commission on Human Rights	529,800,000	529,800,000	118,327,716	150,200,118	22.3	28.4
R2021	National Land Commission	1,642,600,000	1,642,600,000	190,020,563	294,070,521	11.6	17.9
R2031	Independent Electoral and Boundaries Commission	4,571,340,000	4,571,340,000	544,517,946	1,033,601,962	11.9	22.6
R2041	Parliamentary Service Commission	911,000,000	911,000,000	192,038,242	215,121,294	21.1	23.6
R2042	National Assembly	24,552,000,000	24,547,000,000	4,849,973,814	4,545,538,303	19.8	18.5
R2043	Parliamentary Joint Services	6,315,000,000	6,291,000,000	1,508,895,260	1,138,021,419	24.0	18.0
R2044	Senate	7,159,000,000	7,158,000,000	1,577,445,636	1,329,285,411	22.0	18.6
R2051	Judicial Service Commission	896,600,000	896,600,000	114,540,662	166,875,178	12.8	18.6
R2061	The Commission on Revenue Allocation	516,450,000	516,450,000	57,775,022	71,899,002	11.2	13.9
R2071	Public Service Commission	3,675,500,000	3,660,500,000	385,495,190	647,080,901	10.5	17.6
R2081	Salaries and Remuneration Commission	562,190,000	562,190,000	73,101,157	110,471,233	13.0	19.7
R2091	Teachers Service Commission	322,645,560,000	321,988,048,000	75,565,927,578	58,126,695,761	23.5	18.0
R2101	National Police Service Commission	1,193,510,000	1,193,460,000	115,060,927	317,023,806	9.6	26.6
R2111	Auditor General	7,678,880,000	7,421,880,000	1,175,387,481	1,435,126,156	15.8	18.7
R2121	Controller of Budget	766,920,000	766,920,000	85,083,792	71,036,941	11.1	9.3
R2131	The Commission on Administrative Justice	767,510,000	767,510,000	145,917,679	132,259,289	19.0	17.2
R2141	National Gender and Equality Commission	468,900,000	468,900,000	52,494,679	125,632,900	11.2	26.8
R2151	Independent Policing Oversight Authority	1,052,700,000	1,052,700,000	285,508,267	257,321,890	27.1	24.4
	TOTAL	1,564,887,276,942	1,302,803,730,688	268,095,045,729	320,697,912,176	20.6	20.5

	Consolidated Fund Services	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exch. To Net Est.	% of Exp. To Gross Est.
CFS 050	Public Debt	1,751,074,452,792	1,751,074,452,792	347,222,892,659	345,425,229,020	19.8	19.7
CFS 051	Pensions & Gratuities	189,089,778,297	189,089,778,297	30,832,432,725	30,832,432,725	16.3	16.3
CFS 052	Salaries, Allowances & Miscellaneous (including Guaranteed Debt)	23,532,697,914	23,532,697,914	6,894,361,471	3,528,921,792	29.3	15.0
	Total	1,963,696,929,003	1,963,696,929,003	384,949,686,855	379,786,583,537	19.6	19.3
	Total- Recurrent	3,528,584,205,945	3,266,500,659,691	653,044,732,584	700,484,495,713	20.0	19.9

Source: National Treasury and MDAs

ANNEX III: MDAs Development Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	54,971,331,275	47,178,043,337	7,437,425,803	10,491,083,747	15.8	19.1
Energy, Infrastructure, and ICT	384,359,136,159	154,709,136,159	7,485,449,920	25,576,842,395	4.8	6.7
General Economics and Commercial Affairs	31,375,270,000	31,062,270,000	710,299,929	542,964,622	2.3	1.7
Health	60,559,396,949	46,655,396,949	814,568,545	6,561,852,813	1.7	10.8
Education	33,099,445,507	27,066,022,700	3,043,036,981	5,420,307,332	11.2	16.4
Governance, Justice, Law and Order	9,871,623,050	9,051,623,050	43,040,742	3,386,335,167	0.5	34.3
Public Administration and International Relations	115,981,255,075	101,614,078,889	3,913,825,036	16,888,185,764	3.9	14.6
National Security	4,254,000,000	3,720,000,000	422,793,764	1,510,561,107	11.4	35.5
Social Protection, Culture, and Recreation	24,961,050,000	8,628,050,000	296,050,648	1,273,291,010	3.4	5.1
Environment Protection, Water and Natural Resources	88,211,000,000	51,131,000,000	7,481,496,357	12,046,392,603	14.6	13.7
Total	807,643,508,015	480,815,621,084	31,647,987,724	83,697,816,559	6.6	10.4

Source: National Treasury and MDAs

ANNEX IV: MDAs Recurrent Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	32,970,152,863	18,638,202,863	3,066,410,796	3,772,260,068	16.5	11.4
Energy, Infrastructure, and ICT	148,004,553,845	17,407,972,277	3,289,589,394	22,380,654,283	18.9	15.1
General Economics and Commercial Affairs	30,044,533,160	18,930,043,160	3,977,434,376	5,781,924,040	21.0	19.2
Health	80,627,120,000	55,442,120,000	9,914,190,929	9,422,859,123	17.9	11.7
Education	595,480,758,972	542,835,928,592	121,140,462,157	123,623,429,081	22.3	20.8
Governance, Justice, Law and Order	220,529,534,434	219,307,384,434	46,356,863,758	54,843,952,665	21.1	24.9
Public Administration and International Relations	194,209,841,624	183,601,357,318	31,236,681,931	42,970,239,267	17.0	22.1
National Security	184,990,160,000	184,990,160,000	37,143,165,367	42,695,319,529	20.1	23.1
Social Protection, Culture, and Recreation	45,681,902,044	42,003,242,044	8,671,599,820	9,661,165,203	20.6	21.1
Environment Protection, Water and Natural Resources	32,348,720,000	19,647,320,000	3,298,647,201	5,546,108,915	16.8	17.1
Total	1,564,887,276,942	1,302,803,730,688	268,095,045,729	320,697,912,176	20.6	20.5

Source: National Treasury and MDAs

ANNEX V: MDAs Total Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	87,941,484,138	65,816,246,200	10,503,836,599	14,263,343,816	16.0	16.2
Energy, Infrastructure, and ICT	532,363,690,004	172,117,108,436	10,775,039,314	47,957,496,678	6.3	9.0
General Economics and Commercial Affairs	61,419,803,160	49,992,313,160	4,687,734,305	6,324,888,662	9.4	10.3
Health	141,186,516,949	102,097,516,949	10,728,759,474	15,984,711,936	10.5	11.3
Education	628,580,204,479	569,901,951,292	124,183,499,138	129,043,736,413	21.8	20.5
Governance, Justice, Law and Order	230,401,157,484	228,359,007,484	46,399,904,500	58,230,287,832	20.3	25.3
Public Administration and International Relations	310,191,096,699	285,215,436,207	35,150,506,967	59,858,425,031	12.3	19.3
National Security	189,244,160,000	188,710,160,000	37,565,959,130	44,205,880,636	19.9	23.4
Social Protection, Culture, and Recreation	70,642,952,044	50,631,292,044	8,967,650,468	10,934,456,213	17.7	15.5
Environment Protection, Water and Natural Resources	120,559,720,000	70,778,320,000	10,780,143,557	17,592,501,517	15.2	14.6
MDAs Total	2,372,530,784,957	1,783,619,351,772	299,743,033,453	404,395,728,734	16.8	17.0

Source: National Treasury and MDAs

ANNEX VI: Capital Transfer to SAGAs

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2023/24										
Parent Ministry	Name of the SAGA	Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	
			Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Ex-penses		
State Department for Wildlife	Kenya Wildlife Service	757,000,000			-				-	
	Wildlife Research and Training Institute	124,500,000			-				-	
State Department for Tourism	Kenya Tourism Board	100,000,000			-				-	
	Tourism Research Institute	30,000,000			-				-	
State Department for Shipping and Maritime	Kenya Maritime Authority	480,000,000		995,000	995,000		995,000		995,000	
	Bandari Maritime Academy	550,000,000			-				-	
State Department for Crop Development and Agricultural Research	Pest Control Products Board	61,500,000	61,500,000		61,500,000				-	
	Nyayo Tea Zones Mau & Embombut Forests Buffer Rehabilitation Project	35,000,000	35,000,000		35,000,000				-	
	Agriculture and Food Authority-Cotton Industry Revitalization	60,000,000	60,000,000						-	
	Agriculture and Food Authority-Cane Testing Units	235,000,000	235,000,000						-	
	Cotton Industry Revitalization Project	60,000,000	60,000,000						-	
	National Edible Oil Crops Promotion Project	67,000,000	17,000,000						-	
	Horticultural Produce Compliance Enhancement Project	22,500,000	5,000,000						-	
	Pyrethrum Processing Company of Kenya	75,000,000	75,000,000						-	
	Mechanization of Agricultural Development Project	15,000,000	15,000,000						-	
	Kenya Agricultural and Livestock Research Organisation - Equipping of Milk Research and Processing Plant	25,000,000	25,000,000			25,000,000				-
	Kenya Agricultural and Livestock Research Organisation - Climate Smart Agricultural Productivity Project	37,500,000	37,500,000			37,500,000				-
	Kenya Agricultural and Livestock Research Organisation - Expansion of Improved Indigenous Chicken	27,000,000	27,000,000			27,000,000				-
	Kenya Agricultural and Livestock Research Organisation - Construction of Tea Research and Development Factory	25,000,000	25,000,000			25,000,000				-
	Coconut Industry Revitalization Project. (Commodities Fund)	31,000,000	31,000,000			31,000,000				-
	Cashew Nut Revitalization Project (Commodities Fund)	17,500,000				-				-
	Banana Enterprise Financing Project (Commodities Fund)	25,000,000	25,000,000			25,000,000				-
	Establishment of National Cereals and Produce Board Warehouse - Siaya	10,000,000	10,000,000			10,000,000				-
National Cereal Produce Board	4,500,000,000	4,500,000,000			4,500,000,000				-	

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2023/24

Parent Ministry	Name of the SAGA	Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Ex-penses	
State Department for Culture and Heritage	National Museums of Kenya	38,000,000							
	Bomas of Kenya LTD	69,700,000							
State Department of Broadcasting and Tele-communication	Kenya Institute of Mass Communication	90,250,000				-	90,250,000		90,250,000
	Kenya Year Editorial Board	5,000,000				-	5,000,000		5,000,000
	Kenya Broadcasting Corporation	162,750,000				-	160,250,000		160,250,000
	National Communications Secretariat	55,000,000					29,379,500		29,379,500
State Department for ICT and Innovation	ICT Authority	1,988,500,000	221,537,951	64,672,645	286,210,596	118,435,379	-	118,435,379	236,870,758
	Konza Technopolis Development Authority	3,360,500,000	1,390,681,209	-	1,390,681,209	1,561,216,488		1,561,216,488	
	Kenya Advanced Institute of Science and Technology	2,870,000,000	715,023,248	-	715,023,248	-	715,023,248	715,023,248	1,430,046,496
State Department for Youth Affairs and the Arts	Kenya Film Commission	74,500,000	45,491,960		45,491,960		30,032,000		30,032,000
	Kenya Film School	50,000,000	50,000,000		50,000,000			49,677,020	49,677,020
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis	18,250,000	17,000,000	2,404,582	19,404,582	8,857,000			8,857,000
	National Government Constituency Development Fund	13,382,875			-				-
	National Council for Population and Development	23,812,500	33,660,900		33,660,900	8,566,000	1,200,000		9,766,000
	Kenya National Bureau of Statistics	608,437,500	487,307,500		487,307,500				-
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme	2,645,100,000	387,533,651		387,533,651			387,533,652	387,533,652
	Kenya Marine & Socio-Economic	3,535,340,000	289,429,663		289,429,663			289,429,663	289,429,663
State Department for the Development of the ASALs	National Drought Management Authority	1,719,910,000							
	Coastal Development Authority	787,360,000							
	Lake Basin Development Authority	745,700,000							
	Ewaso Ngiro North Development Authority	417,830,000							
	Ewaso Ngiro South Development Authority	423,970,000							
	Tana River Development Authority	618,640,000							
	Kerio Valley Development Authority	1,113,090,000			-				-
State Department for Transport	Nairobi Metropolitan Area Transport Authority	1,000,000,000			-				-
State Department for Housing and Urban Development	Others (National Slum Upgrading Project, Civil Servants Housing Scheme Fund, Kenya Informal Settlements Improvement Project, Rural Housing Programme, Kenya Urban Support Programme)	41,262,500,000	31,628,500,000		31,628,500,000	-	50,000,000		50,000,000
State Department for Gender	National Government Affirmative Action Fund	38,000,000			-				-
	Women Enterprise Fund	69,700,000			-				-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2023/24

Parent Ministry	Name of the SAGA	Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Ex-penses	
State Department for Public Works	National Construction Authority	31,250,000			-				-
State Department for Sports	Kenya Academy of Sports	84,000,000			-				-
	Sports, Arts and Social Development Fund	16,000,000,000	28,585,235,170		28,585,235,170		28,585,235,170		28,585,235,170
State Department for Public Service	National Youth Service	84,000,000	21,000,000	-	21,000,000	21,000,000			21,000,000
	Kenya School of Government	431,000,000	112,750,000	-	112,750,000	112,750,000			112,750,000
Ministry of Petroleum and Mining	National Oil Corporation of Kenya	430,000,000	-	215,000,000	215,000,000				-
State Department for Energy	Geothermal Development Company	6,008,000,000	2,956,445,551	-	2,956,445,551	396,529,273	1,145,894,161		1,542,423,434
	Rural Electrification and Renewable Energy Corporation	14,119,620,000	68,047,828	-	68,047,828		605,340,747		605,340,747
	Kenya Electricity Transmission Company Limited	14,112,000,000	1,372,926,484	-	1,372,926,484	1,849,791,295	-		1,849,791,295
	Nuclear Power and Energy Agency	581,000,000	-	-	-	77,626	10,646		88,272
	Kenya Electricity Generating Company	3,500,000,000	-	594,044,174	594,044,174				-
Ministry of Environment and Forestry	Kenya Forest Service	3,222,500,000	41,368,354	-	41,368,354	-	98,052,419	-	-
	Kenya Forest Research Institute	190,500,000	-	190,500,000	190,500,000		154,400,000	30,100,000	184,500,000
State Department for Environment & Climate Change	National Environment Trust Fund	30,000,000			-				-
	National Environment Management Authority	288,000,000			-				-
State Department for Investment Promotion	Special Economic Zones Authority	122,000,000			-				-
	Export Processing Zones Authority	550,000,000			-				-
State for Department for Micro, Small and Medium Enterprises	Micro and Small Enterprises Authority	5,880,000,000			-				-
	Youth Enterprises Development Fund	182,900,000	182,900,000	-	182,900,000		-	-	-
	UWEZO Fund	708,582,980	41,775,470	-	41,775,470	-	88,010,000	88,010,000	-
	Kenya Industrial Estates	192,000,000	-	-	-	-	-	-	4,718,000
State Department for Industry	Modernization of RIVATEX Machinery	530,483,135	-	-	530,483,135	-	2,359,000	2,359,000	-
	Kenya Accreditation Services	25,000,000			-				-
	Numerical Machine Complex	13,195,000			-				-
	Rift Valley Textile	60,555,000			-				-
	Kenya Industrial Research and Development Institute	83,197,500			-				-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2023/24

Parent Ministry	Name of the SAGA	Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Medical Services	Moi Teaching and Referral Hospital	461,000,000	-	-	-	-	-	-	-
	Kenyatta National Hospital	2,100,999,999						351,845,396	351,845,396
	Kenyatta University Teaching, Referral and Research Hospital	200,000,000							
	Kenya Medical Supplies Authority	310,000,000							
	Kenya Medical Research Institute	600,000,000							
	National Hospital Insurance Fund	2,113,700,000						4,011,500	4,011,500
	National Syndemic Disease Control Council	577,000,000					109,315,514		109,315,514
	Kenya Biovax	500,000,000						1,738,108	1,738,108
The National Treasury	Kenya Trade Network	558,250,000	139,562,500		139,562,500	59,238,301		59,238,301	322,887,894
	Kenya Revenue Authority	649,390,000	161,443,947		161,443,947	161,443,947		161,443,947	27,000,000
	Competition Authority of Kenya	27,000,000	13,500,000		13,500,000	13,500,000		13,500,000	130,000,000
	Public Procurement Regulatory Authority	130,000,000	65,000,000		65,000,000	65,000,000		65,000,000	50,000,000
	Kenya Institute of Supplies Management	50,000,000	25,000,000		25,000,000	25,000,000		25,000,000	50,000,000
	Public Procurement Review Administrative Board	50,000,000	25,000,000		25,000,000	25,000,000		25,000,000	-
State Department for Trade and Enterprise Development	Kenya National Trading Corporation	25,000,000	25,000,000		25,000,000		12,500,000		-
	Warehouse Receipt System Council	50,000,000			-		10,200,037		
State Department for Water and Sanitation	Water Sector Trust Fund	3,415,000,000		369,343,255	369,343,255				-
	Kenya Water Institute	198,000,000			-				-
	Regional Centre on Ground Water Resource Education Training & Research	50,000,000			-				-
	Water Resources Authority	1,508,000,000	208,885,831		208,885,831				-
	Athi Water Works Development Agency	13,893,000,000	2,719,251,251,300		2,719,251,251,300	2,719,251,251,300			-
	Lake Victoria South Water Works Development Agency	4,915,000,000			-				-
	Lake Victoria North Water Works Development Agency	1,014,000,000			-				568,484,980
	Central Rift Valley Water Works Development Agency	8,107,000,000		493,512,400	493,512,400		568,484,980		207,132,581
	Coastal Water Works Development Agency	2,677,000,000			-	207,132,581			219,295,525
	Tana Water Works Development Agency	3,588,000,000	219,295,525		219,295,525		219,295,525		420,690,620
	Northern Water Works Development Agency	769,000,000			-	9,733,141	410,957,479		-
Tana Athi Water Works Development Agency	715,000,000			-				-	

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2023/24

Parent Ministry	Name of the SAGA	Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Ex-penses	
State Department for Higher Education and Research	Technical University of Kenya	23,000,000	5,750,000	-	5,750,000	-	-	-	
	University of Nairobi	104,000,000	26,000,000	-	26,000,000	-	-	-	
	Koitalel Samoei University College	60,000,000	15,000,000	-	15,000,000	-	-	-	
	University of Embu	20,000,000	5,000,000	-	5,000,000	-	-	-	
	Machakos University	29,000,000	7,250,000	-	7,250,000	-	-	-	
	Egerton University	100,000,000	25,000,000	-	25,000,000	-	-	4,788,652	
	Jomo Kenyatta University of Agriculture and Technology	30,000,000	7,500,000	-	7,500,000	-	4,788,652	-	
	Kirinyaga University	50,000,000	12,500,000	-	12,500,000	-	-	-	
	Muranga University	84,000,000	21,000,000	-	21,000,000	-	-	-	
	Taita Taveta University	30,000,000	7,500,000	-	7,500,000	-	-	-	
	Co-operative University of Kenya	45,000,000	11,250,000	-	11,250,000	-	-	-	
	Maseno University	43,000,000	10,750,000	-	10,750,000	-	-	-	
	Tom Mboya University College	45,000,000	11,250,000	-	11,250,000	-	-	56,373,430	
	Moi University	193,000,000	48,250,000	-	48,250,000	-	56,373,430	-	
	Gatundu University College	40,000,000	10,000,000	-	10,000,000	-	-	-	
	Bomet University College	40,000,000	10,000,000	-	10,000,000	-	-	-	
	Rongoi University	20,000,000	5,000,000	-	5,000,000	-	-	-	
	Alupe University College	22,848,765	5,712,191	-	5,712,191	-	-	-	
	Masinde Muliro University of Science and Technology	135,000,000	33,750,000	-	33,750,000	-	-	-	
	Kibabii University	55,000,000	13,750,000	-	13,750,000	-	-	-	
	Kaimosi Friends University College	85,000,000	21,250,000	-	21,250,000	-	-	-	
	Turkana University College	40,000,000	10,000,000	-	10,000,000	-	-	-	
	South Eastern Kenya University	73,000,000	18,250,000	-	18,250,000	-	-	-	
	Pwani University	30,000,000	7,500,000	-	7,500,000	-	-	19,503,923	
	Chuka University	130,000,000	32,500,000	-	32,500,000	-	17,294,245	-	
	Kisii University	69,329,915	17,332,479	-	17,332,479	-	-	2,209,678	
	Laikipia University of Technology	27,000,000	6,750,000	-	6,750,000	-	-	-	
	Dedan Kimathi University	30,000,000	7,500,000	-	7,500,000	-	-	47,987,590	
Meru University of Science & Technology	284,000,000	71,000,000	-	71,000,000	-	-	-		
Multimedia University	30,000,000	7,500,000	-	7,500,000	-	-	-		
Maasai Mara University	100,000,000	25,000,000	-	25,000,000	-	-	-		
University of Kabanga	30,000,000	7,500,000	-	7,500,000	-	-	-		
University of Eldoret	15,000,000	3,750,000	-	3,750,000	-	-	-		
Karatina University	20,000,000	5,000,000	-	5,000,000	-	-	-		
Jaramogi Oginga Odinga University of Science and Technology	60,000,000	15,000,000	-	15,000,000	-	-	-		
Garissa University	181,353,725	45,338,431	-	45,338,431	-	-	-		
Walter J. Korir Institute of Technology	45,000,000	11,250,000	-	11,250,000	-	-	-		

CAPITAL TRANSFERS TO SAGAs IN THE FIRST THREE MONTHS OF FY 2023/24

Parent Ministry	Name of the SAGA	Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department of Irrigation	National Irrigation Authority	5,484,000,000	2,174,000,000	590,893,212	2,764,893,212	788,485,633	-		
	National Water Harvesting & Storage Authority	775,000,000	387,500,000	-	387,500,000	-	387,500,000	3,676,829,865	228,641,485
Statement Department for Public Health and Professional Standard	Kenya Institute of Primate Research	1,416,000,000	-	250,000,000	250,000,000	228,641,485	-		
	Clinical Officers Council	44,000,000	-	-	-	-	-		
	Counsellors & Psychologist Board	67,673,130	-	-	-	-	-		

Source: MDAs and SAGAs

ANNEX VII: Current Transfer to SAGAs

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)	Receipts		Total	Compensation to Employee	Expenditure (Kshs)		Total Expenditure
			Non-Exchange Transaction	Exchange transaction			Use of goods and services	Other Expenses	
State Department for Wildlife	Kenya Wildlife Service	2,117,038,777	455,000,000	2,476,711,758	2,931,711,758	1,351,217,166	254,656,516	10,881,481	1,605,873,682
	Wildlife Research and Training Institute	173,750,000	150,747,408	150,747,408	90,109,129	32,126,094	3,000,000	3,000,000	133,116,704
	Wildlife Clubs of Kenya	74,996,223	6,700,000	6,700,000	7,250,000	37,000,000	3,000,000	3,000,000	13,950,000
	Tourism Regulatory Authority	382,800,000	414,949,999	10,927,015	51,201,739	37,869,472	3,213,256	471,391	92,284,467
	Tourism Research Institute	56,910,000	14,227,500	14,227,500	225,000	18,810,981	40,477,503	19,507,372	161,889,416
	Kenya Tourism Board	429,650,000	166,108,333	5,553,737	51,038,150	70,373,763	134,110,729	329,867,655	1,127,657,054
	Kenya Utalii College	477,270,000	166,878,334	90,198,069	116,513,436	79,243,490	100,339,070	537,912,862	696,820,428
	Tourism Fund	4,081,000,000	1,261,440,881	22,534,322	1,283,975,202	856,016,134	27,860,667	29,103,559	267,433,513
	Tourism Promotion Fund	2,032,900,000	835,000,000	835,000,000	3,367,471,679	906,257,290	10,177,274	9,185,254	3,065,543,104
	Kenya International Convention Centre	1,121,990,000	696,820,429	696,820,429	4,846,779,605	1,598,448,835	123,686,621	157,554,032	1,989,525,813
State Department for Shipping and Maritime	Kenya Maritime Authority	1,515,000,000	554,875,423	554,875,423	3,316,234,216	33,867,411	749,791,549	375,980,635	1,197,894,884
	Bandari Maritime Academy	368,000,000	15,666,667	54,161,900	69,828,567	27,489,110	32,162,183	28,534,595	871,246,161
	Kenya National Shipping Line	133,000,000	9,000,000	185,254	9,185,254	7,390,537	1,794,717	-	9,185,254
	Moi Teaching and Referral Hospital	12,774,000,000	2,247,250,000	1,120,221,679	3,367,471,679	2,159,285,814	906,257,290	-	3,065,543,104
	Kenya National Hospital	21,559,900,000	3,104,500,001	1,742,279,603	4,846,779,605	3,316,234,216	1,598,448,835	-	4,914,683,051
	Kenya National Hospital - Othaya Hospital	1,381,000,000	197,000,000	199,789,327	396,789,327	33,867,411	123,686,621	-	157,554,032
	Kenya University Teaching, Referral & Research Hospital	5,106,600,000	746,499,999	955,519,063	1,702,019,062	1,132,703,025	749,791,549	107,031,239	1,989,525,813
	Kenya Medical Supplies Authority	3,990,000,000	105,000,000	507,720,806	612,720,806	251,448,630	570,465,619	375,980,635	1,197,894,884
	Kenya Medical Research Institute	3,307,000,000	771,750,000	52,934,035	824,684,035	696,494,183	146,217,383	28,534,595	871,246,161
	National Hospital Insurance Fund	949,141,128,815	16,598,804,941	16,598,804,941	16,598,804,941	1,310,883,684	16,593,784,985	1,742,370,965	19,647,039,634
State Department for Medical Services	National Syndemic Diseases Control Council	967,000,000	161,166,666	161,166,666	161,166,666	108,387,830	48,833,386	10,437,736	167,658,952
	National Cancer Institute	200,500,000	50,000,001	50,000,001	50,000,001	594,000	36,926,807	-	37,520,807
	Kenya Biovax Institute	150,000,000	25,000,000	1,392,223	26,392,223	5,184,633	5,905,963	1,115,827	12,206,423
	Pest Control Products Board	64,750,000	28,500,000	26,362,010	54,862,010	32,052,055	19,243,918	3,384,259	54,680,232
	Kenya Plant Health Inspectorate Service	433,750,000	23,666,666	332,526,000	356,192,666	159,442,664	192,787,607	20,438,488	54,680,232
	Agriculture and Food Authority	638,584,088	217,084,086	784,788,711	1,001,872,797	329,128,931	370,433,789	85,666,750	1,989,525,813
	Pyrethrum Processing Company of Kenya	102,500,000	33,499,999	17,000,000	50,499,999	29,000,000	10,000,000	-	37,520,807
	Bukura Agricultural College	109,000,000	45,249,999	45,249,999	45,249,999	-	-	-	37,520,807
	Commodities Fund	69,500,000	12,750,000	79,727,683	92,477,683	25,171,288	1,977,450	51,110,616	1,989,525,813
	National Biosafety Authority	51,725,000	49,974,999	4,907,400	54,882,399	23,118,655	14,702,655	3,544,405	3,065,543,104
State Department for Crop Development and Agricultural Research	Biosafety Appeals Board	8,000,000	7,999,999	7,999,999	7,999,999	-	659,800	2,490,993	3,150,793
	Tea Board of Kenya	81,500,000	75,249,999	75,249,999	75,249,999	25,171,288	1,977,450	51,110,616	1,989,525,813
	Agriculture Development Corporation	605,500,000	-	67,579,373	67,579,373	63,334,732	85,733,408	-	78,259,354
	Kenya Livestock Research Organization	1,351,000,000	1,128,750,000	1,128,750,000	1,128,750,000	837,125,294	38,638,096	-	66,487,579
	Kenya Investment Authority	265,910,000	66,477,500	10,079	66,487,579	48,377,500	18,110,079	-	66,487,579
	Special Economic Zones Authority	120,370,000	22,592,499	11,596,278	34,188,777	8,708,998	8,708,998	5,885,589	14,594,587
	Export Processing Zones Authority	539,640,000	118,724,640	16,114,999	134,839,639	83,865,000	19,465,258	31,509,379	134,839,637

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Industry	Numerical Machine Complex	378,030,000	334,030,000		334,030,000	186,306,420	3,750,000	187,906,000	377,962,420
	Kenya Industrial Research and Development Institute	643,420,000	154,355,000	5,082,545	159,437,545	131,881,815	68,535,673	11,326,775	211,744,263
	Scrap Metal Council	17,812,500	17,350,035	5,750,000	23,100,035		17,116,608	240,000	17,356,608
	Kenya Accreditation Service	86,550,000	56,550,000	73,884,477	130,434,477	42,688,974	29,459,640	14,367,603	86,516,217
	Anti-Counterfeit Authority	350,000,000	58,336,666	52,005,289	110,341,955	59,268,076	21,461,932	4,759,163	85,489,171
	Rivatex Textile Development	47,000,000			-	11,750,000			
State Department for Devolution	Intergovernmental Relations Technical Committee	343,530,000	85,882,500		85,882,500	35,378,032	47,636,248	2,467,345	85,481,625
	Council of Governors	210,640,000	52,660,000		52,660,000	36,532,473	15,276,263	851,265	52,660,001
State Department for Culture and Heritage	National Museums of Kenya	1,782,010,000	234,701,666	117,969,542	352,671,208	192,618,547	82,287,069		274,905,616
	National Heroes Council	85,560,000	41,590,000	81,785,825	123,375,825	48,009,780	17,068,744	122,450,460	
	Bomas of Kenya	38,840,000	25,893,332		25,893,332	12,147,195	18,880,781	1,473,350	32,501,326
Ministry of Defence	Kenya Space Agency	350,000,000	87,500,000	-	87,500,000	2,283,457	14,043,279	10,162,625	26,489,361
	Kenya Shipyards Ltd	250,000,000	62,500,000	-	62,500,000	-	-	-	-
	National Defence University - Kenya	306,000,000	76,500,000	-	76,500,000	17,323,782	10,723,660	26,440,923	54,488,365
State Law Office and Department of Justice	Kenya Law Reform Commission	76,712,500	306,750,000		306,750,000	39,401,883	31,958,416		71,360,299
	Kenya School of Law	132,197,500	85,022,270	151,310,000	236,332,270	78,495,332	29,171,025	15,183,413	122,849,770
	Council for Legal Education	92,587,500	13,493,549	200,250,000	213,743,549	37,578,642	12,389,764	8,178,362	58,146,768
	Kenya Copyright Board	52,250,000	5,154,958	202,000,000	207,154,958	18,173,882	22,644,296	3,502,944	44,321,122
	Assets Recovery Agency	58,195,000	232,780,000		232,780,000		50,268,147	2,778,100	53,046,247
	Business Registration Services	117,587,500	470,350,000		470,350,000	60,735,041	26,126,397	30,726,062	117,587,500
	Auctioneer's Licensing Board	6,747,500	26,990,000		26,990,000		6,078,484	669,016	6,747,500
	National Council for Law Reporting	101,275,000	5,414,820	395,100,000	400,514,820	40,347,662	4,359,244	20,324,352	65,031,258
	Kenya National Anti-Corruption Steering Committee	26,410,000	105,640,000		105,640,000		26,410,000		26,410,000
	Victims Compensation Fund	8,402,500	33,610,000		33,610,000				-
	Victim Protection Board	8,085,000	32,340,000		32,340,000		8,084,478		8,084,478
	Multi Agency Team(MAT) Secretariat	11,167,500	44,670,000		44,670,000		11,146,526		11,146,526
	National Coroners Service	10,000,000	40,000,000		40,000,000		3,292,368		3,292,368
	State Department for the ASALs and Regional Development	National Drought Management Authority	6,233,740,000						
Coast Development Authority		244,030,000							
Lake Basin Development Authority		492,110,000							
Ewaso Nyiro North Development Authority		350,370,000							
Ewaso Nyiro South Development Authority		364,390,000							
Tana River Development Authority		713,500,000							
Kenya Valley Development Authority		437,380,000			-				-
State Department of Broadcasting and Telecommunication	Kenya Institute of Mass Communication	62,000,000	-	-	-	-	-	54,499,998	54,499,998
	Kenya Year Book Board	44,000,000	-	-	-	-	-	28,500,000	28,500,000
	Media Council of Kenya	346,500,000	-	-	-	-	-	342,750,000	342,750,000
	Kenya Broadcasting Corporation	595,000,000	-	-	-	-	-	262,249,998	262,249,998
	Studio Mashinani	12,500,000	-	-	-	-	-	12,499,999	12,499,999
	Media Complaints Commission	2,500,000	-	-	-	-	-	2,499,998	2,499,998
	National Communications Secretariat	55,500,000	-	-	-	-	-	-	-

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)		Receipts			Expenditure (Kshs)			Total Expenditure
		Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses			
State Department for ICT & Digital Economy	ICT Authority	472,000,000	281,489,702	394,489,702	108,718,207	68,266,888	27,256,204	204,241,299		
	Konza Technopolis Development Authority	184,750,000	37,950,040	127,783,373	60,603,177	47,279,417	21,992,645	129,875,239		
	Office of the Data Protection Commissioner	196,250,000	6,838,477	129,338,477	35,096,432	108,121,798	-	-		
	Kenya Advanced Institute of Science and Technology	-	-	-	-	-	-	-		
State Department for Youth Affairs and The Arts	National Youth Council	24,615,000	-	24,615,000	9,513,336	11,793,647	3,297,775	24,604,758		
	The President's Award-Kenya	5,000,000	-	5,000,000	-	5,000,000	-	5,000,000		
	Kenya National Innovation Agency	39,500,000	30,757,500	38,621,110	7,389,869	9,289,293	1,069,322	17,748,484		
	Kenya Cultural Centre	32,750,000	22,250,000	27,413,296	15,909,896	16,437,781	-	32,347,677		
	Kenya National Library Service	97,250,000	76,827,750	89,582,486	60,414,095	26,969,459	2,895,873	90,279,427		
	Kenya Film School	19,750,000	18,750,000	19,750,000	43,657,127	19,750,000	-	19,750,000		
	Kenya Film Classification Board	105,700,000	94,200,000	105,700,000	25,873,402	43,501,409	24,786,148	111,944,684		
	Kenya Film Commission	78,359,900	78,359,900	78,359,900	22,864,103	5,296,413	77,496,772	108,666,587		
	Kenya Copyright Board	32,250,000,000	31,500,000	32,250,000	22,864,103	4,388,372	1,001,795	28,254,270		
	Anti-Female Genital Mutilation Board	248,900,000	62,225,000	62,225,000	7,167,956	36,764,891	14,436,334	58,369,181		
State Department for Gender	Women Enterprise Fund	297,200,000	74,300,000	74,300,000	85,921,205	5,060,439	-	96,042,083		
	National Government Action Fund	36,000,000	-	-	-	-	-	-		
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis	131,445,000	87,630,000	455,369,480	109,171,369	68,856,210	-	178,027,579		
	National Council for Population and Development	130,740,000	87,160,000	87,160,000	56,927,362	24,570,972	3,800,000	85,298,334		
	Kenya National Bureau of Statistics	330,905,000	202,603,334	227,633,965	223,975,474	182,196,296	-	406,171,770		
	Kenya Vision 2030	54,802,500	36,535,000	36,535,000	21,190,554	7,676,733	7,667,713	36,535,000		
	National Council for Persons with Disabilities	1,684,466,047	280,274,006	280,616,178	48,315,511	14,412,766	273,397,959	336,126,236		
	National Council for Children Services	28,375,000	28,375,000	28,375,000	930,000	15,301,293	-	16,231,293		
	Child Welfare Society of Kenya	900,000,000	225,000,000	225,000,000	96,369,850	107,658,545	12,140,778	216,169,173		
	Technical University of Kenya	2,465,054,714	376,700,871	603,299,368	837,957,046	89,162,661	16,296,244	943,415,951		
	Technical University of Mombasa	1,729,007,600	189,176,900	731,900,160	378,733,070	12,714,233	168,193,567	559,640,870		
	University of Nairobi	13,513,333,296	993,018,324	3,064,926,190	2,156,954,851	500,635,404	909,799,254	3,567,389,509		
State Department for Higher Education and Research	Koitalel Samoei University College	183,454,440	34,538,610	47,936,708	44,827,894	12,707,482	7,460,740	64,996,116		
	University of Embu	912,243,657	134,085,914	288,470,991	173,093,507	94,375,803	3,627,204	271,096,514		
	Kenyatta University	9,654,301,900	616,780,590	2,003,844,172	1,820,496,076	459,985,936	44,779,870	2,325,261,882		
	Machakos University	1,687,914,830	193,833,195	648,089,075	250,287,009	65,031,577	-	315,318,586		
	Egerton University	3,755,706,250	443,339,063	1,040,270,632	692,778,324	217,007,810	189,711,125	1,099,497,259		
	Jomo Kenyatta University	7,265,275,643	555,315,833	2,565,600,923	1,269,511,138	399,084,607	82,101,503	1,750,697,247		
	Kirinyaga University	1,155,028,878	97,257,219	384,820,902	157,591,977	21,316,065	43,364,110	222,272,152		
	Muranga University	758,442,757	115,360,689	573,464,049	162,788,174	82,828,435	-	245,616,609		
	Taita Taveta University	495,854,065	91,213,516	123,919,403	115,961,499	27,797,687	1,494,286	145,253,471		
	Co-operative University of Kenya	820,598,006	71,899,501	74,065,741	132,274,333	81,169,889	10,492,034	223,936,256		
Maseno University	2,678,148,252	325,966,810	1,436,389,494	627,605,563	160,010,794	42,385,373	830,001,730			
Tom Mboya University College	475,758,812	86,127,203	132,996,996	58,469,936	61,669,903	11,857,157	73,527,060			
Moi University	4,915,208,956	608,702,239	1,141,964,182	1,094,924,226	255,820,711	-	1,350,744,937			

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Ex-penses	
	Gatundu University College	211,135,340	42,833,834	8,857,796	51,691,630	32,171,222	13,671,601	4,280,063	50,122,886
	Bomet University College	434,894,340	71,745,180	113,614,696	185,359,876	75,790,371	1,921,968	6,880,771	84,593,110
	Garissa University	545,032,646	97,508,161	53,256,350	150,764,511	84,072,952	20,717,272	18,454,408	123,244,632
	Rongo University	936,213,922	17,936,295	661,830,577	679,766,872	179,141,692	53,317,643		232,459,335
	Alupe University College	254,854,767	48,463,692	171,145,233	219,608,925	70,447,743	26,616,908	4,381,067	101,445,718
	Masinde Muliro University of Science and Technology	2,684,827,678	329,706,919	924,008,681	1,253,715,600	551,893,095	174,860,481	45,521,181	772,274,757
	Kibabii University	932,629,708	134,457,427	361,194,610	495,652,037	204,358,299	49,785,360	24,867,829	279,011,488
State Department for Higher Education and Research	Kaimosi University College	609,825,946	97,665,061	234,149,345	331,814,406	100,537,637	20,662,268	1,218,620	122,418,525
	Turkana University College	457,420,000	60,649,004	60,123,950	120,772,954	55,140,533	11,553,632	23,900,077	90,594,242
	South Eastern Kenya University	1,024,531,650	187,577,913	272,383,620	459,961,533	241,669,635	93,873,526	20,319,850	355,863,012
	Pwani University	1,057,944,000	151,986,000	281,562,000	433,548,000	306,981,000	41,862,000	35,226,000	384,069,000
	Chuka University	1,718,253,346	252,988,336	304,251,115	557,239,451	346,876,285	71,008,248		417,884,533
	Kisii University	1,664,948,581	228,737,145	283,897,854	512,634,999	347,403,000	118,222,000	22,928,000	488,553,000
	Laikipia University of Technology	1,133,294,351	420,568,604	169,465,087	590,033,691	249,390,066	67,897,895	-	317,287,961
	Dedan Kimathi University	1,283,698,875	176,924,718	212,147,355	389,072,073	304,155,717	23,118,532	88,704,052	415,978,301
	Meru University of Science & Technology	1,108,869,921	158,042,480	111,533,375	269,575,855	243,698,180	78,576,451	38,503,607	360,778,238
	Multimedia University	1,024,544,929	130,886,232	333,607,305	464,493,537	220,201,218	11,023,343	54,631,925	285,856,486
	Maasai Mara University	1,176,381,725	200,095,431	126,230,187	326,325,618	291,953,299	50,749,616	18,901,458	361,604,372
	University of Kabianga	1,176,909,085	162,227,271	439,812,047	602,039,318	278,925,359	46,169,281	18,738,960	343,833,600
	University of Eldoret	1,898,455,194	357,863,799	1,136,116,585	1,493,980,384	491,720,784	103,500,056	20,675,607	615,896,447
	Karatina University	1,260,354,576	148,219,893	126,465,257	274,685,150	193,533,656	79,019,242	-	272,552,898
	Jaramogi Oginga Odinga University of Science and Technology	1,551,300,422	196,825,106	339,942,684	536,767,790	305,633,515	42,594,211	261,650,141	609,877,867
	Tharaka University College	433,058,105	67,014,525	40,091,631	107,106,156	75,170,311	22,450,436	8,261,455	105,882,202
	Kenya Universities and Colleges Central Placement Services	817,458,110	1,746,509	141,050,511	142,797,020	60,247,250	40,658,753	29,751,438	130,657,441
	National Commission for Science Technology and Innovation	303,341,804	68,299,229	7,677,150	75,976,379	33,330,739	34,711,685	7,933,954	75,976,378
	Commission for Universities Education	464,050,487	59,762,622		59,762,622				-
	Higher Education Loans Board	30,319,598,080	34,049,840	1,058,318,853	1,092,368,693	183,867,263	194,761,898	11,466,487,151	11,845,116,312
National Research Fund	323,037,923	80,759,481	-	80,759,481	5,565,484	24,639,717	6,837,767	37,042,968	
University Funding Board	16,211,860,185	63,776,603	131,199	63,907,802	12,798,687	47,596,006	2,998,018	63,392,711	
The National Treasury	Registration of Certified Public Secretaries	43,800,000	10,950,000	-	10,950,000	1,468,523	2,408,320	261,694	4,138,537
	Kenya Trade Network	364,400,000	91,100,000	25,850,000	116,950,000	84,045,964	69,276,209	4,858,067	116,900,000
	Kenya Institute of Supplies Examination Board	48,125,000	12,031,250	11,294,920	23,326,170	5,035,261	6,912,784	4,615,330	16,563,375
	Kenya National Entrepreneurs Savings Trust	200,000,000	50,000,000		50,000,000	5,832,767	530,100	3,181,100	9,543,967
	Public Sector Accounting Standard Board	650,900,000	162,725,000		162,725,000	24,488,074	13,541,300	21,107,656	59,137,030
	Kenya Revenue Authority	27,740,865,509	6,202,891,377	760,510,420	6,963,401,797	5,937,777,629	1,843,426,790	1,307,368,797	9,088,573,216
	Competition Authority Of Kenya	377,100,000	94,275,000		94,275,000	65,532,256	62,301,455		127,833,711
	Public Procurement Regulatory Authority	372,671,000	93,167,750	66,454,000	159,621,750	71,216,250	22,476,100	22,338,900	116,031,250
Institute of Certified Investment Financial Analyst	30,000,000	7,500,000		7,500,000	3,616,783	6,559,069	483,597	10,659,449	

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Ex-penses	
The National Treasury	Privatization Commission	147,000,000	36,750,000		36,750,000	39,029,445	9,092,071	9,384,198	57,505,714
	Financial Reporting Centre	619,966,236	154,991,559		154,991,559	73,004,627		80,262,122	153,266,749
	Kenya Institute Of supplies Management	51,000,000	12,750,000		12,750,000	9,500,000	57,150,000	15,800,000	82,450,000
	State Corporation Appeal Tribunal	77,464,835	6,686,208		6,686,208	4,050,099	2,896,460	960,373	7,906,932
	Competition Tribunal	26,000,000	6,500,000		6,500,000	-	6,356,253	1,978,300	8,334,553
	Public Service Superannuation Scheme	50,000,000			-				-
	Public Procurement Review Administrative Board	40,000,000	6,250,000		6,250,000			6,250,000	6,250,000
	Nairobi Financial Centre	90,360,000	22,590,000		22,590,000			22,590,000	22,590,000
	Institute of Certified Public Secretaries	20,000,000	5,000,000		5,000,000			5,000,000	5,000,000
	Kenya Accountants and Secretaries National Examinations Board Foundation	100,000,000	25,000,000		25,000,000			25,000,000	
African Institute of Remittances	70,000,000	132,300		132,300			132,300		
State Department for Micro, Small and Medium Enterprises	Micro and Small Enterprises Authority	393,100,000	97,725,000	1,101,044	98,826,044	75,354,623	23,471,421	-	98,826,044
	Youth Enterprises Development Fund	325,310,000	15,557,918	54,180,000	69,737,918	45,392,886	49,438,692	21,034,484	115,866,062
	UWEZO Fund	153,700,000	12,800,000	-	12,800,000	1,367,070	13,275,957	31,425,000	46,068,027
Kenya Industrial Estates	481,090,000	195,100,000	-	481,090,000	72,374,000	32,409,000	3,999,000	108,782,000	
State Department for Trade	Kenya National Trading Corporation	364,400,000	221,574,334	-	221,574,334	33,465,630	166,027,883	25,662,919	225,156,432
	Kenya Export Promotion and Branding Agency	566,600,000	137,900,000	2,382,972	140,282,972	55,760,962	34,595,091	6,751,291	97,107,344
	Warehouse Receipt System Council	22,000,000	5,500,000	2,000	5,502,000	3,940,251	3,483,516		7,423,767
	Kenya Trade Remedies Agency	4,100,000	1,025,000	-	1,025,000		1,025,000		1,025,000
	Kenya Consumer Protection Advisory Committee	2,200,000	543,000	-	543,000		543,000		543,000
	Kenya Industrial Property Institute	424,180,606		120,944,559	120,944,559	47,508,937	37,736,720	17,985,306	103,230,963
State Department of Vocational and Technical Training	Technical and Vocational Education and Training Authority	365,000,000	82,500,000	8,747,928	91,247,928	40,100,677	48,587,237	3,053,440	91,741,354
	Kenya National Qualification Authority	335,000,000	75,000,000	8,472,838	83,472,838	16,792,329	53,044,130	13,501,883	83,338,342
	Technical Vocational Education and Training Curriculum Development, Assessment and Certification Council	283,500,000	70,375,000	20,844,236	91,219,236	17,952,591	96,471,153	21,421,791	135,845,535
	Kisumu National Polytechnic	680,687,000		112,912,973	112,912,973	28,146,861	26,122,910	45,051,601	99,321,372
	North Eastern National Polytechnic	53,427,900	2,271,040	11,337,034	13,608,074	3,964,053	9,528,690	1,298,849	14,791,592
	Kitale National Polytechnic	559,860,530	95,700,900	131,695,761	227,396,661	17,523,917	64,382,183	11,895,896	93,801,996
	Sigalagala National Polytechnic	773,700,000	45,017,000	96,456,143	141,473,143	25,027,667	74,490,090	30,870,222	130,387,979
	Kisii National Polytechnic	330,619,254	53,207,000	123,722,763	176,929,763	31,539,080	59,871,071	32,157,924	123,568,075
	Nyeri National Polytechnic	673,608,000		109,607,965	109,607,965	25,940,558	76,022,412	4,398,529	106,361,499
	Eldoret National Polytechnic	845,983,068	20,000,000	248,988,111	268,988,111	64,124,237	106,616,418	37,631,657	208,372,312
	Nyandarua National Polytechnic	382,200,000	10,000,000	48,095,772	58,095,772	10,466,046	25,495,334	5,241,334	41,202,714
	Meru National Polytechnic	947,016,435	30,516,435	108,395,675	138,912,110	31,185,836	81,109,107	40,836,434	153,131,377
Kenya Coast National Polytechnic	556,254,000		61,449,135	61,449,135	16,800,000	10,890,000	75,900,096	103,590,096	

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department of Vocational and Technical Training	Kenya School of Technical Vocational and Education Training	463,058,378	28,750,000	126,554,473	155,304,473	23,060,273	59,771,696	72,208,986	155,040,955
	Kabete National Polytechnic	442,200,000		123,871,105	123,871,105	24,439,619	42,581,712	24,704,109	91,725,440
State Department of Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	1,558,000,000	389,499,996	2,102,719	391,602,715	215,043,531	151,572,553	8,405,870	375,021,954
	Kenya Fisheries Market Authority	51,000,000	12,750,000		12,750,000			12,750,000	12,750,000
	Kenya Fisheries Advisory Council	19,000,000			-				-
	Fish Levy Trust Fund	30,000,000	7,500,000		7,500,000			7,500,000	7,500,000
	Kenya Fisheries Industries Corporation	98,000,000	17,500,000	5,800,000	23,300,000	900,000	1,600,000	12,400,000	14,900,000
	Kenya Fisheries Service	602,100,000	145,025,000	11,762,235	156,787,235	91,448,210	49,830,131		141,278,341
State Department of Sports	Anti-Doping Agency of Kenya	298,380,000	75,296,269		75,296,269	13,797,783	61,498,485		75,296,268
	Sports Kenya	411,000,000	50,750,000	35,088,296	85,838,296	47,306,588	27,898,658	20,589,696	95,794,942
	Kenya Academy of Sports	278,000,000	69,499,998		69,499,998	18,591,646	50,028,352	880,000	69,499,998
	Sports, Arts and Social Development Fund	208,000,000	34,666,667		34,666,667	18,344,721	13,456,890	2,865,056	34,666,667
	Kenya Film Classification Board	105,700,000	11,500,000	94,200,000	105,700,000	43,657,127	43,501,409	24,786,148	111,944,684
State Department for Transport	Kenya Civil Aviation Authority	8,869,000,000	120,966,884	1,937,168,447	2,058,135,331	869,442,543	320,645,775	278,973,551	1,469,061,869
	Nairobi Metropolitan Area Transport Authority	327,000,000	81,750,000		81,750,000	17,783,470	340,466	63,626,064	81,750,000
	National Transport & Safety Authority	2,560,200,000	698,107,640	137,600,000	835,707,640	312,054,055	478,207,779		790,261,834
State Department for Public Works	National Construction Authority	582,500,000	760,157,100	1,512,129	761,669,229	224,561,519	187,016,067	22,826,258	434,403,844
State Department for the ASALs and Regional Development	National Drought Management Authority	6,233,740,000	1,038,956,000		1,038,956,000	50,789,000	799,154,000		849,943,000
	Coastal Development Authority	244,030,000	37,671,670	8,647,044	46,318,714	37,671,670	6,485,283	2,161,761	46,318,714
	Lake Basin Development Authority	492,110,000	19,897,377	69,351,667	89,249,044	77,657,771	1,311,645	10,249,627	89,219,043
	Ewaso Nyiro North Development Authority	350,390,000	80,167,500	7,905,590	88,073,090	40,286,321	17,961,766	15,062,726	73,310,812
	Ewaso Nyiro South Development Authority	364,390,000	91,097,500		91,097,500		25,678,312	25,678,312	51,356,624
	Tana River Development Authority	713,500,000	139,125,000	23,812,629	162,937,629	136,642,468	26,295,161		162,937,629
	Kerio Valley Development Authority	437,380,000	72,896,667	40,065,300	112,961,967	62,196,470	141,155,926	22,033,872	225,386,267
State Department for Livestock	Kenya Dairy Board	154,250,000	150,174,238	9,750,000	159,924,238	59,051,505	1,883,248	87,078,117	148,012,870
	Kenya Veterinary Board	41,000,000	1,810,400	33,000,000	34,810,400	8,798,061	16,832,471	5,689,235	31,319,767
	Kenya Tsetse Flies and Trypanosomiasis Eradication Council	23,000,000		23,000,000	23,000,000	5,497,787	1,697,660	12,628,748	19,824,195
	Kenya Veterinary Vaccines Production Institute	112,500,000	50,780,000		50,780,000	46,377,000	32,266,000	15,657,000	94,300,000
	Veterinary Medicines Directorate Council	34,500,000	25,000,000	9,500,000	34,500,000	4,299,171	8,789,767		13,088,938
	Kenya Animal Genetic Resources Centre	89,500,000	32,000,000	34,200,000	66,200,000	41,300,000	24,900,000		66,200,000
	Kenya Meat Commission	1,185,825,000	414,700,752	159,500,000	574,200,752	64,456,394	509,743,858		574,200,252
	Kenya Leather Development Council	58,175,000	794,731	57,000,000	57,794,731	30,151,616	11,994,304	7,748,397	49,894,317
State Department for Labour and Skills Development	National Employment Authority	200,000,000		200,000,000	200,000,000	1,236,680	52,156,502		53,393,182
	National Council for Children Services	2,400,000,000	98,000,000	1,402,000,000		139,555,740	316,493,516		456,049,256
State Department for Mining	National Mining Corporation	336,000,000	-	-	336,000,000	-	84,000,000	-	84,000,000

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Ex-penses	
State Department for Water and Sanitation and Irrigation	Water Sector Trust Fund	920,000,000		92,000,000	92,000,000	32,833			32,833
	Kenya Water Institute	388,000,000	45,750,000	64,825,620	110,575,620	54,620,986	25,487,774	5,420,267	85,529,027
	Regional Centre on Ground Water Resource Education Training & Research	69,000,000	17,250,000		17,250,000	10,207,859	9,590,295	2,462,353	22,260,507
	Water Resources Authority	1,058,000,000	76,333,333	133,419,109	209,752,442				251,801,263
	Water Services Regulatory Authority	650,000,000	67,253,145		67,253,145	37,651,467	37,620,982		75,272,449
	Athi Water Works Development Agency	340,000,000	85,000,000	28,173,690	113,173,690	70,079,195	38,076,157	3,864,463	112,019,815
	Lake Victoria South Water Works Development Agency	142,000,000	23,666,666	502,000	24,168,666				24,168,666
	Lake Victoria North Water Works Development Agency	149,000,000	24,833,334	1,331,036	26,164,370	39,761,938	3,308,568		43,070,506
	Coastal Water Works Development Agency	1,107,000,000	153,132,087	31,333,334	184,465,421	61,553,558	231,364,940	67,858,770	360,777,268
	Tana Water Works Development Agency	213,000,000	178,000	35,500,000	35,678,000	44,330,402	4,418,614	4,678,984	53,428,000
	Northern Water Works Development Agency	92,000,000			92,000,000	22,411,367	6,898,680	6,835,852	36,145,899
	Tana Athi Water Works Development Agency	131,000,000	21,833,333		21,833,333	22,307,118	7,245,607	8,751,534	38,304,259
	Hydrologist Registration Board	25,000,000	4,166,666		4,166,666	2,317,634	1,405,041	2,418,539	6,141,214
	North Rift Valley Water Works Development Agency	65,000,000			-				-
Central Rift Valley Water Works Development Agency	215,000,000	1,905,894	26,833,334	28,739,228	21,131,424	16,726,123		37,857,547	
State Department for Co-operatives	Sacco Societies Regulatory Authority (SASRA)	179,775,000		201,588,190	201,588,190	72,310,912	49,310,006	79,967,271	201,588,189
	New Kenya Planters Cooperative Union - Headquarters	111,300,000		88,086,330	88,086,330	13,236,376	74,849,953		88,086,329
State Department for Energy	Geothermal Development Company	1,850,000,000	547,036,561	62,000,000	609,036,561	326,431,951	102,913,286	261,538,378	690,883,615
	Rural Electrification and Renewable Energy Corporation	1,780,000,000	37,467,722	191,292,159	228,759,881	327,438,226	335,618,108		663,056,334
	Kenya Electricity Transmission Company Limited	2,999,000,000	2,999,000,000	-	2,999,000,000	265,985,339	485,289,611	-	751,274,950
	Nuclear Power and Energy Agency	795,000,000	132,500,000	-	132,500,000	116,195,000	38,496,000	13,816,000	168,507,000
State Department for Public Service	National Youth Service	13,003,152,673	1,644,692,112	150,363,836	1,795,055,948	410,180,578	1,384,875,370		1,795,055,948
	Kenya School of Government	2,210,100,418	61,923,402	297,754,211	359,677,613	246,285,485	113,392,128		359,677,613
	Human Resource Management Professional Examinations Board	50,000,000	8,333,333	-	8,333,333	8,333,333	-		8,333,333
State Department for Irrigation	National Irrigation Authority	180,875,000							-
	National Water Harvesting & Storage Authority	113,875,000	59,250,000	9,784,917	69,034,917	69,034,917	-	-	69,034,917
State Department for Environment and Climate Change	National Environment Trust Fund	160,000,000		40,000,000	40,000,000	24,529,416	14,805,366		39,334,782
	National Environmental Complaints Committee	132,785,215			-	78,800,000	26,992,608	26,992,607	132,785,215
	National Environment Tribunal	62,080,000			-	49,141,173	6,777,125	6,097,310	62,015,608
	Kenya Forest Service	8,134,000,000	418,731,297	915,000,000	1,333,731,297	1,041,239,121	464,886,186	5,601,753	1,511,727,060
	National Environment Management Authority	1,744,000,000	369,195,000		369,195,000	270,254,000	82,681,000	14,020,000	366,955,000

CURRENT TRANSFERS TO SAGAs IN THE FIRST QUARTER FY 2023/24 (AS AT 30TH SEPTEMBER, 2023)

Parent MDA	Name of the SAGA	Budget Estimates (Kshs)		Receipts			Expenditure (Kshs)				Total Expenditure
		Non-Exchange Transaction	Exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses				
Statement Department for Public Health and Professional Standard	Kenya Medical Training College	8,863,000,000	1,083,314,193	2,339,064,193	1,012,763,734	725,608,871	-	1,738,372,605			
	Kenya Nuclear Regulatory Authority	274,000,000	49,044,711	92,544,711	9,931,196	9,940,563	34,730,514	54,602,273			
	Nursing Council of Kenya	503,476,000,000	118,486,533	139,736,533	45,580,226	89,080,225	23,224,837	157,885,288			
	Tobacco Control Board	30,000,000	38,388	38,388	262,950	-	3,343,815	3,606,765			
	National Quality Control Laboratory	64,654,466	5,842,400	5,842,400	4,191,900	4,425,500	299,800	8,917,200			
	Kenya Medical Practitioners and Dentist Council	850,000,000	24,322,407	148,072,407	43,684,069	82,890,992	11,696,005	138,271,066			
	Kenya Institute of Primate Research	73,800	-	-	-	18,450	-	18,450			
	Clinical Officers Council	689,278,000	45,269,057	45,269,057	2,336,176	18,563,171	2,081,672	22,981,019			
	Counselors and Psychologist Board	112,000,000	2,000,000	2,000,000	-	1,200,000	500,000	1,700,000			
	Public Health Officers and Technicians Council	214,469,010	5,614,590	5,614,590	1,411,971	12,392,757	120,000	13,924,728			

ANNEX VIII: MDAS Pending Bills as of 30th September 2023

MINISTRY/ STATE DEPARTMENT AGENCY	Recurrent				Development				Total Outstanding Balance as of 30th September 2023
	Pending bills as of 30th June 2023	Amount Paid as of 30th September 2023	Ineligible bills as of 30th September 2023	Outstanding Balance as of 30th September 2023	Pending bills as of 30th June 2023	Amount Paid as of 30th September 2023	Ineligible bills as of 30th September 2023	Outstanding Balance as of 30th September 2023	
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
The Presidency - Nairobi Metropolitan Service (NMS)	5,667,402,494	-	-	5,667,402,494	5,966,494,415	-	-	5,966,494,415	11,633,896,909
The Presidency - Headquarters	1,826,497,504	-	-	1,826,497,504	34,582,590	-	-	34,582,590	1,861,080,094
Office of the Deputy President	35,086,998	-	-	35,086,998	3,738,590	-	-	3,738,590	38,825,588
State Department for Internal Security & National Administration	1,170,530,380	345,274,700	-	825,255,680	35,982,933	-	-	35,982,933	861,238,613
State Department for Correctional Services	595,848,156	-	-	595,848,156	990,500,265	-	-	990,500,265	1,586,348,421
State Department for Immigration and Citizen Services	686,737,236	-	-	686,737,236	626,471,229	-	-	626,471,229	1,313,208,464
National Police Service	4,703,885,916	-	-	4,703,885,916	1,385,081,856	-	-	1,385,081,856	6,088,967,772
State Department for Devolution	812,975,687	-	-	812,975,687	435,271,398	-	-	435,271,398	1,248,247,086
State Department for the ASALs and Regional Development	941,530,913	-	-	941,530,913	7,725,364,809	-	-	7,725,364,809	8,666,895,722
Ministry of Defence	8,169,531,902	1,007,149,343	-	7,162,382,559	1,617,775,925	422,793,764	-	1,194,982,161	8,357,364,720
State Department for Foreign Affairs	2,062,382,527	-	-	2,062,382,527	4,959,374	-	-	4,959,374	2,067,341,901
State Department for Diaspora Affairs	92,184,582	-	-	92,184,582	-	-	-	-	92,184,582
State Department for Higher Education and Research	86,868,054	-	-	86,868,054	72,228,631	13,444,490	-	58,784,141	145,652,194
State Department for Basic Education	436,095,512	-	-	436,095,512	-	-	-	-	436,095,512
The National Treasury	5,927,627,150	-	-	5,927,627,150	782,277,880	-	-	782,277,880	6,709,905,030
State Department for Economic Planning	5,189,983	-	-	5,189,983	-	-	-	-	5,189,983
State Department for Medical Services	368,217,043	-	-	368,217,043	5,592,704,525	-	-	5,592,704,525	5,960,921,568
State Department for Public Health and Professional Standards	52,716,321	-	-	52,716,321	2,570,427,391	-	-	2,570,427,391	2,623,143,712
State Department for Transport	6,174,815,716	-	-	6,174,815,716	74,444,589	-	-	74,444,589	6,249,260,305
State Department for Shipping and Maritime Affairs	10,777,180	-	-	10,777,180	-	-	-	-	10,777,180
State Department for Public Works	93,881,803	-	-	93,881,803	954,553,623	-	-	954,553,623	1,048,435,427
State Department for Housing & Urban Development	4,380,340	-	-	4,380,340	2,820,485,632	-	-	2,820,485,632	2,824,865,972
State Department for Water & Sanitation	27,468,127	-	-	27,468,127	197,160,581	-	-	197,160,581	224,628,708
State Department for Environment & Climate Change	193,156,506	-	-	193,156,506	-	-	-	-	193,156,506
State Department for Lands and Physical Planning	567,490,014	-	-	567,490,014	178,171,516	-	-	178,171,516	745,661,530

MINISTRY/ STATE DEPARTMENT AGENCY	Recurrent				Development				Total Outstanding Balance as of 30th September 2023
	Pending bills as of 30th June 2023	Amount Paid as of 30th September 2023	Ineligible bills as of 30th September 2023	Outstanding Balance as of 30th September 2023	Pending bills as of 30th June 2023	Amount Paid as of 30th September 2023	Ineligible bills as of 30th September 2023	Outstanding Balance as of 30th September 2023	
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
State Department for Sports	1,160,794,777	-	-	1,160,794,777	28,997	-	-	28,997	1,160,823,774
State Department for Culture and Heritage	44,695,314	-	-	44,695,314	1,893,000	-	-	1,893,000	46,588,314
State Department for Energy	949,489	-	-	949,489	-	-	-	-	949,489
State Department for Livestock Development	42,480,096	-	-	42,480,096	201,937,245	-	-	201,937,245	244,417,341
State Department for Crop Development	15,635,700,056	-	-	15,635,700,056	438,360,144	-	-	438,360,144	16,074,060,200
State Department for the Blue Economy and Fisheries	55,975,524	-	-	55,975,524	100,764,897	-	-	100,764,897	156,740,421
State Department for Cooperatives	4,839,410	-	-	4,839,410	6,561,688	-	-	6,561,688	11,401,098
State Department for Trade	52,793,604	-	-	52,793,604	-	-	-	-	52,793,604
State Department for Industry	82,826,329	-	-	82,826,329	-	-	-	-	82,826,329
State Department for Labour and Skills Development	54,972,174	-	-	54,972,174	51,439,925	-	-	51,439,925	106,412,099
State Department for Social Protection and Senior Citizens Affairs	88,029,764	-	-	88,029,764	5,360,580	-	-	5,360,580	93,390,344
State Department for Mining	42,205,733	-	-	42,205,733	63,969,433	-	-	63,969,433	106,175,166
State Department for Petroleum	165,632,797	-	-	165,632,797	7,734,600	-	-	7,734,600	173,367,397
State Department for Tourism	56,975,226	-	-	56,975,226	14,041,977	-	-	14,041,977	71,017,203
State Department for Wildlife	2,715,987,161	-	-	2,715,987,161	-	-	-	-	2,715,987,161
State Department for Public Service - NYS	14,578,189,581	-	-	14,578,189,581	-	-	-	-	14,578,189,581
State Department for Public Service - HQ	484,999,065	-	-	484,999,065	81,387,227	-	-	81,387,227	566,386,292
State Department for Gender and Affirmative Action	6,175,919	-	-	6,175,919	20,804,805	-	-	20,804,805	26,980,724
State Department for Youth Affairs and the Arts	6,739,162	-	-	6,739,162	85,538,944	-	-	85,538,944	92,278,107
State Department for East African Community	66,610,083	-	-	66,610,083	-	-	-	-	66,610,083
State Law Office and Department of Justice	51,282,846	-	-	51,282,846	1,499,200	-	-	1,499,200	52,782,046
The Judiciary	369,252,302	-	-	369,252,302	189,372,547	-	-	189,372,547	558,624,849
Ethics and Anti-Corruption Commission (EACC)	132,729,205	-	-	132,729,205	26,329,982	-	-	26,329,982	159,059,187
Office of the Director of Public Prosecutions	157,080,318	-	-	157,080,318	21,000,630	-	-	21,000,630	178,080,949
Office of the Registrar of Political Parties	38,707,676	-	-	38,707,676	-	-	-	-	38,707,676
Witness Protection Agency	2,416,383	-	-	2,416,383	-	-	-	-	2,416,383
Kenya National Commission on Human Rights	40,991,917	-	-	40,991,917	-	-	-	-	40,991,917
National Land Commission	747,586,408	-	-	747,586,408	-	-	-	-	747,586,408

MINISTRY/ STATE DEPARTMENT AGENCY	Recurrent				Development				Total Outstanding Balance as of 30th September 2023
	Pending bills as of 30th June 2023	Amount Paid as of 30th September 2023	Ineligible bills as of 30th September 2023	Outstanding Balance as of 30th September 2023	Pending bills as of 30th June 2023	Amount Paid as of 30th September 2023	Ineligible bills as of 30th September 2023	Outstanding Balance as of 30th September 2023	
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
National Assembly	30,631,929	-	-	30,631,929	-	-	-	-	30,631,929
Parliamentary Joint Services	349,319,199	-	-	349,319,199	1,067,149,992	-	-	1,067,149,992	1,416,469,191
Judicial Service Commission	22,376,209	-	-	22,376,209	-	-	-	-	22,376,209
Commission of Revenue Allocation	9,329,705	-	-	9,329,705	-	-	-	-	9,329,705
Public Service Commission	28,094,450	-	-	28,094,450	5,914,950	-	-	5,914,950	34,009,400
Salaries and Remuneration Commission	3,047,811	-	-	3,047,811	-	-	-	-	3,047,811
Teachers Service Commission	2,578,127,886	-	-	2,578,127,886	-	-	-	-	2,578,127,886
Auditor General	135,693,685	-	-	135,693,685	-	-	-	-	135,693,685
Controller of Budget	2,969,000	-	-	2,969,000	-	-	-	-	2,969,000
Commission of Administrative Justice	11,779,671	-	-	11,779,671	-	-	-	-	11,779,671
Independent Policing Oversight Authority	448,179	-	-	448,179	-	-	-	-	448,179
GRAND TOTAL	87,985,356,694	1,352,424,043	-	86,632,932,651	35,003,053,830	436,238,254	-	34,566,815,576	121,199,748,226

Source: National Treasury & MDAs

ANNEX IX: State Corporations/State Owned Enterprises/SAGAS Pending Bills as of 30th September 2023

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSME)			
Micro and Small Enterprise Authority	75,280,882.00	-	75,280,882.00
SUB-TOTAL	75,280,882.00	-	75,280,882.00
Ministry of Defense			
Kenya Space Agency	-	-	-
National Defence University-Kenya	124,547,016.00	-	124,547,016.00
SUB-TOTAL	124,547,016.00	-	124,547,016.00
Ministry of Agriculture and Livestock Development			
Agricultural Development Corporation	553,230,554.80	-	553,230,554.80
Agriculture and Food Authority	48,195,947.89	-	48,195,947.89
Bukura Agricultural College	39,719,364.00	-	39,719,364.00
Commodities Fund	14,972,517.77	-	14,972,517.77
Kenya Agricultural and Livestock Research Organisation	8,293,501.10	-	8,293,501.10
Kenya Animal Genetic Resource Centre	31,540,213.06	-	31,540,213.06
Kenya Dairy Board	28,793,202.00	-	28,793,202.00
Kenya Leather Development Council	157,761,858.00	-	157,761,858.00
Kenya Plant Health Inspectorate Services	34,002,754.05	-	34,002,754.05
Kenya Seed Company	957,856,327.00	-	957,856,327.00
Kenya Tsetse and Trypanosomiasis Eradication Council	8,226,600.00	-	8,226,600.00
Kenya Veterinary Vaccines Production Institute	8,406,740.45	-	8,406,740.45
Pest Control Products Board	13,712,207.10	-	13,712,207.10
Agricultural Finance Corporation	-	-	-
Chemelil Sugar Company	8,690,223,570.34	1,195,355,275.92	9,885,578,846.26
Kenya Meat Commission	285,393,216.39	-	285,393,216.39
National Cereals and Produce Board	9,943,760,392.58	-	9,943,760,392.58
Nzoia Sugar Company	32,122,654,269.30	30,638,717,845.00	62,761,372,114.30
Muhoroni Sugar Co. Ltd.	25,371,720,067.61	881,379,238.00	26,253,099,305.61
Pyrethrum Processing Company of Kenya Ltd	2,234,300,178.00	777,784,295.00	3,012,084,473.00
Kenya Veterinary Board	229,350.00	-	229,350.00
Tea Board of Kenya	28,545,791.80	-	28,545,791.80
SUB-TOTAL	80,581,538,623.24	33,493,236,653.92	114,074,775,277.16
Ministry of Environment and Forestry			
Kenya Forest Service	1,996,807,656.94	-	1,996,807,656.94
National Environment Trust Fund	-	-	-
SUB-TOTAL	1,996,807,656.94	-	1,996,807,656.94
Ministry of Energy and Petroleum			
Energy & Petroleum Regulatory Authority	-	-	-
Geothermal Development Company	1,041,495,537.00	-	1,041,495,537.00
Kenya Electricity Transmission Company	22,479,931,394.29	-	22,479,931,394.29
Rural Electrification and Renewable Energy Corporation	1,991,275,000.00	-	1,991,275,000.00
Kenya Electricity Generating Company	2,358,827,130.75	-	2,358,827,130.75

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Kenya Pipeline Company	696,646,904.95	-	696,646,904.95
Kenya Power and Lighting Company	35,290,244,588.10	-	35,290,244,588.10
National Oil Corporation of Kenya	9,332,577,778.74	2,557,647,403.00	11,890,225,181.74
SUB-TOTAL	73,190,998,333.83	2,557,647,403.00	75,748,645,736.83
Ministry of Health			
Kenya Medical Research Institute	597,000,000.00	1,450,000,000.00	2,047,000,000.00
Kenya Medical Supplies Authority	3,132,852,749.58	-	3,132,852,749.58
Kenya Medical Training College	141,335,396.00	-	141,335,396.00
Kenyatta National Hospital	10,440,829,859.00	-	10,440,829,859.00
Moi Teaching and Referral Hospital	1,324,778,751.00	-	1,324,778,751.00
National Hospital Insurance Fund	612,835,382.36	-	612,835,382.36
Nursing Council of Kenya	12,604,409.68	-	12,604,409.68
Pharmacy and Poisons Board	-	-	-
SUB-TOTAL	16,262,236,547.62	1,450,000,000.00	17,712,236,547.62
Ministry of Information, Communications and the Digital Economy			
Communications Authority of Kenya	-	-	-
Information & Communication Technology Authority	-	-	-
Kenya Yearbook Editorial Board	-	-	-
Konza Technopolies Development Authority	670,607,664.00	-	670,607,664.00
Kenya Broadcasting Corporation	5,998,140,347.00	-	5,998,140,347.00
Postal Corporation of Kenya	6,753,172,853.60	-	6,753,172,853.60
Kenya Institute of Mass Communication	14,838,379.00	-	14,838,379.00
Media Council of Kenya	-	-	-
SUB-TOTAL	13,436,759,243.60	-	13,436,759,243.60
Ministry of Education			
Allupe University	39,399,951.00	-	39,399,951.00
Bomet University College	4,597,148.00	-	4,597,148.00
Co-operative University of Kenya	66,081,997.03	-	66,081,997.03
Egerton University	7,617,445,223.77	-	7,617,445,223.77
Garissa University	93,237,412.00	-	93,237,412.00
Higher Education Loans Board	-	-	-
Jaramogi Oginga Odinga University of Science & Technology	323,157,953.21	-	323,157,953.21
Jomo Kenyatta University of Agriculture and Technology	8,504,962,141.07	-	8,504,962,141.07
Kaimosi Friends University	3,598,326.15	-	3,598,326.15
Karatina University	79,185,022.59	-	79,185,022.59
Kenya National Commission for UNESCO	11,752,896.00	-	11,752,896.00
Kenya National Examination Council	8,516,259,188.41	-	8,516,259,188.41
Kenya Universities and Colleges Central Placement Service	-	-	-
Kenyatta University	10,899,999,709.00	-	10,899,999,709.00
Kibabii University	150,121,734.00	-	150,121,734.00
Kirinyaga University	99,871,030.00	-	99,871,030.00
Kisii University	1,148,352,000.00	-	1,148,352,000.00

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Laikipia University	115,929,834.30	-	115,929,834.30
Maasai Mara University	733,474,763.67	-	733,474,763.67
Machakos University	5,664,281.64	-	5,664,281.64
Masinde Muliro University of Science & Technology	-	-	-
Meru University of Science & Technology	467,943,913.00	-	467,943,913.00
Moi University	7,090,938,749.00	1,543,721.00	7,092,482,470.00
Murang'a University of Technology	351,234,717.66	-	351,234,717.66
National Research Fund	-	-	-
Rongo University	158,938,030.00	-	158,938,030.00
Taita Taveta University	256,143,444.00	-	256,143,444.00
Technical University of Kenya	12,096,663,379.89	-	12,096,663,379.89
Tharaka University	-	-	-
Tom Mboya University	542,980,538.57	-	542,980,538.57
Turkana University College	53,980,349.35	-	53,980,349.35
TVET Curriculum Development, Assessment and Certification Council	606,060.00	-	606,060.00
University of Eldoret	32,483,847.00	-	32,483,847.00
University of Kabianga	668,448,696.95	-	668,448,696.95
University of Nairobi	11,917,716,447.88	-	11,917,716,447.88
Jomo Kenyatta Foundation	738,815,387.62	-	738,815,387.62
Kenya Literature Bureau	140,190,631.28	-	140,190,631.28
Kenya National Qualifications Authority	-	-	-
Eldoret National Polytechnic	82,179,653.50	-	82,179,653.50
Mama Ngina University College	6,832,420.00	-	6,832,420.00
Kisumu National Polytechnic	52,083,451.08	-	52,083,451.08
Kabete National Polytechnic	85,295,717.20	-	85,295,717.20
Kenya Education Management Institute	13,526,838.00	-	13,526,838.00
North Eastern National Polytechnic	3,459,801.00	-	3,459,801.00
Nyandarua National Polytechnic	35,211,725.57	-	35,211,725.57
Sigalagala National Polytechnic	7,385,616.00	-	7,385,616.00
Kisii National Polytechnic	-	-	-
Kenya Coast National Polytechnic	-	-	-
Presidents Award - Kenya	-	-	-
SUB-TOTAL	73,216,150,026.39	1,543,721.00	73,217,693,747.39
Ministry of Interior and National Administration			
Public Benefit Organization Regulatory Authority (NGOs Co-ordination Board)	19,966,966.00	-	19,966,966.00
SUB-TOTAL	19,966,966.00	-	19,966,966.00
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	751,128,253.00	-	751,128,253.00
SUB-TOTAL	751,128,253.00	-	751,128,253.00
Ministry of Labour and Social Protection			
National Council for Persons with Disabilities	6,184,700.00	-	6,184,700.00
National Employment Authority	-	-	-
SUB-TOTAL	6,184,700.00	-	6,184,700.00

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Ministry of Mining, Blue Economy and Maritime Affairs			
Kenya Marine and Fisheries Research Institute	-	-	-
Kenya National Shipping Line	36,610,995.48	-	36,610,995.48
SUB-TOTAL	36,610,995.48	-	36,610,995.48
Ministry of Public Service, Gender and Affirmative Action			
Kenya School of Government	888,929,719.24	-	888,929,719.24
Women Enterprise Fund	147,547,002.00	-	147,547,002.00
Human Resource Management Professional Examination Board	1,300,188.00	-	1,300,188.00
SUB-TOTAL	1,037,776,909.24	-	1,037,776,909.24
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	362,758,793.13	-	362,758,793.13
Kenya National Highways Authority	78,793,978,042.73	4,886,805,728.55	83,680,783,771.28
Kenya Roads Board	-	-	-
Kenya Rural Roads Authority	62,183,946,873.00	-	62,183,946,873.00
Kenya Urban Roads Authority	13,671,269,867.53	-	13,671,269,867.53
National Transport and Safety Authority	400,697,562.00	-	400,697,562.00
Kenya Ports Authority	-	-	-
Nairobi Metropolitan Area Transport Authority	2,170,116,640.00	754,503,480.00	2,924,620,120.00
SUB-TOTAL	157,582,767,778.39	5,641,309,208.55	163,224,076,986.94
Ministry of Tourism, Wildlife and Heritage			
Bomas of Kenya	155,229,933.97	-	155,229,933.97
Kenya Wildlife Service	2,407,504,077.00	-	2,407,504,077.00
National Museums of Kenya	41,198,058.00	-	41,198,058.00
Tourism Fund	627,155,666.20	-	627,155,666.20
Tourism Regulatory Authority	19,614,179.00	-	19,614,179.00
Kenya Safari Lodges and Hotels	475,137,912.88	-	475,137,912.88
National Heroes Council	-	-	-
SUB-TOTAL	3,725,839,827.05	-	3,725,839,827.05
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority	-	-	-
Kenya Accreditation Service	48,155,136.85	-	48,155,136.85
Kenya Industrial Property Institute	116,000.00	-	116,000.00
East African Portland Cement Company	10,753,553,926.66	-	10,753,553,926.66
Kenya National Trading Corporation	24,287,931.57	-	24,287,931.57
Numerical Machining Complex	99,743,046.76	-	99,743,046.76
Golf Hotel	28,604,699.14	-	28,604,699.14
Sunset Hotel	9,452,461.00	3,831,809.00	13,284,270.00
Kenya Development Corporation	480,251,337.00	-	480,251,337.00
Warehouse Receipt Systems Council	10,267,015.00	-	10,267,015.00
SUB-TOTAL	11,454,431,553.98	3,831,809.00	11,458,263,362.98
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	14,848,456,714.53	-	14,848,456,714.53

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Central Rift Valley Water Works Development Agency	592,292,262.80	-	592,292,262.80
Kenya Water Institute	847,041,170.70	-	847,041,170.70
Lake Victoria North Water Works Development Agency	98,470,867.50	-	98,470,867.50
Lake Victoria South Water Works Development Agency	141,137,834.00	-	141,137,834.00
National Irrigation Board	1,598,918,405.00	-	1,598,918,405.00
Northern Water Works Development Agency	-	-	-
Tana Water Works Development Agency	632,814,430.00	-	632,814,430.00
Tanathi Water Works Development Agency	5,864,840,872.00	-	5,864,840,872.00
North Rift Valley Water Works Development Agency	6,970,285.00	-	6,970,285.00
Regional Center on Ground Water Resources Education Training and Research	6,731,075.80	-	6,731,075.80
SUB-TOTAL	24,637,673,917.33	-	24,637,673,917.33
Ministry of Youth Affairs, Sports and the Arts			
Sports Kenya	300,481,865.00	-	300,481,865.00
Kenya National Innovation Agency	7,750,924.00	-	7,750,924.00
SUB-TOTAL	308,232,789.00		308,232,789.00
The State Law Office			
Council for Legal Education	2,212,575.00	-	2,212,575.00
Kenya School of Law	149,787,487.26	-	149,787,487.26
Nairobi Centre for International Arbitration	26,637,276.00	-	26,637,276.00
SUB-TOTAL	178,637,338.26		178,637,338.26
The National Treasury and Economic Planning			
Capital Markets Authority	7,701,793.45	-	7,701,793.45
Competition Authority of Kenya	-	-	-
Insurance Regulatory Authority	-	-	-
Kenya Deposit Insurance Corporation	-	-	-
Kenya Vision 2030 Delivery Secretariat	27,968,493.67	-	27,968,493.67
Local Authorities Provident Fund	-	-	-
National Coordinating Agency for Population & Development	-	-	-
National Government Constituency Development Fund	927,824,249.70	-	927,824,249.70
Privatization Commission	-	-	-
Unclaimed Financial Assets Authority	-	-	-
Registration of Certified Public Secretaries Board	20,010.00	-	20,010.00
Policy Holders Compensation Fund	23,745,061.00	-	23,745,061.00
Kenya Institute of Supplies Examination Board	22,915,971.00	-	22,915,971.00
SUB-TOTAL	1,010,175,578.82	-	1,010,175,578.82

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Nyiro South Development Authority	236,720,451.00	-	236,720,451.00
Ewaso Nyiro North Development Authority	243,164,700.94	-	243,164,700.94
Kerio Valley Development Authority	325,154,192.52	-	325,154,192.52
Lake Basin Development Authority	5,162,368,426.53	-	5,162,368,426.53
National Drought Management Authority	394,550,741.00	-	394,550,741.00
Tana and Athi Rivers Development Authority	225,122,320.78	-	225,122,320.78
SUB-TOTAL	6,587,080,832.77	-	6,587,080,832.77
TOTAL	466,220,826,768.94	43,147,568,795.47	509,368,395,564.41

Source: National Treasury

ANNEX X: County Governments Pending Bills as of 30th September 2023 (Kshs.)

County	Recurrent	Development	Total
Elgeyo-Marakwet	1,941,199	4,203,737	6,144,936
Lamu	42,246,338	27,104,339	69,350,677
Nyeri	51,189,749	20,528,551	71,718,300
Uasin Gishu	31,643,967	113,906,463	145,550,430
Nandi	76,117,664	93,416,036	169,533,700
Baringo	45,239,943	133,194,494	178,434,437
Kwale	184,123,857	-	184,123,857
Makueni	143,669,294	44,279,392	187,948,686
West Pokot	96,559,262	157,426,419	253,985,681
Nyandarua	141,007,501	139,714,313	280,721,814
Turkana	154,300,350	126,827,055	281,127,405
Nyamira	152,276,225	145,150,245	297,426,470
Kericho	142,682,737	210,509,212	353,191,949
Marsabit	82,656,334	330,354,367	413,010,701
Isiolo	326,152,823	106,099,900	432,252,723
Tharaka-Nithi	310,223,932	123,622,144	433,846,076
Samburu	93,893,135	423,533,552	517,426,687
Kitui	-	582,146,055	582,146,055
Bomet	156,240,032	426,462,227	582,702,259
Garissa	52,031,929	554,251,492	606,283,421
Kirinyaga	415,041,433	241,110,222	656,151,655
Meru	130,894,027	576,671,423	707,565,450
Siaya	404,469,329	352,259,667	756,728,995
Murang'a	703,476,868	113,506,313	816,983,181
Taita-Taveta	516,666,104	365,159,227	881,825,331
Homa Bay	117,869,049	896,842,641	1,014,711,690
Trans-Nzoia	810,456,288	353,597,850	1,164,054,139
Bungoma	666,044,619	522,239,828	1,188,284,446
Kisii	296,266,335	968,183,038	1,264,449,373
Kakamega	407,199,301	905,741,264	1,312,940,565
Migori	583,104,437	742,852,554	1,325,956,991
Vihiga	478,513,252	856,804,333	1,335,317,585
Narok	587,860,869	938,327,763	1,526,188,632
Kajiado	494,090,619	1,044,452,313	1,538,542,932
Nakuru	1,371,112,200	244,462,536	1,615,574,736
Kilifi	858,604,965	963,229,832	1,821,834,797
Kisumu	-	1,899,649,431	1,899,649,431
Busia	1,775,505,451	262,750,375	2,038,255,826
Laikipia	1,039,007,034	1,018,605,102	2,057,612,136
Embu	948,179,923	1,165,833,924	2,114,013,847
Tana River	1,282,605,358	1,151,924,533	2,434,529,891

County	Recurrent	Development	Total
Machakos	1,627,040,903	936,102,589	2,563,143,493
Mandera	736,497,117	2,359,394,317	3,095,891,434
Mombasa	2,451,884,421	1,651,161,742	4,103,046,164
Wajir	1,471,737,162	3,910,617,998	5,382,355,160
Kiambu	3,388,277,489	2,232,535,820	5,620,813,309
Nairobi	103,298,501,329	4,034,867,666	107,333,368,995
Total	129,145,102,153	34,471,614,297	163,616,716,450

Source: County Treasuries (County Governments)

ANNEX XI: MDAs Recurrent Performance by Economic Classification

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (CE)			Use of Goods and Services /O&M (Recurrent Expenditure less CE)		
		Gross Estimates	Expenditure for the first three months of FY 2023/24	% of Expenditure to Budget	Gross Estimates	Expenditure for the first three months of FY 2023/24	% of Expenditure to Budget
R1011	The Executive Office of the President	1,612,345,369	320,505,284	19.9	1,985,301,189	302,479,089	15.2
R1012	Office of the Deputy President	439,979,904	82,423,656	18.7	2,848,279,500	181,198,069	6.4
R1013	Office of the Prime Cabinet Secretary	388,180,000	72,335,183	18.6	807,390,001	46,764,216	5.8
R1014	State Department for Parliamentary Affairs	206,002,338	20,347,900	9.9	463,542,520	44,456,601	9.6
R1015	State Department for Performance and Delivery Management	183,027,662	39,492,172	21.6	295,597,479	56,386,524	19.1
R1016	State Department for Cabinet Affairs	262,260,096	3,528,920	1.3	640,770,500	91,504,225	14.3
R1017	State House	1,856,809,168	687,527,831	37.0	4,515,631,832	903,796,342	20.0
R1023	State Department for Correctional Services	25,463,210,000	6,025,281,170	23.7	9,208,990,000	1,749,094,080	19.0
R1024	State Department for Immigration and Citizen Services	5,589,767,341	1,384,535,924	24.8	2,964,030,000	660,653,896	22.3
R1025	National Police Service	83,341,181,743	20,374,500,948	24.4	21,303,250,000	8,103,889,593	38.0
R1026	State Department for Internal Security and National Administration	15,310,807,757	3,839,992,805	25.1	11,750,784,360	2,725,513,701	23.2
R1032	State Department of Devolution	512,310,000	36,878,352	7.2	1,365,810,000	259,703,216	19.0
R1036	State Department for the ASALs and Regional Development	333,450,000	69,813,081	20.9	9,394,740,000	3,221,549,631	34.3
R1041	Ministry of Defence	2,059,000,000	425,204,249	20.7	138,630,160,000	33,972,311,636	24.5
R1053	State Department for Foreign Affairs	9,300,530,000	2,147,201,430	23.1	8,545,640,000	2,000,964,490	23.4
R1054	State Department for Diaspora Affairs	300,000,000	-	-	1,014,000,000	78,839,053	7.8
R1064	State Department for Vocational and Technical Training	8,289,017,369	1,874,699,152	22.6	12,379,356,272	1,626,493,809	13.1
R1065	State Department for Higher Education and Research	253,000,000	60,723,157	24.0	124,239,869,981	33,301,151,134	26.8
R1066	State Department for Basic Education	4,745,069,000	1,023,483,738	21.6	122,928,886,350	27,610,182,330	22.5
R1071	The National Treasury	25,496,640,000	816,777,689	3.2	51,171,644,066	15,201,492,940	29.7
R1072	State Department of Economic Planning	632,940,000	97,696,738	15.4	3,467,360,000	782,525,415	22.6
R1082	State Department for Medical Services	9,175,000,000	1,113,385,320	12.1	53,878,520,000	5,408,447,905	10.0
R1083	State Department for Public Health and Professional Standards	4,951,000,000	1,232,279,623	24.9	12,622,600,000	1,668,746,275	13.2
R1091	State Department for Roads	1,312,500,000	287,084,551	21.9	81,581,211,993	17,817,936,896	21.8
R1092	State Department of Transport	212,000,000	47,461,829	22.4	13,931,430,000	915,146,354	6.6
R1093	State Department for Shipping and Maritime Affairs	155,700,000	28,060,820	18.0	2,338,370,000	377,304,125	16.1
R1094	State Department for Housing and Urban Development	853,000,000	145,762,864	17.1	437,700,000	24,027,669	5.5

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (CE)			Use of Goods and Services /O&M (Recurrent Expenditure less CE)		
		Gross Estimates	Expenditure for the first three months of FY 2023/24	% of Expenditure to Budget	Gross Estimates	Expenditure for the first three months of FY 2023/24	% of Expenditure to Budget
R1095	State Department for Public Works	902,000,000	122,849,873	13.6	2,612,440,000	476,641,947	18.2
R1104	State Department for Irrigation	173,000,000	29,810,211	17.2	1,385,000,000	205,729,881	14.9
R1109	State Department of Water and Sanitation	533,000,000	122,631,608	23.0	5,009,500,000	659,164,956	13.2
R1112	State Department for Lands and Physical Planning	2,771,000,000	436,515,909	15.8	1,118,982,863	20,540,036	1.8
R1122	State Department for Information Communications Technology & Digital Economy	273,000,000.00	62,799,499.15	23.0	3,578,300,000	847,785,593	23.7
R1123	State Department for Broadcasting & Telecommunications	451,093,980	69,179,719	15.3	6,102,878,297	774,659,012	12.7
R1132	State Department for Sports	220,014,970	46,157,907	21.0	1,374,554,969	262,565,962	19.1
R1134	State Department for Culture and Heritage	208,365,872	29,642,768	14.2	2,638,234,128	456,384,685	17.3
R1135	State Department for Youth Affairs and the Arts	735,825,879	118,849,046	16.2	2,273,797,735	486,927,889	21.4
R1152	State Department for Energy	331,000,000	78,686,329	23.8	7,709,517,820	247,780,937	3.2
R1162	State Department for Livestock Development	1,569,000,000	337,210,518	21.5	7,670,740,000	197,097,282	2.6
R1166	State Department for the Blue Economy and Fisheries	254,000,000	46,525,487	18.3	2,594,580,000	605,478,474	23.3
R1169	State Department for Crop Development	957,000,000	172,178,221	18.0	14,392,250,000	1,662,643,620	11.6
R1173	State Department for Cooperatives	272,250,000	64,460,100	23.7	1,655,630,000	350,587,163	21.2
R1174	State Department for Trade	603,840,000	152,982,070	25.3	1,759,060,000	472,732,262	26.9
R1175	State Department for Industry	413,510,000	35,195,421	8.5	2,457,890,000	440,434,670	17.9
R1176	State Department for Micro, Small and Medium Enterprises Development	184,700,000	-	-	1,693,270,000	308,130,198	18.2
R1177	State Department for Investment Promotion	144,189,340	3,255,929	2.3	1,340,840,000	299,448,928	22.3
R1184	State Department for Labour and Skills Development	918,438,491	229,335,758	25.0	3,431,080,000	715,466,884	20.9
R1185	State Department for Social Protection and Senior Citizen Affairs	1,842,560,000	320,604,661	17.4	30,699,620,000	6,762,354,439	22.0
R1192	State Department for Mining	417,000,000	90,766,886	21.8	1,048,200,000	140,150,400	13.4
R1193	State Department for Petroleum	206,000,000	50,371,043	24.5	25,016,411,755	7,115,224	0.0
R1202	State Department for Tourism	233,080,000	30,999,454	13.3	8,839,710,000	186,082,157	2.1
R1203	State Department for Wildlife	152,000,000	20,185,750	13.3	9,311,020,000	2,294,997,001	24.6
R1212	State Department for Gender and Affirmative Action	296,260,000	67,937,918	22.9	1,043,150,000	164,937,286	15.8
R1213	State Department for Public Service	6,240,510,000	5,562,417,313	89.1	16,752,890,000	3,437,606,670	20.5
R1221	State Department for East African Community	301,131,645	72,927,784	24.2	417,242,175	73,325,192	17.6
R1252	The State Law Office	1,913,380,000	440,064,355	23.0	4,305,920,000	863,379,745	20.1

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (CE)			Use of Goods and Services /O&M (Recurrent Expenditure less CE)		
		Gross Estimates	Expenditure for the first three months of FY 2023/24	% of Expenditure to Budget	Gross Estimates	Expenditure for the first three months of FY 2023/24	% of Expenditure to Budget
R1261	The Judiciary Fund	13,473,336,375	3,230,186,838	24.0	6,964,063,625	1,181,463,759	17.0
R1271	Ethics and Anti-Corruption Commission	2,450,770,483	608,350,538	24.8	1,372,849,517	190,252,506	13.9
R1281	National Intelligence Service	-	-	-	44,301,000,000	8,297,803,744	18.7
R1291	Office of the Director of Public Prosecutions	2,441,670,000	594,948,329	24.4	1,145,370,000	185,381,650	16.2
R1311	Office of the Registrar of Political Parties	232,020,000	46,943,067	20.2	1,840,543,233	418,562,482	22.7
R1321	Witness Protection Agency	377,750,000	90,642,884	24.0	366,990,000	79,658,541	21.7
R1331	State Department for Environment & Climate Change	1,155,000,000	197,357,912	17.1	3,041,000,000	453,920,695	14.9
R1332	State Department for Forestry	158,000,000	13,935,265	8.8	9,966,000,000	1,317,458,350	13.2
R2011	Kenya National Commission on Human Rights	333,870,000	79,198,587	23.7	195,930,000	71,001,531	36.2
R2021	National Land Commission	1,085,000,000	236,628,065	21.8	557,600,000	57,442,456	10.3
R2031	Independent Electoral and Boundaries Commission	2,618,710,000	583,185,044	22.3	1,952,630,000	450,416,918	23.1
R2041	Parliamentary Service Commission	623,653,100	121,014,590	19.4	287,346,900	94,106,704	32.8
R2042	National Assembly	13,617,100,590	2,711,048,538	19.9	10,934,899,410	1,834,489,765	16.8
R2043	Parliamentary Joint Services	2,533,042,601	603,578,951	23.8	3,781,957,399	534,442,468	14.1
R2044	Senate	3,939,184,067	803,465,792	20.4	3,219,815,933	525,819,619	16.3
R2051	Judicial Service Commission	211,283,896	52,464,032	24.8	685,316,104	114,411,146	16.7
R2061	The Commission on Revenue Allocation	243,840,954	46,859,644	19.2	272,609,046	25,039,358	9.2
R2071	Public Service Commission	2,947,260,504	515,377,824	17.5	728,239,496	164,476,121	22.6
R2081	Salaries and Remuneration Commission	304,400,000	70,322,661	23.1	257,790,000	40,148,572	15.6
R2091	Teachers Service Commission	320,402,000,000	57,761,146,177	18.0	2,243,560,000	365,549,584	16.3
R2101	National Police Service Commission	593,920,000	137,811,266	23.2	599,590,000	179,212,540	29.9
R2111	Auditor General	4,755,980,000	1,053,540,901	22.2	2,922,900,000	381,585,255	13.1
R2121	Controller of Budget	410,370,000	59,220,869	14.4	356,550,000	11,816,072	3.3
R2131	The Commission on Administrative Justice	439,140,000	98,225,215	22.4	328,370,000	34,034,074	10.4
R2141	National Gender and Equality Commission	274,970,000	64,280,253	23.4	193,930,000	61,352,647	31.6
R2151	Independent Policing Oversight Authority	639,000,000	139,728,830	21.9	413,700,000	117,593,060	28.4
	TOTAL	603,013,150,494	120,990,987,994	20.1	961,874,126,448	199,740,147,323	20.8

Source: MDAs