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NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FIRST SIX MONTHS FY 2023/24

FEBRUARY, 2024

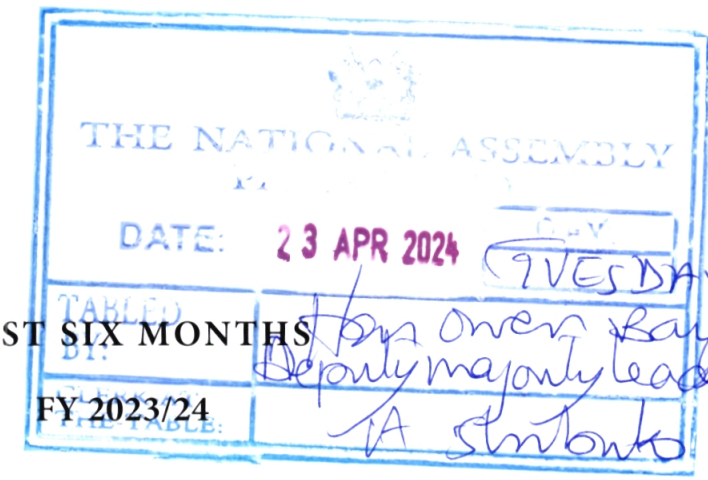
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REPUBLIC OF KENYA

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NATIONAL GOVERNMENT

BUDGET IMPLEMENTATION REVIEW REPORT



FIRST SIX MONTHS

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FOREWORD

I am pleased to present the National Government Budget Implementation Review Report for the first six months of the Financial Year (FY) 2023/24 covering 1st July to 31st December 2023. It has been prepared in fulfilment 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 provides information on budget implementation on the approved budget for FY 2023/24 for the Government. It contains data on receipts into the Consolidated Fund, which is meant to fund government, funds released to support expenditure, budget absorption and key issues identified to be hampering budget implementation and requisite recommendations to address the issues. The report is based on data from the latest approved budget estimates for the FY 2023/24, financial reports submitted to the Controller of Budget Ministries, Department and Agencies (MDAs) in compliance with Section 83(4) of the Public Finance Management Act, 2012, data from the Integrated Financial Information Management System and information gathered by COB when executing her mandate.

The report provides an avenue for the COB to publicize information on budget implementation for the government in line with Section 39(8) of the Public Finance Management Act, 2012. In this regard, it specifically informs the legislature as they play a key role in budget approval and overseeing its implementation, and the Executive who implements the budget. I therefore invite readers of the report to give feedback on matters relating to budget implementation contained in this report.

I take this opportunity to appreciate MDAs' for submitting the financial and non-financial reports to my office and my staff for compiling this report. I commit to remaining steadfast in ensuring budget implementation information is prepared and publicized in line with the law.



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
EPWNR	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
KWSCRP	Kenya Youth Employment and Opportunity Project
KYEOP	Kenya Water Security and Climate Resilience Project
MDAs	Ministries, Departments, and Agencies
MPARD	Mombasa Port Area Road Development
Mn	Million
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 six months of FY 2023/24 covers 1st July to 31st December 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 CoB to submit quarterly budget implementation reports for the National and County governments to Parliament.

The FY 2023/24 budget is being implemented under the auspices of the Bottom-up Economic Transformation Agenda (BETA). It is the first budget to be implemented under the fourth Medium-Term Plan (MTP) covering 2023 to 2027 of Kenya's Vision 2030 and aims at achieving economic turnaround and inclusive growth by increasing investments in at least five sectors that are envisaged to have a major impact on the economy and household welfare. These sectors include Agricultural Transformation, Micro, Small, and Medium Enterprises (MSMEs), Housing and Settlement, Healthcare, Digital Superhighway, and the Creative Industry. Further, 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.

Already, tax measures outlined in the Finance Act 2023, as well as other proposed strategies laid out in the National Treasury's drafted medium-term revenue plan evidence implementation of this agenda. Additionally, the rollout of several Housing Development Projects under the Housing Development and Human Settlement Programme and the digitisation and financial inclusion for the MSMEs programme, which was allocated Kshs.8.52 billion in FY 2023/24 indicate the implementation progress.

The original gross budget for the National Government for FY 2023/24 was Kshs.4.34 trillion, revised to Kshs.4.54 trillion compared to Kshs.3.67 trillion in FY 2022/23. It comprised Kshs.783.22 billion for ministerial development expenditure (17 per cent of the revised gross budget), and Kshs.3.76 trillion for recurrent expenditure (comprising of Kshs.1.68 trillion for recurrent ministerial expenditure (37 per cent) and Kshs.2.08 trillion for Consolidated Fund Services (CFS) (45.8 per cent).

Receipts into the Consolidated Fund amounted to Kshs.1.44 trillion, representing 33.7 per cent of the revised annual estimates of Kshs.4.28 trillion, compared to Kshs.1.44 trillion (40.5 per cent) received in the first half of FY 2022/23. The total exchequer issues from the Consolidated Fund to MDAs, CFS, and County Governments amounted to Kshs.1.44 trillion, representing 33.7 per cent of the revised net estimates, compared to Kshs.1.37 trillion (38.6 per cent) recorded in the first six months of FY 2022/23. The exchequer issues comprised Kshs.70.41 billion (15.4 per cent) for ministerial development expenditure, Kshs.560.99 billion (41.2 per cent) for ministerial recurrent expenditure, Kshs.667.95 billion (32.1 per cent) to CFS and Kshs.142.47 billion as shareable revenue to County governments (37.0 per cent) of the revised net estimates.

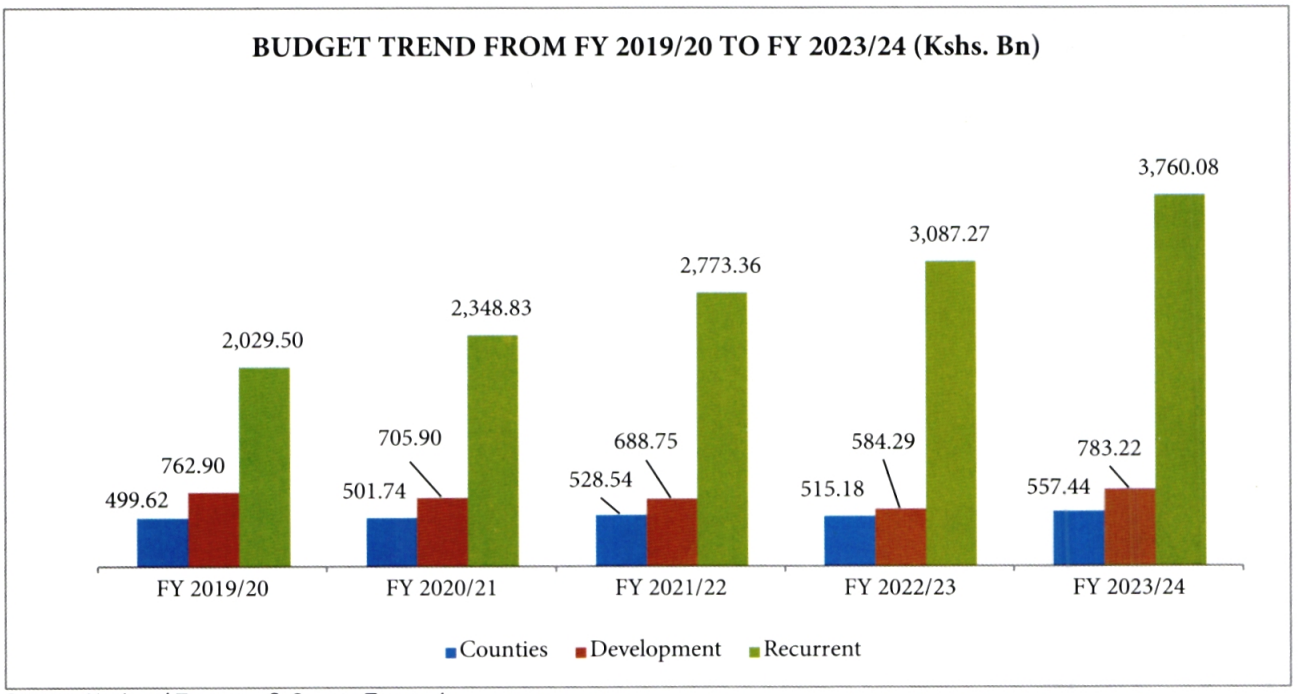
The total expenditure by the National Government amounted to Kshs.1.64 trillion, representing 36.1 per cent of the revised gross estimates of Kshs.4.54 trillion compared to Kshs.1.44 trillion (39.1 per cent) recorded in the first half of FY 2022/23. The expenditure comprised ministerial development expenditure at Kshs.197.41 billion (absorption rate of 25.2 per cent) compared to Kshs.171.61 billion (absorption rate of 24 per cent), recurrent ministerial expenditure at Kshs.752.92 billion (absorption rate of 44.8 per cent) compared to Kshs.677.04 billion (absorption rate of 48.2 per cent) and CFS at Kshs.668.35 billion (32.1 per cent) compared to Kshs.593.65 billion (37.8 per cent) recorded in a similar period FY 2022/23.

The highest development expenditure categories included; capital transfers by the MDAs in the form of subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.156.87 billion, representing 79.5 per cent of the gross development expenditure. Other budget items were the Purchase of Specialised Plant, Equipment and Machinery at Kshs.9.02 billion and the Construction and Civil Works at Kshs.7.25 million, representing 4.6 per cent and 3.7 per cent, respectively of the gross development expenditure.

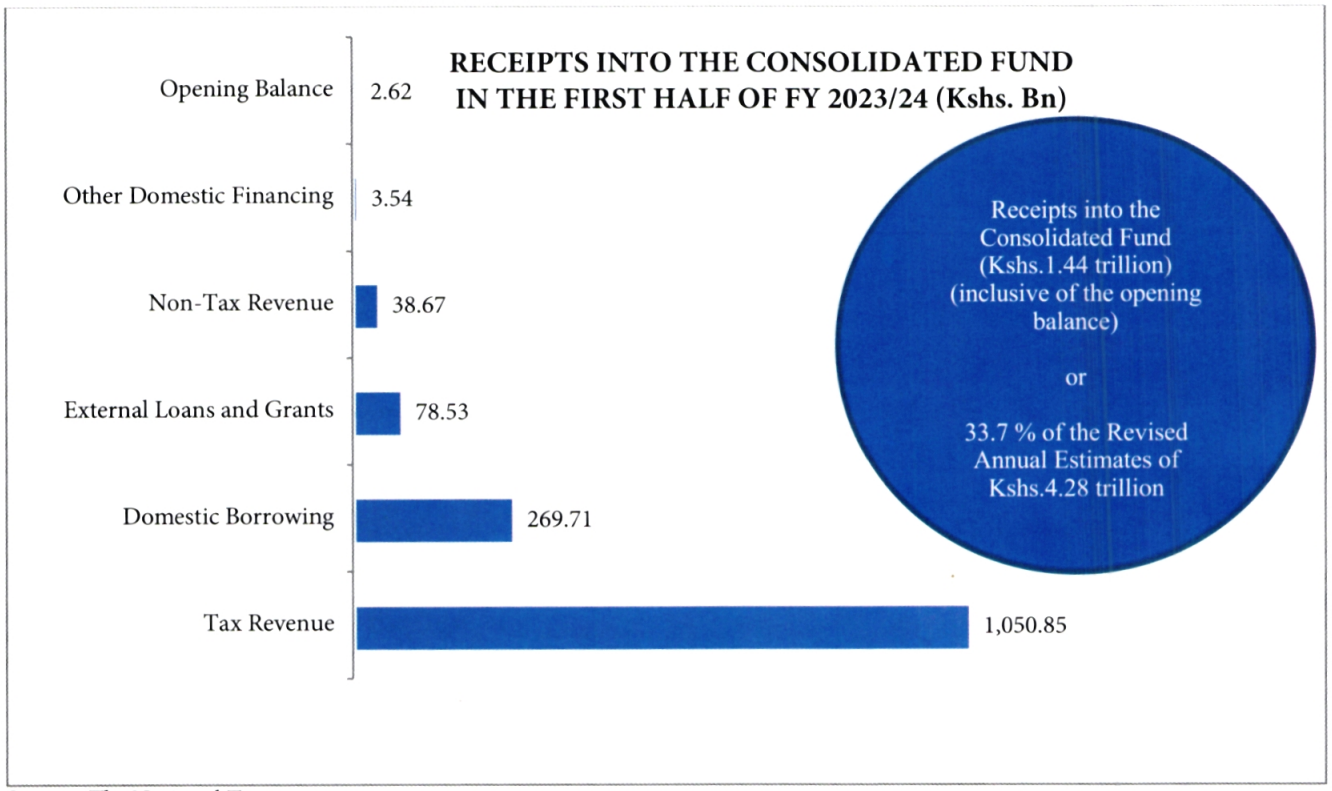
A review of the recurrent expenditure shows that Kshs.291.28 billion was spent on personnel emoluments and represents 38.6 per cent of the gross recurrent expenditure by MDAs. However, this amount does not include personnel costs for the National Intelligence Service and the Military. Total Grants/transfers to other government institutions were Kshs.346.62 billion, use of goods and services at Kshs.83.56 billion, while subsidies amounted to Kshs.27.84 billion.

During the reporting period, the Controller of Budget identified key issues and made recommendations to address them. They included: delays in the release of exchequer to both MDAs and Counties, Overdrawn budget lines due to budget rationalisation without considering expenditure already incurred, and a high level of public debt.

To address the challenges, the Controller of Budget recommends the timely release of exchequer issues, regularization of overdrawn budget lines in the Supplementary Budget II and ensuring compliance with the set public debt ceiling to curb further growth in public debt which results in high public debt expenditure.

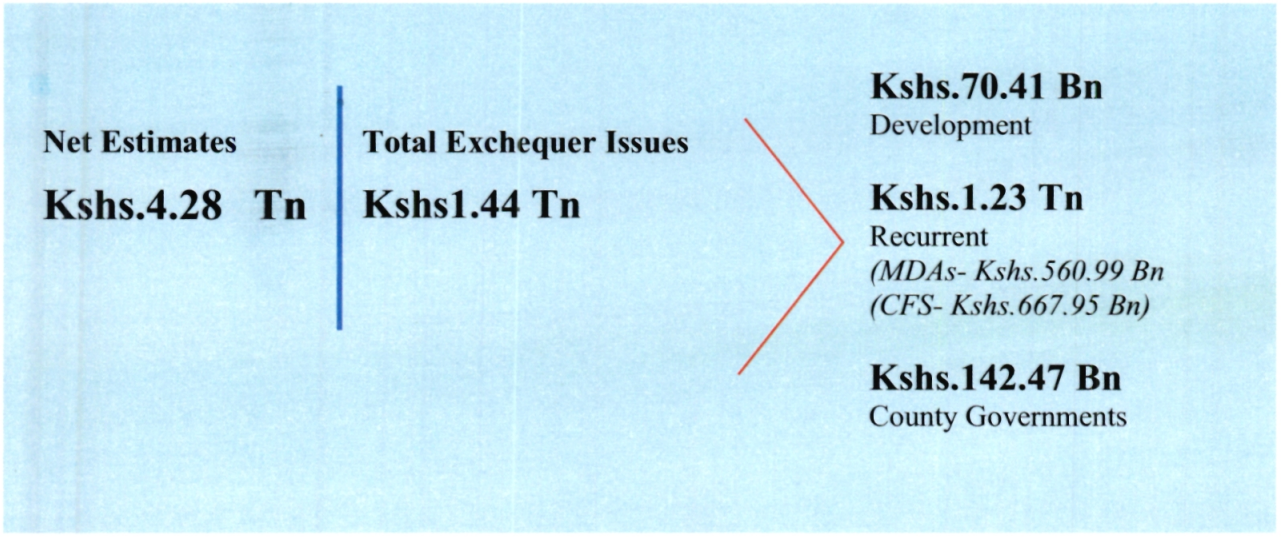


Source: *National Treasury & County Treasuries*



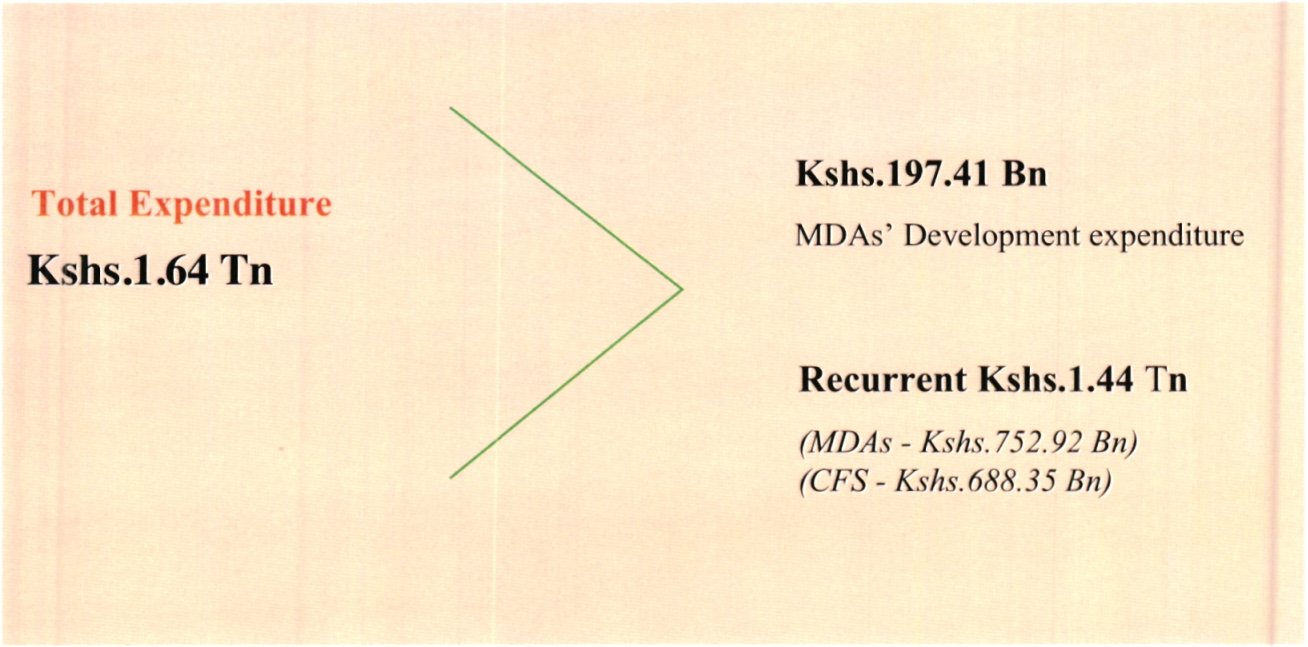
Source: *The National Treasury*

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



Source: *National Treasury*

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



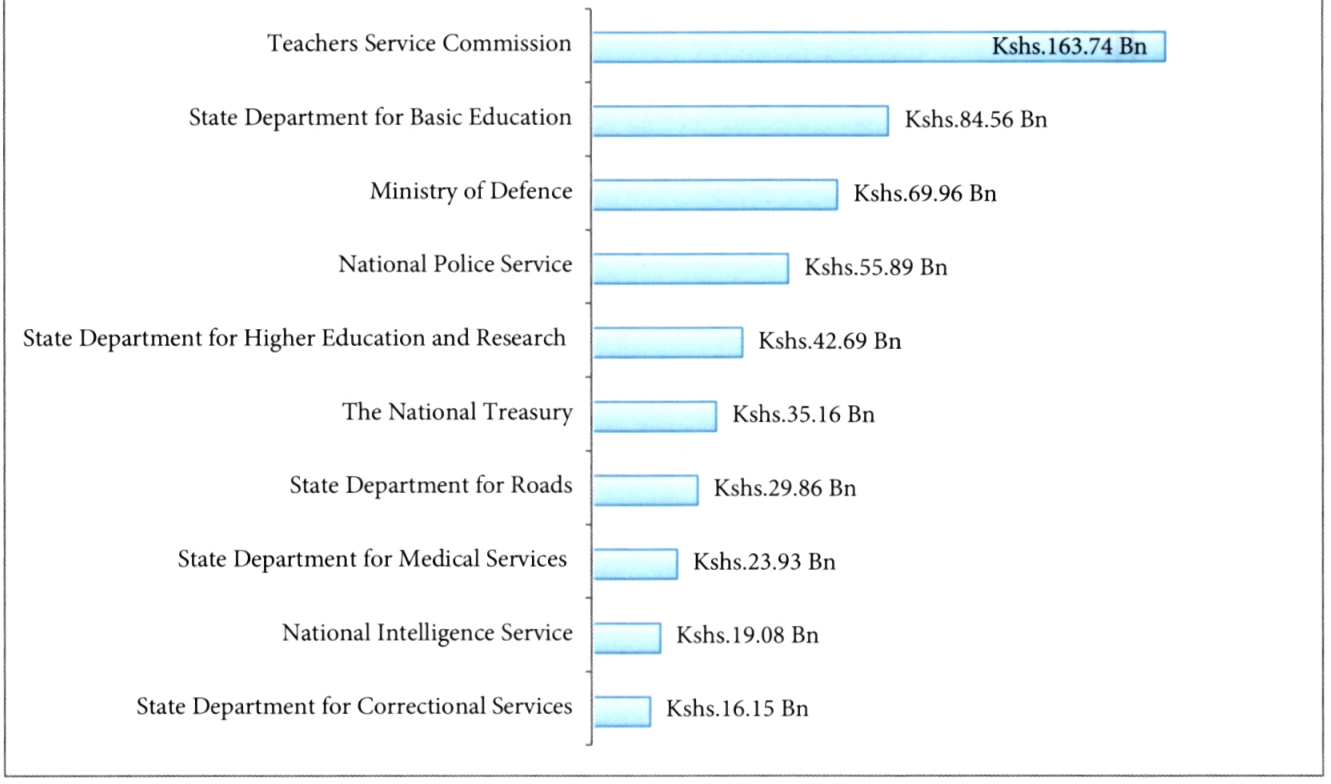
Source: *Ministries, Departments, and Agencies*

TOP 10 SPENDING MDAs ON DEVELOPMENT EXPENDITURE IN THE FIRST SIX MONTHS OF FY 2023/24



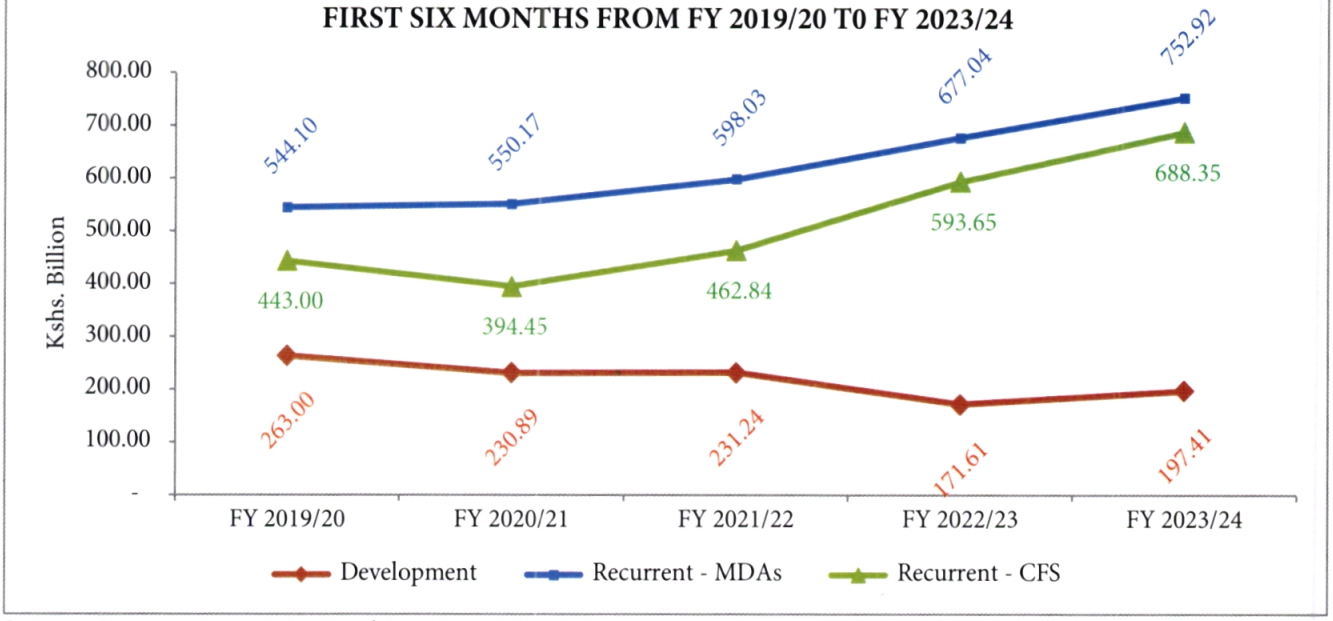
Source: *Ministries, Departments, and Agencies*

TOP 10 SPENDING MDAs ON RECURRENT EXPENDITURE IN THE FIRST SIX MONTHS OF FY 2023/24



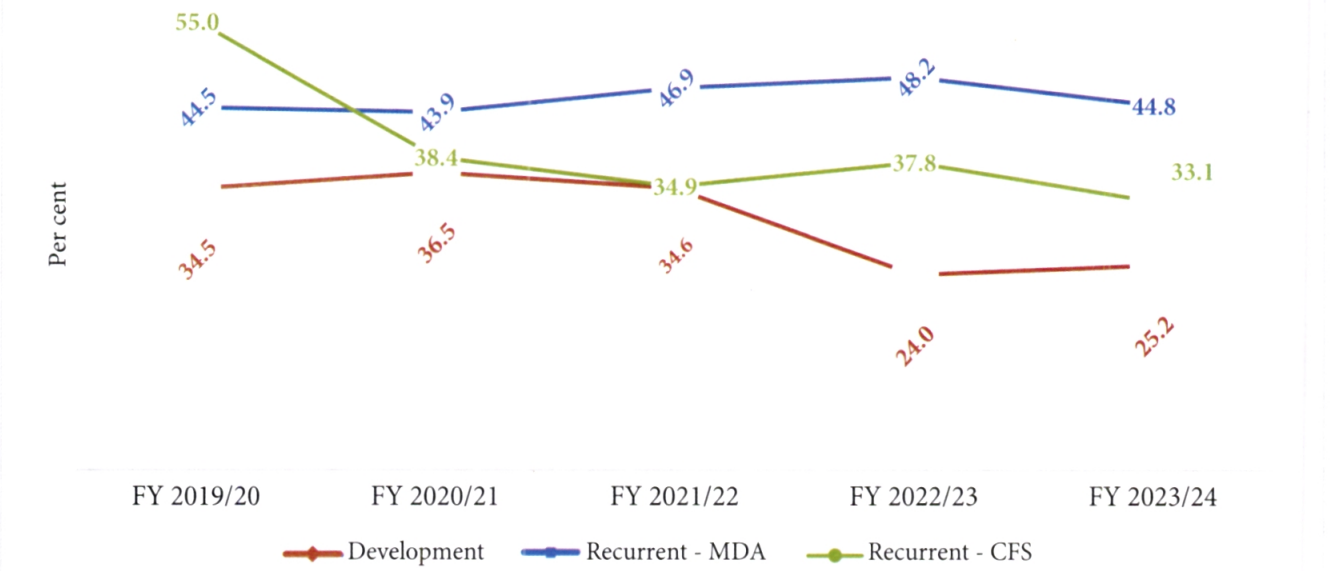
Source: *Ministries, Departments, and Agencies*

TREND IN DEVELOPMENT, RECURRENT, AND CFS EXPENDITURE FOR THE FIRST SIX MONTHS FROM FY 2019/20 T0 FY 2023/24



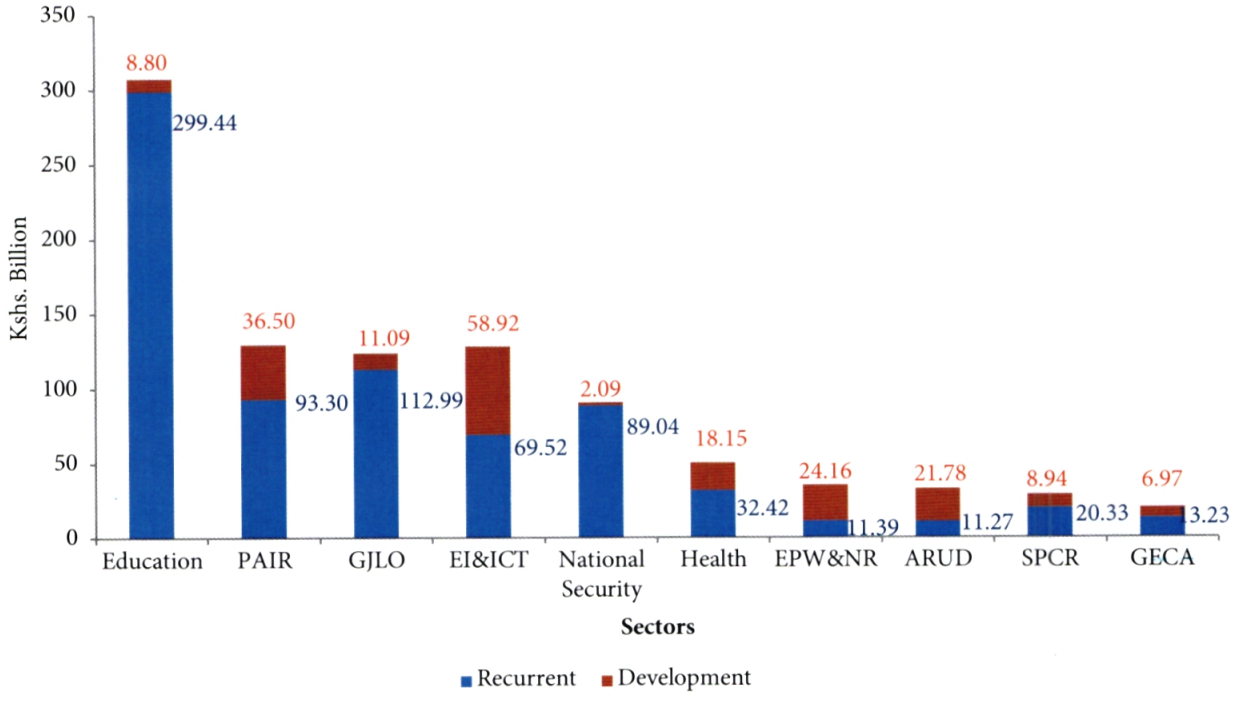
Source: *Ministries, Departments, and Agencies*

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



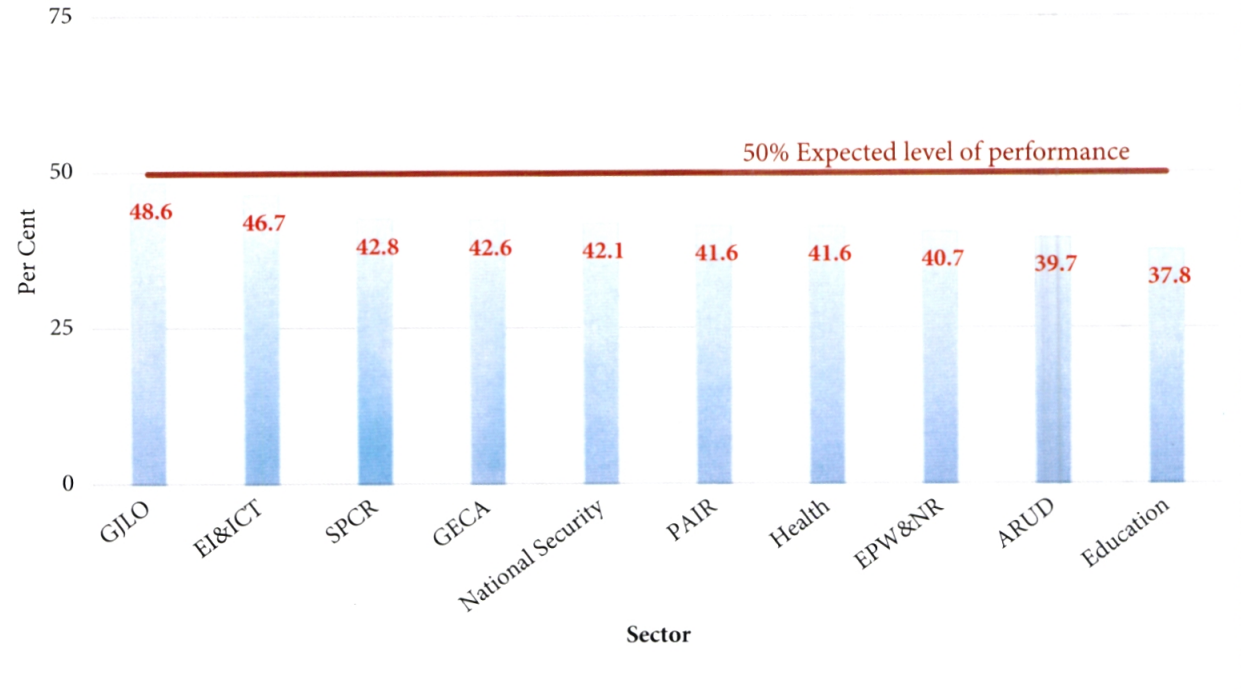
Source: *Ministries, Departments, and Agencies*

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



Source: *Ministries, Departments, and Agencies*

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



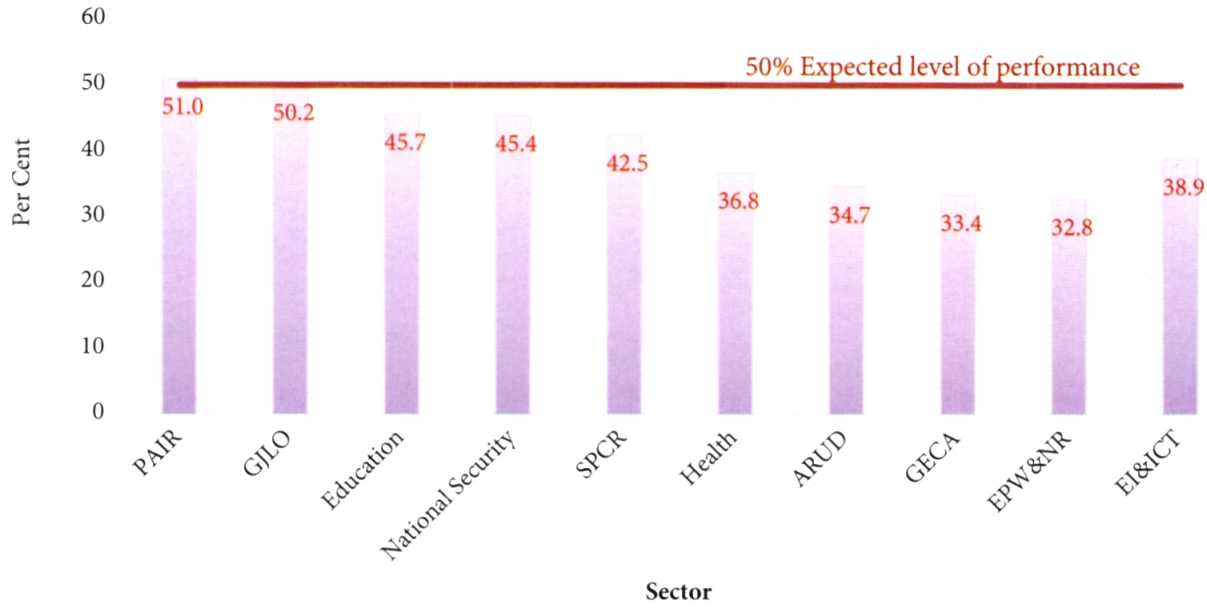
Source: *Ministries, Departments, and Agencies*

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



Source: *Ministries, Departments and Agencies*

ABSORPTION OF RECURRENT BUDGET BY SECTOR IN THE FIRST HALF OF FY 2023/24



Source: *Ministries, Departments, and Agencies*

FY 2023/24 GROSS BUDGET BY SECTORS (REVISED)



Agriculture Rural & Urban Development ***Kshs.98.09 Bn***



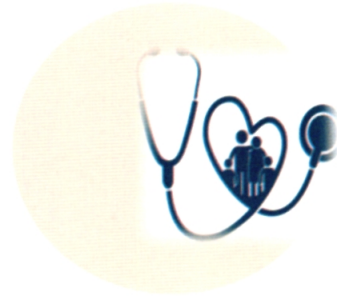
Energy, Infrastructure & ICT ***Kshs.528.15 Bn***



Public Administration and International Relations ***Kshs.299.33 Bn***



General Economics & Commercial Affairs **Kshs.72.44** ***Bn***



Health ***Kshs.138.85 Bn***



Education ***Kshs.689.61 Bn***



National Security ***Kshs.199.29 Bn***



Governance, Justice, Law & Order ***Kshs.240.34 Bn***



Social Protection, Culture & Recreation – ***Kshs.72.85 Bn***



Environmental Protection, Water & Natural Resources – ***Kshs.125.52 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 budgets of the National and County governments by authorizing withdrawals from Public Funds under Articles 204, 206, and 207 of the Constitution, any other public fund and to report on the implementation of the budgets of the National and County governments to each House of Parliament every four months.

This report covers the first half of FY 2023/24 and is prepared in line with Section 9(5) of the COB Act 2016, which states that despite the first quarterly report of the year submitted under Section 9, each subsequent report shall contain cumulative amounts from the beginning of that year. In the period under review, the government revised the initial budget through Supplementary Budget I, which was approved by Parliament and assented to by the President. The budget revisions were aimed at implementing presidential directives to cut down on non-core activities. It was during this period, that the government targeted to boost revenue by introducing changes in the tax regime and directed that monies collected by all MDAs and SAGAs be paid through a single paybill account.

The report is presented in six chapters. Chapter One is the introduction. Chapter Two presents receipts into the Consolidated Fund and exchequers issued from the Consolidated Fund to fund expenditures for the Consolidated Fund Services, ministerial development and recurrent budgets and the equitable shareable revenue to the forty-seven counties.

Chapter Three presents a summary of budget performance by the government highlighting both the national government and the forty-seven counties, pending bills status, Consolidated Fund Services and MDAs' expenditure by economic classification disaggregated into major budget items. Consolidated Fund Services comprise Public debt, Salaries, allowances and Miscellaneous Services, Pensions and gratuity.

Chapter Four presents the budget performance of eighty-one MDAs. This contains budget allocations, exchequer issues as a percentage of net estimates and budget absorption by each MDAs. The absorption rate is the proportion of expenditure to the gross budget and expresses the implementation percentage of the budget cumulatively in the financial year. It also presents budget performance by programmes and sub-programmes and key achievements in terms of non-financial deliverables and ongoing projects by MDAs in each of the ten sectors. The ten sectors include (i) Agriculture, Rural and Urban Development (ARUD), (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, (x) Social Protection, Culture, and Recreation sector.

Chapter Five presents the key issues the Controller of Budget identified as restraining seamless budget implementation in the first six months of FY 2023/24 and the recommended remedies to address these challenges. Chapter Six provides the report's conclusion.

Annexes support the chapters. Annex I shows major foreign currencies exchange rate trend to Kenya shilling, Annex II presents Capital Transfer to SAGAs, Annex III shows MDAs' recurrent performance by economic classification, Annex IV Current Transfer to SAGAs, Annex V shows MDAs pending bills as of 31st December 2023, Annex VI shows State Corporations/State Owned Enterprises/SAGAS pending bills as of 31st December 2023, Annex VII shows MDAs' development expenditure, Annex VIII recurrent expenditure, Annex IX MDAs' development expenditure by sector, Annex X shows MDAs' recurrent spending by sector and Annex XI MDAs' total expenditure by sector.

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 receipts into the Consolidated Fund (CF) and funds released from the CF in the first six months of FY 2023/24. Funds released comprise disbursements to MDAs for development and recurrent expenditure, Consolidated Fund Services and transfers to the forty-seven Counties.

2.2 Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of receipts into the Consolidated Fund for the first six 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. It nonetheless, 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. It is noteworthy that at the beginning of FY 2023/24, the government directed all money collected by MDAs and SAGAs as a fee on services offered to be deposited into a centralized pay bill account, 222222.

2.2.1 Revenue Estimates for FY 2023/24

The initial FY 2023/24 revenue estimate was Kshs.4.13 trillion in the Approved Budget. This amount was subsequently revised to Kshs.4.28 trillion in Supplementary Budget I and is an increase compared to Kshs.3.62 trillion 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.80.93 billion), Domestic borrowing (Kshs.851.9 billion- comprises of net domestic borrowing Kshs.471.36 billion and internal debt redemption/ roll-over Kshs.380.54 billion), External Loans and Grants (Kshs.849.76 billion) and other Domestic financings at Kshs.3.19 billion.

2.2.2 Receipts into the Consolidated Fund

In the first six months of FY 2023/24, total receipts into the Consolidated Fund were Kshs.1.44 trillion, representing 33.7 per cent of the revised annual target, compared to Kshs.1.43 trillion (40.5 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 for the First Six months of FY 2023/24.

Table 2.1: Statement of Receipts into the Consolidated Fund

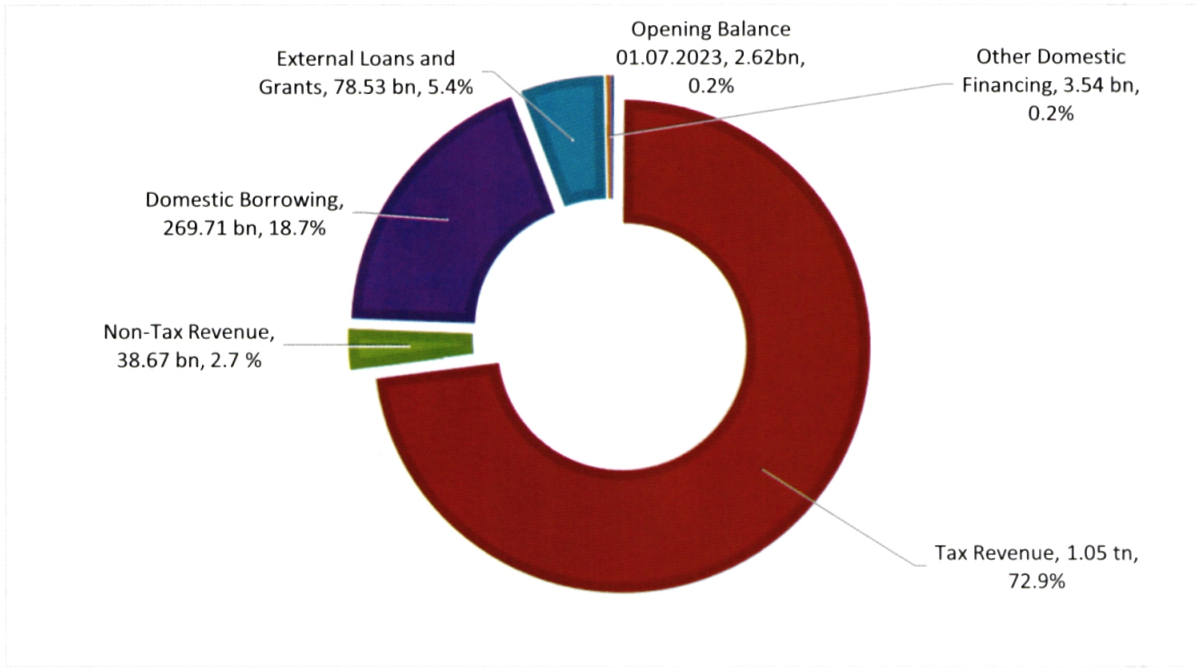
Receipts Category	Original Estimates FY 2023/24	Revised Estimates FY 2023/24	Receipts as 31st December 2023	Performance Against Annual Target (%)	*Contribution by Category (%)*	Receipts as of 31st December 2022	Change over Receipts as of December 2023
Opening Balance 01.07.2023	-	-	2,617,485,481	-	0.2	616,548,952	2,000,936,532
Tax Revenue	2,495,825,165,005	2,495,825,165,005	1,050,847,807,867	42.1	72.9	952,645,545,803	98,202,262,064
Non-Tax Revenue	75,333,897,602	80,933,897,602	38,670,405,018	47.8	2.7	34,660,988,818	4,009,416,200
Domestic Borrowing	688,213,698,151	851,898,014,668	269,705,177,682	31.7	18.7	253,955,649,021	15,749,528,661
External Loans and Grants	870,178,136,084	849,764,479,190	78,526,015,771	9.2	5.4	177,893,778,444	(99,367,762,668)
Other Domestic Financing	3,190,000,000	3,190,000,000	3,543,591,359	111.1	0.2	15,322,062,059	(11,778,470,700)
Total	**4,132,740,896,842**	**4,281,611,556,465**	**1,441,292,997,701**	**33.7**	**100.0**	**1,435,094,573,097**	**6,198,424,604**

Source: *National Treasury*

During the review period, tax revenue recorded a performance of 42.1 per cent of the target of Kshs.2.5 trillion compared to 46 per cent (a target of Kshs.2.07 trillion) recorded in a similar period in FY 2022/23.

The Tax revenue category contributed the highest proportion to total receipts at 72.9 per cent, as shown in Figure 2.1. Figure 2.1 shows the contribution by revenue streams into the Consolidated Fund in the first six months of FY 2023/24.

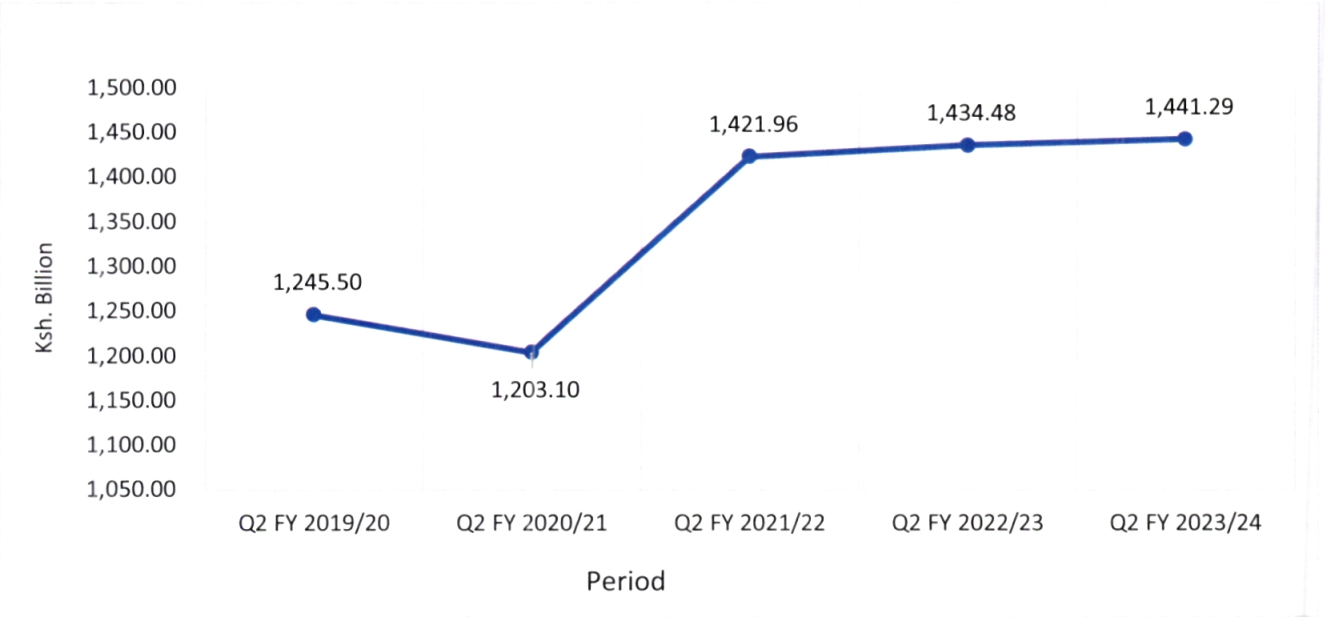
Figure 2.1: Contribution into the Consolidated Fund by Receipt Category



Source: *National Treasury*

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

Figure 2.2: Receipts into the Consolidated Fund



Source: *National Treasury*

Trend analysis shows a marginal growth of 0.4 per cent (Kshs.6.20 billion) in receipts for the first six months of FY 2023/24 compared to a similar time in FY 2022/23.

2.3 Net Exchequer Issues by the National Treasury

The approved budget estimates have an allocation to all eighty-one MDAs, the forty-seven Counties and three Consolidated Fund Service Votes.

All revenue raised nationally is shared equitably between the national and county governments in line with Articles 202 and 203 of the Constitution. Further, the disbursement of the equitable share of revenue raised nationally to the 47 County Governments from the Consolidated Fund by the National Treasury is expected to be made as per the approved disbursement schedule.

During the first six months of FY 2023/24, net exchequer issues to the National and County governments amounted to Kshs.1.44 trillion, representing 33.7 per cent of the revised annual net estimates, compared to Kshs.1.37 billion (38.6 per cent) issued in a similar period of FY 2022/23. Table 2.2 summarizes exchequer issues by the National Treasury in the first six months of FY 2023/24.

Table 2.2: Summary of Exchequer Issues

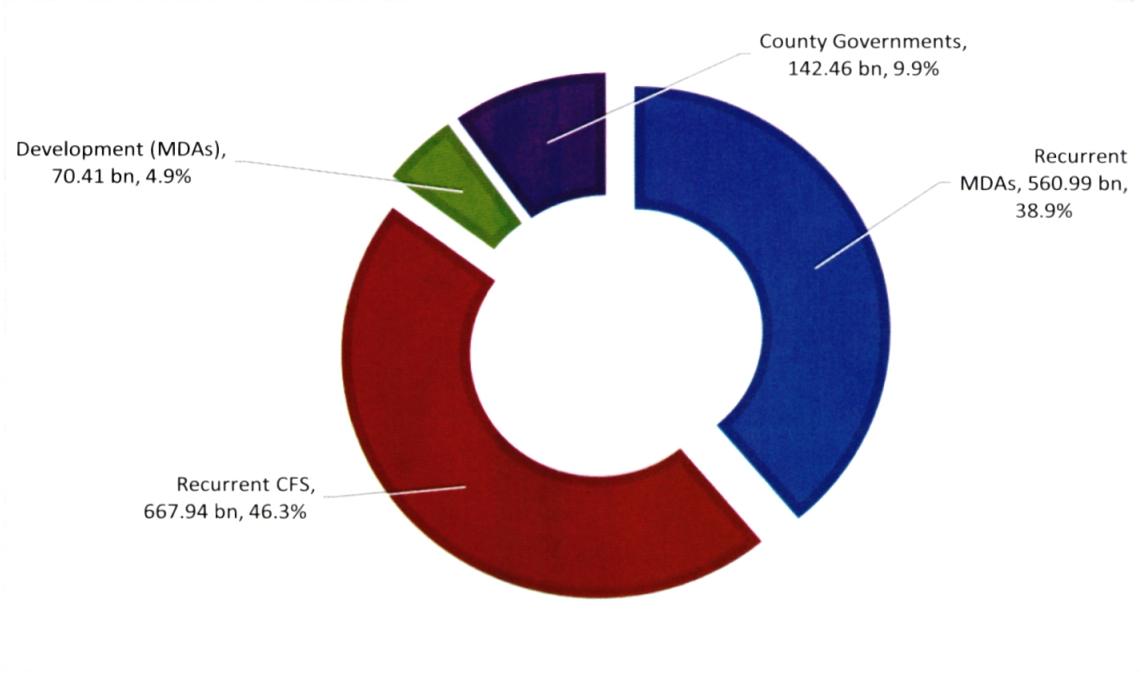
Vote	First Six Months FY 2023/24					First Six Months FY 2022/23			
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exchequer Issues to Revised Net Estimates	% of Exchequer Issues to Total Issues	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exchequer Issues to Net Estimates	% of Exchequer Issues to Total Issues
Recurrent	3,226.50	3,438.97	1,228.93	35.7	85.2	2,750.21	1,106.38	40.2	80.8
: MDAs	*1,302.80*	*1,360.12*	*560.99*	*41.2*	*38.9*	*1,178.40*	*550.57*	*46.7*	*40.2*
: CFS	*1,963.70*	*2,078.85*	*667.94*	*32.1*	*46.3*	*1,571.81*	*555.81*	*35.4*	*40.6*
Development (MDAs)	480.82	457.21	70.41	15.4	4.9	424.39	121.75	28.7	8.9
Sub-Total	**3,747.32**	**3,896.18**	**1,299.34**	**33.3**	**90.1**	**3,174.60**	**1,228.13**	**38.7**	**89.7**
County Governments	385.42	385.42	142.46	37.0	9.9	370.00	141.09	38.1	10.3
Grand Total	**4,132.94**	**4,281.60**	**1,441.80**	**33.7**	-	**3,544.60**	**1,369.22**	**38.6**	-

Source: *National Treasury and OCoB*

Table 2.2 shows that the recurrent votes received the highest proportion of exchequer issues of the total exchequer issues at 85.2 per cent. In comparison, the development votes received the lowest at 4.9 per cent. Ministerial recurrent exchequer issues recorded the highest percentage of exchequer issues to revised net estimates at 41.2 per cent while ministerial development recorded the lowest at 15.4 per cent.

Figure 2.3 illustrates the proportion of exchequer issues by Vote First Six months of FY 2023/24.

Figure 2.3: Proportion of Exchequer Issues by Vote



Source: *National Treasury*

2.4 Exchequer Issues by Sector

The 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 six months of FY 2023/24, exchequer issues to MDAs amounted to Kshs.631.39 billion, representing 34.7 per cent of their annual net estimates compared to 41.9 per cent (Kshs.672.32 billion), recorded in a similar period FY 2022/23. Table 2.3 summarises the sector's exchequer issues First Six months of FY 2023/24.

Table 2.3: Exchequer Issues by Sector

Sector	First Six Months, FY 2023/24				First Six Months, FY 2022/23		
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	65.82	78.99	24.31	30.8	56.28	32.20	57.2
Education	569.90	136.20	21.50	15.8	488.85	234.54	48.0
EI & ICT	172.12	56.60	14.21	25.1	135.79	53.54	39.4
EPW&NR	70.78	97.40	26.27	27.0	59.60	19.01	31.9
GECA	49.99	615.63	232.59	37.8	17.02	6.34	37.3
GJLO	228.35	238.34	112.94	47.4	231.47	103.70	44.8
Health	102.10	271.25	79.32	29.2	88.59	32.59	36.8
National Security	188.71	195.17	81.40	41.7	177.81	75.69	42.6
PAIR	252.22	52.74	19.89	37.7	291.96	96.76	33.1
SPCR	50.63	75.01	18.96	25.3	55.41	17.95	32.4
Total	**1,783.62**	**1,817.34**	**631.39**	**34.7**	**1,602.79**	**672.32**	**41.9**

Source: *National Treasury*

The GJLO Sector received the highest proportion of exchequer issues to its revised net estimates at 47.4 per cent, while the EI & ICT Sector received the lowest exchequer issues at 15.8 per cent. On the other hand, the GJLO Sector had overall exchequer issues of 47.4 per cent against its net estimates of Kshs.238.34 billion.

2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2023/24, the initial gross development expenditure budget estimates were Kshs.807.64 billion, which was revised to Kshs. 783.22 billion in Supplementary Budget I, representing 31.8 per cent of the gross ministerial budget of Kshs.2.46 trillion, compared to Kshs.715.35 billion allocated in FY 2022/23. Further analysis shows that the

development Votes received 17.2 per cent of the gross national budget of Kshs.4.54 trillion. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first six months of FY 2023/24.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	First Six Months FY 2023/24				First Six Months FY 2022/23			
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Gross Estimates (Kshs. Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	47.18	57.26	15.69	27.4	41.90	37.98	19.91	52.4
Education	27.07	28.71	10.95	11.3	28.92	22.30	18.02	80.8
EI & ICT	154.71	119.01	13.48	12.1	276.75	113.05	23.03	20.4
EPW&NR	51.13	55.20	10.91	3.9	82.65	41.95	11.14	26.6
GECA	31.06	32.43	3.91	38.1	6.96	6.67	1.63	24.4
GJLO	9.05	14.42	4.11	28.5	10.28	10.01	1.83	18.3
Health	46.66	37.75	1.49	8.4	54.02	39.76	9.22	23.2
National Security	3.72	2.72	0.42	15.5	3.47	3.47	0.84	24.1
PAIR	101.61	101.08	8.45	11.6	178.88	133.80	32.13	24.0
SPCR	8.63	8.63	1.00	19.8	31.54	15.41	4.01	26.0
Total	**480.82**	**457.22**	**70.41**	15.4	**715.35**	**424.39**	**121.75**	28.7

***Source**: National Treasury*

Total development exchequer issues in the period under review amounted to Kshs.70.41 billion, representing 15.4 per cent of the revised net estimates, compared to 28.7 per cent (Kshs.121.75 billion) in a similar period FY 2022/23. Analysis of exchequer issues towards development expenditure by sector shows that the GECA Sector received the highest proportion of exchequer issues to revised net estimates at 38.1 per cent while the EPW&NR Sector received the lowest at 3.9 per cent. Table 2.5 shows exchequer issues towards development expenditure to MDAs under each of the ten sectors in the first six months of FY 2023/24.

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

Sector and Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
Agriculture, Rural and Urban Development				
State Department for Lands and Physical Planning	4.48	4.90	0.92	18.9
State Department for Livestock Development	5.26	5.01	0.77	15.4
State Department for Crop Development	28.33	38.92	11.11	28.5

Sector and Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
State Department for the Blue Economy and Fisheries	9.01	8.33	2.88	34.6
National Land Commission	0.11	0.11	-	-
Sub-Total	**47.18**	**57.26**	**15.69**	**27.4**
Energy, Infrastructure and ICT				
State Department for Roads	88.26	73.15	7.77	10.6
State Department of Transport	6.48	5.54	0.50	9.0
State Department for Shipping and Maritime Affairs	0.57	0.27	-	-
State Department for Housing and Urban Development	28.34	14.94	1.23	8.2
State Department for Public Works	1.11	0.71	0.12	17.4
State Department for Information Communications Technology & Digital Economy	3.48	3.72	1.34	36.0
State Department for Broadcasting & Telecommunications	0.63	0.53	0.01	1.4
State Department for Energy	25.51	19.82	2.50	12.6
State Department for Petroleum	0.32	0.32	-	-
Sub-Total	**154.71**	**119.01**	**13.48**	**11.3**
General Economics and Commercial Affairs				
State Department for Trade	0.05	0.05	0.03	50.0
State Department for the ASALs and Regional Development	5.86	8.82	2.59	29.4
State Department for Industry	7.09	6.73	0.35	5.1
State Department for Micro, Small and Medium Enterprises Development	11.26	6.55	0.43	6.6
State Department for Investment Promotion	6.55	5.64	0.06	1.1
State Department for East African Community	-	-	-	
State Department for Cooperatives	0.11	4.51	0.40	
State Department for Tourism	0.15	0.12	0.05	44.5
Sub- Total	**31.06**	**32.43**	**3.91**	**12.1**
Health				
State Department for Medical Services	40.84	32.54	0.52	53.54
State Department for Public Health and Professional Standards	5.82	5.21	0.96	7.02
Sub-Total	**46.66**	**37.75**	**1.49**	**60.56**
Education				
State Department for Vocational and Technical Training	4.52	4.22	1.11	7.07
State Department for Higher Education and Research	2.86	3.00	0.24	3.55
State Department for Basic Education	18.55	20.33	9.25	22.13
Teachers Service Commission	1.14	1.16	0.34	1.20
Sub-Total	**27.07**	**28.71**	**10.95**	**33.95**
Governance, Justice, Law and Order				
State Department for Correctional Services	1.10	0.70	0.23	33.4
State Department for Immigration and Citizen Services	2.68	2.75	0.21	7.6
National Police Service	1.85	1.65	0.33	19.7
State Department for Internal Security and National Administration	1.18	7.48	3.32	44.3
The State Law Office	0.19	0.19	-	-
The Judiciary	1.85	1.45	-	-
Ethics and Anti-Corruption Commission	0.07	0.07	0.03	38.6

Sector and Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
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	0.005	-	-
Sub-Total	**9.05**	**14.42**	**4.11**	**28.5**
Public Administration and International Relations				
The Executive Office of the President	0.74	0.70	0.01	1.3
Office of the Deputy President	0.25	0.40	0.11	26.5
State House	0.93	1.31	0.74	56.6
State Department of Devolution	0.29	0.06	0.01	22.3
State Department of Economic Planning	56.02	59.52	0.61	1.0
State Department for Foreign Affairs	1.87	1.17	0.00	0.1
The National Treasury	38.05	35.17	6.46	18.4
State Department for Public Service	1.04	0.83	0.15	18.2
Parliamentary Joint Services	2.07	1.57	0.35	22.6
Public Service Commission	0.05	0.05	-	-
Auditor General	0.31	0.32	0.00	0.6
Sub-Total	**101.61**	**101.08**	8.45	8.4
National Security				
Ministry of Defence	3.72	2.72	0.42	15.5
Sub-Total	**3.72**	**2.72**	**0.42**	**15.5**
Social Protection, Culture and Recreation				
State Department for Youth Affairs	0.83	0.72	0.42	57.3
State Department for Sports	0.13	0.08	0.02	26.5
State Department for Culture and Heritage	0.09	0.15	-	-
State Department for Labour and Skills Development	0.69	0.34	0.31	93.8
State Department for Social Protection and Senior Citizen Affairs	3.62	3.86	0.22	5.7
State Department for Gender and Affirmative Action	3.27	3.48	0.03	0.9
Sub-Total	**8.63**	**8.63**	**1.00**	**11.6**
Environment Protection, Water and Natural Resources				
State Department of Water and Sanitation	28.17	32.89	4.81	14.6
State Department for Irrigation	16.02	15.12	4.88	32.3
State Department for Environment & Climate Change	1.90	1.78	0.38	21.3
State Department for Forestry	2.47	2.57	0.74	28.9
State Department for Mining	1.04	1.69	-	-
State Department for Wildlife	1.53	1.15	0.10	9.0
Sub-Total	**51.13**	**55.20**	**10.91**	**19.8**
Grand Total	**480.82**	**457.22**	**70.41**	**15.4**

Source: *National Treasury*

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2023/24, the initial gross ministerial recurrent budget was Kshs.1.68 trillion. This was revised to Kshs.1.36 trillion in Supplementary Budget I, representing 68.2 per cent of the ministerial expenditure allocation of Kshs.2.46 trillion, compared to Kshs.1.4 trillion allocated in FY 2022/23. Further analysis shows that recurrent ministerial expenditure allocation was 37 per cent of the gross national budget of Kshs.4.54 trillion. Table 2.6 shows the sectorial

recurrent estimates and exchequer issues first six months of FY 2023/24.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	First Six Months, FY 2023/24				First Six Months, FY 2022/23		
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	18.62	21.73	8.63	39.7	18.3	12.29	67.1
Education	542.84	586.92	221.64	37.8	466.55	216.53	46.4
EI & ICT	17.41	17.19	8.02	46.7	22.75	30.51	134.1
EPW&NR	19.65	19.81	8.05	40.7	17.65	7.87	44.6
GECA	18.93	24.17	10.3	42.6	10.35	4.72	45.6
GJLO	219.31	223.91	108.83	48.6	221.46	101.87	46.0
Health	55.44	59.65	24.79	41.6	48.84	23.37	47.8
National Security	184.99	192.45	80.97	42.1	174.34	74.85	42.9
PAIR	183.6	170.17	70.86	41.6	158.16	64.63	40.9
SPCR	42	44.11	18.89	42.8	40	13.94	34.8
Total	**1,303**	**1,360**	**561**	**41.2**	**1,178.40**	**550.57**	**46.7**

Source: *National Treasury and OCoB*

Total exchequer issues towards recurrent ministerial expenditure in the period under review amounted to Kshs.561 billion, representing 41.2 per cent of the net estimates, compared to 46.7 per cent (Kshs.550.57 billion) recorded in a similar period FY 2022/23. A review of the MDAs' recurrent exchequer issues in the period under review shows that the GJLO Sector received the highest percentage of exchequer issues at 48.6 per cent. In comparison, the Education Sector received the lowest proportion at 37.8 per cent. Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors in the first six months of FY 2023/24.

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

Sector & Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
Agriculture, Rural and Urban Development				
State Department for Lands and Physical Planning	3.38	3.38	1.55	45.7
State Department for Livestock Development	3.08	3.08	1.36	44.1
State Department for Crop Development	7.75	11.03	3.79	34.4
State Department for the Blue Economy and Fisheries	2.78	2.75	1.3	47.1
National Land Commission	1.64	1.49	0.64	42.9
Sub-Total	**18.64**	**21.73**	**8.63**	**39.7**
Energy, Infrastructure and ICT				
State Department for Roads	1.66	1.61	0.67	41.8
State Department of Transport	2.70	2.55	1.51	59.2
State Department for Shipping and Maritime Affairs	0.76	0.66	0.13	20.1
State Department for Housing and Urban Development	1.20	1.28	0.59	46
State Department for Public Works	2.56	2.53	1.16	45.8
State Department for Information Communications Technology & Digital Economy	2.39	2.44	1.22	49.8
State Department for Broadcasting & Telecommunications	3.89	3.96	1.75	44.2
State Department for Energy	1.89	1.83	0.88	48.1
State Department for Petroleum	0.34	0.31	0.1	33.7
Sub-Total	**17.41**	**17.19**	**8.02**	**46.7**
General Economics and Commercial Affairs				
State Department for Trade	1.97	1.89	0.8	42.3
State Department for the ASALs and Regional Development	9.25	14.44	6.33	43.8
State Department for Industry	2.47	2.55	1.07	41.9
State Department for Micro, Small and Medium Enterprises Development	1.68	1.66	0.68	41.1
State Department for Investment Promotion	0.98	1.05	0.35	32.9
State Department for East African Community	0.72	0.93	0.44	47
State Department for Cooperatives	0.78	0.64	0.26	40.7
State Department for Tourism	1.09	1.02	0.38	37.1
Sub-Total	18.93	24.17	10.3	42.6
Health				
State Department for Medical Services	43.52	45.77	19.15	41.8

Sector & Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
State Department for Public Health and Professional Standards	11.92	13.89	5.64	40.6
Sub-Total	**55.44**	**59.65**	**24.79**	**41.6**
Education				
State Department for Vocational and Technical Training	15.87	20.62	5.2	25.2
State Department for Higher Education and Research	79.34	90.24	34.85	38.6
State Department for Basic Education	125.64	134.32	28.5	21.2
Teachers Service Commission	321.99	341.74	153.09	44.8
Sub-Total	**542.84**	**586.92**	**221.64**	**37.8**
Governance, Justice, Law and Order				
State Department for Correctional Services	34.67	34.84	15.06	43.2
State Department for Immigration and Citizen Services	8.00	8.58	4.18	48.8
National Police Service	104.64	106.32	51.37	48.3
State Department for Internal Security and National Administration	26.97	29.42	16.63	56.5
The State Law Office	5.65	5.81	2.42	41.6
The Judiciary	20.44	20.44	10.18	49.8
Ethics and Anti-Corruption Commission	3.82	3.69	1.72	46.6
Office of the Director of Public Prosecutions	3.59	4.01	1.7	42.4
Office of the Registrar of Political Parties	2.07	1.26	0.95	75.2
Witness Protection Agency	0.74	0.81	0.42	51.5
Kenya National Commission on Human Rights	0.53	0.54	0.25	45.8
Independent Electoral and Boundaries Commission	4.57	4.67	2.38	51
Judicial Service Commission	0.90	0.9	0.34	38.4
National Police Service Commission	1.19	1.15	0.55	47.8
National Gender and Equality Commission	0.47	0.44	0.2	44.9
Independent Policing Oversight Authority	1.05	1.02	0.49	47.8
Sub-Total	**219.31**	**223.91**	**108.83**	**48.6**
Public Administration and International Relations				
The Executive Office of the President	3.59	3.33	1.27	38.1
Office of the Deputy President	3.28	3.89	1.49	38.2
Office of the Prime Cabinet Secretary	1.20	1.2	0.4	33.1
State Department for Parliamentary Affairs	0.67	0.39	0.14	35.1

Sector & Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
State Department for Performance and Delivery Management	0.48	0.36	0.3	83.9
State Department for Cabinet Affairs	0.90	0.62	0.2	32.5
State House	6.37	8.53	5.12	60.1
State Department of Devolution	1.88	1.94	0.66	33.7
State Department of Economic Planning	4.03	3.94	1.84	46.8
State Department for Foreign Affairs	17.70	19.18	8.54	44.5
State Department for Diaspora Affairs	1.31	1.32	0.29	22.3
The National Treasury	69.23	51.93	23.13	44.5
State Department for Public Service	20.35	20.81	5.78	27.8
Parliamentary Service Commission	0.91	0.92	0.43	46.8
National Assembly	24.55	24.71	10.16	41.1
Parliamentary Joint Services	6.29	6.32	2.68	42.4
Senate	7.16	7.2	3.54	49.1
The Commission on Revenue Allocation	0.52	0.52	0.17	32.4
Public Service Commission	3.66	3.51	1.18	33.6
Salaries and Remuneration Commission	0.56	0.55	0.21	37.5
Auditor General	7.42	7.57	2.86	37.8
Controller of Budget	0.77	0.71	0.24	33.5
The Commission on Administrative Justice	0.77	0.75	0.26	35.4
Sub-Total	183.60	170.17	70.86	41.6
National Security				
Ministry of Defence	140.69	146.6	61.03	41.6
National Intelligence Service	44.30	45.85	19.95	43.5
Sub-Total	184.99	192.45	80.97	42.1
Social Protection, Culture and Recreation				
State Department for Youth Affairs	2.80	2.72	1.37	50.3
State Department for Sports	1.38	1.31	0.62	46.9
State Department for Culture and Heritage	2.44	2.26	1.15	50.9
State Department for Labour and Skills Development	1.74	1.56	0.79	50.4
State Department for Social Protection and Senior Citizen Affairs	32.44	34.27	14.48	42.2
State Department for Gender and Affirmative Action	1.20	1.99	0.49	24.8
Sub-Total	42.00	44.11	18.89	42.8

Sector & Respective MDAs	Original Net Estimates	Revised Net Estimates	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
Environment Protection, Water and Natural Resources				
State Department of Water and Sanitation	3.28	3.2	1.37	42.6
State Department for Irrigation	1.15	1.13	0.53	47.2
State Department for Environment and Climate Change	3.58	3.23	1.88	58.3
State Department for Forestry	5.57	5.57	2.94	52.8
State Department for Mining	1.37	1.99	0.44	22.1
State Department for Wildlife	4.70	4.67	0.88	18.9
Sub-Total	**19.65**	**19.81**	**8.05**	**40.7**
Grand Total	**1,302.80**	**1,360.12**	**560.99**	**41.2**

Source: *National Treasury and 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 initial allocation to CFS in FY 2023/24 amounted to Kshs.1.96 trillion. This was revised to Kshs.2.08 trillion in Supplementary Budget I, representing 45.8 per cent of the gross national budget of Kshs.4.54 trillion, compared to Kshs.1.57 trillion allocated in FY 2022/23. The growth of 32.5 per cent (Kshs.51 billion) towards CFS in FY 2023/24 in comparison to FY 2022/23 is attributable to increased debt payment obligations. Table 2.8 shows the exchequer issues to CFS in the first six months of FY 2022/23.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First Six Months FY 2023/24				First Six Months FY 2022/23		
	Original Net Estimates (Kshs. Billion)	Revised Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net Estimates	Net Estimates (Kshs. billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to estimates
Public Debt	1,751.07	1,866.04	600.73	32.2	1,393.12	503.80	36.2
Pensions and Gratuities	189.09	189.09	59.01	31.2	171.83	47.57	27.7
Salaries, Allowances & Miscellaneous Services	23.53	23.72	8.21	34.6	6.87	4,44	64.7
Subscriptions to International Organizations	-	-	-	-	0.001	-	-
Total	**1,963.70**	**2,078.85**	**667.95**	**32.1**	**1,571.81**	**555.81**	**35.4**

Source: *National Treasury and OCoB*

In the first six months of FY 2023/24, exchequer issues to CFS were Kshs.667.95 billion, representing 32.1 per cent of the annual net estimates, compared to 35.4 per cent (Kshs.555.81 billion), issued in a similar period FY 2022/23. The increase is attributed to increased debt payment obligations, which was adversely affected by depreciation of the Kenyan shilling against major foreign currencies for foreign debt. Annex 1 shows the trend in exchange rate movement for July to December 2023, specified on page 126

Salaries, Allowances & Miscellaneous Services received the highest proportion of exchequer issues to revised net estimates at 34.6 per cent, while Pensions and Gratuities received the lowest at 31.2 per cent.

2.4.4 Exchequer Approvals and 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 if the amount appropriated for any purpose under the Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been claimed by that Act or money has been withdrawn from the Contingencies Fund.

In the first six months of FY 2023/2024, the Controller of Budget authorised a total of Kshs.3.29 billion under Article 223 of the Constitution. This amount was 0.07 per cent of the gross budget 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 reporting period.

Table 2.9: Exchequer Approval Issues Under Article 223 of the Constitution

Name of MDA	Date	Purpose	Amount Approved by National Treasury (Kshs.)	Exchequer requested by the National Treasury and approved by CoB (Kshs.)
Ministry of Defence	Nov-23	Support operations in response to El Nino rains	200,000,000	-
Ministry of Energy and Petroleum	Aug-23	Cater for AIA under the Eastern Electricity Highway Project (Kenya Ethiopia Interconnector)	1,500,427,347	-
	Aug-23	Cater for AIA under the Eastern Electricity Highway Project (Ethiopia Kenya Interconnector)	891,576,982	-
	Aug-23	Stabilisation of petroleum pump prices for August-September	1,823,248,800	-
	Aug-23	Stabilisation of petroleum pump prices for August-September	16,597,436,071	-
Ministry of Roads and Transport	Aug-23	Facilitate payment of the pending bill for Mwache -Tsunza-Mtenza road	500,000,000	-
State Department for Basic Education	Aug-23	Cater for Wings to Fly funding under the Federal Republic of Germany	200,000,000	-
State Department for Crop and Development	Aug-23	To cater for the improvement of NCPB Dryers and bulk storage facilities	250,000,000	-
	Aug-23	To procure maise drying and storage facilities	2,244,000,000	448,800,000.00
	Nov-23	To pay the National Cereal and Produce Board for the National Food Reserve to cater for the purchase of excess maise	500,000,000	500,000,000.00
State Department for East African Community	Sep-23	Purchase of Cabinet Secretary's official motor vehicle	16,300,000	-
State Department for Energy	Sep-23	To cater for the Eastern Electricity Highway Project	78,044,638	78,044,637.75
State Department for Environment and Climate Change	Aug-23	Cater for strengthening of forest management	128,300,000	-
State Department for ICT & The Digital Economy	Aug-23	Support the regional transport, trade and development facilitation project (ICTA)	873,000,000	221,537,950.95
State Department for Immigration and Citizen Services	Oct-23	Facilitate the purchase of E-Passport booklets	500,000,000	-

Name of MDA	Date	Purpose	Amount Approved by National Treasury (Kshs.)	Exchequer requested by the National Treasury and approved by CoB (Kshs.)
State Department for Irrigation	Oct-23	Loan AIA-Rwabura Irrigation Development Project	443,000,000	-
State Department for Medical Services	Sep-23	Cater for the COVID-19 outbreak and strengthen the National System for Public Health Emergency	290,000,000	-
State Department for Micro, Small and Medium Enterprises Development	Aug-23	Implementation of Kenya Youth Employment and Opportunity Project (KYEOP) closure	470,439,000	-
State Department for Tourism	Aug-23	Cater for the facelift of KICC	1,584,473,027	-
State Department of ASALs and Regional Development	Nov-23	Cater for the purchase of relief food and non-food items	2,400,000,000	-
	Aug-23	Cater for planned drought humanitarian emergency response intervention July - September	2,000,000,000	1,007,218,057.00
	Aug-23	Cater for implementation of IDA-funded Kenya Development Response to Displacement Impact Project	2,690,000,000	1,037,321,765.00
	Sep-23	Cater for Emergency relief pending bills	766,902,800	-
State Department of Youth Affairs and the Arts	Aug-23	Cater for settlement of pending obligations and seamless closure of KYEOP	250,000,000	-
State Departmental for Internal Security and National Administration	Oct-23	Cater for settlement of Mau forest evictees	660,000,000	-
State House	Jul-23	Cater for the purchase of motor vehicles	400,000,000	-
	Oct-23	Construction of a modern Presidential dais at the State House gardens	700,000,000	-
State Law Office	Sep-23	Refurbishment works of the former company's registry to create modern office spaces	250,000,000	-
The National Treasury	Aug-23	Cater for Value added Tax (VAT) refund to the US Embassy	450,767,438	-
	Aug-23	Cater for implementation of the East African Transport, Trade and Development facilitation project	405,030,580	-
	Dec-23	To cater for the budget deficit, settling the pending bills and additional funding for revenue mobilisation	10,982,000,000	-
Total			**51,044,946,683**	**3,292,922,410.70**

Source: *The National Treasury OCoB records*

The cumulative exchequer issues under Article 223 amounted to Kshs.3.29 billion, representing 0.2 per cent of the MDAs' revised net estimates budget of Kshs.1.82 trillion appropriated by Parliament.

In line with Article 223 (2) of the Constitution, the consent of Parliament should be obtained or sought within two months after the first withdrawal of the money. 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 should be sought within two weeks after its next sitting.

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 period under review, the Controller of Budget authorized Kshs.95.27 million from the Equalisation Fund comprising Kshs.24.27 million for development expenditure for projects implemented by the State Department of Water and Sanitation, and Kshs.71 million related to the Equalisation Fund Secretariat expenses. Table 2.10 below shows the approval for withdrawals from the Equalisation Fund in FY 2022/23.

Table 2.10: Withdrawal from the Equalisation Fund

Classification	Revised Net Estimates	Cumulative Exchequer Issues
	Kshs.	Kshs.
Recurrent (Secretariat)	380,000,000.00	71,000,000.00
Development – State Department of Water and Sanitation	-	24,273,835.80
Total	**380,000,000.00**	**95,273,835.8**

***Source**: OCoB*

2.4.6 Approval for Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. In the first six months of FY 2023/2024, the Controller of Budget authorized the withdrawal of Kshs.9.84 billion from the Judiciary Fund to the Judiciary Operational Accounts comprising Kshs.271.56 million for development activities and Kshs.9.57 billion for recurrent activities, representing 18,7 per cent and 46.8 per cent of the net Development and recurrent estimates respectively. Table 2.11 shows the approval for withdrawal from the Judiciary Fund in the first six months of FY 2023/24.

Table 2.11: Approval for Withdrawal from the Judiciary Fund

Vote	Original Net Estimates Kshs.	Revised Net Estimates Kshs.	Exchequer Issues Kshs.	% of Exchequer to Budget
Recurrent	20,437,400,000.00	20,437,400,000.00	9,567,283,329.43	46.8
Development	1,850,000,000.00	1,450,000,000.00	271,562,403.05	18.7
Total	**22,287,400,000.00**	**21,887,400,000.00**	**9,838,845,732.48**	45.0

***Source**: The National Treasury and OCoB*

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

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

3.2 FY 2023/24 Overall Budget

The National government original gross budget for FY 2023/24 amounted to Kshs.4.34 trillion, revised to Kshs.4.54 trillion in Supplementary Budget I, compared to Kshs.3.67 trillion in FY2022/23. This comprised of Kshs.807.64 billion for ministerial development expenditure, revised to Kshs.783.22 billion in Supplementary Budget I (see Annex I, referenced on page 167) and Kshs.1.56 trillion for ministerial recurrent expenditures, revised to Kshs.1.68 trillion in Supplementary Budget I (see Annex II referenced on page 170) and Kshs.1.96 trillion for CFS revised to Kshs.2.08 trillion in Supplementary Budget I. This recorded growth compared to Kshs.715.35 billion for ministerial development expenditure, Kshs.1.40 trillion for ministerial recurrent expenditure, and Kshs.1.57 trillion for CFS allocated in FY 2022/23.

To fund the budget, the Government targeted to raise Kshs.4.13 trillion revised to Kshs.4.28 trillion in Supplementary Budget I, comprising of tax revenue of Kshs.2.5 trillion, Non-Tax Revenue of Kshs.80.93 billion, and Other Domestic Financing of Kshs.3.19 billion. The budget will also be funded by domestic borrowings amounting to Kshs.851.89 billion and External Loans and Grants amounting to Kshs.849.76 billion. The domestic borrowing comprises of net domestic borrowing of Kshs.471.36 billion and internal debt redemptions (roll-overs) of Kshs.380.54 billion. The actual receipts in the Consolidated Fund for the first six months of FY 2023/24 were Kshs.1.44 trillion, including an opening balance of Kshs.2.62 billion brought forward from FY 2022/23.

Table 3.1 shows the overall budget performance of the National Government in the first six months of FY 2023/24.

Table 3.1: Overall Budget Performance

	First six months of FY 2023/24 (Kshs. Bn)						First six months of FY 2022/23 (Kshs. Bn)					
VOTE	Revised Gross Estimates	Revised Net estimates	Cumulative Exchequer	Cumulative Expenditure	% of Exchequer to Revised Net Estimates	Absorption Rate (%)	Approved Gross estimates	Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net Estimates	Absorption rate (%)
Recurrent	3,760.08	3,438.97	1,228.38	1,421.27	35.7	38.3	*2,975.71*	*2,750.21*	*1,106.39*	*1,270.69*	*40.2*	*42.7*
: MDAs	*1,681.23*	*1,360.12*	*560.99*	*752.92*	41.2	44.8	*1,403.90*	*1,178.40*	*550.57*	*677.04*	*46.7*	*48.2*
: CFS	*2,078.85*	*2,078.85*	*667.95*	*688.35*	32.1	33.1	*1,571.81*	*1,571.81*	*555.81*	*593.65*	*35.4*	*37.8*
Development	783.22	457.22	70.41	197.41	15.4	25.2	*715.35*	*424.39*	*121.75*	*171.61*	*28.7*	*24*
Total	4,543.30	3,896.19	1,299.34	1,638.67	33.3	36.1	3,691.06	3,174.60	1,228.14	1,442.30	38.7	39.1

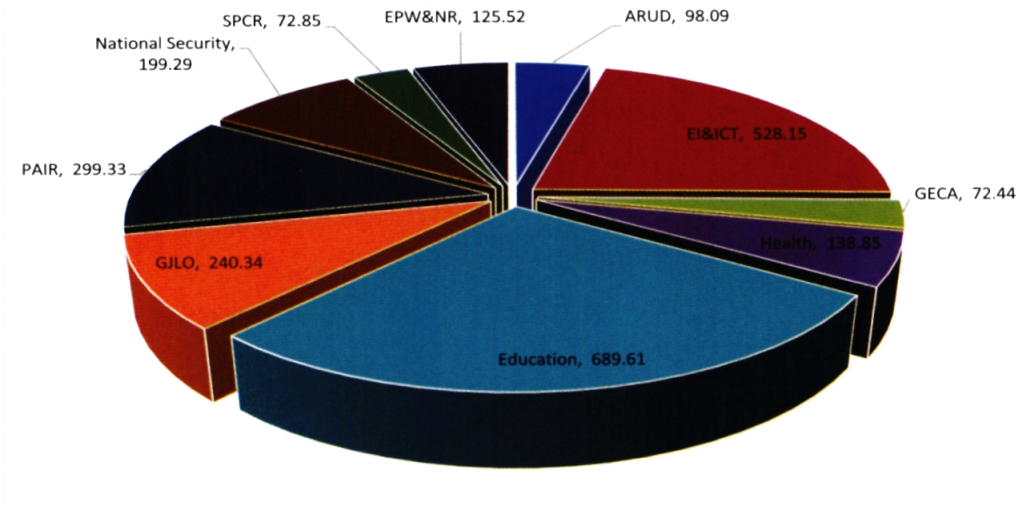
Source: *National Treasury, OCoB and MDAs*

The total exchequer issues by the National treasury to National government in the first six months of FY 2023/24 were Kshs.1.30 billion, representing 33.7 per cent of the revised net estimates, compared to 38.6 per cent (Kshs.1.23 billion) recorded in a similar period in FY 2022/23. The exchequer issues comprised Kshs.70.41 billion (15.4 per cent) for ministerial development expenditure, Kshs.560.99 billion (41.2 per cent) for ministerial recurrent expenditure and Kshs.667.95 billion (32.1 per cent) to CFS.

Gross expenditure for the National government was Kshs.1.64 trillion, recording an absorption rate of 36.1 per cent, compared to Kshs.1.44 trillion (39.1 per cent) recorded in a similar period FY 2022/23. This comprised ministerial development expenditure at Kshs.197.41 billion (absorption rate of 25.2 per cent), ministerial recurrent expenditure at Kshs.752.92 billion (absorption rate of 44.8 per cent), and Consolidated Fund Services at Kshs.668.35 billion (32.1 per cent).

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

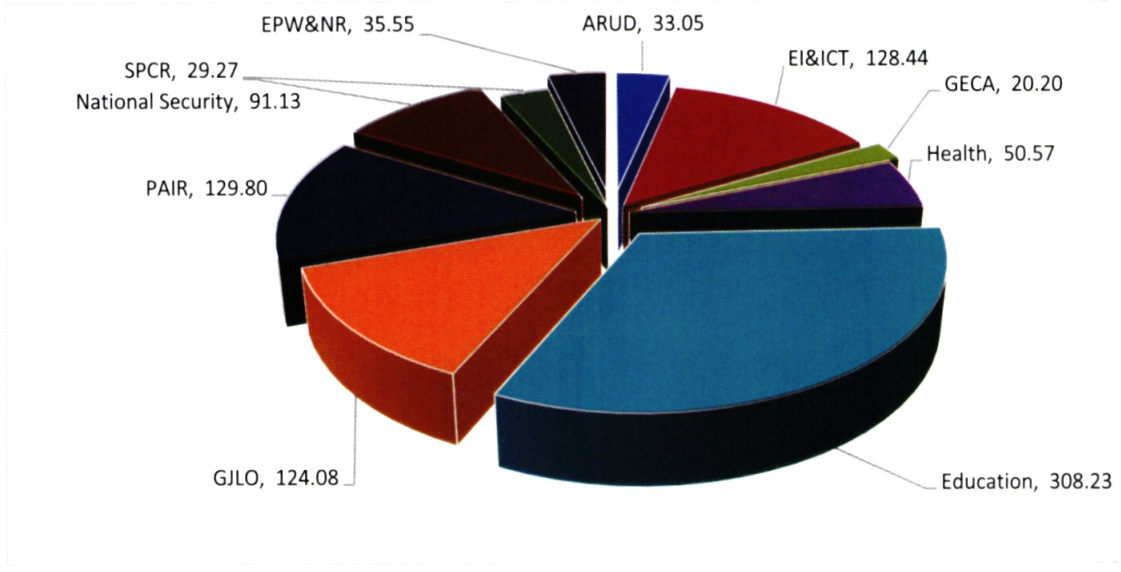
Figure 3.1: Revised Annual Allocation by Sector FY 2023/24 (Kshs. Billion)



Source: *National Treasury*

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

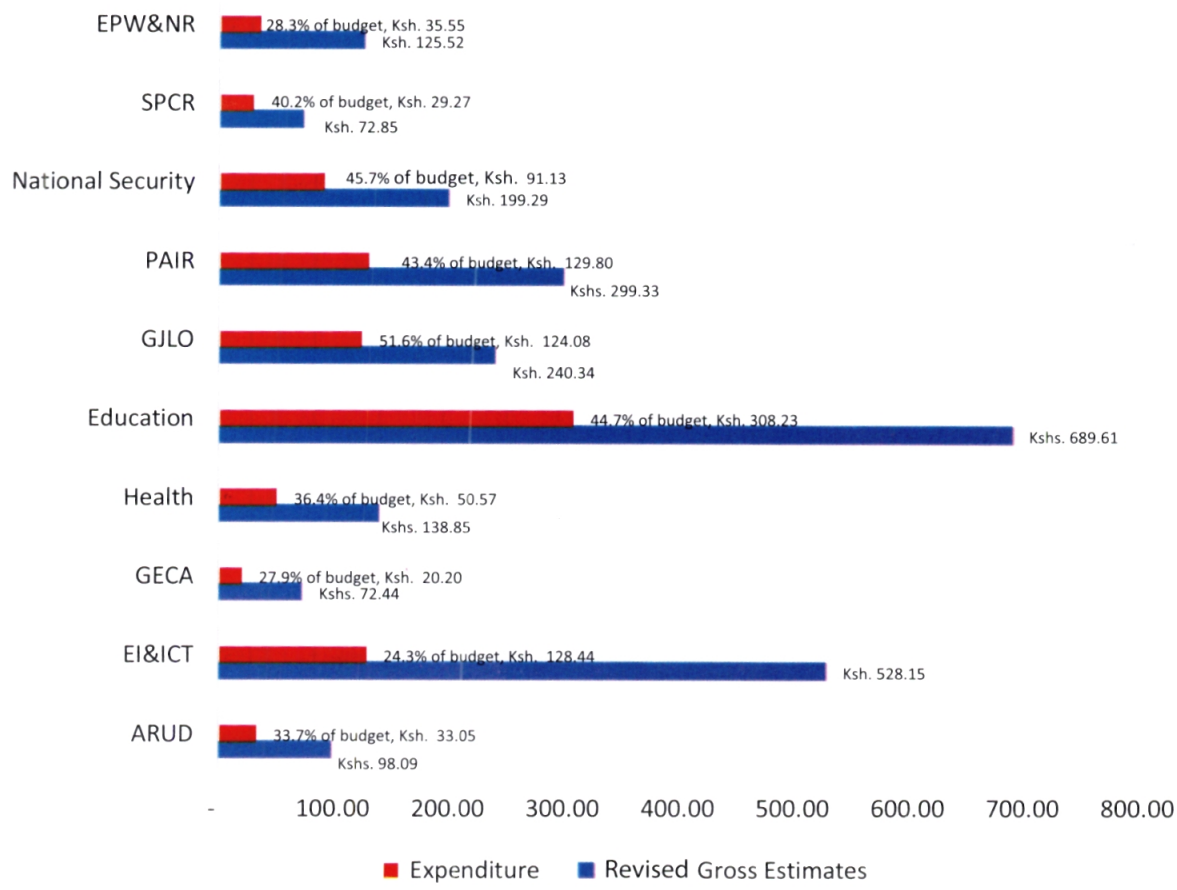
Figure 3.2: Expenditure by Sector (Kshs. Billion)



Source: *MDAs and National Treasury*

Figure 3.3 shows the proportion of expenditure by sector in the first six 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

The initial budget allocation for CFS in FY 2023/24 amounted to Kshs.1.96 trillion. This amount was revised to Kshs.2.08 trillion in Supplementary Budget I, an increase compared to Kshs.1.57 trillion allocated in FY 2022/23. Table 3.2 summarises the CFS vote implementation status for the first six months of FY 2023/24.

Table 3.2: CFS Budget Performance (Kshs. Millions)

CFS Category	First Six Months FY 2023/24						First Six-Month FY 2022/23				
	Original Estimates	Revised Estimates	Exchequer Issues	Expenditure	Exchequer Issues as % of Estimates	Expenditure as % of Estimates	Net Estimates	Exchequer Issues	Expenditure	Exchequer Issues as % of Estimates	Expenditure as % of Estimates
Public Debt	1,751,074.45	1,866,038.32	600,734.07	597,577.40	32.2	32.0	1,393,126.15	503,798.69	526,024.81	36.2	37.8
Pensions and Gratuities	189,089.78	189,089.78	59,005.44	82,302.03	31.2	43.5	171,828.28	47,573.61	63,183.67	27.7	36.8
Salaries & Allowances and Miscellaneous Services (includes Guaranteed Debts)	23,532.70	23,721.82	8,207.26	8,486.27	34.6	35.8	6,866.33	4,441.73	4,441.55	64.7	64.7
Total	**1,963,696.93**	**2,078,849.92**	**667,946.77**	**688,345.70**	**32.1**	**33.1**	**1,571,820.76**	**555,814.03**	**593,650.03**	**35.4**	**37.8**

Source: *National Treasury*

Total expenditure for CFS in the period under review amounted to Kshs.557.41 billion, representing 33.1 per cent of the revised estimates for CFS, compared to Kshs.593.65 billion (37.8 per cent) recorded in a similar period FY 2022/23.

3.3.1 Public Debt

As of 31st December 2023, the Public debt stock stood at Kshs.11.14 trillion, comprising of Kshs.6.09 trillion (54.7 per cent) dues to external lenders and Kshs.5.05 trillion (45.3 per cent) dues to domestic lenders. Table 3.3 represents the public debt position as of 31st December 2023.

Table 3.3: Public and Publicly Guaranteed Debt Stock Debt as of 31st December 2023 (Kshs. Million)

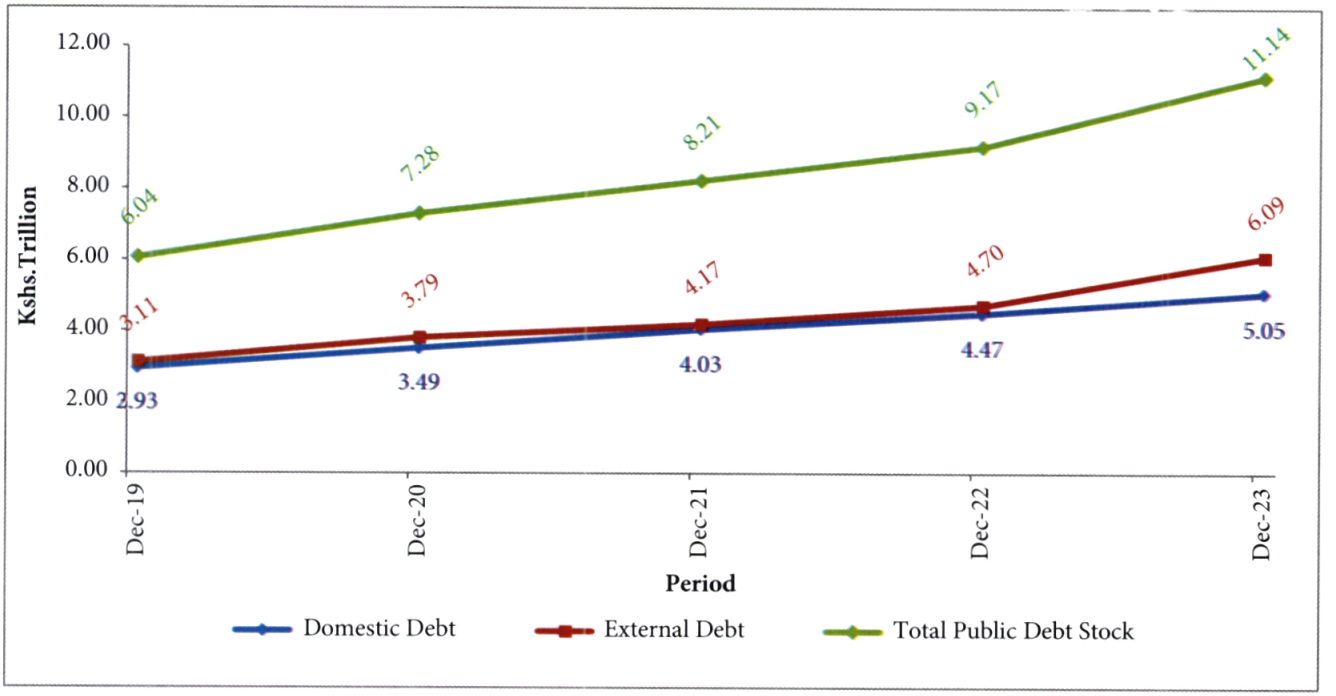
Category	As of 30th June, 2023	First six months of FY 2023/24		As of 31st December, 2023	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed	Loan paid (Principal)			
External Debt						
Bilateral	1,339,502.61	10,816.98	76,799.12	1,422,179.86	6.2	12.8
Multilateral	2,654,934.26	96,959.69	27,524.66	3,061,107.96	15.3	27.5
Commercial Banks	1,437,275.86	34,125.48	30,288.72	1,588,655.72	10.5	14.3
Suppliers Credits	14,848.21	-	-	17,641.45	18.8	0.2
Sub-Total External Debt	**5,446,560.94**	**141,902.15**	**134,612.50**	**6,089,584.98**	**11.8**	**54.7**
Domestic Debt						
Central Bank	102,592.26	17,670.58	39.39	120,223.45	17.2	1.1
Commercial Banks	2,095,068.99	72,779.56	58,128.10	2,109,720.45	0.7	18.9
Sub-total: Banks	**2,197,661.25**	**90,450.14**	**58,167.49**	**2,229,943.89**	**1.5**	**20.0**
Non-bank	2,506,969.82	185,097.24	9,696.45	2,682,370.61	7.0	24.1
IMF SDR* Funds On-Lent to Government	95,721.40	-	5,099.35	104,244.60	8.9	0.9
Others (Non-residents)	31,965.43	1,677.00	93.00	33,549.43	5.0	0.3
Sub-Total Domestic	**4,832,317.91**	**277,224.38**	**73,056.30**	**5,050,108.54**	**4.5**	**45.3**
Grand Total	**10,278,878.84**	**419,126.53**	**207,668.80**	**11,139,693.52**	**8.4**	**100.0**

Source: *National Treasury*

**IMF SDR-International Monetary Fund Special Drawing Rights*

The public debt stock increased by 8.4 per cent from Kshs.10.28 trillion as of June 30th 2023 to Kshs.11.14 trillion as of December 31st 2023. External debt recorded the highest growth at 11.8 per cent while domestic debt recorded 4.5 per cent. High growth in external debt is majorly attributed to the depreciation of the Kenya Shilling against major world currencies since external debt stock is recorded in foreign currencies. Figure 3.4 depicts the trend in public debt stock from December 31st, 2019 to December 31st, 2023.

Figure 3.4: Trend in Public Debt Stock



Source: *National Treasury*

The original allocation for public debt servicing in FY 2023/24 amounted to Kshs.1.75 trillion. This amount was revised to Kshs.1.87 trillion in Supplementary Budget I, representing 89.8 per cent of the CFS budget, an increase of 34.7 per cent compared to Kshs.1.39 trillion allocated in FY 2022/23 (as at 31st December 2022). The increase is attributed to Kshs.336.26 billion external public debt that will be maturing within the financial year, as indicated in Table 3.4.

Table 3.4: Composition of External Debt Stock by Maturity Period

Remaining Maturity Period	Amount (Kshs. Mn)
00 to 01 Years	336,257.30
01 to 02 Years	90,386.49
02 to 03 Years	10,038.00
03 to 05 Years	462,462.32
05 to 10 Years	1,220,350.25
10+ Years	3,970,090.62
Total	**6,089,584.98**

Source: *National Treasury*

The revised Public debt allocation for FY 2023/24 of Kshs.1.87 trillion, comprised of Kshs.918.84 billion for interest payments and Kshs.947.2 billion for redemptions (principal payments). Allocation towards servicing of external debt amounting to Kshs.839.14 billion comprising Kshs.566.66 billion for redemption and Kshs.272.48 billion for interest payments. Allocation to domestic debt amounted to Kshs.1.03 trillion, comprising Kshs.380.54 billion for redemption and Kshs.646.36 billion for interest-payments.

Total expenditure on public debt in the first six months of FY 2023/24 was Kshs.597.56 billion, representing 32 per cent of the revised annual estimates, compared to Kshs.526.02 billion (37.8 per cent) recorded in a similar period FY 2022/23. The expenditure comprised Kshs.234.86 billion towards principal redemption, Kshs.355.18 billion towards interest payments, Kshs.6.69 billion as other charges and Kshs.833.85 million as commitment fees.

External debt servicing amounted to Kshs.238.08 billion, consisting of Kshs.133.19 billion for redemption, Kshs.97.36 billion for interest payment, Kshs.6.69 billion as other charges and Kshs.833.85 million as commitment fees. External debt was affected by the negative effects of a weak shilling as indicated on Annex XII. The total domestic debt payment was Kshs.359.48 billion, comprising of Kshs.101.67 billion and Kshs.257.81 billion for redemption and interest payments, respectively.

3.3.2 Overdraft Facility

The overdraft facility is a temporary source of funds primarily used to finance the shortfall in payment of domestic debt instruments such as matured Treasury Bills and bonds. The government overdraft is managed by the Central Bank of Kenya (CBK), and it is restricted to a maximum of 5 per cent of the most recently audited revenues. According to Section 15 (3) of the PFM Act, it must be paid off by the end of the financial year.

For the financial year 2023/24, the overdraft limit is set at Kshs.97.05 billion and is charged at the prevailing CBK rate on the amount outstanding at the end of each month. During the first six months of FY 2023/24, the CBK rate was 10.5 per cent.

During the first six months of FY 2023/24, the total charge on the overdraft facility amounted to Kshs.4.21 billion, which is an increase of 105.8 per cent compared to the overdraft facility charges of Kshs.2.04 billion during a similar period in FY 2022/23. This increase is due to the gradual change in the CBK rate from 8.75 per cent to 10.5 per cent from 1st July to 30th November and 12.5 per cent in December 2023 respectively. Further, the overdraft limit increased from Kshs.80.05 billion in FY 2022/23 to Kshs.97.05 billion in FY 2023/24. This was after the revision of the Government advances facility as per Section 46(3) of the Central Bank of Kenya Act 2015 CAP 491, which is 5 per cent of Kshs.1.94 trillion audited gross ordinary revenue as of 30th June 2023, excluding domestic borrowing, external loans, and external grants. Table 3.5 shows the charges on overdraft facility by month in the first six months of FY 2023/24.

Table 3.5: Charges on Overdraft Facility by Month

Month	First Six Months FY 2023/24, (Kshs.)	First Six Months FY 2022/23, (Kshs.)	Variance in Per Cent
	a	b	c=(a-b)/b*100
July	589,087,532	327,533,507	79.9
August	639,594,587	325,712,817	96.4
September	660,806,400	279,606,848	136.3
October	683,890,855	318,941,010	114.4
November	697,958,319	356,100,815	96.0
December	936,398,170	436,922,401	114.3
Total	**4,207,735,863**	**2,044,817,398**	**105.8**

Source: *National Treasury*

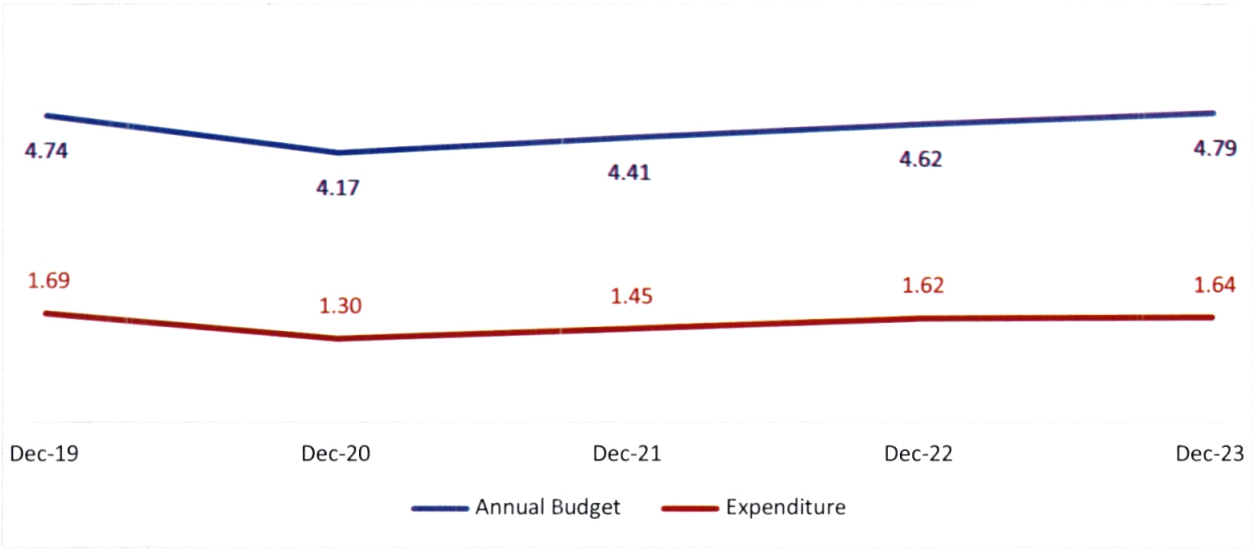
3.3.3 Salaries and Allowances and Miscellaneous Services

In FY 2023/24, the allocations for Salaries and allowances and Miscellaneous Services (SAM) amounted to Kshs.4.74

billion. This was later revised to Kshs.4.80 billion in Supplementary Budget I compared to Kshs.4.62 billion allocated in FY 2022/23. The 3.7 per cent growth in the budget is attributed to Kshs.45 million budget allocation for employer contribution to the housing levy and other offices including the Office of the Director of Public Prosecutions.

In the first six months of FY 2023/24, the total expenditure on SAM was Kshs.1.64 billion, which is 34.1 per cent of the revised annual estimates as compared to Kshs.1.62 billion (35.1 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 (Kshs. Billion)



Source: *National Treasury*

Table 3.6 shows SAM performance in the first six months of FY 2023/24.

Table 3.6: Salaries, Allowances, and Miscellaneous Budget Performance (Kshs. Million)

Name of the Office	First Six Months FY 2023/24					First Six Months FY 2022/23		
	Original Estimates	Revised Estimates	Exchequer	Expenditure	Budget Performance (%)	Printed Estimates	Expenditure	Budget Performance (%)
Salaries & Allowance								
Office of the Attorney General	19.31	19.31	5.79	5.79	30.0	18.74	17.57	93.7
Director of Public Prosecutions	9.62	19.62	12.30	12.30	62.7	9.34	4.67	50.0
The Judicial Service Commission	3,656.20	3,656.20	1,237.55	1,237.55	33.8	3,530.30	1,225.36	34.7
Auditor General	21.56	21.56	5.79	5.79	26.9	20.93	5.56	26.6
Public Service Commission	86.78	86.78	44.10	44.10	50.8	120.36	35.79	29.7
Teachers Service Commission	93.78	93.78	37.71	37.71	40.2	91.05	36.24	39.8
Ethics and Anti-Corruption Commission	22.87	22.87	10.72	10.72	46.9	22.20	9.58	43.1

Name of the Office	First Six Months FY 2023/24					First Six Months FY 2022/23		
	Original Estimates	Revised Estimates	Exchequer	Expenditure	Budget Performance (%)	Printed Estimates	Expenditure	Budget Performance (%)
Kenya National Commission on Human Rights	42.50	42.50	21.33	21.33	50.2	41.27	20.93	50.7
Commission on Administrative Justice	27.38	27.38	13.95	13.95	51.0	26.58	13.27	49.9
National Gender & Equality Commission	17.49	17.49	21.33	21.33	121.9	16.98	22.57	132.9
National Cohesion & Integration Commission	128.90	128.90	29.37	29.37	22.8	125.14	26.85	21.5
Commission on Revenue Collection	79.43	79.43	33.23	33.23	41.8	83.45	38.15	45.7
Salaries & Remuneration Commission	96.60	96.60	41.80	41.80	43.3	93.78	39.59	42.2
National Land Commission	145.08	145.08	37.66	37.66	26.0	140.86	35.91	25.5
Controller of Budget	18.36	18.36	4.81	4.81	26.2	17.82	4.59	25.8
National Police Service Commission	88.74	88.74	25.43	25.43	28.7	86.15	22.79	26.5
Independent Electoral & Boundaries Commission	105.82	105.82	0.22	0.22	0.2	102.73	31.85	31.0
Sub-Total	**4,660.40**	**4,670.40**	**1,583.09**	**1,583.09**	**33.9**	**4,547.69**	**1,591.27**	**35.0**
Office of the President / Deputy President: (a) President	42.44	42.44	9.08	9.08	39.1	41.20	9.99	44.7
(b) Deputy President			7.54	7.54			8.41	
(a) Former Presidents	24.18	24.18	7.21	7.21	44.7	23.47	8.95	54.1
(b) Former First Lady			3.61	3.61			3.76	
Sub-Total	**66.62**	**66.62**	**27.43**	**27.43**	**41.2**	**23.47**	**12.71**	**54.1**
Total Salaries and Allowances	**4,727.02**	**4,737.02**	**1,610.52**	**1,610.52**	**34.0**	**4,612.37**	**1,622.38**	**35.2**

Name of the Office	First Six Months FY 2023/24					First Six Months FY 2022/23		
	Original Estimates	Revised Estimates	Exchequer	Expenditure	Budget Performance (%)	Printed Estimates	Expenditure	Budget Performance (%)
Miscellaneous Services								
Employer Contribution to Housing Levy	0.00	45.00	23.77	23.77	52.8			
Employer Contribution to N.S.S. F	12.50	12.50	0.93	0.93	7.4	12.50		
Total Miscellaneous Services	**12.50**	**57.50**	**24.70**	**24.70**	**43.0**	**12.50**		
Grand Total	**4,739.52**	**4,794.52**	**1,635.22**	**1,635.22**	**34.1**	**4,624.87**	**1,622.38**	**35.1**

Source: *The National Treasury*

When undertaking her oversight role, the Controller of Budget observed the absorption of SAM, National Gender and Equality Commission budget performance stood at 121.9 per cent against its annual allocation. This is attributed to underbudgeting, and the Controller of Budget recommends the regularisation in the Supplementary Budget II. Additionally, the Controller of Budget noticed that the average SAM budget performance in the first six months was 34.1 per cent, with several SAM categories having less than 50 per cent budget performance as illustrated in Table 3.6. Therefore, the Controller of Budget recommends that the National Treasury address the factors that affect SAM budget performance or rationalise the SAM budget allocations during the remaining period of FY 2023/24.

3.3.4 Guaranteed Debt

As of 31st December 2023, the guaranteed debt stock stood at Kshs.183.08 billion compared to Kshs.170.23 billion as of 30th June 2023 with the increase attributed to the depreciation of the Kenya Shilling against major foreign currencies. Table 3.7 shows the list of guaranteed loans as of 31st December 2023.

Table 3.7: List of Guaranteed Loans as of 31st December 2023 (Kshs. Million)

Classification				Loans portfolio as of 30th June 2023	FY 2023/24		Loans portfolio as of 31st December 2023	Composition (%) of Loan Portfolio
Agency	Year	Purpose of the loan	Creditor		Loan Disbursements	Loans paid (Principal amount)		
Kenya Airways	2017	Kenya Airways Guarantee	EXIM Bank USA	88,223.87	_	5,456.55	92,299.45	50.4
Kenya Electricity Generating Company	1995	Mombasa Diesel Generating Power Plant	Government of Japan	825.20	_	_	708.16	0.4
	1997	Sondu Miriu Hydropower Project	Government of Japan	1,148.28	_	_	1,126.20	0.6
	2004	Sondo Miriu Hydropower II	Government of Japan	7,049.34	_	_	7,874.00	4.3
	2007	Sondo - Miriu Hydropower Project Sangoro Power Plant	Government of Japan	3,296.13	_	_	3,692.95	2.0
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Project	Government of Japan	14,938.45	_	_	16,293.88	8.9
	2010	Rehabilitation and Expansion of the Hydropower Plant Kindaruma	Government of Federal Republic of Germany - GiZ	598.16	_	_	339.74	0.2
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of Federal Republic of Germany - GiZ	1,916.42	_	_	1,723.57	0.9
	2021	DSSI Japan for KenGen Loans Phase 1	Government of Japan	1,272.20	_	_	1,293.95	0.7
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	20,174.54	_	_	22,605.29	12.3
	2015	Kenya Port Development Project - Phase II	Government of Japan	30,040.24	_	_	34,372.88	18.8
	2021	DSSI Japan - Kenya Ports Authority (KEP25)	Government of Japan	351.14	_	_	351.56	0.2
	2021	DSSI Japan - Kenya Ports Authority (KEP25) - Phase II	Government of Japan	394.98	_	_	401.73	0.2
Total				**170,228.96**		**5,456.55**	**183,083.36**	

Source: *National Treasury*

In FY 2023/24, the allocation towards payment for guaranteed debt was Kshs.17.19 billion revised to Kshs.18.92 billion in Supplementary Budget I. The total amount paid on guaranteed loans during the first six months of FY 2023/24 amounted to Kshs.6.85 billion, which was payment for Kenya Airways Guarantee with Kshs.5.46 billion being redemption of loan and Kshs.1.39 billion being interest payment.

3.3.5 Pensions and Gratuities

The allocation for Pensions and Gratuity for the FY 2023/24 amounted to Kshs.189.09 billion, a 10 per cent increase from the previous financial year's allocation of Kshs.171.83 billion. This allocation is in four categories: Ordinary Pensions of Kshs.82.93 billion, Commuted Pensions and Gratuities of Kshs.77.56 billion, Other Pension Schemes of Kshs.134.1 million, and the Public Service Superannuation Scheme (PSSS) at Kshs.28.46 billion.

The increase in the Pensions and Gratuity Budget for FY 2023/24 is mainly attributed to the additional allocation towards ordinary pension by Kshs.13.38 billion (19.2 per cent) and the Public Service Superannuation Scheme by Kshs.2.59 billion (10 per cent). This increase brings the total FY 2023/24 allocation towards ordinary pensions to Kshs.82.93 billion and the Public Service Superannuation Scheme to Kshs.28.46 billion.

Total payments towards Pensions and Gratuities in the first six months of FY 2023/24 amounted to Kshs.82.30 billion, representing 43.5 per cent of the gross estimates, compared to Kshs.63.18 billion (36.8 per cent) recorded in FY 2022/23. Table 3.8 shows the performance for various pension categories in the first six months of FY 2023/24.

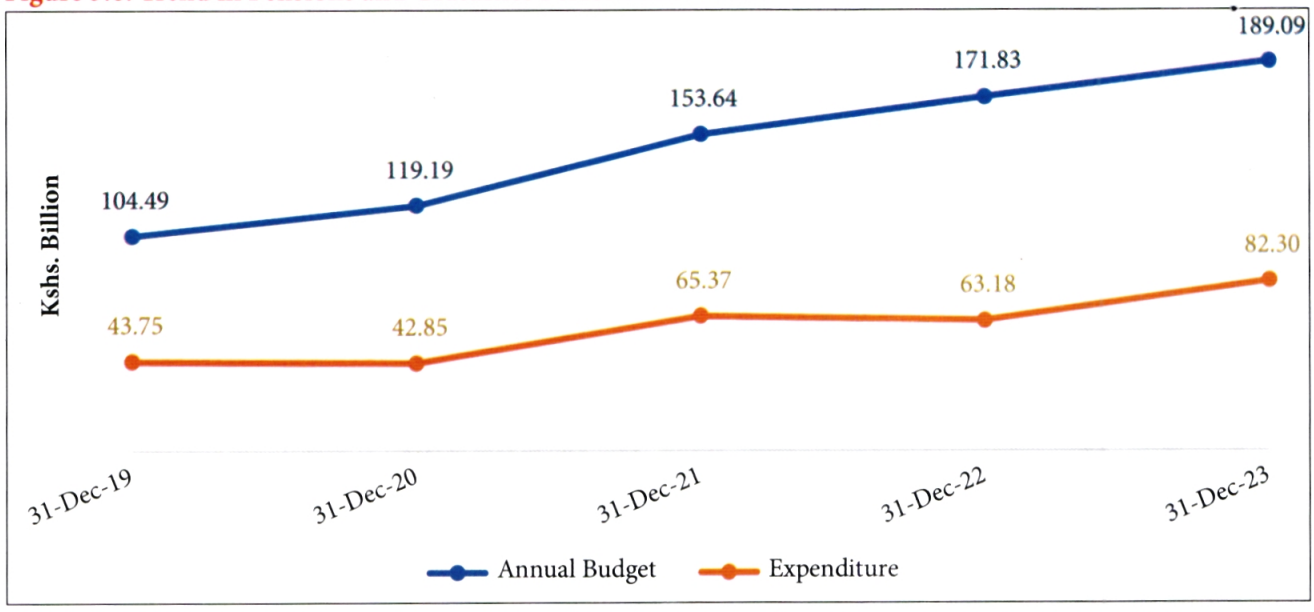
Table 3.8: Pension and Gratuities Budget Performance

Classification of Pensions & Gratuities	First Six Months, FY 2023/24				First Six Months, FY 2022/23			
	Revised Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Net Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pension	82,933.73	35,743.73	40,157.39	48.4	69,549.07	32,136.02	34,716.14	49.9
Commuted Pension	77,557.27	18,671.55	32,417.36	41.8	76,159.95	11,425.50	24,429.24	32.1
Other Pension Schemes	134.10	0.00	4.04	3.0	242.27	0.00	4.86	2.0
Public Service Superannuation Scheme	28,464.68	4,590.15	9,723.24	34.2	25,876.98	4,012.09	4,033.42	15.6
Total	**189,089.78**	**59,005.44**	**82,302.03**	**43.5**	**171,828.28**	**47,573.61**	**63,183.67**	**36.8**

Source: National Treasury

Notably, the budget implementation of Pensions and Gratuities has been impacted by the downtime of the Pension Information System. Additionally, there has been underfunding from the Exchequer, as evidenced by the release of Kshs.59.01 billion compared to the reported expenditure of Kshs.82.3 billion. Furthermore, the Government of Kenya's contribution (as the employer) remitted to the PSSS had a six-month contribution arrears as the Kshs.4.59 billion remitted to PSSS was payment for May and June 2023. Figure 3.6 shows the Pensions and gratuities performance trend from 31st December 2019 to 31st December 2023.

Figure 3.6: Trend in Pensions and Gratuities Performance Trend



Source: *National Treasury*

The Controller of Budget recommends timely funding of Pension and Gratuities Votes and 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 MDAs' expenditure breakdown by economic items for development and recurrent activities in the first six 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 and use of Goods and Services Grants, Subsidies, Social security benefits, Acquisition of Fixed assets and Non-fixed Assets among others. Some of the economic items under 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.

3.4.2 Ministries, Departments, and Agencies Economic Items Analysis

Ministerial allocation in FY 2023/24 amounts to Kshs.2.37 trillion, revised to Kshs.2.64 trillion in Supplementary Budget I, comprising Kshs.783.22 billion for development activities and Kshs.1.68 trillion for recurrent programmes. In the first six months of FY 2023/24, the ministerial expenditure was Kshs.950.33 billion (absorption rate of 38.6 per cent), consisting of Kshs.197.41 billion for development activities representing 25.2 per cent and Kshs.752.92 billion for recurrent activities representing 44.8 per cent. Annex XI, referenced on page 132 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, revised to Kshs.783.22 billion in Supplementary Budget I, compared to Kshs.715.35 billion allocated in FY 2022/23. Gross ministerial development expenditure in the first six months of FY 2023/24 amounted to Kshs.197.41 billion, recording an absorption rate of 25.2 per cent, compared to 24 per cent (Kshs.171.61 billion), recorded in a similar period of FY 2022/23. Table 3.9 shows ministerial development expenditure breakdown analysis by economic items in the first six 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	-	-	-	-	25.00	18.52	9.95	101.75	155.22	-	155.22
Office of the Deputy President	-	-	126.73	-	-	8.98	-	-	135.71	-	135.71
State House	-	600.00	152.61	-	-	8.50	-	4.29	765.40	-	765.40
State Department for Correctional Services	-	230.83	-	5.57	189.74	33.60	-	-	459.74	-	459.74
State Department for Immigration and Citizen Services	-	25.98	441.28	-	-	-	-	2,804.29	3,271.55	-	3,271.55
National Police Service	-	61.35	1.36	-	-	377.42	-	9.38	449.51	-	449.51
State Department for Internal Security and National Administration	-	-	-	-	-	6,500.00	-	-	6,500.00	-	6,500.00
State Department for Devolution	-	15.26	-	-	-	-	-	11.57	26.83	-	26.83
State Department for the ASALs and Regional Development	1,134.86	-	-	-	-	-	-	85.40	1,220.26	-	1,220.26
Ministry of Defence	2,092.99	-	-	-	-	-	-	-	2,092.99	-	2,092.99
State Department for Foreign Affairs	23.46	-	-	-	-	-	-	-	23.46	-	23.46
State Department for Vocational and Technical Training	2,349.43	50.28	-	-	-	16.85	-	-	2,416.56	753.40	1,663.16
State Department for Higher Education and Research	250.56	-	-	-	-	-	-	-	250.56	-	250.56
State Department for Basic Education	5,924.37	-	-	-	-	-	-	-	5,924.37	-	5,924.37
The National Treasury	3,344.02	-	70.00	-	25.00	254.71	1,590.67	1,483.08	6,767.47	62.97	6,704.50
State Department for Economic Planning	27,690.94	-	5.00	-	-	-	23.63	-	27,719.57	-	27,719.57
State Department for Medical Services	7,182.63	28.24	-	-	-	49.60	-	5,700.81	12,961.28	530.15	12,431.12
State Department for Public Health and Professional Standards	5,189.39	-	-	-	-	-	-	-	5,189.39	-	5,189.39
State Department for Roads	16,146.69	-	50.36	13.59	2.78	203.60	203.06	386.54	17,006.61	7,574.08	9,432.53
State Department of Transport	20,086.00	-	57.83	-	-	13.38	-	122.44	20,279.65	20,086.00	1,487.79

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 Shipping and Maritime Affairs	-	-	-	-	-	-	1.10	4.95	6.04	4.95	1.10
State Department for Housing and Urban Development	3,154.32	-	257.46	-	1,483.03	2.94	72.71	413.78	5,384.25	3,238.82	2,145.43
State Department for Public Works	-	22.85	5.30	-	46.47	-	-	27.61	102.22	-	102.22
State Department for Irrigation	6,278.58	-	-	-	66.78	-	4.90	-	6,350.26	2,990.36	3,359.90
State Department of Water and Sanitation	15,382.05	-	-	-	-	-	100.00	-	15,482.05	1,270.00	14,212.05
State Department for Lands and Physical Planning	1,325.00	50.97	16.40	-	-	16.89	323.27	739.31	2,471.84	249.56	2,222.28
State Department for Information Communications and Technology & Digital Economy	7,707.18	-	-	-	-	-	195.49	632.74	8,535.40	6,218.24	2,317.16
State Department for Broadcasting & Telecommunications	315.50	-	-	-	-	-	-	41.14	356.64	-	356.64
State Department for Sports	5,793.28	-	-	-	21.00	4.86	-	-	5,819.14	7,029.86	(1,210.72)
State Department for Culture and Heritage	-	-	-	-	-	-	-	-	-	-	-
State Department for Youth Affairs and the Arts	34.65	-	-	-	-	8.35	12.61	389.24	444.84	-	444.84
State Department for Energy	1,421.78	-	127.95	-	4,927.35	-	222.11	-	6,699.19	1,071.38	5,627.81
State Department for Livestock Development	2,117.24	-	-	-	92.72	-	9.31	185.05	2,404.32	1,100.00	1,304.32
State Department for the Blue Economy and Fisheries	2,239.42	-	-	-	71.00	2.50	451.52	112.67	2,877.11	-	2,877.11
State Department for Crop Development	10,370.05	13.98	-	-	-	824.63	188.94	2,624.52	14,022.13	-	14,022.13
State Department for Cooperatives	4,400.00	0.89	-	-	-	0.50	0.37	6.63	4,408.40	-	4,408.40
State Department for Trade	25.00	-	-	-	-	-	-	-	25.00	-	25.00
State Department for Industry	433.42	-	-	-	14.06	-	166.96	13.30	627.74	-	627.74
State Department for Micro, Small and Medium Enterprises Development	635.18	-	-	-	-	-	-	-	635.18	-	635.18
State Department for Investment Promotion	-	-	-	-	-	-	-	-	-	-	-

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 Labour and Skills Development	7.50	45.04	-	-	-	3.68	5.93	86.48	148.62	-	148.62
State Department for Social Protection and Senior Citizen Affairs	215.72	-	-	-	-	-	12.91	665.38	894.01	-	894.01
State Department for Mining	-	-	12.52	-	268.92	-	3.40	-	284.84	-	284.84
State Department for Petroleum	-	-	-	-	-	173.04	228.22	146.99	548.25	450.00	98.25
State Department for Tourism	50.00	-	-	-	-	-	-	-	50.00	-	50.00
State Department for Wildlife	69.33	-	-	-	-	-	-	88.78	158.11	49.08	109.03
State Department for Gender and Affirmative Action	1,591.40	-	-	-	-	-	-	44.58	1,635.98	200.00	1,435.98
State Department for Public Service	267.50	-	-	-	-	17.54	-	40.78	325.82	40.78	285.04
The State Law Office	-	-	-	-	-	-	-	-	-	-	-
The Judiciary Fund	-	90.21	-	-	-	260.90	-	(1.00)	351.12	-	351.12
Ethics and Anti-Corruption Commission	-	-	48.37	-	-	-	-	-	48.37	-	48.37
Office of the Director of Public Prosecutions	-	13.83	-	-	-	-	-	0.36	14.19	-	14.19
State Department for Environment and Climate Change	254.14	-	-	-	0.99	22.01	-	243.46	520.60	166.30	354.30
State Department for Forestry	1,365.13	-	-	-	-	-	-	-	1,365.13	353.19	1,011.93
National Land Commission	-	-	-	-	-	6.54	-	-	6.54	-	6.54
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	-	-	-	-	-
Parliamentary Joint Services	-	194.77	38.11	-	-	195.25	-	145.00	573.14	-	573.14
Public Service Commission	-	-	-	-	19.44	-	-	-	19.44	-	19.44
Teachers Service Commission	-	3.82	5.91	-	-	-	-	197.37	207.11	12.13	194.98
Auditor General	-	-	-	-	-	-	-	-	-	-	-
National Gender and Equality Commission	-	-	-	-	-	-	-	-	-	-	-
Total	**156,868.70**	**1,448.31**	**1,436.64**	**19.15**	**7,234.83**	**9,024.78**	**3,827.08**	**17,559.65**	**197,419.14**	**52,157.11**	**143,967.89**

Source: *MDAs*

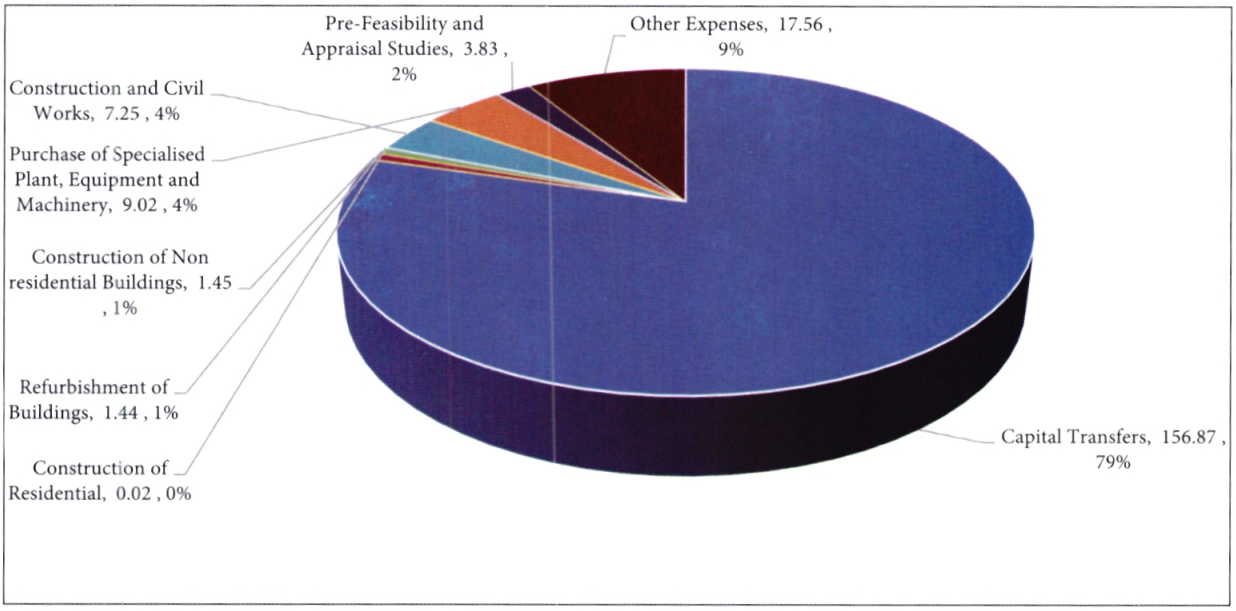
Analysis of MDAs' development expenditure by economic classifications shows that the highest expenditure by category was on Capital Transfers by MDAs at Kshs156.87 billion, representing 79.5 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, 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 II referenced on page 127).

Other budget items with significant expenses included Purchase of Specialised Plant, Equipment and Machinery at Kshs.9.02 billion and Construction and Civil Works at Kshs.7.25 billion, representing 4.6 per cent and 3.7 per cent, respectively.

Further analysis shows that the State Department for Economic Planning had the highest Capital Transfers at Kshs.27.69 billion, representing 18.2 per cent of the total Capital Transfers, followed by the State Department for Transport at Kshs.20.08 billion, which represented 13.2 per cent of the total capital transfers.

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

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure (Kshs. Billion)



Source: *MDAs and National Treasury*

3.4.4 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2023/24, gross allocation to ministerial recurrent expenditure amounted to Kshs.1.56 trillion, revised to Kshs.1.68 trillion in Supplementary Budget I, compared to Kshs.1.40 trillion allocated in FY 2022/23. Gross recurrent expenditure by MDAs in the first six months of FY 2023/24 was Kshs.752.92 billion, representing 44.8 per cent of the revised gross recurrent budget, compared to Kshs.671.88 billion (47.9 per cent) recorded in a similar period FY 2022/23.

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

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

MINISTRY/ DEPARTMENT/ AGENCIES	Compensation to Employees	Use of Goods and Services															Subsidies	Social Security Benefits	Grants			Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	(A-I-A)	Net Expenditure
		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		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief					
The Executive Office of the President	681.37	12.08	5.26	21.24	12.21	0.58	64.73	5.74	223.51	53.61	6.04	0.71	-	10.43	16.07	434.81	-	9.19	-	-	-	-	34.26	1,591.85	2.52	1,589.33
Office of the Deputy President	353.97	9.98	14.81	184.81	111.38	2.28	7.57	49.58	206.92	3.69	35.90	19.50	-	21.18	53.02	518.81	-	-	-	-	-	-	25.00	1,618.41	-	1,618.41
Office of the Prime Cabinet Secretary	174.36	-	3.23	28.99	6.13	-	31.62	-	17.76	-	0.15	-	-	0.83	19.32	85.25	-	-	-	-	-	-	2.99	370.63	-	370.63
State Department for Parliamentary Affairs	43.62	-	0.46	33.98	6.36	0.53	-	10.92	17.23	-	0.50	0.10	-	4.48	4.00	-	-	-	-	-	-	0.96	17.09	140.24	-	140.24
State Department for Performance and Delivery Management	56.12	7.99	2.31	44.44	7.15	0.10	-	2.87	28.38	0.14	0.93	-	-	6.59	3.21	-	-	-	-	-	-	-	24.03	184.26	-	184.26
State Department for Cabinet Affairs	12.09	-	1.02	23.36	1.52	0.14	-	4.49	7.65	-	0.48	-	-	4.49	7.08	75.84	-	-	-	-	-	-	33.42	171.57	-	171.57
State House	552.72	41.43	43.25	415.18	40.78	5.96	41.01	1.44	429.97	19.43	46.09	27.05	109.49	33.39	121.27	2,139.25	-	11.37	-	-	-	-	566.68	4,645.77	-	4,645.77
State Department for Correctional Services	12,239.70	217.06	2.02	172.38	0.82	0.74	75.78	4.10	16.71	2,103.65	64.87	2.41	625.00	21.14	276.66	209.30	-	2.28	-	-	5.90	-	107.42	16,147.93	-	16,147.93
State Department for Immigration and Citizen Services	3,012.34	40.85	47.80	254.60	40.44	8.73	333.48	37.30	56.89	269.06	45.90	37.57	51.39	51.36	58.57	185.94	-	1.36	79.50	-	6.04	-	64.20	4,683.31	-	4,683.31
National Police Service	40,900.27	621.81	8.73	351.83	-	-	41.13	31.58	0.42	1,922.32	269.40	9.00	7,081.40	5.33	485.34	3,687.43	-	-	-	-	-	-	477.17	55,893.14	-	55,893.14
State Department for Internal Security and National Administration	7,830.68	85.33	2.65	491.98	3.58	0.83	30.34	28.32	291.14	79.87	20.04	49.44	-	4.49	27.00	5,760.76	-	2.64	-	1,120.36	7.33	-	26.66	15,863.42	6.08	15,857.34
State Department of Devolution	109.87	-	1.68	26.74	3.61	4.62	52.93	2.44	20.68	0.41	1.38	0.16	-	0.29	3.11	188.91	-	2.08	-	398.50	-	-	4.97	822.37	-	822.37
State Department for the ASALs and Regional Development	134.03	1.14	3.54	18.41	0.30	0.23	32.72	0.17	6.06	0.61	2.58	72.94	-	3.74	3.36	215.67	-	-	-	4,112.09	3,380.70	-	6.22	7,994.50	-	7,994.50
Ministry of Defence	843.94	-	6.42	38.20	15.39	8.68	-	28.85	26.53	12.80	4.70	4.96	-	17.60	15.14	52.97	-	-	68,872.78	-	-	-	12.18	69,961.17	-	69,961.17
State Department for Foreign Affairs	5,042.92	201.55	127.56	118.76	1,318.57	13.09	1,276.12	4.91	203.35	18.83	28.51	61.53	43.17	67.03	52.54	559.93	-	29.24	40.98	-	328.14	-	170.44	9,707.17	68.59	9,638.58
State Department for Diaspora Affairs	19.49	0.39	0.08	27.80	151.08	0.99	7.76	1.49	50.19	-	0.89	-	-	0.10	1.50	11.00	-	-	-	-	-	-	72.04	344.80	-	344.80
State Department for Vocational and Technical Training	3,869.48	0.08	1.16	17.69	0.19	1.14	29.22	15.32	3.56	0.19	0.83	0.09	-	2.34	2.00	-	-	3.95	-	4,504.85	-	-	1.11	8,453.21	2,827.43	5,625.78

MINISTRY/ DEPARTMENT/ AGENCIES	Compensation to Employees	Use of Goods and Services															Subsidies	Social Security Benefits	Grants			Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	(A-I-A)	Net Expenditure
		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		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief					
State Department for Higher Education and Research	124.04	4.60	3.79	28.08	3.40	0.53	26.07	5.63	12.77	0.14	5.37	1.72	-	5.85	8.46	7.62	-	-	18,489.39	8,925.78	15,027.34	-	5.57	42,686.16	-	42,686.16
State Department for Basic Education	2,096.35	-	1.04	36.47	0.76	0.59	13.61	0.04	2.79	-	4.74	2.02	-	7.25	14.38	9,609.88	-	-	-	72,771.71	-	-	-	84,561.63	-	84,561.63
The National Treasury	1,654.42	26.42	11.97	97.91	38.31	5.34	26.27	46.43	212.21	0.91	4.98	2.37	2,061.03	33.09	2.66	10,298.80	-	-	4,059.54	16,528.99	-	-	43.70	35,155.33	-	35,155.33
State Department of Economic Planning	205.48	0.13	0.60	19.67	1.16	-	2.47	4.28	11.82	0.29	4.24	0.24	-	0.16	8.00	6.97	-	1.11	-	1,421.85	-	-	81.07	1,769.55	-	1,769.55
State Department for Medical Services	4,530.42	22.49	0.57	63.01	1.68	0.28	0.15	216.81	9.14	23.30	0.29	0.15	-	0.36	20.66	-	-	-	18,003.40	1,000.00	35.60	-	-	23,928.30	-	23,928.30
State Department for Public Health and Professional Standards	3,456.48	1.70	3.04	44.39	2.05	4.26	-	101.76	11.43	45.93	6.40	0.01	-	6.64	14.57	126.79	-	-	4,379.90	-	246.50	-	42.48	8,494.32	0.90	8,493.42
State Department for Roads	579.46	2.50	0.12	0.51	-	0.07	-	-	1.12	9.72	0.13	0.96	-	0.36	-	176.90	-	-	29,081.51	-	-	-	4.99	29,858.35	29,081.51	776.84
State Department of Transport	92.53	6.51	1.44	14.00	5.15	1.95	1.16	3.89	5.71	7.58	0.63	3.18	-	0.57	9.95	10.21	-	-	-	1,311.10	-	-	10.95	1,486.52	-	1,486.52
State Department for Shipping and Maritime Affairs	56.29	-	0.37	11.03	2.92	0.96	18.15	5.17	3.79	1.47	0.68	0.14	-	1.92	3.85	10.93	-	0.74	-	657.42	-	-	4.52	780.37	632.83	147.53
State Department for Housing and Urban Development	447.67	2.70	0.30	13.32	3.38	6.17	90.62	0.68	4.87	1.32	2.13	0.26	-	3.48	7.11	50.28	-	-	-	-	-	-	-	634.29	-	634.29
State Department for Public Works	367.97	2.83	0.59	6.28	0.13	0.26	38.72	0.16	3.63	2.73	0.00	0.70	-	0.53	2.15	22.59	-	-	-	710.00	-	-	0.04	1,159.31	-	1,159.31
State Department for Irrigation	97.71	2.12	0.07	11.79	1.75	0.12	-	4.24	4.49	-	0.54	-	-	0.34	4.20	-	-	-	-	385.50	-	-	0.00	512.87	103.11	409.75
State Department of Water and Sanitation	247.64	3.61	-	5.39	1.48	0.05	-	-	1.64	0.18	0.14	-	-	-	-	7.42	-	-	-	1,266.13	-	-	-	1,533.68	-	1,533.68
State Department for Lands and Physical Planning	1,350.49	34.74	6.63	65.42	-	0.18	240.25	9.59	21.36	49.62	3.77	0.55	-	15.15	36.90	22.55	-	-	-	-	-	-	10.00	1,867.19	225.81	1,641.38
State Department for Information Communications Technology & Digital Economy	124.47	-	1.78	8.50	1.57	0.23	49.19	3.55	3.94	0.07	2.45	0.13	-	-	4.89	5.19	-	-	1,474.94	-	-	-	-	1,680.90	458.98	1,221.92

MINISTRY/ DEPARTMENT/ AGENCIES	Compensation to Employees	Use of Goods and Services														Subsidies	Social Security Benefits	Grants			Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	(A-I-A)	Net Expenditure
		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		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief				
State Department for Broadcasting & Telecommunications	207.51	0.72	0.86	28.74	0.99	370.68	15.20	2.80	14.59	1.18	2.06	0.45	-	0.51	6.06	8.83	-	-	-	1,465.29	-	-	26.77	2,153.25	165.13	1,988.11
State Department for Sports	92.44	-	0.85	10.96	2.86	0.02	25.20	1.10	3.61	1.54	0.77	0.62	-	0.86	0.17	1.79	-	-	491.16	-	-	-	-	633.94	-	633.94
State Department for Culture and Heritage	93.11	-	1.15	28.76	2.58	1.58	15.95	2.13	25.73	1.38	1.35	2.55	-	0.42	4.16	0.43	-	-	906.55	-	-	-	-	1,087.83	0.15	1,087.68
State Department for Youth Affairs and the Arts	359.35	1.21	2.41	30.60	2.35	2.79	39.94	3.81	12.50	8.64	2.34	2.28	-	4.03	4.21	6.28	-	-	-	835.27	-	1.74	0.80	1,320.55	-	1,320.55
State Department for Energy	160.42	2.46	1.06	15.79	1.07	0.50	-	1.97	14.23	-	0.24	1.86	-	0.86	6.61	4.39	-	-	-	3,560.21	-	-	2.57	3,774.24	-	3,774.24
State Department for Livestock Development	646.78	10.88	2.86	32.87	10.38	2.21	29.57	9.03	7.74	102.89	3.17	0.84	-	9.11	7.46	66.25	-	-	-	329.50	-	-	102.54	1,374.08	5.29	1,368.79
State Department for the Blue Economy and Fisheries	111.54	-	0.29	1.92	0.83	0.14	5.04	0.97	0.78	20.90	0.70	0.14	-	0.63	1.68	9.98	-	-	1,154.77	-	-	-	0.82	1,311.13	15.57	1,295.56
State Department for Crop Development	349.33	6.36	2.42	9.01	-	0.79	15.71	3.85	4.15	17.21	0.34	7.49	-	1.85	0.55	13.65	-	0.90	5,652.68	-	-	-	0.20	6,086.50	-	6,086.50
State Department for Cooperatives	125.91	-	0.05	25.10	0.96	27.64	38.32	7.51	13.33	1.79	1.37	-	-	1.87	4.57	19.24	-	-	-	490.21	-	-	16.21	774.08	481.23	292.86
State Department for Trade	291.13	2.55	1.01	19.66	15.67	4.12	96.93	3.51	10.13	2.70	1.98	0.05	2.04	3.83	5.79	78.21	-	-	-	657.04	9.37	-	6.14	1,211.85	377.12	834.74
State Department for Industry	174.62	0.05	0.94	17.93	7.36	0.11	37.12	0.70	3.44	0.05	0.69	0.05	-	1.28	3.23	23.43	-	2.21	861.96	-	-	-	0.05	1,135.22	14.34	1,120.87
State Department for Micro, Small and Medium Enterprises Development	22.52	-	-	10.76	0.63	0.05	3.00	0.78	7.78	0.10	-	-	-	0.14	-	6.02	-	-	-	596.83	-	-	-	648.61	-	648.61
State Department for Investment Promotion	26.03	-	1.73	28.80	14.08	3.11	13.10	3.80	5.92	0.42	1.08	0.55	-	2.64	2.35	13.00	-	-	-	537.32	-	-	9.98	663.91	240.77	423.14
State Department for Labour and Skills Development	442.24	8.25	9.70	59.44	28.57	1.74	136.07	12.31	40.98	2.45	3.37	1.81	0.21	8.98	11.05	8.49	-	-	-	1,393.23	1.39	-	2.86	2,173.12	-	2,173.12
State Department for Social Protection and Senior Citizen Affairs	831.22	-	5.91	53.82	4.94	14.31	9.61	6.05	28.48	2.18	3.27	0.21	-	5.54	7.63	28.72	-	-	-	819.78	12,825.79	-	0.03	14,647.48	15.79	14,631.69
State Department for Mining	188.82	1.36	2.76	89.26	7.66	0.03	-	12.48	12.31	4.51	5.98	0.30	-	10.66	19.19	23.06	-	-	112.00	-	-	-	150.20	640.58	9.33	631.25

MINISTRY/ DEPARTMENT/ AGENCIES	Compensation to Employees	Use of Goods and Services															Subsidies	Social Security Benefits	Grants			Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	(A-I-A)	Net Expenditure
		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		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief					
State Department for Petroleum	102.99	0.30	0.02	3.32	0.52	0.00	25.29	-	0.59	0.12	-	0.03	-	0.69	1.53	0.25	27,854.00	-	-	-	-	-	0.01	27,989.65	27,840.00	149.65
State Department for Tourism	95.15	1.31	0.08	13.12	6.58	0.12	11.61	1.20	2.54	0.09	0.60	-	-	0.14	0.65	4.63	-	-	301.31	-	-	-	-	439.14	0.71	438.42
State Department for Wildlife	64.84	-	0.39	7.04	2.91	0.06	28.43	1.25	1.86	0.45	(1.00)	-	200.00	0.13	-	109.41	-	-	-	3,678.77	-	-	5.38	4,100.91	2,775.77	1,325.14
State Department for Gender and Affirmative Action	138.88	-	0.09	17.47	-	-	16.37	2.99	13.09	0.10	0.38	-	-	1.49	0.01	-	-	-	273.05	-	-	-	0.20	464.11	47.55	416.56
State Department for Public Service	5,807.47	8.19	33.88	47.98	2.00	8.39	167.43	13.42	21.22	24.90	3.90	11.11	86.16	17.07	10.45	42.08	-	18.34	-	6,778.88	11.69	-	9.73	13,124.29	7.05	13,117.24
State Department for East African Community	148.12	-	2.54	63.00	94.81	0.95	18.42	0.92	24.07	0.12	1.14	0.75	-	3.11	3.72	1.38	-	-	-	-	-	-	2.06	365.10	-	365.10
The State Law Office	891.48	15.43	3.86	120.40	15.52	0.43	20.26	3.10	19.16	0.77	4.19	5.09	-	25.29	13.48	119.47	-	2.99	-	1,096.19	-	-	39.82	2,396.93	-	2,396.93
The Judiciary	6,685.44	38.13	131.66	465.68	129.79	27.68	51.99	16.33	215.56	28.94	61.08	25.94	483.01	80.40	122.42	188.22	-	20.61	-	-	-	264.02	-	9,036.90	-	9,036.90
Ethics and Anti-Corruption Commission	1,240.78	7.54	28.91	112.02	24.45	20.98	45.32	39.69	25.66	2.82	10.33	12.49	16.12	1.43	17.09	101.41	-	-	-	-	-	21.46	-	1,728.48	-	1,728.48
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,075.27	-	-	-	-	19,075.27	-	19,075.27
Office of the Director of Public Prosecutions	1,227.39	7.11	41.08	62.85	35.15	4.02	139.40	32.10	50.20	0.06	11.17	4.11	141.06	24.61	15.20	65.06	-	-	-	-	-	-	-	1,860.57	1.00	1,859.57
Office of the Registrar of Political Parties	101.27	1.52	1.74	16.66	2.37	1.12	23.84	4.41	3.00	0.22	0.02	0.03	31.39	0.22	1.40	4.56	-	-	-	368.83	-	-	14.36	576.97	-	576.97
Witness Protection Agency	177.60	0.33	1.35	-	-	0.14	12.39	0.50	1.61	-	1.59	0.72	22.71	0.78	1.66	131.06	-	-	-	-	20.00	-	0.25	372.70	-	372.70
State Department for Environment & Climate Change	586.95	16.49	8.94	7.59	3.35	0.98	39.35	4.93	16.53	17.16	1.39	2.02	-	2.20	2.69	184.31	-	7.75	-	849.00	-	-	0.00	1,751.63	-	1,751.63
State Department for Forestry	51.38	-	1.80	8.11	6.65	0.57	5.78	2.14	6.20	-	0.32	1.25	-	2.90	1.76	-	-	-	-	2,758.15	-	-	2.85	2,849.85	-	2,849.85
Kenya National Commission on Human Rights	165.94	-	5.51	10.91	0.79	0.65	24.25	1.57	1.19	-	2.01	0.54	35.42	0.67	2.07	1.96	-	-	-	-	-	-	-	253.48	-	253.48
National Land Commission	507.37	-	0.60	7.94	0.87	0.22	60.06	2.58	4.30	9.35	0.11	0.03	5.52	-	2.18	3.58	-	-	-	-	-	12.50	13.58	630.79	-	630.79

MINISTRY/ DEPARTMENT/ AGENCIES	Compensation to Employees	Use of Goods and Services															Subsidies	Social Security Benefits	Grants			Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Expenditure	(A-I-A)	Net Expenditure
		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		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief					
Independent Electoral and Boundaries Commission	1,198.81	8.08	12.18	56.19	1.91	3.12	135.15	13.55	15.25	0.00	8.28	0.47	283.99	6.91	17.25	807.48	-	8.80	-	-	-	-	0.59	2,578.02	0.58	2,577.43
Parliamentary Service Commission	255.76	-	0.85	44.65	81.90	12.46	1.67	10.46	11.44	-	6.52	0.71	-	0.22	6.18	0.77	-	-	-	-	-	-	0.62	434.22	-	434.22
National Assembly	5,906.06	-	-	2,158.57	706.87	51.40	14.67	71.26	102.06	12.75	18.57	8.40	-	15.97	11.72	1,421.62	-	-	1.32	49.03	-	-	57.77	10,608.05	-	10,608.05
Parliamentary Joint Services	1,188.10	30.66	11.09	167.74	195.32	14.38	157.98	124.50	38.20	13.64	2.24	46.38	537.74	51.33	2.49	464.23	-	0.85	-	-	-	-	49.38	3,096.25	0.07	3,096.18
Senate	1,780.23	-	-	618.50	394.64	19.05	0.65	93.97	33.67	5.85	12.04	6.81	-	1.17	5.17	374.52	-	5.50	7.55	20.00	-	-	6.25	3,385.56	-	3,385.56
Judicial Service Commission	109.46	-	5.39	47.82	25.03	4.80	2.91	68.54	49.87	-	3.68	0.09	-	2.82	4.65	3.45	-	0.68	-	-	-	-	4.33	333.53	-	333.53
The Commission on Revenue Allocation	92.72	0.95	1.90	9.49	-	1.76	31.41	0.21	2.97	-	2.73	0.18	2.42	1.18	8.37	20.98	-	-	-	-	-	-	0.20	177.48	-	177.48
Public Service Commission	1,016.19	4.22	10.51	51.56	29.10	35.52	4.93	12.90	43.75	1.52	7.51	2.83	76.75	6.94	8.37	10.01	-	0.78	-	-	-	-	20.34	1,343.72	3.17	1,340.55
Salaries and Remuneration Commission	140.48	-	6.85	5.38	-	1.28	17.58	15.99	7.14	-	2.98	2.51	2.52	0.48	5.31	4.80	-	0.11	-	-	-	-	-	213.41	-	213.41
Teachers Service Commission	162,674.29	15.94	9.62	29.26	0.52	5.96	22.42	653.00	9.41	0.63	13.89	6.28	141.47	6.04	28.19	18.48	-	-	-	-	-	-	99.93	163,735.33	325.16	163,410.17
National Police Service Commission	289.04	1.24	0.20	6.77	-	0.21	38.04	0.78	6.08	0.09	0.85	0.29	72.47	0.53	1.08	57.74	-	-	-	-	-	13.00	56.54	544.94	-	544.94
Auditor General	2,402.39	2.22	14.56	279.73	49.16	5.46	89.52	29.33	46.34	-	15.42	58.56	273.36	19.71	27.66	20.10	-	-	-	-	-	52.05	106.19	3,491.76	130.16	3,361.60
Controller of Budget	181.72	0.70	0.70	9.97	-	11.91	0.03	3.83	1.70	0.04	0.02	0.03	0.41	0.41	0.17	7.88	-	3.51	-	-	-	-	0.04	223.07	-	223.07
The Commission on Administrative Justice	201.61	1.49	3.30	12.97	9.75	0.33	27.86	1.04	4.31	-	0.56	0.00	-	0.08	1.22	1.30	-	4.97	-	-	-	5.00	-	275.80	-	275.80
National Gender and Equality Commission	134.16	-	-	14.19	6.84	0.25	19.39	4.62	1.26	-	0.36	0.02	32.60	0.88	1.50	4.67	-	-	-	-	-	-	-	220.72	-	220.72
Independent Policing Oversight Authority	286.01	0.98	6.44	28.73	0.14	2.74	32.84	1.33	9.95	-	8.58	0.86	61.52	4.08	10.81	16.37	-	0.86	-	-	-	20.00	4.13	496.37	-	496.37
Total	**291,281.45**	**1,546.71**	**684.34**	**7,665.20**	**3,711.12**	**736.40**	**4,299.08**	**1,936.98**	**2,913.50**	**4,915.45**	**796.87**	**515.65**	**12,480.38**	**663.57**	**1,708.13**	**38,985.51**	**27,854.00**	**142.81**	**173,319.58**	**141,397.78**	**31,905.79**	**390.74**	**2,662.89**	**752,513.91**	**65,863.74**	**686,650.17**

Source: *MDAs and National Treasury*

This report has disaggregated ministerial recurrent expenditure into Compensation to Employees, use of Goods and Services, Grants, Subsidies, Social benefits, Acquisition of Fixed assets and Non-fixed Assets. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations (see Annex III and IV referenced on page 132 and 136).

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.291.28 billion, representing 38.6 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

Some of the economic items under this category includes Traveling, Printing, and Advertising, Rent and Rates for non-residential buildings, Training, Hospitality, Legal fees, Insurance, Maintenance expenses for motor vehicles and other assets.

In the first six months of FY 2023/24, Traveling expenditure amounted Kshs.11.38 billion, compared to Kshs.8.11 billion recorded in a similar period FY 2022/23. This comprised domestic travel at Kshs.7.67 billion and Kshs.3.71 billion on foreign travel. Expenditure on insurance was Kshs.12.48 billion, rent and rates on non-residential buildings were Kshs.4.3 billion, Specialised materials and supplies were Kshs.4.92 billion, while hospitality was Kshs.2.91 billion.

3.4.7 Grants

Grants tothe 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 six months of FY 2023/24, the total grants reported by MDAs amounted to Kshs.346.62 billion, representing 46.1 per cent of the MDAs' gross recurrent expenditure. Grants comprise of:

i. ***Grants and other transfers***- *The total expenditure reported by MDAs was Kshs.173.34 billion, with the Ministry of Defense reporting the highest transfers of Kshs.68.87 billion followed by the State Department for Roads at Kshs.29.08 billion.*
ii. ***Current transfers (Grants and transfers to other Government Units)***- *The expenditure by MDAs was Kshs.141.40 billion, with the State Department for Basic Education reporting the highest at Kshs.72.77 billion, followed by the National Treasury at Kshs.16.59 billion.*
iii. ***Other transfers and Emergency Relief***- *The total expenditure by MDAs was Kshs.31.91 billion, with the State Department for Higher Education and Research reporting the highest transfer of Kshs.15.03 billion, seconded by the State Department for Social Protection, Pensions and Senior Citizen Affairs at Kshs.12.83 billion..*

3.4.8 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first six months of FY 2023/24, the total Subsidies reported by MDAs amounted to Kshs.27.84 billion, representing 3.7 per cent of the gross recurrent expenditure. The amount was spent under the State Department for Petroleum towards fuel prices stabilisation by the government.

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.142.81 million in the first six months of FY 2023/2024. The State Department for Foreign Affairs recorded the highest Social Benefits at Kshs.29.24 million.

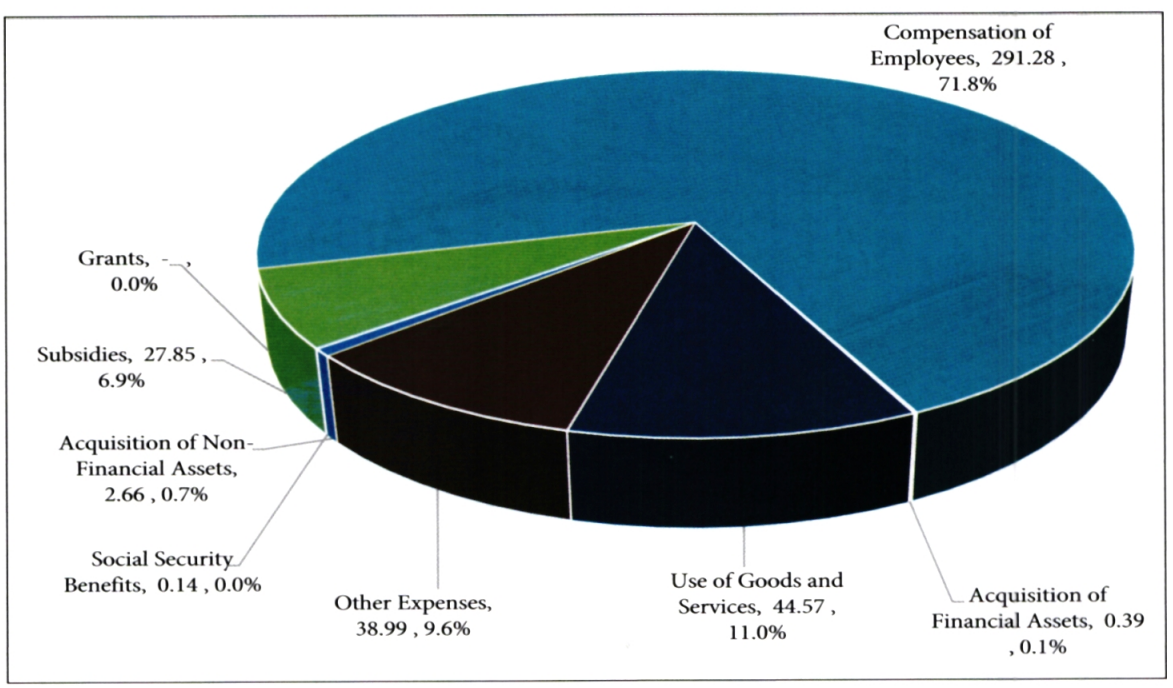
3.4.10 Acquisition of Financial Assets

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.390.74 million in the first six months of FY 2023/2024. The Judiciary recorded the highest at Kshs.264.02 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 and Machinery. MDAs reported a total expenditure of Kshs.2.66 billion under the category. The State House recorded the highest at Kshs.566.68 million, followed by the National Police Service at Kshs.477.17 million. Figure 3.8 shows the composition of MDAs' recurrent expenditure in the first six months of FY 2023/24.

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



Source: *MDAs and National Treasury*

3.5 Pending Bills for National Government

The total outstanding National government pending bills as of 31st December 2023 amounted to Kshs.538.82 billion, compared to Kshs.481.00 billion reported on 31st December 2022. This comprises Kshs.447.31 billion (83 per cent) for State Corporations (compared to Kshs.400.7 billion) and Kshs.91.51 billion (17 per cent) for MDAs compared to Kshs.80.3 billion recorded in a similar period FY 2022/23.

Table 3.11 presents a summary of pending bills as of 31st December 2023.

Table 3.11:National Government Pending Bills Summary

CATEGORY	31st December 2023	30th June 2023	Change Increase/(Decrease)	Overall Change in %
	Kshs			
a) MDAs				
Recurrent	62,996,426,837.00	87,835,178,691.00	(24,838,751,854.00)	-28.3
Development	28,514,433,532.00	36,070,253,970.00	(7,555,820,438.00)	-20.9
Sub-Total*	**91,510,860,369.00**	**123,905,432,661.00**	**(32,394,572,292.00)**	-26.1
b) State Corporations/State Owned Enterprises/SAGAs				
Recurrent				
Pay as you Earn	23,348,265,679.08	20,158,407,897.04	3,189,857,782.04	15.8
National Social Security Fund	428,634,342.05	182,522,530.00	246,111,812.05	134.8
National Hospital Insurance Fund	86,733,031.87	33,887,484.00	52,845,547.87	155.9
Unremitted Sacco Deductions	2,762,410,027.96	2,504,095,407.36	258,314,620.60	10.3
Unremitted Staff Loan Deductions	2,536,747,003.09	1,781,223,776.99	755,523,226.10	42.4
Pension Arrears	31,259,807,938.26	46,806,796,509.59	(15,546,988,571.33)	-33.2
Others	132,973,732,102.24	85,595,784,995.73	47,377,947,106.51	55.4
Consumables & General Supplies	44,489,923,423.35	31,072,554,614.26	13,417,368,809.09	43.2
Subtotal (Recurrent)	**237,886,253,547.90**	**188,135,273,214.97**	**49,750,980,332.93**	26.4
Contractors/Projects (Development)	209,422,999,714.73	255,460,724,633.36	(46,037,724,918.63)	-18.0
Sub-Total	**447,309,253,262.63**	**443,595,997,848.33**	**3,713,255,414.30**	0.8
Total (National Government)	**538,820,113,631.63**	**567,501,430,509.33**	**28,681,316,877.70**	**5.1**

Source: *The National Treasury*

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

MDAs' pending bills are mainly historical pending bills comprising Kshs.63.0 billion (68.83 per cent) for recurrent expenditure and Kshs 28.51 billion (31.2 per cent) for development expenditure. In the first six months of FY 2023/24, the amount paid for pending bills by MDAs was Kshs.29.69 billion, comprising Kshs.23.64 billion for recurrent and Kshs.6.05 billion for development expenditure. Ineligible pending bills declared in the first six months of FY 2023/24 amounted to Kshs.5.61 million. Annex V shows pending bills for MDAs referenced on page 150.

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.209.42 billion as of 31st December 2023) was for Contractors/ Projects (Development). Further, the category of pending bills with the highest increase under State Corporations was the National Health Insurance Fund that increased by 155.9 per cent from Kshs.33.89 million as of 30th June 2023 to Kshs.87.73 million as of 31st December 2023. Pending bills under the State Corporations recording a decrease was Pension Arrears with a decline of 33.2 per cent from Kshs.46.81 million as of 30th June 2023 to Kshs.31.26 million as of 31st December 2023. State Corporations/State Owned Enterprises/SAGAs recorded a decline of 18 per cent (Kshs.46.04 billion) in development pending bills. Annex VI shows pending bills for Enterprises/SAGAs referenced on page 155.

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 six months of FY 2023/24. It provides budget allocations per Sector detailing specific MDAs' exchequer issues, expenditure, and absorption on the budget (See Annex VII to XI referenced from page 161 to page 170. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first six months of FY 2023/24.

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/Agriculture Research and the National Land Commission (NLC) together with affiliated Semi-Autonomous Government Agencies and Training Institutions.

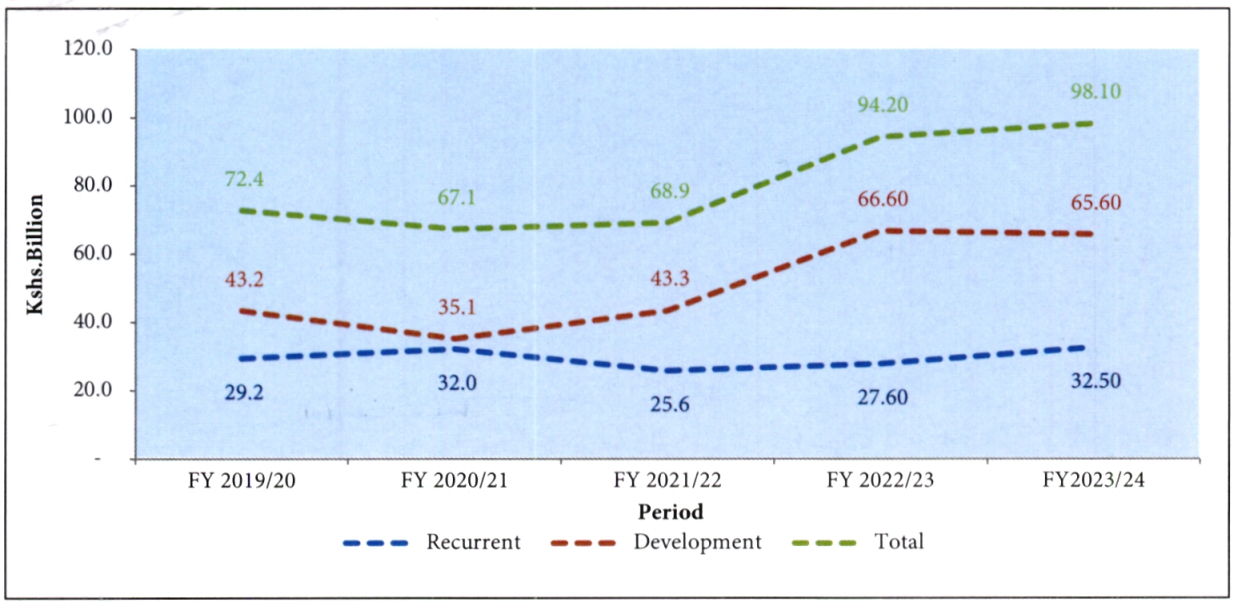
During the MTEF period 2023/24-2025/26, the Sector has planned to implement programmes to facilitate food and nutrition security, agro-processing, employment creation, and utilisation of the blue economy. The Sector aims to attain national food and nutrition security, sustainable fisheries, and land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

4.2.2 Budget Performance for ARUD Sector

The budget allocated to the ARUD sector for the financial year 2023/24 was Kshs.87.94 billion, which was later revised to Kshs.98.09 billion in Supplementary Budget I, compared to the Kshs.94.2 billion allocated in the FY 2022/23. This amount represents 2.2 per cent of the revised gross national budget of Kshs.4.54 trillion and 4.0 per cent of the MDAs' budget of Kshs.2.64 trillion. The allocation included Kshs.65.58 billion (66.9 per cent) for development activities and Kshs.32.51 billion (33.1 per cent) for recurrent expenditure. The State Department for Crop Development/Agriculture Research received the highest budgetary allocation of Kshs.60.41 billion (61.6 per cent of the Sector's budget), while the National Land Commission had the lowest budgetary allocation of Kshs.1.60 billion (1.6 per cent of the ARUD Sector allocation).

The high allocation to the State Department for Crop Development/Agriculture Research is due to its vital role in agricultural policy and research management, National food policy, strategic food reserves, crop development, phytosanitary services, international standards compliance, agricultural farmers' training and agricultural land resources inventory and management. 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.24.31 billion, representing 30.8 per cent of the Sector's net estimates. This amount comprised Kshs.15.69 billion for development expenditure, representing 27.4 per cent of development net estimates, and Kshs.8.63 billion for recurrent activities, representing 39.7 per cent of recurrent net estimates. Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures first six months of FY 2023/24.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Lands and Physical Planning	5.40	4.90	0.92	2.47	18.9	45.8	3.89	3.38	1.55	1.87	45.7	48.0
State Department for Livestock Development	9.31	5.01	0.77	2.40	15.4	25.8	5.68	3.08	1.36	1.37	44.1	24.2
State Department for Crop Development/ Agriculture Research	41.78	38.921	11.11	14.02	28.5	33.6	18.63	11.03	3.79	6.09	34.4	32.7
State Department for the Blue Economy and Fisheries	8.99	8.33	2.88	2.88	34.6	32.0	2.82	2.75	1.30	1.31	47.1	46.5
National Land Commission	0.11	0.11	-	0.01	-	6.2	1.49	1.49	0.64	0.63	42.9	42.3

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Total	**65.58**	**57.26**	**15.69**	**21.78**	**27.4**	**33.2**	**32.51**	**21.73**	**8.63**	**11.27**	**39.7**	**34.7**

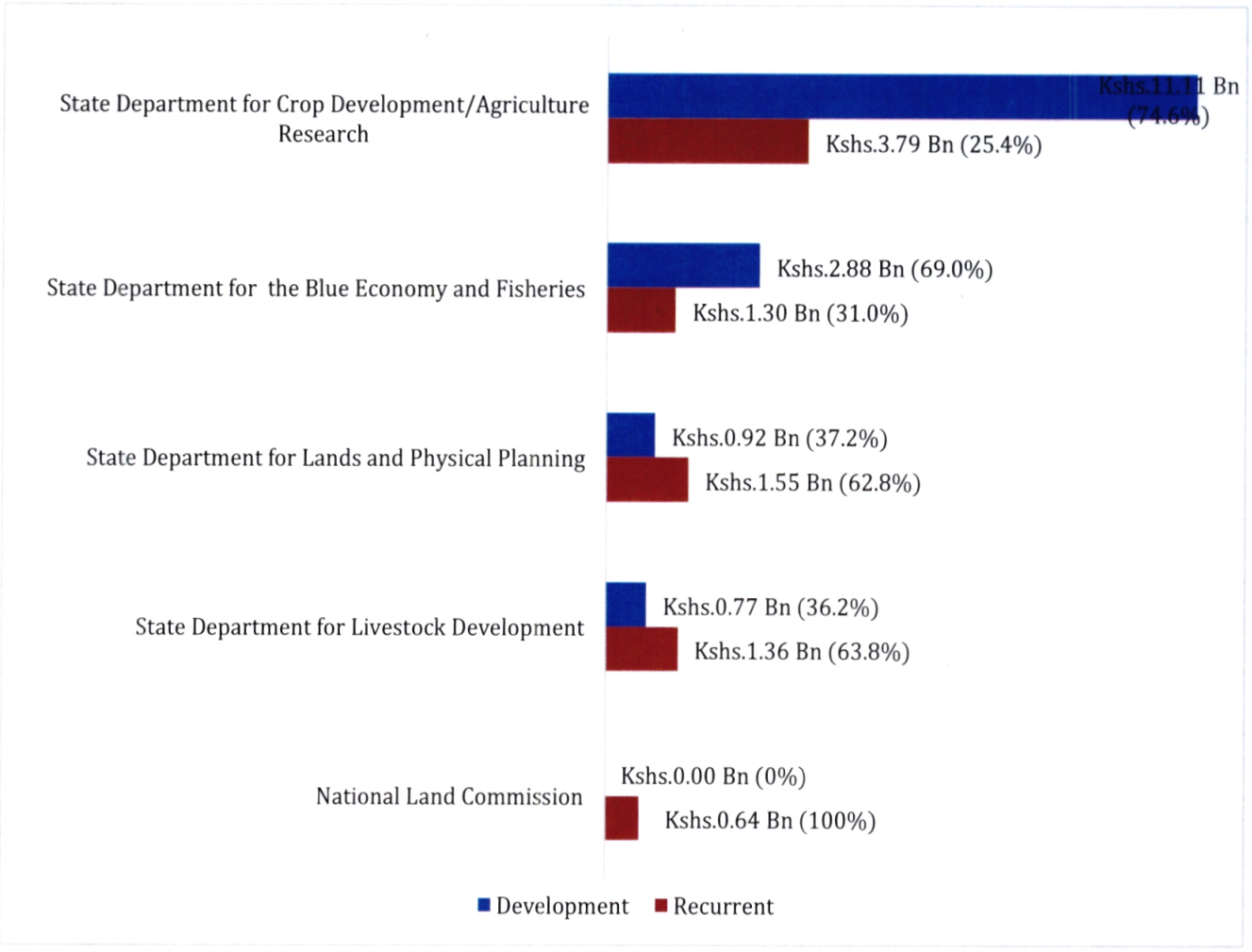
Sector Summary

	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	65.58	57.26	15.69	21.78	27.4	33.2
Recurrent	32.51	21.73	8.63	11.27	39.7	34.7
Total	**98.09**	**78.99**	**24.31**	**33.05**	**30.8**	**33.7**

Source: *MDAs and National Treasury*

In the first six months of FY 2023/24, the State Department for Blue Economy and Fisheries received the highest proportion of development exchequer issues to development net estimates for both development and recurrent expenditure at 34.6 per cent and 47.1 per cent respectively. The State Department for Livestock received the lowest proportion of development exchequer issue to net estimate at 15.4 per cent while State Department for Crop Development/Agriculture Research received the lowest for recurrent budget at 34.4 per cent. National Land Commission did not receive development exchequer issues. Figure 4.2 shows the exchequer issues in ARUD Sector in the first six 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.33.05 billion, representing 33.7 per cent of the revised gross estimates, compared to Kshs.35.96 billion (52.1 per cent) recorded in a similar period FY 2022/23. This amount comprised Kshs.21.78 billion for the development budget representing an absorption rate of 33.2 per cent, compared to 50.0 per cent recorded in FY 2022/23, and Kshs.11.27 billion for recurrent expenditure representing 34.7 per cent of the recurrent gross estimates, compared to 55.5 per cent recorded in a similar FY 2022/23. The sector recorded a decline compared to a similar period in FY 2022/23.

The State Department for Lands and Physical Planning recorded the highest absorption of the development budget at 45.8 per cent, while the National Land Commission recorded the lowest at 6.2 per cent. This is attributed to effective land administration and management of land resources. The State Department for Lands and Physical Planning recorded the highest recurrent expenditure to gross estimates at 48.0 per cent, while the State Department for Livestock recorded the lowest at 24.2 per cent.

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 six months of FY 2023/24.

Table 4.2: ARUD Sector Budget Performance by Programme

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Livestock Development								
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Programme	1,936.76	3,898.00	5,834.76	861.91	517.57	1,379.48	**23.6**
	Livestock Production and Management	611.24	4,792.00	5,403.24	146.50	442.81	589.31	**10.9**
	Livestock Products Value Addition and Marketing	2,110.47	495.00	2,605.47	176.12	265.48	441.60	**16.9**
	Food Safety and Animal Products Development	320.29	5.00	325.29	83.17	1.73	84.90	**26.1**
	Livestock Diseases Management and Control	699.42	116.00	815.42	101.10	76.72	177.82	**21.8**
	Sub-Total	**5,678.18**	**9,306.00**	**14,984.18**	**1,368.79**	**1,304.32**	**2,673.11**	**17.8**
State Department for Crop Development/Agriculture Research								
General Administration, Planning and Support Services	Agricultural Policy and Regulatory Frameworks	5,369.50	1,533.00	6,902.50	1,005.28	561.40	1,566.68	**22.7**
	Agricultural Planning and Financial Management	75.67	-	75.67	35.29	-	35.29	**46.6**
Crop Development and Management	Land and Crops Development	2,793.53	16,496.19	19,289.72	177.91	859.59	1,037.49	**5.4**
	Food Security Initiatives	4,494.00	21,426.50	25,920.50	2,541.50	11,778.15	14,319.65	**55.2**
	Quality Assurance and Monitoring	517.40	925.00	1,442.40	115.45	304.20	419.65	**29.1**
Agribusiness and Information Management	Agribusiness and Market Development	88.98	1,145.00	1,233.98	0.58	406.32	406.90	**33.0**
	Agricultural Information Management	57.11	-	57.11	21.73	-	21.73	**38.0**
Agricultural Research and Development	Crop Research and Development	5,231.31	80.00	5,311.31	2,188.77	29.47	2,218.24	**41.8**
	Livestock Research and Development	-	179.00	179.00	-	83.00	83.00	**46.4**
	Sub-Total	**18,627.50**	**41,784.69**	**60,412.19**	**6,086.50**	**14,022.13**	**20,108.62**	**33.3**
State Department for the Blue Economy and the Fisheries								
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	964.92	-	964.92	466.15	-	466.15	**48.3**
	Aquaculture Development	-	2,786.60	2,786.60	-	782.57	782.57	**28.1**
	Management and Development of Capture Fisheries	63.59	142.00	205.59	2.36	-	2.36	**1.1**
	Assurance of Fish Safety, Value addition and Marketing	-	90.00	90.00	-	10.00	10.00	**11.1**
	Marine and Fisheries Research	1,528.00	3,646.34	**5,174.34**	807.15	1,409.26	**2,216.41**	**42.8**
General Administration, Planning and Support Services	General administration, Planning and Support Services	252.65	-	**252.65**	91.02	-	**91.02**	**36.0**

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Development and Coordination of the Blue Economy	Development and Management of Fishing of Ports and Assorted Infrastructure	-	108.00	**108.00**	-	-	-	-
	Blue Economy Policy, Strategy and Coordination	11.98	-	**11.98**	0.45	-	**0.45**	**3.8**
	Promotion of Kenya as a Centre for Agro-based blue economy	-	2,212.70	**2,212.70**	-	675.29	**675.29**	**30.5**
	Sub-Total	**2,821.15**	**8,985.64**	**11,806.79**	**1,367.13**	**2,877.11**	**4,244.24**	**35.9**
State Department for Lands and Physical Planning								
Land Policy and Planning	Development Planning and Land Reforms	-	1,200.73	**1,200.73**	-	699.72	**699.72**	**58.3**
	Land Information Management	1,148.92	35.80	**1,184.72**	492.17	11.18	**503.35**	**42.5**
	Land Settlement	460.97	2,550.00	**3,010.97**	222.57	1,249.29	**1,471.86**	**48.9**
	Land Use	157.07	90.00	**247.07**	74.19	26.69	**100.89**	**40.8**
	Land Survey	910.03	101.00	**1,011.03**	431.87	38.17	**470.04**	**46.5**
Land Information Management	Digitization of Land Records Process	-	1,077.00	**1,077.00**	-	**378.97**	**378.97**	**35.2**
	Infrastructure Development	-	287.47	**287.47**	-	**52.82**	**52.82**	**18.4**
General Administration, Planning and Support Services	General administration, Planning and Support Services	1,212.99	58.00	**1,270.99**	**646.39**	14.98	**661.37**	**52.0**
	Sub-Total	**3,889.98**	**5,400.00**	**9,289.98**	**1,867.19**	**2,471.84**	**4,339.03**	**46.7**
National Land Commission								
Land Administration and Management	General Administration, Planning and Support Services	1,399.74	-	**1,399.74**	459.74	-	**459.74**	**32.8**
	Land Administration and Management	112.80	-	**112.80**	107.01	-	**107.01**	**94.9**
	Public Land Information Management	4.35	106.00	**110.35**	14.72	6.54	**21.26**	**19.3**
	Land Dispute and Conflict Resolution	44.56	-	**44.56**	35.74	-	**35.74**	**80.2**
Sub-Total		**1,561.45**	**106.00**	**1,667.45**	**617.21**	**6.54**	**623.75**	**37.4**
Grand Total		**32,578.26**	**65,582.33**	**98,160.59**	**11,306.82**	**20,681.93**	**31,988.75**	**32.6**

***Source**: MDAs and National Treasury*

Analysis of Programmes and Sub-programmes shows that the National Land Commission's Land Dispute and Conflict Resolution programme has the highest recurrent absorption rate of 80.0 per cent.

4.2.4 Key Achievements by MDAs in the ARUD sector

During the period under review, the State Department for Crop Development/Agriculture Research analysed 208 samples of pest control products and availed them to the users, under the pest control products board delivery unit of the Agricultural Research and Development programme. Further, the Department also provides value chain support services by training 260 groups against a target of 250. Also, under the agribusiness and market development sub-programme, the Department capacity-built 497 farmers on rice production technologies for enhancement of rice production.

The State Department for Livestock has only one programme to promote, regulate and facilitate the livestock sector for social-economic development and industrialization. Under the livestock policy development and capacity building sub-programme, the State Department trained in collaboration with other stakeholders 357 trained pastoralists against a target of 340 in Narok and Isiolo counties under the regional pastoral resource centre delivery unit. The Department also inspected 26,775 milk handling premises for quality and safety standards of marketed dairy produce against a target of 17,500. Under the livestock disease management and control sub-programme, 2 surveillance missions were carried out on Rift Valley fever and bird flu in Machakos and Kakamega counties respectively against a target of one.

The State Department for Blue Economy and Fisheries is responsible for the facilitation of sustainable management and development of fisheries resources, aquaculture and blue economy for accelerated socio-economic development. Under fisheries policy, strategy and capacity building sub-programme,50 per cent of Fish Levy Trust Fund regulations (FLTF) were operationalized, drafted human resource operation manual, fish levy order, and funds disbursement guidelines. In addition, under the spatial planning and coastal zone management sub-programme,60 per cent of marine spatial plans were developed under the directorate of the blue economy development delivery unit.

The State Department for Lands and Physical Planning registered and issued 185,366 title deeds against an annual target of 405,000 under the development planning and land administration sub-programme. Further, 2,070 landless/ squatter households were settled, in Transzoia (1684), Taita Taveta- matter village phase 1 (386) against the annual target of 12,000. In addition,11,158 land parcels were geo-referenced to produce cadastre maps and plans. The preliminary activities for the preparation of the physical and land use development plan for Olkalou town in Nyandarua County and Holili border town in Taita Taveta County were completed, which was undertaken through land use sub-programme

Through the land Administration and Management Sub programme, the National Land Commission prepared 44 letters of allotment, and processed 2 consents on land leasing on public institutional lands and state agencies against the target of 1. The Commission also published public notices on regularization and approved allocation of 5 plots surpassing their annual target of 4 and the commission monitored 4 county spatial plans against the annual target of 7.

4.2.5 Project Implementation for ARUD Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first six months of FY 2023/24, the ARUD Sector incurred a development expenditure of Kshs.21.78 billion, representing an absorption rate of 33.2 per cent. Table 4.3 summarises some of the projects with the highest expenditure in the reporting period for the ARUD sector.

Table 4.3: ARUD Sector Development Projects with the Highest Expenditure

MDA	Project Name (a)	Project commence date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding As of 31st December 2023 (Kshs. Million) (f)*	Actual Expenditure As of 31st December 2023 (Kshs. Million) (g)*	Percentage of Completion (H=g/e)
State Department of Lands and Physical Planning	Processing and registration of Title deeds	01.07.2013	15 yrs	Gok	30,000.00	12,225.00	12,924.70	43%
State Department for Crop Development/ Agricultural Research	Fertilizer Subsidy programme	01.04.2021	84 Months	Gok	100,000.00	12,200.00	9,300.00	8%
State Department of Lands and Physical Planning	Digitization of land registries	01.07.2014	12 yrs	Gok	20,000.00	6,845.00	7,223.90	36%
State Department of Lands and Physical Planning	Settlement of the landless	01.07.2013	13 yrs	Gok	15,000.00	4,281.00	5,530.30	37%
State Department for Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries & Socio-Economic Development Project	01.03.2018	100 Months	Donor	11,500.00	6,983.00	5,008.00	43.6%
State Department for Fisheries, Aquaculture and the Blue Economy	Aquaculture Business Development Project(ABDP)	01.01.2018	99 Months	Donor	14,373.000	6,398.00	4,528.00	31.5%
State Department of Lands and Physical Planning	Surveying and Maintenance of National and International Boundaries	01.07.2013	15 yrs	Gok	4,950.00	3,413.00	3,420.50	69%
State Department of Lands and Physical Planning	Development of Geo-Spatial Data	01.07.2013	15 yrs	Gok	5,700.00	2,669.00	2,673.70	47%
State Department for Livestock.	De-Risking, Inclusion and Value Enhancement of Pastoral Economics	02.05.2022	6 Yrs	WORLD BANK	16,000.00	1,834.50	1,586.30	15%
State Department for Fisheries, Aquaculture and the Blue Economy	Aquaculture Technology and Innovation Transfer	01.07.2016	10 yrs	Gok	3,182.00	1,385.75	1,323.00	41.6%
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	1,432.00	1,142.00	22.7%

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, the State Department for Higher Education and Research, the 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.

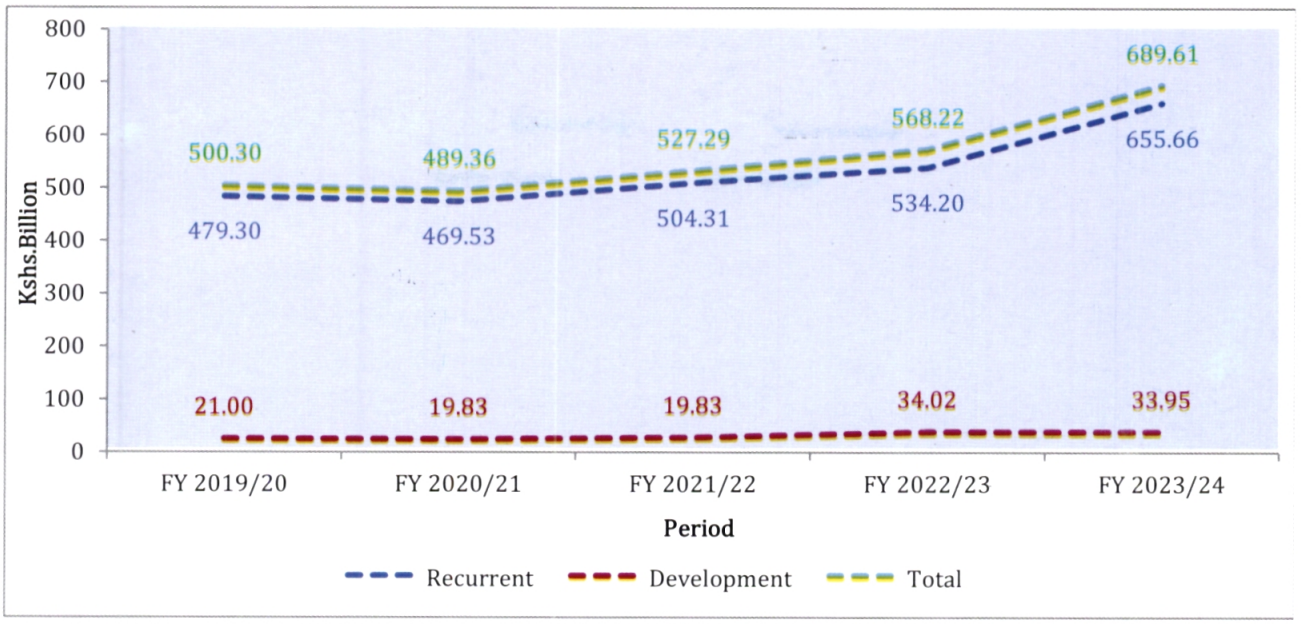
Worth noting is that the ongoing education transitions from the 8-4-4 to the 2-6-6-3 system will require substantial investment in infrastructure, equipment, and human capital in FY 2023/24 and the medium term 2023/24 to 2025/26.

4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2023/24 amounted to Kshs.628.58 billion, which was later revised to Kshs.689.61 billion in Supplementary Budget I, compared to the Kshs.568.22 billion allocated in FY 2022/23. This amount represents 15.2 per cent of the revised gross national budget of Kshs.4.54 trillion and 28.0 per cent of the MDAs' budget of Kshs.2.64 trillion. The allocation included Kshs.33.95 billion (4.9 per cent) for development activities and Kshs.655.66 billion (95.1 per cent) for recurrent expenditure. Teachers Service Commission received the highest budgetary allocation of Kshs.343.40 billion (49.8 per cent of the Sector's budget), while the State Department for Vocational and Technical Training had the lowest budgetary allocation of Kshs.24.83 billion (4.8 per cent of the Education Sector allocation).

The high allocation to the Teachers Service Commission is attributed to its role in teacher management for basic education. 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.232.59 billion, representing 37.8 per cent of the Sector's revised net estimates. This amount comprised Kshs.10.95 billion for development expenditure, representing 38.1 per cent of development revised net estimates, and Kshs.221.64 billion for recurrent activities, representing 37.8 per cent of recurrent net estimates. Table 4.4. shows the Education sector analysis of exchequer issues and expenditures for the first six months of FY 2023/24.

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

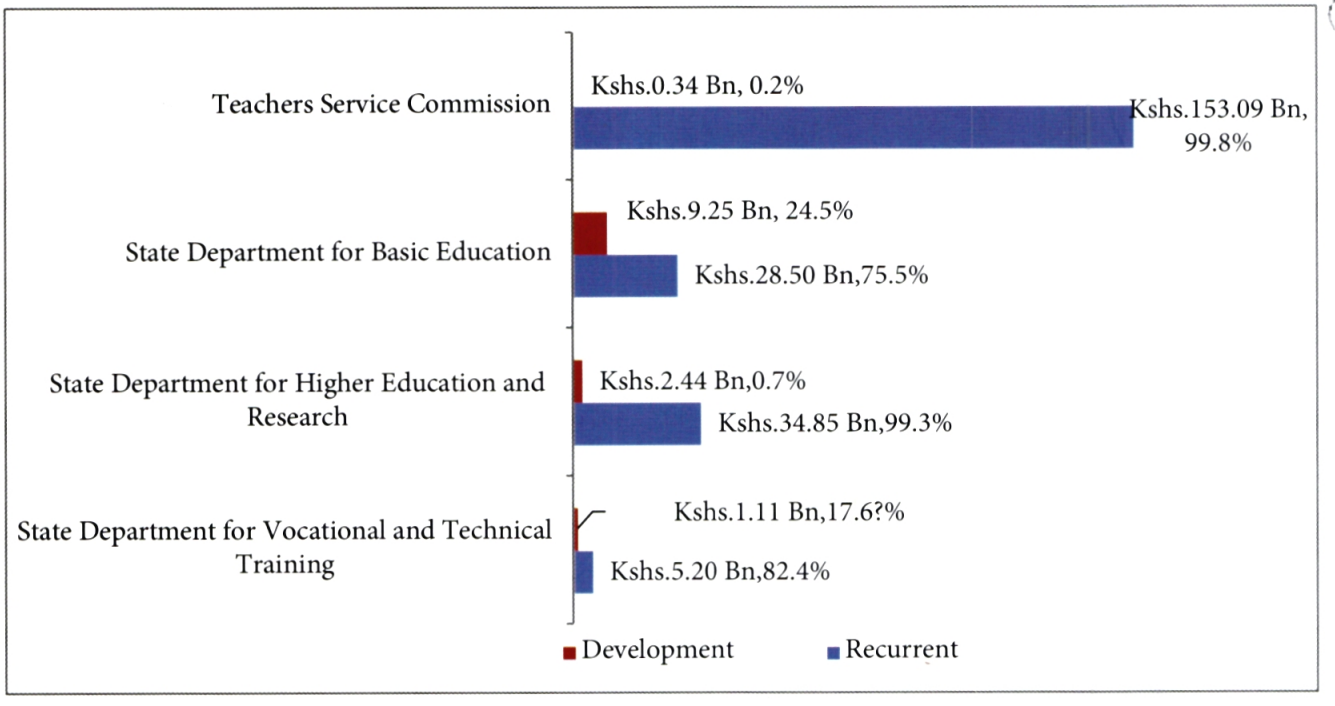
VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to revised Gross estimates
State Department for Vocational and Technical Training	7.07	4.22	1.11	2.42	26.4	34.2	25.84	20.62	5.20	8.45	25.2	32.7
State Department for Higher Education and Research	3.55	3.00	0.24	0.25	8.2	7.1	150.97	90.24	34.85	42.69	38.6	28.3
State Department for Basic Education	22.13	20.33	9.25	5.92	45.5	26.8	136.44	134.32	28.50	84.56	21.2	62.0
Teachers Service Commission	1.20	1.16	0.34	0.21	29.6	R 17.2	342.40	341.74	153.09	163.74	44.8	47.8
Total	**33.95**	**28.71**	**10.95**	**8.80**	**38.1**	**25.9**	**655.66**	**586.92**	**221.64**	**299.44**	**37.8**	**45.7**

Sector Summary						
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Development	33.95	28.71	10.95	8.80	38.1	25.9
Recurrent	655.66	586.92	221.64	299.44	37.8	45.7
Total	**689.61**	**615.63**	**232.59**	**308.23**	**37.8**	**44.7**

Source: *MDAs and National Treasury*

In the first six months of FY 2023/24, the State Department for Basic Education received the highest proportion of development exchequer issues to development revised net estimates at 45.5 per cent, while the State Department for Higher Education and Research received the lowest at 8.2 per cent. The Teachers Service Commission recorded the highest proportion of recurrent exchequer issues to revised net estimates of 44.8 per cent while the State Department for Basic Education recorded the lowest ratio of 21.2 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in the first six 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.308.23 billion, representing 44.7 per cent of the revised gross estimates, compared to Kshs.243.16 billion (44.7 per cent) recorded in a similar period of FY 2022/23. This amount comprised Kshs.8.80 billion for the development budget representing an absorption rate of 25.9 per cent, compared to 8.27 billion (28.6 per cent) recorded in in a similar period FY 2022/23, and Kshs.299.44 billion for recurrent expenditure representing 45.7 per cent of the recurrent revised gross estimates, compared to Kshs.234.89 billion (45.6 per cent) recorded in a similar period 2022/23.

The State Department for Vocational and Technical Training recorded the highest absorption of the development budget at 34.2 per cent, while the State Department for Higher Education and Research recorded the lowest at 7.1 per cent. The State Department for Basic Education recorded the highest proportion of recurrent expenditure to gross estimates at 62.0 per cent, while the State Department for Higher Education and Research recorded the lowest

at 28.3 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 six months of FY 2022/23

Table 4.5: Education Sector's Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Basic Education								
Primary Education	Free Primary Education	15,520.08	14,895.07	**30,415.15**	9,378.64	4,096.47	**13,475.11**	44.3
	Special Needs Education	974.99	505.00	**1,479.99**	229.93	155.00	**384.93**	26.0
	Early Child Development and Education	2.97	-	**2.97**	1.33	-	**1.33**	44.9
	Primary Teachers Training and In-Servicing	396.42	29.20	**425.62**	197.83	-	**197.83**	46.5
	Alternative Basic Adult and Continuing Education	56.57	-	**56.57**	19.25	-	**19.25**	34.0
	School Health, Nutrition and Meals	4,933.40	-	**4,933.40**	4,933.40	-	**4,933.40**	100.0
Secondary Education	Free Day Secondary Education	103,075.17	6,568.80	**109,643.97**	65,859.69	1,554.65	**67,414.34**	61.5
	Secondary Teachers Education Services	243.70	-	**243.70**	121.85	65.00	**186.85**	76.7
	Secondary Teachers In-Service	414.73	-	**414.73**	185.70	-	**185.70**	44.8
	Special Needs Education	200.00	-	**200.00**	100.00	-	**100.00**	50.0
Quality Assurance and Standards	Curriculum Development	1,240.29	-	**1,240.29**	585.14	-	**585.14**	47.2
	Examination and Certification	2,569.41	133.00	**2,702.41**	371.21	53.25	**424.46**	15.7
	Co-Curriculum Activities	1,275.96	-	**1,275.96**	493.12	-	**493.12**	38.6
General Administration, Planning and Support Services	Headquarters and Administrative Services	2,388.51	-	**2,388.51**	866.12	-	**866.12**	36.3
	County Administrative Services	3,147.81	-	**3,147.81**	1,219.42	-	**1,219.42**	38.7
	Sub-Total	**136,440.01**	**22,131.07**	**158,571.08**	**84,562.63**	**5,924.37**	**90,487.00**	57.1
State Department for Higher Education and Research								
University Education	University Education	91,604.92	3,425.00	**95,029.92**	18,598.70	250.56	**18,849.26**	19.8
	Quality Assurance	469.05	-	**469.05**	115.53	-	**115.53**	24.6
	Higher Education Support Services	57,861.09	-	**57,861.09**	23,493.24	-	**23,493.24**	40.6

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
Research Science Technology and Innovation	Research Management and	408.98	126.00	**534.98**	187.54	-	**187.54**	35.1
	Science	260.42	-	**260.42**	68.99	-	**68.99**	26.5
General Administration, Planning and Support Services	General Administration, Planning and Support	369.25	-	**369.25**	138.62	-	**138.62**	37.5
	Sub-Total	**150,973.72**	**3,551.00**	**154,524.72**	**42,602.63**	**250.56**	**42,853.19**	27.7
State Department for Technical, Vocational Education and Training								
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	1,071.50	-	**1,071.50**	455.75	-	**455.75**	42.5
	Special Needs in Technical and Vocational Education	220.00	-	**220.00**	110.00	-	**110.00**	50.0
	Technical Trainers and Instructors Services	24,040.90	-	**24,040.90**	7,789.36	-	**7,789.36**	32.4
	Infrastructure Development and Expansion	-	7,070.00	**7,070.00**	-	2,416.56	**2,416.56**	34.2
Youth Training and Development	Revitalization of Youth Polytechnic	50.37	-	**50.37**	13.42	-	**13.42**	26.6
General Administration, Planning and Support Services	Planning and Monitoring Services	2.92	-	**2.92**	-	-	-	-
	Headquarters and Administrative Services	457.71	-	**457.71**	83.57	-	**83.57**	18.3
	Sub-Total	**25,843.40**	**7,070.00**	**32,913.40**	**8,452.10**	**2,416.56**	**10,868.65**	33.0
Teachers Service Commission								
Teacher Research Management	Teacher Resource Planning -Primary	211,561.65	215.00	**211,776.65**	100,734.52	62.39	**100,796.91**	47.6
	Teacher Resource Planning -Secondary	118,295.62	900.00	**119,195.62**	56,978.32	134.98	**57,113.30**	47.9
	Teacher Resource Planning-Tertiary	3,726.12	-	**3,726.12**	**1,862.96**	-	**1,862.96**	50.0
Governance and Teaching Standards	Quality Assurance and Standards	5.32	-	**5.32**	2.61	-	**2.61**	48.9
	Teacher Professional Development	6.58	-	**6.58**	2.20	-	**2.20**	33.5
	Teacher Capacity Development	1,300.16	-	**1,300.16**	630.95	-	**630.95**	48.5

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
General Administration, Planning and Support Services	Policy Planning and Support Services	7,054.14	87.00	7,141.14	3,340.23	9.73	3,349.96	46.9
	Field Administrative Services	244.38	-	244.38	85.73	-	85.73	35.1
	Automation of TSC Operations	206.39	-	206.39	97.81	-	97.81	47.4
	Sub-Total	**342,400.36**	**1,202.00**	**343,602.36**	**163,735.33**	**207.11**	**163,942.43**	47.7
	Grand Total	**655,657.50**	**33,954.07**	**689,611.56**	**299,352.69**	**8,798.59**	**308,151.28**	44.7

***Source**: MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that the School Health, Nutrition and Meals sub-programme under the State Department for Basic Education had the highest absorption of 100 per cent while the Examination and Certification sub-programme recorded the lowest absorption of 15.7 per cent.

4.3.4 Key achievements by MDAs in the Education sector

The State Department for Teachers Service Commission under the Teacher Resource Management sub-programme targeted to recruit 20,000 intern teachers, and as of 31st December 2023, it achieved the target. The Teachers Service Commission set out to improve the quality of learning in schools through the Governance and Standards Programme. The Teacher Management Unit for Secondary trained 6,346 teachers on the School-Based Teacher Support System and trained 800 teachers on peer-to-peer support. The Governance and Standards unit improved the quality of learning by appraising 94.2% of teachers on Teacher Performance Appraisal and Development (TPAD), sensitized 1,177 field officers on TPAD and trained 1,177 teachers on personal computers and TPAD. The Teacher Capacity Development unit trained 45,362 teachers and 985 tutors on the Competency-Based Curriculum (CBC).

The State Department for Higher Education and Research aimed at improving the quality of university education. The Kenya Universities and Colleges Central Placement Service (KUCCPS) placed 140,107 students in universities, and168,947 students placed in Technical and Vocational Training institutions. Further, sensitized 844 teachers on career guidance and guided 650 secondary schools on career choices. Commission for University Education (CUE) audited 7 universities against a target of 9, quality assured and accredited 10 institutions and evaluated 80 per cent of programme applications. Higher Education Support Services provided student financing services to 468,019 students in Public Universities, sponsored 68,994 students to Private Universities and awarded 356,182 student loans as an incentive for students to further their education.

4.3.5 Project Implementation for the Education Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first six months of FY 2023/24, the Education Sector incurred a development expenditure of Kshs.8.80 billion, representing an absorption rate of 25.9 per cent.

Table 4.6 summarises the development of some of the projects with the highest expenditure in the reporting period in the Education sector.

Table 4.6: Education Sector Development Projects with the Highest Expenditure.

MDA	Project Name	Project Commence Date	Expected Completion Date	Source of Funds	Estimated Value of project (Kshs. Mn)	As of 31st December, 2023		Completion (%)
						Funds released (Kshs. Mn)	Amount paid (Kshs. Mn)	
State Department for Technical, Vocational Education & Training	GoK-AfDB TVET Phase II Headquarters	30-Jun-19	31/12/2023	Gok and Foreign Borrowings	6,700.00	6,664.00	6,365.00	95.0
State Department for Early Learning & Basic Education	Kenya Primary Education Equity in Learning Programmes	01-Mar-22		GoK/Donor (World Bank)		15,694.07	4,095.49	19.5
State Department for Technical, Vocational Education & Training	East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	01-Jan-20	30/06/2024	Foreign Borrowings	4,440.00	3,883.00	3,354.00	75.5
State Department for Technical, Vocational Education & 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	72.6
State Department for Higher Education & Research	Construction of Centres of Excellence	07-Jun-17	06/06/2023	GoK/Donor	1,800.00	1,541.00	1,541.00	85.6
Early Learning & Basic Education	Kenya Secondary Education Quality Improvement	01-Dec-17	72 months	GoK	20 billion	3,700.00	1,488.65	64.7
State Department for Higher Education & Research	Science & Technology Parks Initiative	09-May-15	04/09/2027	GoK	1,700.00	591.00	1,109.00	65.2
State Department for Technical, Vocational Education & Training	GoK-AfDB Technical, Vocational Education Training & Entrepreneurship	01-Feb-21	30/06/2025	Gok and Foreign Borrowings	4,397.00	1,833.00	896.00	19.00
State Department for Higher Education & Research	Construction of Administration Block & Lecture Theatre	01-Jul-17	10/07/2026	GoK	1,392.00	846.00	846.00	61.00
State Department for Higher Education & Research	Construction of Men's Hostels	06-Jun-14	06/02/2026	GoK	1,300.00	778.00	778.00	60.00

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.

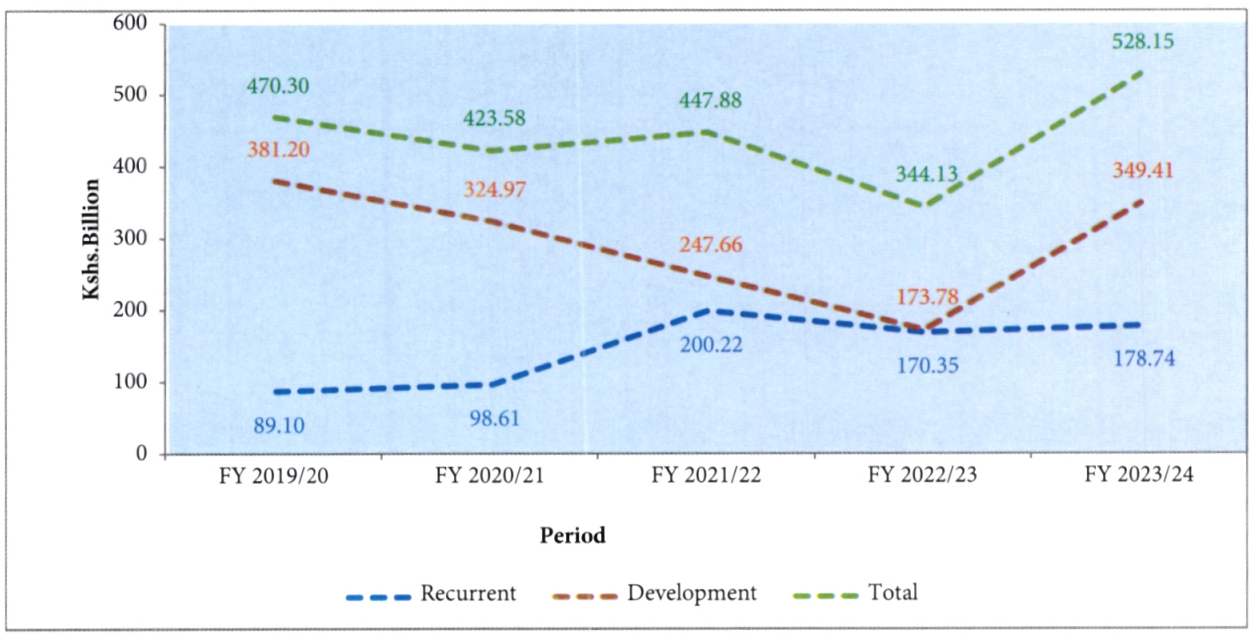
The EI&ICT Sector plays a vital role as an enabler of the country's socio-economic development. It is a crucial sector in realising Vision 2030 and the BETA Agenda.

4.4.2 Budget Performance for EI & ICT Sector

The budgetary allocation to the EI&ICT sector in FY 2023/24 was Kshs.532.36 billion, revised to Kshs.528.15 billion in Supplementary Budget I, compared to the Kshs.344.13 billion allocated in the previous financial year. This amount represents 11.6 percent of the revised gross national budget of Kshs.4.54 trillion and 21.4 percent of the MDAs' budget of Kshs.2.46 trillion. The allocation comprised of Kshs.349.41 billion (66.2 percent) for development activities and Kshs.178.74 billion (33.8 percent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.232.69 billion (44.1 percent of the Sector's budget), while the State Department for Shipping and Maritime had the lowest budgetary allocation of Kshs.3.26 billion (0.6 percent of the EI & ICT Sector allocation).

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.21.50 billion, representing 15.8 per cent of the Sector's net estimates. This amount comprised Kshs.13.48 billion for development expenditure, representing 11.3

per cent of development net estimates, and Kshs.8.02 billion for recurrent activities, representing 46.7 per cent of recurrent net estimates. Table 4.7 shows an EI&ICT sector analysis of exchequer issues and expenditure in the first six months of FY 2023/24.

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

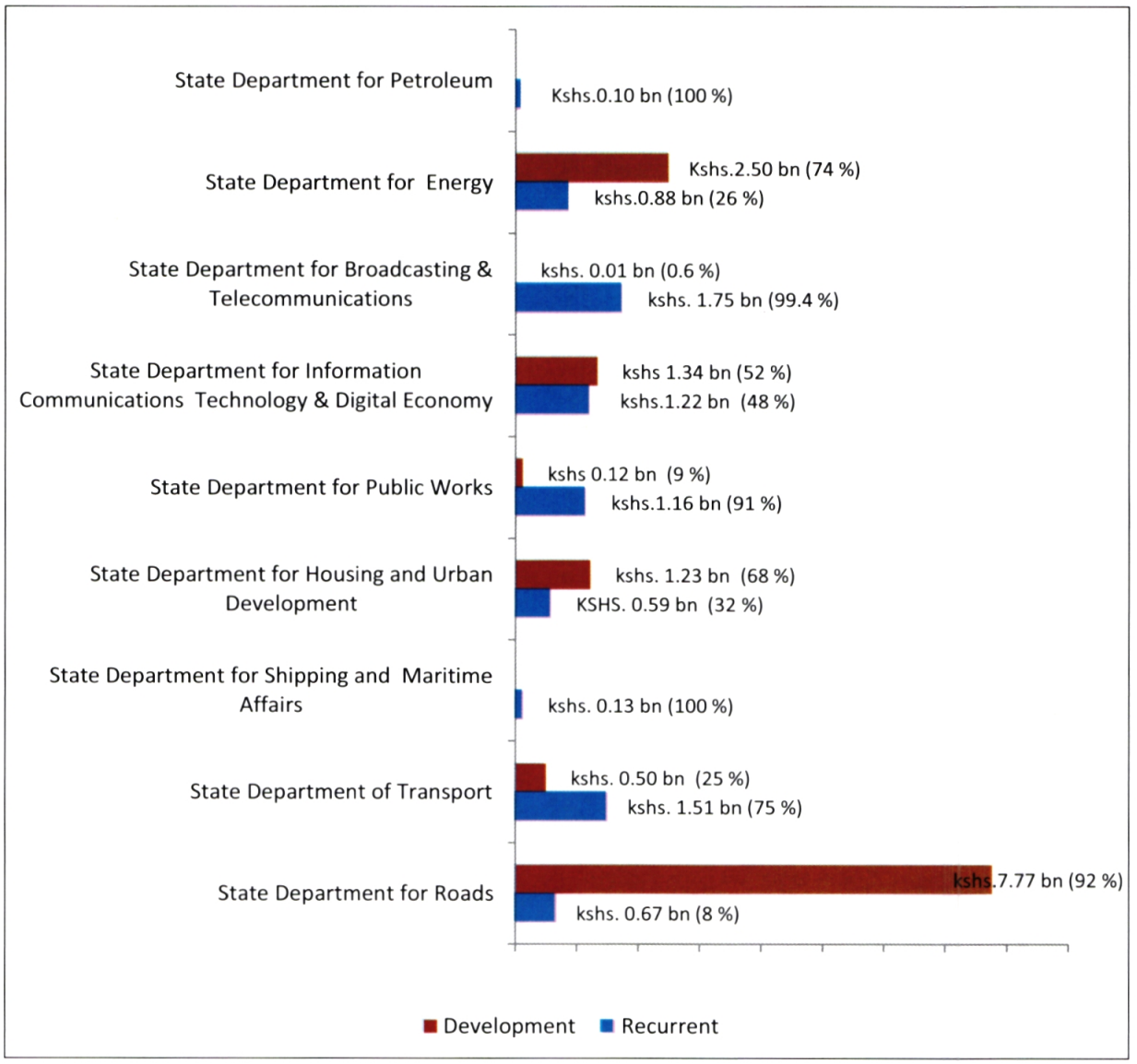
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised-Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised-Gross estimates
State Department for Roads	149.84	73.15	7.77	17.01	10.6	11.3	82.85	1.61	0.67	29.86	41.8	36.0
State Department of Transport	43.80	5.54	0.50	20.28	9.0	46.3	14.36	2.55	1.51	1.49	59.2	10.4
State Department for Shipping and Maritime Affairs	0.75	0.27	-	0.01	-	0.8	2.51	0.66	0.13	0.78	20.1	31.0
State Department for Housing and Urban Development	79.19	14.94	1.23	5.38	8.2	6.8	1.37	1.28	0.59	0.63	46.0	46.4
State Department for Public Works	0.81	0.71	0.12	0.10	17.4	12.6	3.48	2.53	1.16	1.16	45.8	33.3
State Department for Information Communications Technology & Digital Economy	16.49	3.72	1.34	8.54	36.0	51.8	3.90	2.44	1.22	1.68	49.8	43.1
State Department for Broadcasting & Telecommunications	0.53.	0.53	0.01	0.36	1.4	67.8	6.63	3.96	1.75	2.15	44.2	32.5
State Department for Energy	55.49	19.82	2.50	6.70	12.6	12.1	9.14	1.83	0.88	3.77	48.1	41.3
State Department for Petroleum	2.49	0.32	-	0.55	-	22.0	54.50	0.31	0.10	12.58	33.7	23.1
Total	**349.41**	**119.01**	**13.48**	**58.92**	**11.3**	**16.9**	**178.74**	**17.19**	**8.02**	**54.10**	**46.7**	**30.3**
Sector Summary												

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised-Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised-Gross estimates
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Development							349.41	119.01	13.48	58.92	11.3	16.9
Recurrent							178.74	17.19	8.02	54.10	46.7	30.3
Total							**528.15**	**136.20**	**21.50**	**113.02**	**15.8**	**21.4**

Source: *MDAs and National Treasury*

The State Department for Information Communication Technology and Digital Economy received the highest proportion of development exchequer issues to development net estimates at 36.0 per cent in the period under review. The State Department for Broadcasting and Telecommunication received the lowest at 1.4 per cent. The State Department for Transport recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 59.2 per cent compared to the State Department for shipping and marine affairs, which recorded the lowest ratio of 20.1 per cent. Figure 4.6 shows the EI & ICT sector's exchequer issues in the first six 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.128.44 billion, representing 24.3 per cent of the revised gross estimates, compared to Kshs.155.33 billion (38.1 per cent) recorded in similar period, FY 2022/23. This amount comprised Kshs.69.52 billion for the development budget representing an absorption rate of 38.9 per cent, compared to 21.7 per cent recorded in a similar period 2022/23, and Kshs.58.92 billion for recurrent expenditure representing 16.9 per cent of the recurrent gross estimates, compared to 72.7 per cent recorded in a similar period FY 2022/23.

The State Department for Broadcasting Telecommunication recorded the highest absorption of development budget at 67.8 per cent, while the State Department of Shipping and Maritime Affairs recorded the lowest at 0.8 per cent. This is attributed to formulation, review and implementation of appropriate broadcasting and telecommunication policies, legal and institutional frameworks that improve the efficiency of public service delivery.

The State Department for petroleum recorded the highest recurrent expenditure to gross estimates at 51.4 per cent, while the State Department for transport recorded the lowest at 10.4 per cent and is attributed to inadequate funding /delay in exchequer release.

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	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Shipping and Maritime Affairs								
Shipping and Maritime Affairs	Administrative Services	243.55	20.00	**263.55**	70.78	1.10	**71.87**	27.3
	Shipping Affairs	228.89	-	**228.89**	23.59	-	**23.59**	10.3
	Maritime Affairs	2,041.47	730.00	**2,771.47**	686.00	5.95	**691.94**	25.0
	Sub-Total	**2,513.91**	**750.00**	**3,263.91**	**780.37**	**7.04**	787.41	24.1
State Department for Petroleum								
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	55.61	1,900.26	**1,955.87**	23.87	347.74	**371.61**	19.0
	Distribution of Oil and gas	-	592.74	**592.74**	-	200.51	**200.51**	33.8
	General Administration, Planning, and Support Services	54,497.00	-	**54,497.00**	27,965.78	-	27,965.78	51.3
	sub-Total	**54,552.62**	**2,493.00**	57,045.62	**27,989.65**	**548.25**	28,537.90	50.0
State Department for Roads								
Road Transport	General Administration, Planning, and Support Services	2,772.92	4,669.20	**7,442.12**	821.84	1,333.55	**2,155.39**	29.0
	Construction of Roads and Bridges	-	99,331.69	**99,331.69**	-	10,700.09	**10,700.09**	10.8
	Rehabilitation of Roads and Bridges	-	45,843.11	**45,843.11**	-	5,484.69	**5,484.69**	12.0
	Maintenance of Roads and Bridges	80,072.21	-	**80,072.21**	29,036.51	-	**29,036.51**	36.3
	Sub-Total	**82,845.13**	**149,844.00**	**232,689.13**	**29,858.35**	**17,518.33**	**47,376.68**	20.4
State Department for Transport								
General Administration, Planning and Support Services	Financial Management Services	11.15	26.00	**37.15**	3.99	13.00	**16.98**	45.7
	General Administration, Planning and Support Services	954.80	988.00	**1,942.80**	480.90	145.00	**625.90**	32.2
	Human Resources and Support Services	739.10	60.00	**799.10**	605.28	57.83	**663.11**	83.0
	Information Communication	6.79	-	**6.79**	0.56	-	**0.56**	8.3
Road Transport Safety and Regulation	Road Transport Safety and Regulation	2,869.71	1,771.14	**4,640.85**	**278.47**	384.43	**662.91**	14.3
Rail Transport	Rail Transport	-	39,060.50	**39,060.50**	-	18,860.00	**18,860.00**	48.3
Marine Transport	Marine Transport	612.69	1,385.00	**1,997.69**	37.07	442.50	479.57	24.0
Air Transport	Air Transport	9,161.58	512.50	**9,674.08**	80.25	376.89	457.13	4.7
	Sub-Total	**14,355.82**	**43,803.14**	58,158.95	**1,486.52**	**20,279.65**	21,766.17	37.4

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for ICT and Digital Economy								
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	304.31	-	**304.31**	139.74	-	**139.74**	45.9
ICT infrastructure Development	ICT Infrastructure Connectivity	-	9,140.00	**9,140.00**	-	2,506.88	**2,506.88**	27.4
	ICT and BPO Development	821.48	6,421.00	**7,242.48**	318.15	5,164.45	**5,482.60**	75.7
E-Government Services	E-Government Services	2,777.51	930.00	**3,707.51**	1,223.02	864.07	**2,087.09**	56.3
	Sub-Total	**3,903.30**	**16,491.00**	**20,394.30**	**1,680.90**	**8,535.40**	**10,216.31**	50.1
State Department of Energy								
General Administration, Planning and Support Services	Administrative services	214.81	40.00	**254.81**	67.12	4.82	**71.94**	28.2
	Financial services	144.17	135.00	**279.17**	41.30	69.59	**110.89**	39.7
	Planning and project monitoring	23.98	-	**23.98**	9.73	-	**9.73**	40.6
Power Generation	Development of Nuclear Energy	795.00	265.00	**1,060.00**	397.50	**20.00**	**417.50**	39.4
	Coal Exploration and Mining	-	180.00	**180.00**	-	**110.40**	**110.40**	61.3
	Geothermal generation	1,900.76	10,232.00	**12,132.76**	207.47	886.74	**1,094.21**	9.0
Power Transmission and Distribution	National Grid System	4,211.01	29,884.50	**34,095.51**	21.76	1,039.04	**1,060.80**	3.1
	Rural Electrification	1,780.00	11,874.78	**13,654.78**	90.00	234.00	**324.00**	2.4
Alternative Energy Technology	Alternative Energy Technologies	73.40	2,883.00	**2,956.40**	24.66	118.53	**143.18**	4.8
	Sub-Total	**9,143.14**	**55,494.29**	**64,637.43**	**859.53**	**2,483.13**	**3,342.65**	5.2
State Department for Housing and Urban Development								
Human Development and Urban Settlement	Housing Development	474.22	6,257.00	**6,731.22**	209.53	803.58	**1,013.12**	15.1
	Estate Management	409.23	992.00	**1,401.23**	191.29	316.46	**507.75**	36.2
	Affordable Housing	-	66,820.00	**66,820.00**	-	3,785.12	**3,785.12**	5.7
Urban and Metropolitan Development	Metropolitan Planning	124.65	661.00	**785.65**	52.17	5.51	**57.68**	7.3
	Urban Development	30.07	4,463.89	**4,493.96**	8.07	473.58	**481.65**	10.7
General Administration Planning and Support Services	General Administration, Planning & Support Services	329.53	-	**329.53**	173.22	-	**173.22**	52.6
	Sub-Total	**1,367.70**	**79,193.89**	**80,561.59**	**634.29**	**5,384.25**	**6,018.54**	7.5
State Department for Broadcasting and Telecommunication								
General Administration Planning and Support Services	General Administration, Planning and Support Services	265.10	-	**265.10**	121.97	-	**121.97**	46.0
Information and Communication Services	News and Information	4,389.22	375.50	**4,764.72**	1,156.11	261.39	**1,417.50**	29.7
	Kenya Year Book Initiative	176.00	10.00	**186.00**	75.67	5.00	**80.67**	43.4
	ICT and Media Regulatory Services	1,550.50	-	**1,550.50**	690.50	-	**690.50**	44.5
Mass Media Skills Development	Mass Media Skills Development	248.00	140.50	**388.50**	109.00	90.25	**199.25**	51.3

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Sub-Total	**6,628.83**	**526.00**	**7,154.83**	**2,153.25**	**356.64**	**2,509.88**	**35.1**
State Department for Public Works								
Government Buildings	Stalled and New Government Building	582.30	533.76	**1,116.05**	266.43	40.98	**307.42**	**27.5**
Coastline Infrastructure Development	Coastline Infrastructure Development	91.84	81.64	**173.48**	41.36	30.35	**71.71**	**41.3**
	Pedestrian Access	-	70.60	**70.60**	-	17.61	**17.61**	**24.9**
General Administration, Planning and Support Services	Administration, Planning and Support Services	297.82	-	**297.82**	125.83	-	**125.83**	**42.2**
	Procumbent, Warehousing and Supply	69.54	6.00	**75.54**	19.03	0.72	**19.75**	**26.1**
Regulation and Development of Construction Industry	Regulation of Construction Industry	2,335.70	100.00	**2,435.70**	702.00	-	**702.00**	**28.8**
	Research Services	17.67	7.00	**24.67**	2.51	2.80	**5.31**	**21.5**
	Building Standards	87.23	15.00	**102.23**	2.15	9.76	**11.91**	**11.6**
	Sub-Total	**3,482.09**	**814.00**	**4,296.09**	**1,159.31**	**102.22**	**1,261.53**	**29.4**
	Grand Total	**178,792.54**	**349,409.31**	**528,201.85**	**66,602.17**	**55,214.91**	**121,817.07**	**23.1**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that Human Resources and Support Services sub programme under the State Department for Transport has over absorption rate of 83.0. while General Administration Planning and Support Services programme under the State Department for Housing and Urban Development had the lowest absorption at 0.5 per cent.

4.4.4 Key Achievements by MDAs In The EI&ICT Sector

The State Department for Transport is responsible for efficient and safe transport services, reducing transport and traffic congestion costs, ensuring efficient, secure and safe maritime transport and enhancing air transport safety, security, and connectivity. During period under review, the department trained 846 plant operators, 395 contractors, 696 artisan/ technician against annual target of 1,910 operators, 1,300 contractors, 2,120 artisans/technicians respectively under Kenya institute of highways and building technology (KIHBT) delivery unit. The department also constructed 23 bridges under the construction of roads, and bridges sub programme against a target of 23. In addition, under maintenance of road sub programme, the department maintained 17,983 km of under routine roads against a target of 32,396 km.

Further, under the coastline infrastructure pedestrian access sub programme, the state department for public works constructed the New Makowe Jetty whose implementation was at 99 per cent against a target of 100 percent. Further the department constructed county government headquarters with following percentages of completion; Isiolo county (60%), Tharaka Nithi county (82%), and Lamu county (60%). The department also implemented the Voi pool housing from 70 per cent to 71 per cent under stalled and new government building sub programme.

The State Department for Energy, under geothermal development sub programme constructed the 83.3-Megawatt Olkaria 1 unit 6 power plant to 99 per cent completion. The department also trained 79 persons on nuclear energy

against a target of 50 under the nuclear development sub programme. Further the department connected 256,206 customers to power against annual target of 350,000 customers. It also constructed 5 sub stations against a target of 9 under the national grid system sub programme. A total of 170 public facilities were connected to electricity against a target of 340 under rural electrification sub programme.

4.4.5 Project Implementation for the EI&ICT Sector

Most of the development projects are multi-year in nature. In the first six months of FY 2023/24, the EI&ICT Sector incurred a development expenditure of Kshs.58.92 billion, representing an absorption rate of 16.9 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.

Table 4.9: EI&ICT Sector Development Projects with the Highest Expenditure

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding As of 31st December 2023 (Kshs. Million) (f)*	Actual Expenditure As of 31st December 2023 (Kshs. Million) (g)*	Percentage (%)of Completion (H=g/e)
State Department for Energy	Horizontal Infrastructure Phase 1 - EPCF	3-Aug-18	31-Dec-24	Italy	57,727.00	44,570.02	42,480.84	95%
State Department for Energy	Electrification of Public Facilities (GoK)	12-Jul-07	30.06.2030	GOK	58,892.00	35,216.20	35,216.20	59.80%
State Department for ICT and Digital Economy	Digital Literacy Programme	1-Jul-13	30-Jun-22	GOK	76,000.00	31,252.41	29,713.91	95%
State Department for Roads	116601Nairobi - Thika Highway Improvement Project Lot 1 & 2	7/1/2007	19-Jul-12	GOK/ DONOR	26,801.05	25,094.21	25,094.21	94%
State Department for Roads	100601Nairobi Southern Bypass	7/2/2010	31-Jul-15	GOK/ DONOR	21,340.70	20,192.02	20,192.02	95%
State Department for Roads	114501Kibwezi - Mutomo - Kitui Road (B7)	8/16/2017	15-Feb-21	GOK/ DONOR	21,854.80	18,750.03	18,750.03	86%
State Department for Roads	142301EXIM: Nairobi Western Bypass	7/1/2019	30-Aug-22	GOK/DONOR	20,966.43	17,207.63	17,207.63	82%
State Department for Roads	140101MPARD Package 2 - Mwache – Tsunza – Mteza	3/13/2020	12-Mar-24	GOK	25,015.41	16,268.91	16,268.91	65%
State Department for ICT and Digital Economy	Konza Data Centre and Smart City Facilities	7-Jan-19	22-Jun-27	China	26,817.00	16,545.63	14,992.54	91%

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding As of 31st December 2023 (Kshs. Million) (f)*	Actual Expenditure As of 31st December 2023 (Kshs. Million) (g)*	Percentage (%)of Completion (H=g/e)
State Department for Roads	101701Merille-Marsarbit Road	8/21/2013	27-Jan-16	GOK/ DONOR	14,855.35	14,785.35	14,785.35	100%
State Department for Roads	100402MPARD Package 1: Miritini-Mwache Road including Kipevu Link Road	5/18/2015	18-May-18	GOK DONOR	15,809.32	14,565.90	14,565.90	92%

Source: MDAs

4.5 Environmental Protection, Water, and Natural Resources Sector

4.5.1 Introduction

The Environment Protection, Water, and Natural Resources (EPWNR) Sector consists of six (6) MDAs: State Departments for Environment & Climate Change; Forestry; Water and Sanitation; Irrigation; Wildlife; and Mining. The Sector has several Autonomous Agencies and Semi-Autonomous Government Agencies. In addition, the Sector has the following entities: The National Environmental Complaint Committee, the National Environment Tribunal, the Hydrologists Registration Board, and the Wildlife Clubs of Kenya.

The goal of the Sector is ensuring sustainable development in a clean and secure environment with various objectives, including enhancing climate change resilience and low carbon emission, improving utilisation of land through irrigation and land reclamation, and promoting equitable and sustainable use of wildlife resources.

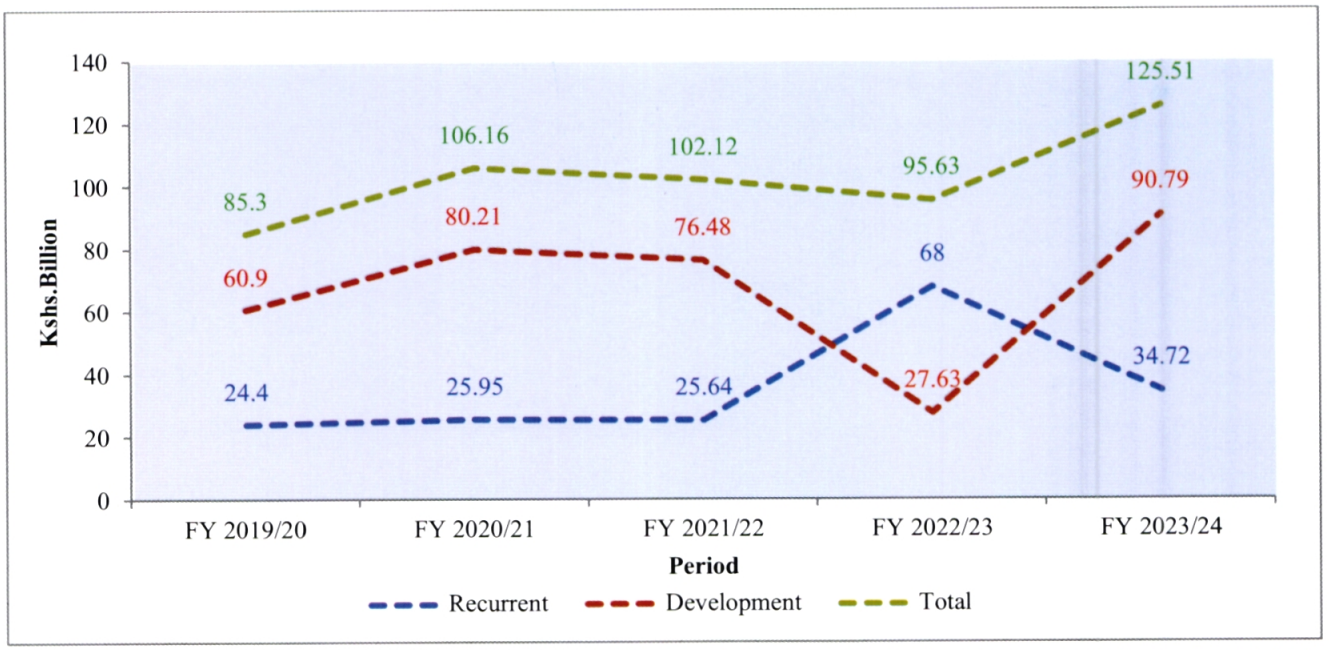
The Sector plays a pivotal role in securing, stewarding, and sustaining the environment, Kenya's natural capital, water provision, and generating foreign exchange for the country. The Sector promotes socio-economic development to realise the Kenya Vision 2030 and BETA Agenda.

4.5.2 Budget Performance for EPWNR Sector

The annual budgetary allocation to the EPWNR sector in FY 2023/24 amounted to Kshs.120.56 billion, revised to Kshs.125.52 billion in Supplementary Budget I, compared to the Kshs.95.63 billion allocated in the previous financial year of 2022/23. This amount represents 28.3 per cent of the revised gross national budget of Kshs.4.54 trillion and 5.1 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation comprised Kshs.90.79 billion (72.3 per cent) for development activities and Kshs.34.72 billion (27.7 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.64.91 billion (51.7 per cent of the Sector's budget), while the State Department for Mining had the lowest budgetary allocation of Kshs.3.78 billion (0.7 per cent of the EPWNR Sector allocation).

Figure 4.7 shows the budgetary allocation trend for the EPWNR Sector for FY 2019/20 to FY 2023/24.

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector



Source: *National Treasury*

The total exchequer issues to the EPWNR sector amounted to Kshs.18.96 billion, representing 25.3 per cent of the Sector's revised net estimates. This amount comprised Kshs.10.91 billion for development expenditure, representing 19.8 per cent of development revised net estimates, and Kshs.8.05 billion for recurrent activities, representing 40.7 per cent of recurrent revised net estimates. Table 4.10 shows EPWNR sector analysis of exchequer issues and expenditure in the first six months of FY 2023/24.

Table 4.10: EPWNR Sector-Analysis of Exchequer Issues and Expenditure

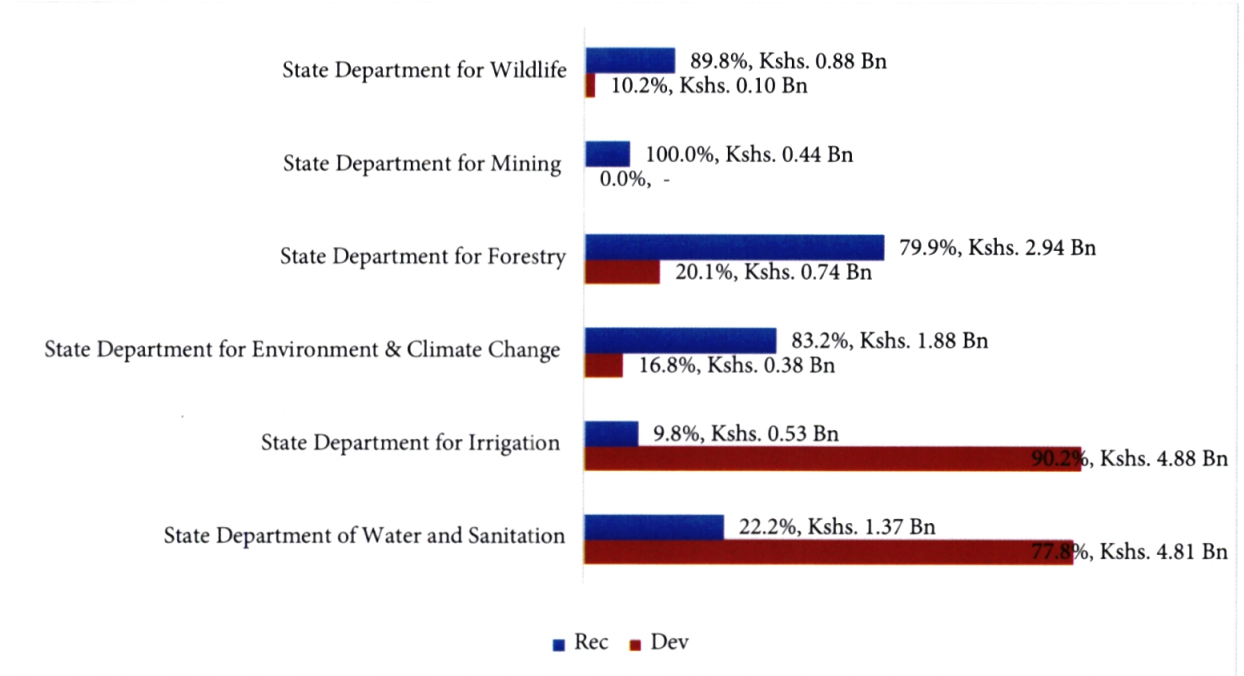
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Revised net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Revised net estimates	% of Expenditure to Revised Gross estimates
State Department of Water and Sanitation	58.32	32.89	4.81	15.48	14.6	26.5	6.59	3.20	1.37	1.53	42.6	23.3
State Department for Irrigation	22.64	15.12	4.88	6.35	32.3	28.0	1.54	1.13	0.53	0.51	47.2	33.3
State Department for Environment and Climate Change	2.40	1.78	0.38	0.52	21.3	21.7	4.15	3.23	1.88	1.75	58.3	42.2
State Department for Forestry	4.36	2.57	0.74	1.37	28.9	31.3	10.12	5.57	2.94	2.85	52.8	28.2
State Department for Wildlife	1.38	1.15	0.10	0.16	9.0	11.4	10.22	4.67	0.88	4.10	18.9	40.1
State Department for Mining	1.69	1.69	-	0.28	-	16.9	2.09	1.99	0.44	0.64	22.1	30.6

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Revised net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Revised net estimates	% of Expenditure to Revised Gross estimates
Total	**90.79**	**55.20**	**10.91**	**24.16**	**19.8**	**26.6**	**34.72**	**19.81**	**8.05**	**11.39**	**40.7**	**32.8**
Sector Summary												
							Revised Gross estimates	Revised Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Revised net estimates	% of Expenditure to Revised Gross estimates
Development							90.79	55.20	10.91	24.16	19.8	26.6
Recurrent							34.72	19.81	8.05	11.39	40.7	32.8
Total							**125.52**	**75.01**	**18.96**	**35.55**	**25.3**	**28.3**

Source: *MDAs and National Treasury*

The State Department for Irrigation received the highest proportion of development exchequer issues to development revised net estimates at 32.3 per cent in the period under review while the State Department for Wildlife received the lowest at 9.0 per cent. The State Department for Forestry recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 52.8 per cent compared to the State Department for Mining, which recorded the lowest ratio of 22.1 per cent. Figure 4.8 shows the exchequer issues to the EPWNR Sector in the first six months of FY 2023/24.

Figure 4.8: Exchequer Issues to EPWNR Sector



Source: *National Treasury*

The total expenditure for the EPWNR Sector amounted to Kshs.35.55 billion, representing 28.3 per cent of the gross estimates, compared to Kshs.23.64 billion (22.1 per cent) recorded in a similar FY 2022/23. This amount comprised

Kshs.24.16 billion for the development budget representing an absorption rate of 26.6 per cent, compared to 16.1 per cent recorded in a similar period FY 2022/23, and Kshs.11.39 billion for recurrent expenditure representing 32.8 per cent of the recurrent revised gross estimates, compared to 42.1 per cent recorded in the first six months FY 2022/23.

The State Department for Irrigation recorded the highest absorption of the development budget at 28.0 per cent, while the State Department for Wildlife recorded the lowest at 11.4 per cent. The State Department for Environment and Climate Change recorded the highest recurrent expenditure to gross estimates at 42.2 per cent, while the State Department for Water and Sanitation recorded the lowest at 23.3 per cent.

4.5.3 Budget Performance by Programmes and Sub-Programmes for EPWNR Sector,

The budgetary allocation to the EPWNR sector was to fund sixteen programmes. Table 4.11 shows budget execution by programmes and sub-programmes in the first six months of FY 2023/24.

Table 4.11: EPWNR Sector's Programme

Programmes	Sub-Programmes	Revised 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	699.31	740.00	**1,439.31**	295.38	399.00	**694.38**	48.2
Water Resources Management	Water Resources Conservation and Protection	2,214.36	12,561.00	**14,775.36**	338.84	2,105.36	**2,444.20**	16.5
	Transboundary Waters	-	90.00	**90.00**	-	10.57	**10.57**	11.7
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,680.73	33,423.00	**37,103.73**	1,023.58	10,000.13	**11,023.71**	29.7
	Sanitation Infrastructure Development and Management	-	11,506.00	**11,506.00**	-	2,742.87	**2,742.87**	23.8
	Sub-Total	**6,594.40**	**58,320.00**	**64,914.40**	**1,657.80**	**15,257.93**	**16,915.74**	26.1
State Department for Irrigation								
Irrigation and Land Reclamation	Land Reclamation	35.95	10.00	**45.95**	13.71	0.11	**13.82**	30.1
	Irrigation and Drainage	770.60	19,164.00	**19,934.60**	227.35	5,125.56	**5,352.91**	26.9
	Irrigation Water Management	49.75	70.00	**119.75**	21.18	37.29	**58.47**	48.8
Water Storage and Flood Control	Water Storage and Flood Control	497.50	1,880.00	**2,377.50**	177.75	775.00	**952.75**	40.1
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	630.00	**630.00**	-	162.30	**162.30**	25.8
	Water Harvesting for Irrigation	31.25	890.00	**921.25**	10.46	250.00	**260.46**	28.3
Water Harvesting and Storage for Irrigation	Administrative Services	156.70	-	**156.70**	62.42	-	**62.42**	39.8
	Sub-Total	**1,541.76**	**22,644.00**	**24,185.76**	**512.87**	**6,350.26**	**6,863.12**	28.4

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Environment and Climate Change								
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	80.00	**80.00**	-	11.75	**11.75**	14.7
	Policy and Governance in Environment Management	116.48	-	**116.48**	53.40	-	**53.40**	45.8
	National Environment Management	2,300.00	1,778.91	**4,078.91**	849.19	139.40	**988.60**	24.2
General Administration, Planning and Support Services	General Administration, Planning and Support Services	709.02	-	**709.02**	342.33	-	**342.33**	48.3
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,024.25	271.00	**1,295.25**	428.95	8.12	**437.07**	33.7
	Advertent Weather Modification	-	197.00	**197.00**	-	9.75	**9.75**	4.9
Water Towers Rehabilitation and Conservation	Water Towers Rehabilitation and Conservation	-	75.00	**75.00**	-	75.00	**75.00**	100.0
	Sub-Total	**4,149.75**	**2,401.91**	**6,551.66**	**1,673.87**	**244.02**	**1,917.88**	29.3
State Department for Wildlife								
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	9,211.17	1,179.00	**10,390.17**	4,767.46	137.36	**4,904.82**	47.2
	Wildlife Research and Development	733.54	204.00	**937.54**	247.36	20.75	**268.11**	28.6
	Administrative Services	276.90	-	**276.90**	111.65	-	**111.65**	40.3
	Sub-Total	**10,221.61**	**1,383.00**	**11,604.61**	**5,126.48**	**158.11**	**5,284.59**	45.5
State Department for Mining								
General Administration, Planning and Support Services	General Administration, Planning and Support Services	879.09	-	**879.09**	289.78	-	**289.78**	33.0
Mineral Resources Management	Mineral Resources Development	14.13	12.00	**26.13**	0.97	5.35	**6.33**	24.2
	Geological survey and mineral exploration	289.39	178.00	**467.39**	90.23	49.23	**139.46**	29.8
Geological Survey and Geoinformation Management	Geological Survey	911.45	1,465.50	**2,376.95**	259.60	226.65	**486.25**	20.5
	Geo-information Management	-	30.00	**30.00**	-	3.60	**3.60**	12.0
	Sub-Total	**2,094.05**	**1,685.50**	**3,779.55**	**640.58**	**284.84**	**925.42**	24.5

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
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		**34,725.57**	**90,689.41**	**125,414.97**	**10,942.98**	**22,673.29**	**33,616.27**	**26.8**

***Source**: MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that Water Towers Rehabilitation and Conservation under the State Department for Environment and Climate Change recorded 100 per cent absorption of budgetary allocation.

4.5.4 Key Achievements by MDAs in the EPWNR Sector

The State Department for Water and Sanitation under the Water Policy Management sub-programme through Kenya Water Institute graduated 1,282 trainees recording 100 per cent of graduating of all enrolled students. Under the Water Resources and Conservation and Protection sub-programme, additional water permits issued exceeded the target of 525 permits by 319 permits. In addition, water quality monitoring in rivers targeting to map pollution hotspots and discharges upstream of Thwake dam, Kiambu, Nairobi and Middle Athi recorded 100 per cent against 100 per cent of the annual target.

The State Department for irrigation under Irrigation and Drainage sub-programme, 4,300 acres rehabilitated against a target of 4,276 acres at the Bura Irrigation Scheme. This was occasioned by acreage opened up in the commercial farm and by the outgrowers. In addition, acreage under irrigation at Thiba Dam and irrigation area was 26,310 acres against targeted 35,000 and variance to be covered in the remaining period of the year.

Wildlife Security, Conservation and Management under the State Department for Wildlife, 4 water pans were constructed in Tsavo Conservation Area through collaborations with partners against a target of 2. The department also recorded 100 per cent response rate to clinical interventions.

The State Department for Mining, under the directorates of mines sub-programme operationalized 19 Online Transactional Mining Cadastre Portals against the annual target of two.

4.5.5 Project Implementation for EWPNR Sector

Most of the development projects are multi-year in nature and implemented over time. In the first six months of FY 2023/24, the EWPNR Sector incurred a development expenditure of Kshs.24.16 billion, representing an absorption rate of 26.6 per cent. Table 4.12 summarises the development of some of the projects with the highest expenditure in the reporting period in the EWPNR sector.

Table 4.12: EPWNR 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 31st December 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
						Total Funding (f)	Actual Expenditure (g)	
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
State Department for Water and Sanitation	Thwake Multipurpose Water Development Programme Phase 1	Apr-15	Dec-26	GoK/ Donor	42,365	36,204.35	35,363.60	86.0
State Department for Water and Sanitation	Water and Sanitation Development Project	Dec-17	Aug-25	GoK/ Donor	38,000.00	20,664.00	18,646.50	56.0
State Department for Forestry	Green Zones Development Support Project Phase II	1st Mar 2019	28th February 2025	Gok	5,498.00	3,106.88	2,920.38	53.1
State Department for Forestry	Capacity development project for technologies in the forest fire management in Kenya	1st July 2022	30tn June 2027	Gok	3,339.00	1,571.25	1,208.29	36.2
State Department for Irrigation	Drought Resilience Program in Northern Kenya	Jul-19	Jun-26	Gok/ Foreign	3,901.00	920.00	69.00	1.0
State Department for Irrigation	Community Based Irrigation Projects	Jun-11	Jun-30	Gok	9,280.00	900.00	66.80	47%
State Department for Irrigation	Galana Kulalu Irrigation development project (10,000). Galana Kulalu Food Security Project)	Aug-14	Jun-30	Gok/ Foreign	8,877.00	244.00	62.10	97.0
State Department for Environment and Climate Change	Mitigation and management of Soil Loss	1st Jul 2017	30-Jun-26	GOK	1,346.00	619.00	28.00	46.0
State Department for Wildlife	Human Wildlife Conflict Mitigation programme (Fences)	1st July 2008	30th June 2029	Gok	2,650.00	65.00	19.17	39.0

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

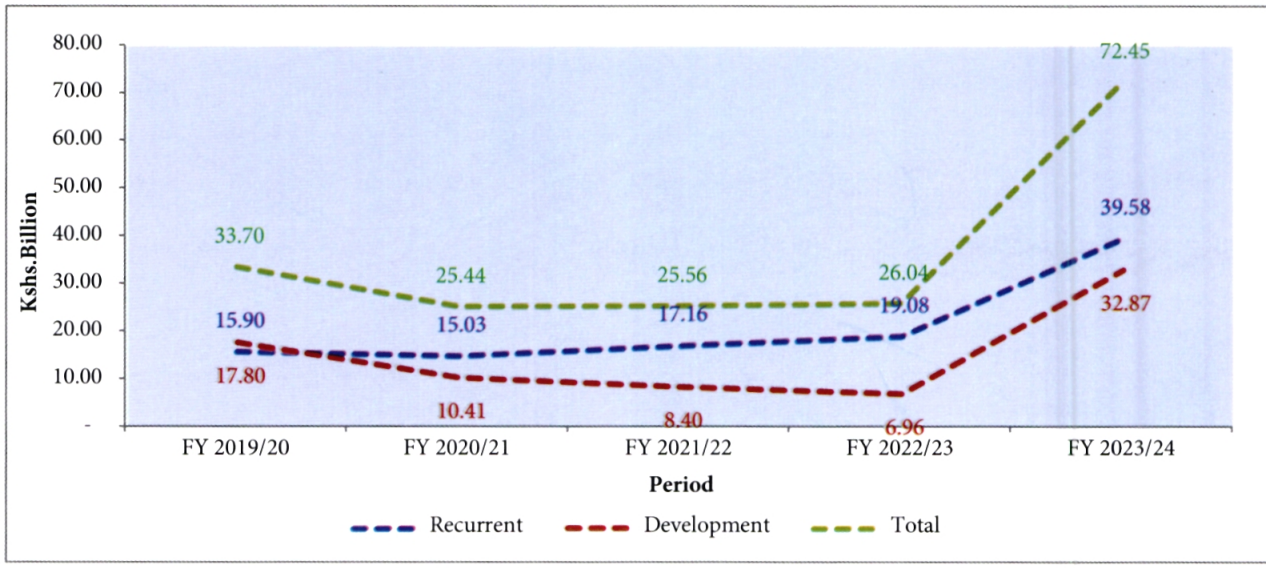
and ease of doing business, promote growth and development of cooperatives and MSMEs Sector, promote regional integration as well as to promote equitable and sustainable ASALs and regional development.

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 revised to Kshs.72.4 billion in Supplementary Budget I, compared to the Kshs.29.08 billion allocated in FY 2022/23. This amount represents 1.6 per cent of the revised gross national budget of Kshs.4.54 trillion and 2.9 per cent of the ministerial budget of Kshs.2.46 trillion. The allocation includes Kshs.32.87 billion (45.4 per cent) for development activities and Kshs.39.58 billion (54.6 per cent) for recurrent expenditure. The State Department for the ASALs and Regional Development received the highest budgetary allocation of Kshs.24.06 billion (33.2 per cent of the Sector's budget), while the State Department for East African Community had the lowest budgetary allocation of Kshs.927.71 millio (1.3 per cent of the Sector's allocation).

The high allocation to the State Department for the ASALs and Regional Development is due to the high allocation for Accelerated ASAL Development amounting to Kshs.16.08 billion, Figure 4.9 shows the budgetary allocation trend for the GECA 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.14.21 billion, representing 25.1 per cent of the Sector's revised net estimates. This amount comprised Kshs.3.91 billion for development expenditure, representing 12.1 per cent of development revised net estimates, and Kshs.10.30 billion for recurrent activities, representing 42.6 per cent of recurrent revised net estimates. Table 4.13 analyses exchequer issues and expenditures to the GECA sector in the first six months of FY 2023/24.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Trade	0.05	0.05	0.03	0.03	50.0	50.0	3.26	1.89	0.80	1.21	42.3	37.2
State Department for the ASALs and Regional Development	9.14	8.82	2.59	1.22	29.4	13.4	14.92	14.44	6.33	7.99	43.8	53.6
State Department for Industry	6.73	6.73	0.35	0.63	5.1	9.3	2.99	2.55	1.07	1.14	41.9	38.0
State Department for Micro, Small and Medium Enterprises Development	6.65	6.55	0.43	0.64	6.6	9.6	1.87	1.66	0.68	0.65	41.1	34.7
State Department for Investment Promotion	5.64	5.64	0.06	-	1.1	-	1.56	1.05	0.35	0.66	32.9	42.5
State Department for East African Community	-	-	-	-	-	-	0.93	0.93	0.44	0.37	47.0	39.4
State Department for Cooperatives	4.51	4.51	0.40	4.41	8.9	97.7	1.79	0.64	0.26	0.77	40.7	43.3
State Department for Tourism	0.14	0.12	0.05	0.05	44.5	35.2	12.26	1.02	0.38	0.44	37.1	3.6
Total	**32.87**	**32.43**	**3.91**	**6.97**	**12.1**	**21.2**	**39.58**	**24.17**	**10.30**	**13.23**	**42.6**	**33.4**

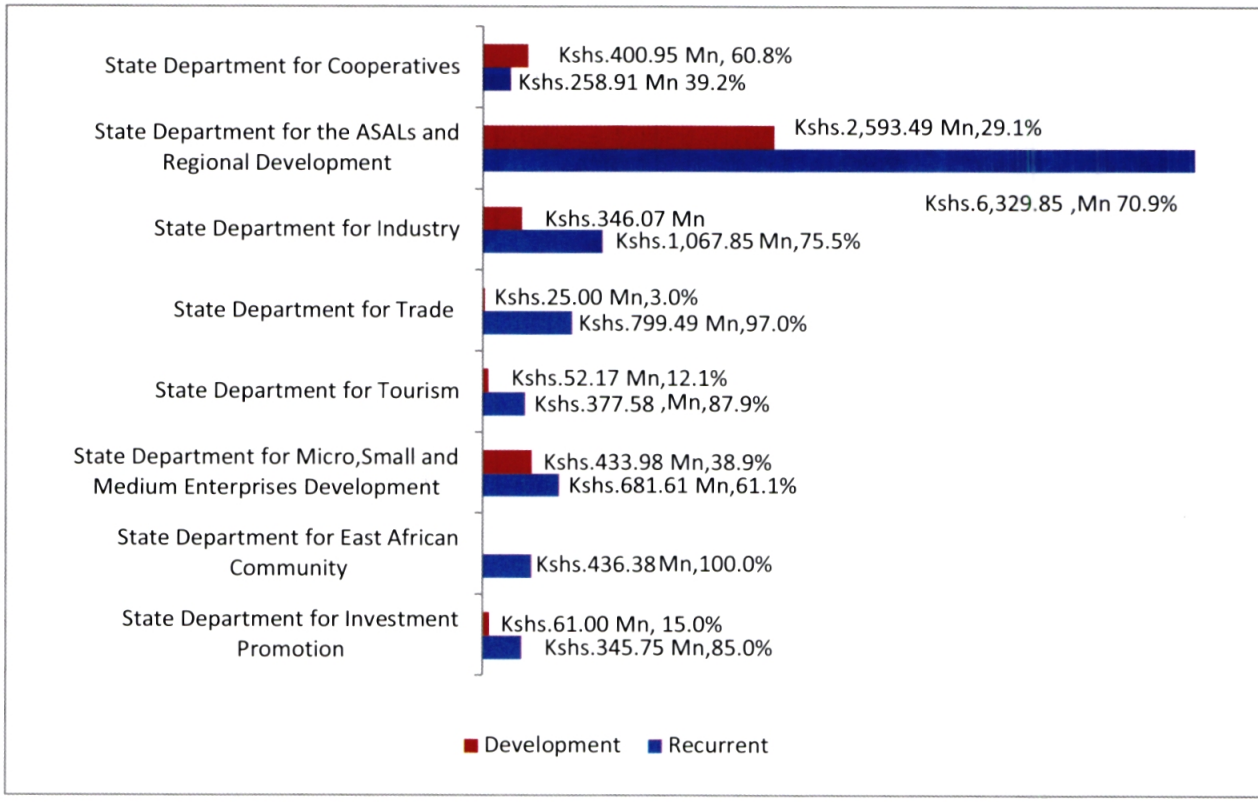
Sector Summary

	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised-Gross Estimates
Development	32.87	32.43	3.91	6.97	12.1	21.2
Recurrent	39.58	24.17	10.30	13.23	42.6	33.4
Total	**72.44**	**56.60**	**14.21**	**20.20**	**25.1**	**27.9**

Source: *MDAs and National Treasury*

In the first six months of FY 2023/24, the State Department for Trade received the highest proportion of development exchequer issues to development revised net estimates at 50.0 per cent, while the State Department for Investment Promotion received the lowest at 1.1 per cent. The State Department for East African Community recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates at 47.0 per cent while the State Department for Investment Promotion recorded the lowest ratio of 32.9 per cent. Figure 4.10 shows the exchequer issues to the GECA Sector in the first six 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.20.20 billion, representing 27.9 per cent of the gross estimates, compared to Kshs.5.84 billion (22.4 per cent) recorded in a similar period FY 2022/23. This amount comprised Kshs.6.97 billion for the development budget representing an absorption rate of 21.2 per cent, compared to Kshs.906.33 million (13.1 per cent) recorded in FY 2022/23, and Kshs.13.23 billion for recurrent expenditure representing 33.4 per cent of the recurrent revised gross estimates, compared to Kshs.4.93 billion (25.6 per cent) recorded in a similar period FY 2022/23.

The State Department for Cooperatives recorded the highest absorption of the development budget at 97.7 per cent, while the State Department for Industry recorded the lowest at 9.3 per cent. The State Department for the ASALs and Regional Development recorded the highest recurrent expenditure to gross estimates at 53.6 per cent, while the State Department for Tourism recorded the lowest at 3.6 per cent.

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

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

Table 4.14: GECA Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Trade								
Domestic Trade and Enterprise Development	Promotion of Local Content	77.57	-	**77.57**	37.78	-	**37.78**	**48.7**
	Development Promotion and Regulation of wholesale and Retail Trade	1,353.68	50.00	**1,403.68**	375.79	25.00	**400.79**	**28.6**
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	4.10	-	**4.10**	2.05	-	**2.05**	**50.0**
	Enforcement of Legal Metrology	90.21	-	**90.21**	31.86	-	**31.86**	**35.3**
	Consumer Protection	2.20	-	**2.20**	0.87	-	**0.87**	**39.5**
International Trade Development and Promotion	Market Diversification and Access	487.09	-	**487.09**	236.49	-	**236.49**	**48.6**
	Export Trade Development, Promotion and National Branding	566.60	-	**566.60**	281.12	-	**281.12**	**49.6**
General Administration, Support Services and Planning		679.34	-	**679.34**	245.90	-	**245.90**	**36.2**
	Sub-Total	**3,260.79**	**50.00**	**3,310.79**	**1,211.85**	**25.00**	**1,236.85**	**37.4**
State Department for Micro, Small and Medium Enterprises Development								
Promotion and Development of MSMEs	MSMEs Development and Promotion	403.50	1,183.64	**1,587.14**	196.08	381.68	**577.76**	**36.4**
	Entrepreneurship and Business Development Services	93.03	-	**93.03**	5.41	-	**5.41**	**5.8**
Product and Market Development MSMEs	Market Linkages for MSMEs	4.85	-	**4.85**	0.07	-	**0.07**	**1.5**
	Value Addition, Innovation and Incubation for MSMEs	492.69	80.00	**572.69**	119.16	150.00	**269.16**	**47.0**
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	-	5,000.00	**5,000.00**	-	-	-	-
	Youth Employment Services	478.78	145.00	**623.78**	226.56	57.50	**284.06**	**45.5**
	Youth, Women and PWDs Empowerment	-	242.00	**242.00**	-	46.00	**46.00**	**19.0**
General Administration, Planning and Support Services	General Administration, Planning and Support Services	398.73	-	**398.73**	72.05	-	**72.05**	**18.1**
	Sub Total	**1,871.56**	**6,650.64**	**8,522.20**	**619.33**	**635.18**	**1,254.51**	**14.7**
State Department for Industry								
General Administration, Support Services and Planning	General Administration, Planning and Support Services	531.39	-	**531.39**	220.85	-	**220.85**	**41.6**
Industrial Development and Development	Promotion of Industrial Development	1,055.78	4,863.27	**5,919.05**	268.72	-	**268.72**	**4.5**
	Industrial Training and Capacity Development	248.17	48.69	**296.86**	42.55	-	**42.55**	**14.3**

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
Standards, Quality Infrastructure and Research	Standard Conformity Assessment and Industrial Property Administration	498.45	100.08	**598.53**	**92.12**	**65.57**	**157.69**	**26.**
	Business Financing and Incubation	10.42	1,455.89	**1,466.31**	-	-	-	-
	Industrial Research, Development and Innovation	643.42	262.79	**906.21**	3.51	-	**3.51**	**0.4**
	Sub-Total	**2,987.63**	**6,730.72**	**9,718.35**	**627.74**	**65.57**	**693.31**	**7.1**
State Department for Investments Promotion								
Investment Development and Promotion	Business Environment and Investment Promotion	856.41	5,540.00	**6,396.41**	184.76	-	**184.76**	**2.9**
	Investments Profiling and Development	323.41	102.00	**425.41**	119.13	-	**119.13**	**28.0**
	General Administration, Planning and Support Services	382.39	-	**382.39**	59.58	-	**59.58**	**15.6**
	Sub-Total	**1,562.21**	**5,642.00**	**7,204.21**	**363.46**	-	**363.46**	**5.0**
State Department for Tourism								
Tourism Promotion and Marketing	Destination Marketing	429.65	100.00	**529.65**	138.32	50.00	**188.32**	**35.6**
	Tourism Promotion	442.30	-	**442.30**	112.35	-	**112.35**	**25.4**
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	5,771.74	25.00	**5,796.74**	37.03	-	**37.03**	**0.6**
	Tourism Infrastructure Development	4,750.00	-	**4,750.00**	-	-	-	-
	Tourism Training and Capacity Building	560.37	-	**560.37**	50.63	-	**50.63**	**9.0**
General Administration, Planning and Support Services	General Administration, Planning and Support Services	301.02	17.15	**318.17**	100.79	-	**100.79**	**31.7**
	Sub-Total	**12,255.08**	**142.15**	**12,397.23**	**439.14**	**50.00**	**489.14**	**3.9**
State Department For Cooperatives								
Cooperative Development and Management	Governance and Accountability	81.13	-	**81.13**	31.18	-	**31.18**	**38.4**
	Cooperative Advisory Services	1,351.66	10.00	**1,361.66**	580.07	4.87	**584.95**	**43.0**
	Marketing, Value Addition and Research	14.99	4,054.05	**4,069.03**	14.42	4,003.53	**4,017.94**	**98.7**
	general Administration, Planning and Support Services	155.61	-	**155.61**	148.42	-	**148.42**	**95.4**
	Cooperative Development and Investments	-	900.00	**900.00**	148.42	400.00	**548.42**	**60.9**
	Sub-Total	**1,603.38**	**4,964.05**	**6,567.43**	**922.50**	**4,408.40**	**5,330.90**	**81**
State Department for the ASALS and Regional Development								
Accelerated Asal Development	ASAL Development	122.91	74.10	**197.01**	46.34	5.29	**51.63**	**26.**
	Drought Management	11,516.68	1,522.29	**13,038.97**	6,641.52	109.26	**6,750.78**	**51.8**
	Peace Building and Conflict Management	11.13	2,830.00	**2,841.13**	6.53	77.82	**84.35**	**3.0**
Integrated Regional Development	Integrated Basin-Based Development	2,767.99	4,711.59	**7,479.58**	1,073.96	1,027.90	**2,101.86**	**28.1**
General Administration, Planning, and Support Services	General Administration, Planning and Support Services	502.93	-	**502.93**	226.15	-	**226.15**	**45.0**
	Sub-Total	**14,921.64**	**9,137.98**	**24,059.62**	**7,994.50**	**1,220.26**	**9,214.76**	**38.3**

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
State Department for East African Community								
East African Affairs and Regional Integration	East African Customs Union	26.35	-	**26.35**	13.48	-	**13.48**	**51.1**
	East African Common Market	464.88	-	**464.88**	254.52	-	**254.52**	**54.8**
	EAC Monetary Union	28.46	-	**28.46**	13.98	-	**13.98**	**49.1**
	Management of Northern Corridor Integration	44.92	-	**44.92**	13.05	-	**13.05**	**29.1**
	General Administration, Planning and Support Services	363.11	-	**363.11**	70.07	-	**70.07**	**19.3**
	Sub-Total	**927.71**	-	**927.71**	**365.10**	-	**365.10**	**39.4**
	Grand Total	**39,389.99**	**33,317.54**	**72,707.53**	**12,543.62**	**6,404.42**	**18,948.04**	**26.1**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that Marketing, Value Addition and Research under State Department for Cooperatives had the highest absorption of 97.1 per cent while Industrial Research, Development and Innovation under State Department for Industry had the lowest absorption of 0.4 per cent.

4.6.4 Key achievements by MDAs in the GECA sector

The State Department for Tourism set up the Tourism, Promotion and Marketing programme to improve international arrivals, Tourism Receipts, Domestic Bed Nights and Brand Awareness. In each sector, they had targets of which they achieved 77, 77, 86, and 90 per cent respectively. Under Tourism, Product Development and Diversification, the Tourism Infrastructure Development sub-programme achieved all the targets they set up for the Tourism Fund, in terms of grants and levies collected.

The State Department for East African Community set up the East African Affairs and Regional Integration to improve the Directorate of Economic Affairs. They aimed at having preferential treatment for Kenyan Products and Merchandise in the EAC, which was achieved. The programme reduced and stopped 267 Non-Tariff Barriers against a target of 280 and increased the value of Kenyan exports to the EAC to Kshs.226 billion against a target of Kshs.205 billion. Further, the EAC Regional Standards developed and adopted a cumulative number of 1,165 standards which were adopted by Kenya.

The State Department for Investment Promotion, under the Investment Development Promotion programme achieved several targets through the Export Processing Zones (EPZ) delivery unit. For example, they set up 11 newly gazetted EPZ zones against their target of 11 and increased the value of exports to Kshs.28.29 million against a target of Kshs.29 million and increased the value of local purchases to Kshs.3.79 million against a target of Kshs.4.6 million. As a result, they created 1783 jobs against their target of 2500 during harsh economic times.

The State Department for Micro, Small and Medium Enterprises Development managed to create 7500 jobs against their target of 7500 through the Kenya Youth Employment Opportunities Programme. In addition to this, created market access to businesses by increasing the number of MSMEs exposed to local markets by 316 and to EAC trade fair (Nguvu Kazi) to 346 against a target of 350.

4.6.5 Project Implementation for the GECA Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first six months of FY 2023/24, the GECA Sector incurred a development expenditure of Kshs.6.97 billion, representing an absorption rate of 21.2 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 31st December 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-Jul-22	30-Jun-27	GOK/ DONOR	28,834.00	19,434.00	13,168.00	46.0
State Department for Industry	Modernization of RIVATEX	01-Jul-15	30-Jun-25	GOK/ DONOR	7,200.00	6,956.22	6,813.43	95.0
State Department for Investment Promotion	Development of Athi River Textile Hub- Export Processing Zone Authority	01-Jul-14	30-Jun-26	GOK	8,240.00	-	5,413.82	66.0
State Department for Micro, Small and Medium Enterprises Development	Kenya Youth Employment and Opportunities Project	42376	45169	DONOR	5,297.43	4,538.01	4,496.04	85.0
State Department for Industry	Construction and equipping of Industrial Research, Laboratories, Nairobi- KIRDI South B	01-Jul-13	30-Jun-27	GOK	6,273.36	4,764.80	4,307.40	69.0
State Department for Tourism	Modernization and Refurbishment of KICC	1st July 2012	30th June 2026	GoK	4,821,258,1	3,092,340,103	3,092,340,103	64.0
State Department for Tourism	Sustaining markets and siting booths in Tourism Target	07-Jul-05	22-Jul-05	GOK	6,669.00	2,997.70	2,997.70	45.0
State Department for Micro, Small and Medium Enterprises Development	Equipping and Operationalisation of Constituency Industrial Development Centres	42376	45838	GOK	1,592.00	1,144.00	1,183.24	74.3

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 31st December 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
State Department for Industry	Modernization of Numerical Machining Complex Foundry Plant & Computerized Numerical Control & Fabrication Workshop	01-Jul-15	30-Jun-26	GOK	1,788.00	871.55	591.55	33.1
State Department for Industry	Kenya Industry and Entrepreneurship Project	01-Jul-18	30-Jun-26	GOK/ DONOR	5,665.00	757.58	474.20	8.00
State Department for Trade	Establishment of Commodities Exchange (KOMEX)	07/01/2017	30-Jun-27	GOK/ DONOR	5,060.00	422.99	422.99	8.4
State Department for Industry	Cotton Development Subsidy and Extension Support (RIVATEX)	01-Jul-18	30-Jun-26	GOK	1,187.00	512.89	379.57	32.0
State Department for Investment Promotion	Kenanie ETP EPZA	15-Feb-17	30-Jun-25	GOK	4,809.00	-	350.00	7.0

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.

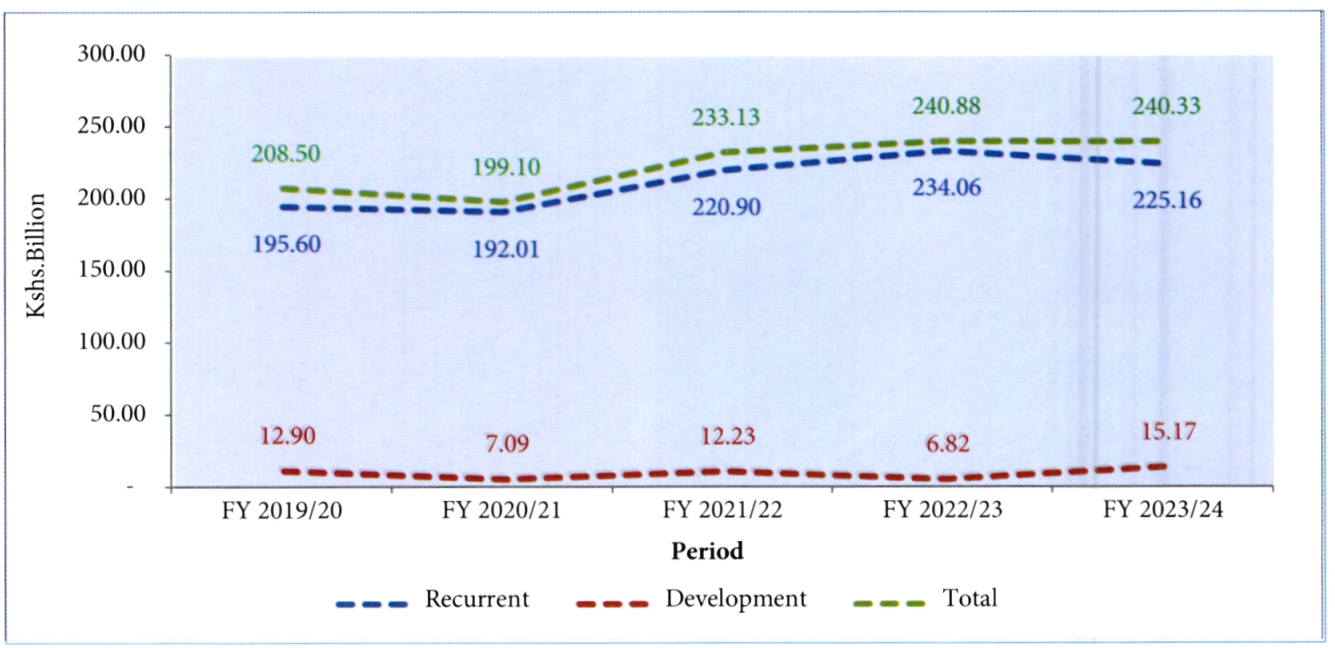
The Sector is also responsible for the development and implementation of citizenship and refugee management and immigration services, regulation of the gaming industry, provision of population management, eradication of drugs and substance abuse, crime research, government printing, and policing oversight.

4.7.2 Budget Performance for GJLO Sector

The budgetary allocation to the GJLO Sector in FY 2023/24 was Kshs.230.40 revised to Kshs.240.34 billion in Supplementary Budget I, compared to the Kshs.240.88 billion allocated in the previous financial year of 2022/23. This amount represents 5.3 per cent of the revised gross national budget of Kshs.4.54 trillion and 9.8 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation comprised Kshs.15.17 billion (6.3 per cent) for development activities and Kshs.225.16 billion (93.7 per cent) for recurrent expenditure. The National Police Service received the highest budgetary allocation of Kshs.106.32 billion (44.9 per cent of the Sector's budget), while the National Gender and Equality Commission had the lowest budgetary allocation of Kshs.440.29 million (0.2 per cent the GJLO Sector allocation).

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 Kshs.112.94 billion, representing 47.4 per cent of the Sector's net estimates. This amount comprised Kshs.4.11 billion for development expenditure, representing 28.5 per cent of development revised net estimates, and Kshs.108.83 billion for recurrent activities, representing 48.6 per cent

of recurrent revised net estimates.

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

Table 4.16: GJLO Sector-Analysis of Exchequer Issues and Expenditure

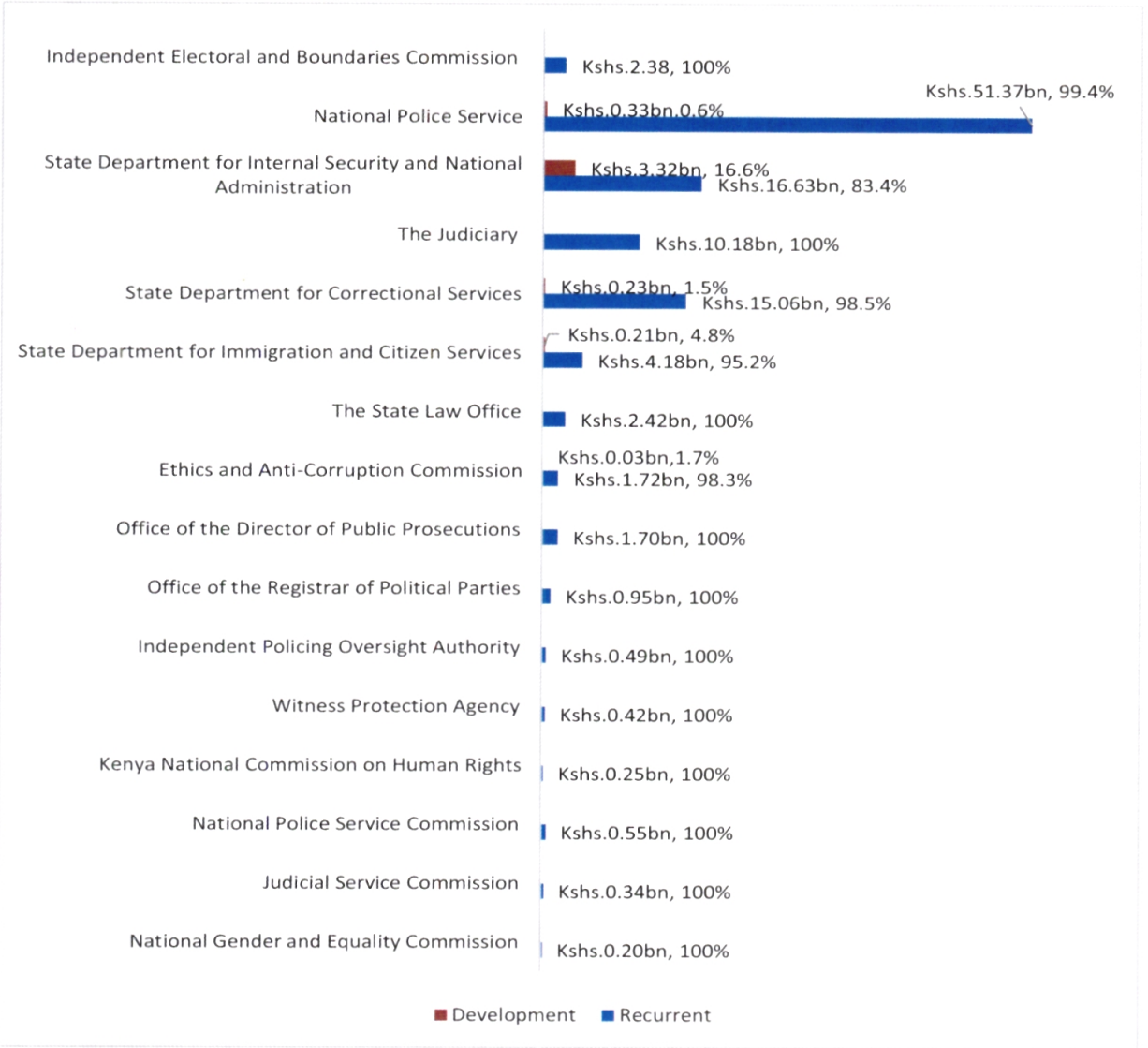
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Correctional Services	0.70	0.70	0.23	0.46	33.4	66.1	34.85	34.84	15.06	16.15	43.2	46.3
State Department for Immigration and Citizen Services	3.50	2.75	0.21	3.27	7.6	93.6	9.14	8.58	4.18	4.68	48.8	51.3
National Police Service	1.65	1.65	0.33	0.45	19.7	27.2	106.32	106.32	51.37	55.89	48.3	52.6
State Department for Internal Security and National Administration	7.48	7.48	3.32	6.50	44.3	86.9	29.52	29.42	16.63	15.86	56.5	53.7
The State Law Office	0.19	0.19	-	-	-	-	6.39	5.81	2.42	2.40	41.6	37.5
The Judiciary	1.45	1.45	-	0.35	-	24.2	20.44	20.44	10.18	9.04	49.8	44.2
Ethics and Anti-Corruption Commission	0.07	0.07	0.03	0.05	38.6	71.0	3.69	3.69	1.72	1.73	46.6	46.8
Office of the Director of Public Prosecutions	0.06	0.06	-	0.01	-	25.8	4.01	4.01	1.70	1.86	42.4	46.4
Office of the Registrar of Political Parties	-	-	-	-	-	-	1.26	1.26	0.95	0.58	75.2	45.8
Witness Protection Agency	-	-	-	-	-	-	0.81	0.81	0.42	0.37	51.5	45.8
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.54	0.54	0.25	0.25	45.8	47.0
Independent Electoral and Boundaries Commission	0.08	0.08	-	-	-	-	4.67	4.67	2.38	2.58	51.0	55.2
Judicial Service Commission	-	-	-	-	-	-	0.90	0.90	0.34	0.33	38.4	37.2
National Police Service Commission	-	-	-	-	-	-	1.15	1.15	0.55	0.54	47.8	47.3
National Gender and Equality Commission	-	-	-	-	-	-	0.44	0.44	0.20	0.22	44.9	50.1
Independent Policing Oversight Authority	-	-	-	-	-	-	1.02	1.02	0.49	0.50	47.8	48.7
Total	**15.17**	**14.42**	**4.11**	**11.09**	**28.5**	**73.1**	**225.16**	**223.91**	**108.83**	**112.99**	**48.6**	**50.2**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development							15.17	14.42	4.11	11.09	28.5	73.1
Recurrent							225.16	223.91	108.83	112.99	48.6	50.2
Total							**240.34**	**238.34**	**112.94**	**124.08**	**47.4**	**51.6**

Source: *MDAs and National Treasury*

In the first six months of FY 2023/24, the State Department for Internal Security and National Administration received the highest proportion of development exchequer issues to development net estimates at 44.3 per cent, while the State Department for Immigration and Citizen Services received the lowest at 7.6 per cent. The Office of the Registrar of Political Parties recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 75.2 per cent. The State Department for Judicial Service Commission recorded the lowest ratio of 38.4 per cent. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first six 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.124.08 billion, representing 51.6 per cent of the revised gross estimates, compared to Kshs.114.57 billion (48.9 per cent) recorded in similar period FY 2022/23. This amount comprised Kshs.11.09 billion for the development budget representing an absorption rate of 73.1 per cent, compared to Kshs.3.94 billion recorded in a similar period FY 2022/23, and Kshs.112.99 billion for recurrent expenditure representing 50.2 per cent of the recurrent revised gross estimates, compared to Kshs. 110.61 recorded in a similar period of FY 2022/23.

The State Department for Internal Security and National Administration recorded the highest absorption of development budget at 86.9 per cent, while the State Department for Judiciary recorded the lowest at 24.2 per cent. The State Department for Independent Electoral and Boundaries Commission recorded the highest recurrent expenditure to gross estimates at 55.2 per cent, while the State Department for Judicial Service Commission recorded the lowest at 37.2 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 six months of FY 2023/24.

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

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Witness Protection Agency								
Witness Protection Programme	Witness Protection Programme	813.44	-	813.44	372.60	-	372.60	45.8
	Sub-Total	**813.44**	-	**813.44**	**372.60**	-	**372.60**	45.8
Office of the Registrar of Political Parties								
Registration, Regulation and Finding of Political Parties	Registration and Regulation of Political Parties	635.07	-	635.07	205.57	-	205.57	32.4
	Funding of Political Parties	608.30	-	608.30	368.83	-	368.83	60.6
	Political Parties Liaisons Committee	16.89	-	16.89	2.58	-	2.58	15.2
	Sub-Total	**1,260.26**	-	**1,260.26**	**576.97**	-	**576.97**	45.8
Independent Electoral and Boundaries Commission								
Management of Electoral Process	Administrative Planning and Financial Services	3,416.43	77.00	3,493.43	1,760.14	-	1,760.14	50.4
	Voter Registration and Electoral Operations	597.14	-	597.14	567.75	-	567.75	95.1
	Voter Education and Partnership	35.46	-	35.46	15.20	-	15.20	42.9
	Electoral Information and Communication Technology	615.16	-	615.16	176.11	-	176.11	28.6
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	9.83	-	9.83	58.23	-	58.23	592.6
	Sub-Total	**4,674.01**	**77.00**	**4,751.01**	**2,577.43**	-	**2,577.43**	54.3
Judicial Service Commission								
Judicial Oversight Services	Administration of Judicial Services	619.35	-	619.35	231.75	-	231.75	37.4
	Judiciary Training	277.25	-	277.25	101.95	-	101.95	36.8
	Sub-Total	**896.60**	-	**896.60**	**333.70**	-	**333.70**	37.2
The Judiciary								
Dispensation of Justice	Access to Justice	14,322.68	1,450.00	15,772.68	6,325.83	245.78	6,571.62	41.7
	General Administration and Planning	6,114.72	-	6,114.72	2,711.07	105.34	2,816.41	46.1
	Sub-Total	**20,437.40**	**1,450.00**	**21,887.40**	**9,036.90**	**351.12**	**9,388.02**	42.9
National Police Service Commission								
National Police Service Human Resource Management	Human Resource Management	353.07	-	353.07	307.21	-	307.21	-
	Counseling Management Services	57.34	-	57.34	57.88	-	57.88	535.7
	Administration and Standard Setting	222.86	-	222.86	179.86	-	179.86	26.0
	Sub-Total	**633.27**	-	**633.27**	**544.94**	-	**544.94**	28.4

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
Ethics and Anti-Corruption Commission								
Ethics and Anti-Corruption	Ethics and Anti-Corruption	3,693.62	68.14	3,761.76	1,728.48	48.37	1,776.85	47.2
	Sub-Total	**3,693.62**	**68.14**	**3,761.76**	**1,728.48**	**48.37**	**1,776.85**	47.2
Independent Policing Oversight Authority								
Policing Oversight Services	Policing Oversight Services	1,019.27	-	1,019.27	496.37	-	496.37	48.7
	Sub-Total	**1,019.27**	**-**	**1,019.27**	**496.37**	**-**	**496.37**	48.7
Office of the Director of Public Prosecution								
Public Prosecution Services	Prosecution of Criminal Offences	4,007.04	55.00	4,062.04	1,860.57	14.19	1,874.76	46.2
	Sub-Total	**4,007.04**	**55.00**	**4,062.04**	**1,860.57**	**14.19**	**1,874.76**	46.2
Kenya National Commission on Human Rights								
Promotion, Protection and Observation of Human Rights	Promotion, Protection and Observation of Human Rights	539.80	-	539.80	253.48	-	253.48	47.0
	Sub-Total	**539.80**	**-**	**539.80**	**253.48**	**-**	**253.48**	47.0
National Gender and Equality Commission								
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	14.93	-	14.93	12.25	-	12.25	82.1
	Mainstreaming and Coordination	10.36	0.64	10.99	6.93	-	6.93	63.1
	Public Education Advocacy and Research	13.46	-	13.46	11.54	-	11.54	85.7
	General Administration and Planning and Support Services	401.54	-	401.54	188.93	-	188.93	47.1
	Agency of Disabled and their networks to Fight Against Corruption	-	4.04	4.04	-	1.07	1.07	26.5
	Sub-Total	**440.29**	**4.68**	**444.97**	**219.65**	**1.07**	**220.72**	49.6
National Police Service								
Policing Services	General Administration	11,508.39	-	11,508.39	8,328.07	201.32	8,529.39	74.1
	Kenya Police Service	52,645.13	621.57	53,266.71	26,740.03	64.28	26,804.31	50.3
	Administration Police Service	23,954.95	72.62	24,027.58	11,830.18	-	11,830.18	49.2
	Criminal Investigation Services	8,837.56	893.43	9,730.99	4,306.23	183.91	4,490.14	46.1
	General Paramilitary Services	9,378.18	66.28	9,444.46	4,688.63	-	4,688.63	49.6
	Sub-Total	**106,324.21**	**1,653.91**	**107,978.12**	**55,893.14**	**449.51**	**56,342.66**	52.2

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
State Law Office								
Legal Services	Civil Litigation, Promotion of legal services	1,514.45	-	1,514.45	697.68	-	697.68	46.1
	Legislations, Treaties and Advisory Services	346.44	-	346.44	133.72	-	133.72	38.6
	Public Trusts and Estates Management	385.97	-	385.97	182.34	-	182.34	47.2
	Registration Services	743.33	-	743.33	363.50	-	363.50	48.9
Governance Legal Training and Constitutional	Governance Reforms	345.81	49.00	394.81	94.62	-	94.62	24.0
	Constitutional and Legal Reforms	778.94	-	778.94	404.42	-	404.42	51.9
	Legal Education Training and Policy	899.14	-	899.14	175.78	-	175.78	19.5
General Administration, Planning and Support Services	Transformation and Public Services	226.00	-	226.00	101.00	-	101.00	44.7
	Administrative Services	1,154.25	143.50	1,297.75	243.87	-	243.87	18.8
	Sub-Total	**6,394.33**	**192.50**	**6,586.83**	**2,396.93**	-	**2,396.93**	36.4
State Department for Correctional Services								
Prison Services	Offender Services	31,403.19	550.23	31,953.43	14,677.35	415.82	15,093.17	47.2
	Capacity Development	710.42	-	710.42	356.61	-	356.61	50.2
Probation and Aftercare Services	Probation Services	2,009.50	85.49	2,094.99	719.96	35.74	755.70	36.1
	After Care Services	162.44	59.27	221.72	122.23	6.58	128.80	58.1
General Administration, Planning and Support Services	Planning, Policy Coordination and Support Service	565.15	-	565.15	271.78	1.61	273.39	48.4
	Sub-Total	**34,850.71**	**695.00**	**35,545.71**	**16,147.93**	**459.74**	**16,607.67**	46.7
State Department for Immigration and Citizen Services								
Immigration and Citizen Services	Population Registration Services	70.96	-	70.96	-	-	-	-
	Immigration Services	3,313.29	2,275.00	5,588.29	1,747.46	1,990.35	3,737.81	66.89
	Refugee Affairs	131.25	-	131.25	50.00	-	50.00	38.09
	E-Citizen Services	182.24	-	182.24	90.81	142.71	233.52	128.14
Population Management Services	National Registration Bureau	3,258.88	1,005.00	4,263.88	1,511.67	880.62	2,392.29	56.1
	Civil Registration Services	1,152.76	82.00	1,234.76	594.94	44.30	639.24	51.8
	Integrated Personal Registration Services	172.09	130.00	302.09	86.92	204.57	291.50	96.5
General Administration and Support Services	Administration and Planning	854.82	5.00	859.82	430.58	-	430.58	50.1
	Sub-Total	**9,136.28**	**3,497.00**	**12,633.28**	**4,512.38**	**3,262.55**	**7,774.94**	**61.5**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
State Department for Internal Security and National Administration								
General Administration and Support Services	National Government Coordination Services	27,066.46	7,408.22	34,474.68	14,684.00	6,500.00	21,184.00	61.4
	Disaster Risk Reduction	40.72	-	40.72	15.98	-	15.98	39.3
	Peace Building, National Cohesion and Values	545.85	5.00	550.85	272.93	-	272.93	49.5
	Government Chemist Services	438.43	-	438.43	191.67	-	191.67	43.7
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	963.06	66.00	1,029.06	481.53	-	481.53	46.8
	NGO Regulatory Services	257.64	-	257.64	111.32	-	111.32	10.8
	Crime Research	211.99	-	211.99	106.00	-	106.00	41.1
	Sub-Total	**29,524.14**	**7,479.22**	**37,003.36**	**15,863.42**	**6,500.00**	**22,363.42**	**60.4**
Grand Total		**224,644.69**	**15,172.45**	**239,817.14**	**112,814.91**	**11,086.55**	**123,901.46**	**51.7**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that, National Police Service Human Resource Management programme under the State Department for National Police Service Commission had the highest absorption rate of 100.9 per cent while the NGO Regulatory Services under the State Department for Internal Security and National Administration had the lowest absorption of 10.8 per cent.

4.7.4 Key Achievements by MDAs In the GJLO Sector

The Judicial Service Commission set out to improve the policy and advisory services by increasing the number of policies reviewed and approved. Through the Human Resources Management, they recruited 70 Judicial officers and 406 Judicial staff. The Judicial Training Institute trained 41 judges and 41 judicial officers. Lastly, improved Stakeholder Relations Services through49 Stakeholder Forums held during the reporting period.

The Ethics and Anti-Corruption Commission investigated 210 corruption and economic crimes to completion, completed 40 investigations on unethical violations and prevented the loss of public funds worth Kshs.2.71 billion. The Assets Tracing and Recovery Services unit preserved illegally obtained and unexplainable assets worth Kshs.1.22 billion, recovered corruptly acquired assets, unexplained wealth and irregularly obtained benefits worth Kshs.1.45 billion. The Preventive Services Directorate trained 804 persons on matters ethics and integrity and sensitized 11,170 learners on value-based education in institutions of learning.

The National Police improved security in the country and reduced the number of crime rate per population of 100,000 from 148 to 131, increased the coordination of National Police Services by 100 per cent and increased assorted security equipment by 29.3 per cent against a target of 30 per cent. The Internal Affairs Unit resolved 95 per cent of the public complaints. The National Police Reservists Unit neutralized 80 per cent of security threats in various regions. The Kenya Police Services improved community policing services by implementing 100 per cent community policing in all police stations. As a result, increased security in the counties, sub-county level, and ward level thus promoting public safety. Lastly, maintenance of police vehicles and communication gadgets increased by 70 per cent.

State Law Office enhanced rule of law, access to justice, good governance and provision of quality legal services for all through various delivery units. The Civil Litigation Department unit concluded 720 cases filed against the government, researched legal opinions in 321 civil disputes within 7 days and filed 2362 pleadings in all cases against or by the government within 14 days. The Advocates Complaints Commission Unit investigated complaints against advocates, subjected them to Alternative Dispute Resolution sessions and finalized on those cases. As a result, managed to file 128 affidavits of charges against Advocates at the Disciplinary Committee.

The State Department for Immigration and Citizen Services issued 68,508 passports, processed 12,723 work permits during the half year, processed all 575,271 visa applications, cleared 2,364,052 persons at JKIA and finally cleared 3,639,657 Kenyan Citizens and Foreigners at border points through facial recognition. The Department of Refugee Affairs processed 92,654 asylum-seeking applications and relocated 699 refugees against a target of 2,500 due to inadequate resources.

The Prisons Service Unit Improved Containment Services by supervising 134 penal facilities against a target of 137, provided 60,000 inmates with medical services against a target of 57,000, and provided 12,000 inmates with beddings against a target of 20,000. The Staff Welfare Services provided 31,217 staff with medical insurance covers against a target of 32,202 and kitted 32,200 prison officers against a target of 10,000. Finally, the Custodial Offender Rehabilitation Services Unit offered 60,000 offenders psychological counselling services, vocational training 5,469 offenders, registered 880 offenders for KCPE and 104 offenders for KCSE.

4.7.5 Project Implementation for GJLO Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first six months of FY 2023/24, the GJLO Sector incurred a development expenditure of Kshs.11.09 billion, representing an absorption rate of 73. 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

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 31st December 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
						Total Funding (f)	Actual Expenditure (g)	
National Police Service	Police Modernization Programme.	01-Jul-13	15-May-28	GOK	143,000.00	250.00	42,005.32	29.4
National Gender and Equality Commission	National Government Affirmative Action Fund	2015/2016	On Going	GOK	18,905.00	21,905.00	18,905.00	100.0
State Department for Immigration and Citizen Services	Supplies for ID cards materials	01-Jul-14	30-Jun-28	GOK	12,000.00	7,922.21	7,253.51	60.4
National Gender and Equality Commission	Women Enterprise Fund	2007/2008	On Going	GOK	13,000.00	5,433.00	5,433.00	42.0
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	62.0
National Police Service	Equipping and training for the National Forensics Lab	07-Jan-17	30-Jun-25	GOK	7,000.00	3,456.41	3,455.94	49.4
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	16.1
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	19.2
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	28.0
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	7.0

Source: *MDAs*

4.8 Health Sector

4.8.1 Introduction

Health is largely 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. The Sector delivers services

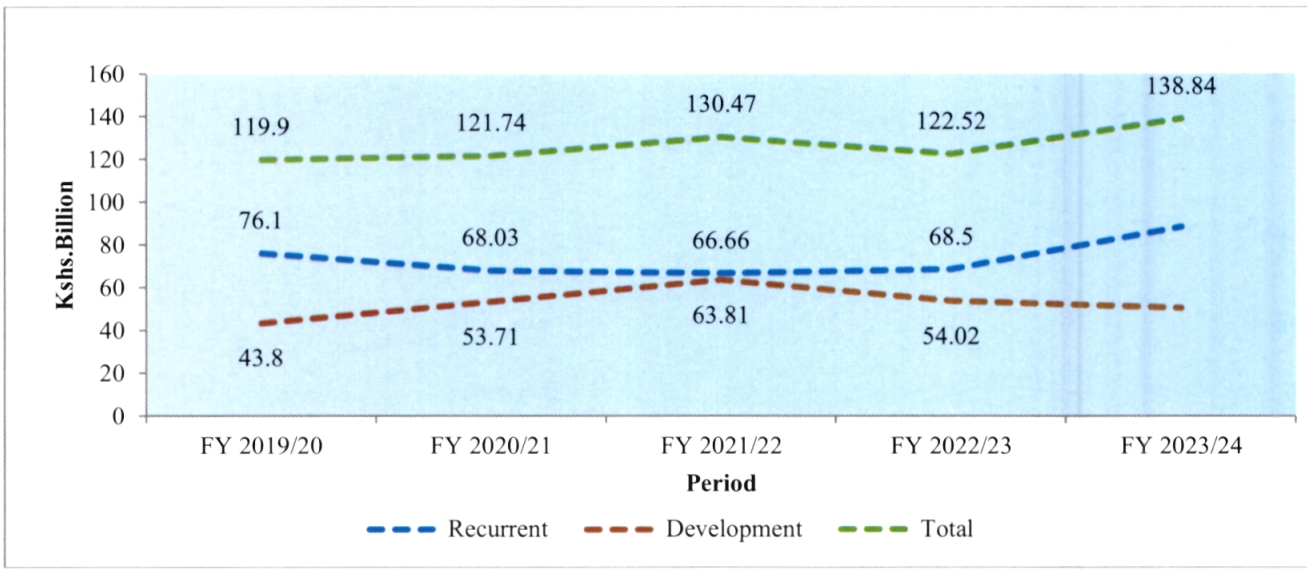
through several SAGAs and entities, including the Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical Training College, National Syndemic Disease Control Council, Kenyatta University Teaching, Referral and Research 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, revised to Kshs.138.85 billion in Supplementary Budget I, compared to Kshs.122.52 billion allocated in FY 2022/23. This amount represents 3.1 per cent of the revised gross national budget of Kshs.4.54 trillion and 5.6 per cent of MDAs' budget of Kshs.2.46 trillion. The allocations comprised Kshs.50.65 billion (36.5 per cent) for development activities and Kshs.88.19 billion (63.5 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.26.27 billion, representing 27 per cent of the sector's revised net estimates, comprised of Kshs.1.49 billion for development expenditure, representing 3.9 per cent of development revised net estimates and Kshs.24.79 billion for recurrent spending representing 41.6 per cent of recurrent revised net estimates. Table 4.19 shows the Health Sector analysis of exchequer issues and expenditures in the first six months of FY 2023/24.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	% of Exchequer Issues to Revised Net Estimates	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Medical Services	44.25	32.54	0.52	12.96	1.6	29.3	66.39	45.77	19.15	23.93	41.8	36.0
State Department for Public Health and Professional Standards	6.41	5.21	0.96	5.19	18.5	81.0	21.80	13.89	5.64	8.49	40.6	39.0
Total	**50.65**	**37.75**	**1.49**	**18.15**	**3.9**	**35.8**	**88.19**	**59.65**	**24.79**	**32.42**	**41.6**	**36.8**

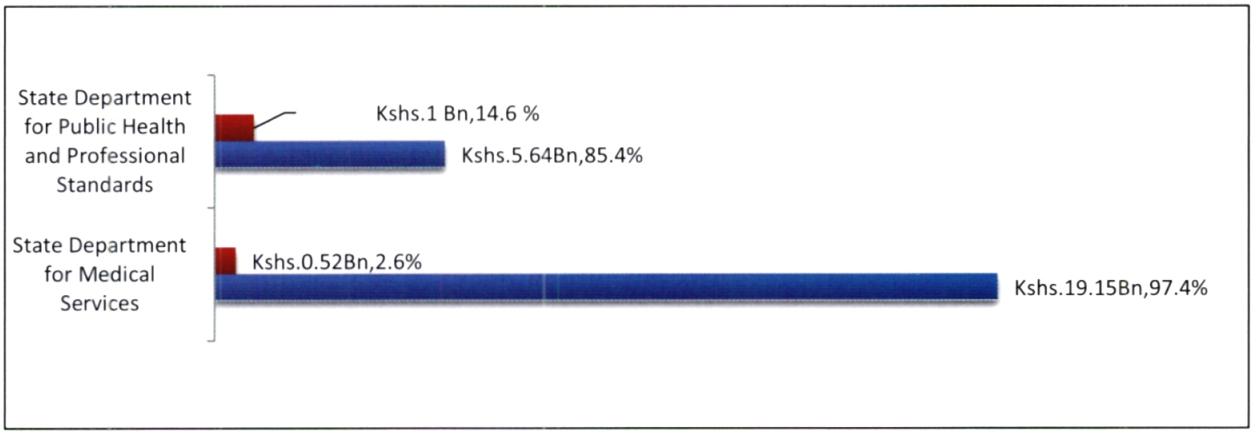
Sector Summary

	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Development	50.65	37.75	1.49	18.15	3.9	35.8
Recurrent	88.19	59.65	24.79	32.42	41.6	36.8
Total	**138.85**	**97.40**	**26.27**	**50.57**	**27.0**	**36.4**

Source: *MDAs and National Treasury*

Figure 4.14 shows the exchequer issues to the Health Sector in the first six 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.50.57 billion, representing 36.4 per cent of the gross budget compared to Kshs.33.57 billion (27.4 per cent) recorded in a similar period FY 2022/23. This amount is comprised of Kshs.18.5 billion spent on development activities, representing an absorption rate of 35.8

per cent, compared to 20.9 per cent (Kshs.11.29 billion) in a similar period FY 2022/23 and Kshs.32.42 billion on recurrent activities, representing 36.8 per cent on recurrent gross estimates, compared to 32.5 per cent (22.28 billion) recorded in a similar period FY 2022/23.

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

The Health sector allocation was to fund eight (8) programmes. Table 4.20 shows budget execution by programmes and sub-programmes in the Health sector in the first six months of FY 2023/24.

Table 4.20: Health Sector's Performance by Programme

Programmes	SubProgrammes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Medical Services								
National Referral & Specialized Services	National Referral Services	43,995.69	5,575.67	**49,571.36**	13,239.80	1,605.95	**14,845.76**	29.9
	Forensic and Diagnostics	-	279.00	**279.00**	-	-	-	-
	Health Products and Technologies	6,012.17	819.24	**6,831.41**	2,218.08	-	**2,218.08**	32.5
	Specialized Medical Equipment	-	3,040.50	**3,040.50**	-	14.58	**14.58**	0.5
	National Blood Transfusion Service	235.35	1,000.00	**1,235.35**	115.38	49.60	**164.98**	13.4
Curative & Reproductive Maternal Newborn Child Adolescent Health RMNCAH	Reproductive Maternal Newborn Child Adolescent Health (RMNCAH)	23.69	2,310.00	**2,333.69**	3.69	-	**3.69**	0.2
	Immunization Management	38.08	9,391.56	**9,429.64**	4.77	550.54	**555.30**	5.9
	Communicable Disease Control	1,074.78	4,760.95	**5,835.73**	522.95	1,920.37	**2,443.32**	41.9
	Non-Communicable Disease Prevention and Control	214.65	2,040.33	**2,254.98**	136.29	50.00	**186.29**	8.3
Health Research and Innovations	Health Innovations	150.00	580.00	**730.00**	75.00	250.00	**325.00**	44.5
	Medical Research	3,307.00	500.00	**3,807.00**	1,543.50	300.00	**1,843.50**	48.4
General Administration	Social Protection in Health	7,874.77	13,948.00	**21,822.77**	4,439.97	7,535.08	**11,975.05**	54.9
	Finance and Planning	172.23	-	**172.23**	164.40	-	**164.40**	95.5
	General Administration & Human Resource Management & Development	3,295.88	-	**3,295.88**	1,464.47	-	**1,464.47**	44.4
	Sub-Total	**66,394.28**	**44,245.25**	**110,639.53**	**23,928.30**	**12,276.12**	**36,204.42**	32.7

Programmes	SubProgrammes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Public Health and Professionals standard								
Preventive and Promotive Services	Communicable Disease Control	73.75	3,259.05	**3,332.80**	19.16	1,753.89	**1,773.05**	53.2
	Disease Surveillance and Epidemic Response	153.90	-	**153.90**	256.88	-	**256.88**	25.7
	Public Health Services	1,102.16	1,220.00	**2,322.16**	57.17	-	**57.17**	2.5
	Radiation Safety and Nuclear Security	274.00	-	**274.00**	116.00	-	**116.00**	42.3
	Primary Health Care	66.02	-	**66.02**	32.48	-	**32.48**	49.2
Health Resource Development and Innovation	Capacity Building and Training	9,263.00	1,656.00	**10,919.00**	3,355.67	1,038.00	**4,393.67**	40.2
	Research and Innovation on Health	273.80	24.34	**298.14**	249.20	22.17	**271.37**	91.0
	Health Professional Services	6,245.31	-	**6,245.31**	3,253.61	-		-
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	3,701.91	250.00	**3,951.91**	644.39	250.00	**894.39**	22.6
	Health Policy and Regulations	98.55	-	**98.55**	58.97	-	**58.97**	59.8
General Administration and Support Services	General Administration & Human Resource Management and Development	496.73	-	**496.73**	118.08	-	**118.08**	23.8
	Finance and Planning	47.83	-	**47.83**	7.22	-	**7.22**	15.1
	Sub-Total	**21,796.96**	**6,409.39**	**28,206.35**	**8,168.83**	**3,064.06**	**7,979.27**	28.3
	Grand Total	**88,191.24**	**50,654.64**	**138,845.87**	**32,097.12**	**15,340.18**	**44,183.69**	31.8

Source: *MDAs and National Treasury*

Analysis of programme and sub-programmes analysis shows that the Research and Innovation on Health in the State Department for Public Health and Professionals Standard had the highest absorption rate of 91.0 per cent. This was followed by the Finance and Planning Sub-Programme in the State Department for Medical Services at 95.5 per cent. Specialized Medical Equipment Sub-Programme under the State Department for Medical Services had the lowest absorption rate at less than 1 per cent.

4.8.4 Key Achievements by MDAs in the Health Sector

The state Department instituted several interventions in response to the Covid-19 pandemic Including vaccination, enhanced testing, acquisition of more critical care facilities and oxygen supply. At the end of the review period, 31.9% of the adult population had been fully vaccinated against COVID-19. To strengthen cancer surveillance, the number of cancer centres for notifying cases increased from 12 county-based registries in FY 2020/21 to 19 county-based registries in FY 2021/22 with over 40,000 patients entering the National Cancer Registry. To ensure the delivery of quality cancer care, 58 cancer centers were designated across public, private, and faith-based facilities.

Mwai Kibaki Hospital formerly KNH Othaya was handed over to KNH management and was fully operationalized. Patient numbers increased from 133,216 in the FY 2021/22 to 285,901 in the FY 2022/23. New services introduced increased from 6 in the FY 2021/22 to 13 in the FY 2022/23. The hospital further renovated the Critical Care Unit

(CCU), expanded its capacity from 6 to 21 beds, and constructed and operationalized an oxygen plant with a capacity to produce 1,500 litres of oxygen per minute. During the same period, KNH was handed over the management of the Mama Margaret Uhuru Hospital (former Mathare North Level IV Hospital), to be an annex of the Hospital to improve its service delivery.

MTRH invested approximately Kshs.1.39 billion towards infrastructure development and equipping the Chandaria Cancer and Chronic Diseases Centre (CCCDC), which is a One-Stop-Shop Point of Care for Cancer and other Chronic Diseases. It also invested in 2,000 litres per minute (LPM) Oxygen oxygen-generating plant to ensure consistent availability of oxygen to patients at the Points of Care. This is the biggest Hospital Based Oxygen Generating Plant in Eastern and Central Africa. In service delivery, 1,426,746 laboratory tests were done, I radiology examinations, 25,688 deliveries were conducted, 18 Kidney Transplants and 2,502 haemodialysis for children and 100 Open Heart Surgeries were conducted amongst other services offered at the facility. To strengthen the Human Resource for Health Capacity in Kenya, 132 Research Projects were undertaken, and 3,424 Internship/Attachment Opportunities were provided. KUTRRH established the Integrated Molecular Imaging Center (IMIC) Commissioned. The center provides PET scans, before which the services were not readily available in the country. Since its establishment, the Center has performed 4,824 successful FDG PET/CT scans and 592 PSMAs. 'The hospital also established a center of excellence in cancer care and has managed to install a Brachytherapy machine for the treatment of cancer patients in addition, LINAC Machine and the Cyber Knife S7. This has enabled 1246 Brachytherapy sessions to be carried out in the period under review. To ramp up its service delivery, KUTRRH Operationalized the 15-bed Neonatal Intensive Care Unit, commissioned a 20,000-litre liquid oxygen tank, and invested in a state-of-the-art cardiovascular diagnosis and treatment facility.

4.8.5 Project Implementation for the Health Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first six months of FY 2023/24, the Health Sector incurred a development expenditure of Kshs.18.15 billion, representing an absorption rate of 35.8 per cent. Table 4.21 summarises development projects with the highest expenditure in the reporting period in the Health sector.

Table 4.21:Health Sector Development Projects with the Highest Expenditure

Project Name	Source of Funds	Project Commencement Date	Expected Completion Date	Estimated Value of the Project (Kshs. Mn)	As of 31st December 2023 (Kshs. Mn)		Project Completion %
					Total Funding a	Actual Expenditure	
Rollout of Universal Health Coverage	GoK	7/10/2018	7/10/2026	100,000.00	3,950.00	3,045.00	3.0
Special Global Fund HIV Grant NFM3- NASCOP	GoK & Foreign	1/7/2021	6/30/2027	31,641.00	1,694.00	1,400.00	4.4
Kenya COVID-19 Emergency Response Project	GoK & Foreign	2/1/2020	6/30/2026	40,072.00	2,140.00	580.00	1.4
Refurbishment/Renovation and Replacement of Obsolete Equipment - KNH	GoK	1/7/2021	30/6/2026	8,059.00	550.00	550.00	6.8
Special Global Fund HIV Grant NFM3-NACC	Foreign	7/1/2022	6/30/2024	1,216.00	572.00	451.00	37.1
KNH Burns and Pediatrics Centre	GoK & Foreign	3/3/2018	6/30/2025	5,459.00	1,206.25	378.70	6.9

Project Name	Source of Funds	Project Commencement Date	Expected Completion Date	Estimated Value of the Project (Kshs. Mn)	As of 31st December 2023 (Kshs. Mn)		Project Completion %
					Total Funding a	Actual Expenditure	
Procurement of Equipment at the National Blood Transfusion Services	GoK	2/7/2015	2/7/2026	2,140.90	500.00	265.00	12.4
Vaccines Programme	GoK & Foreign	7/2/2015	6/2/2026	78,889.00	1,550.00	250.00	0.3

Source: *State Departments under the Ministry of Health*

4.9 National Security Sector

4.9.1 Introduction

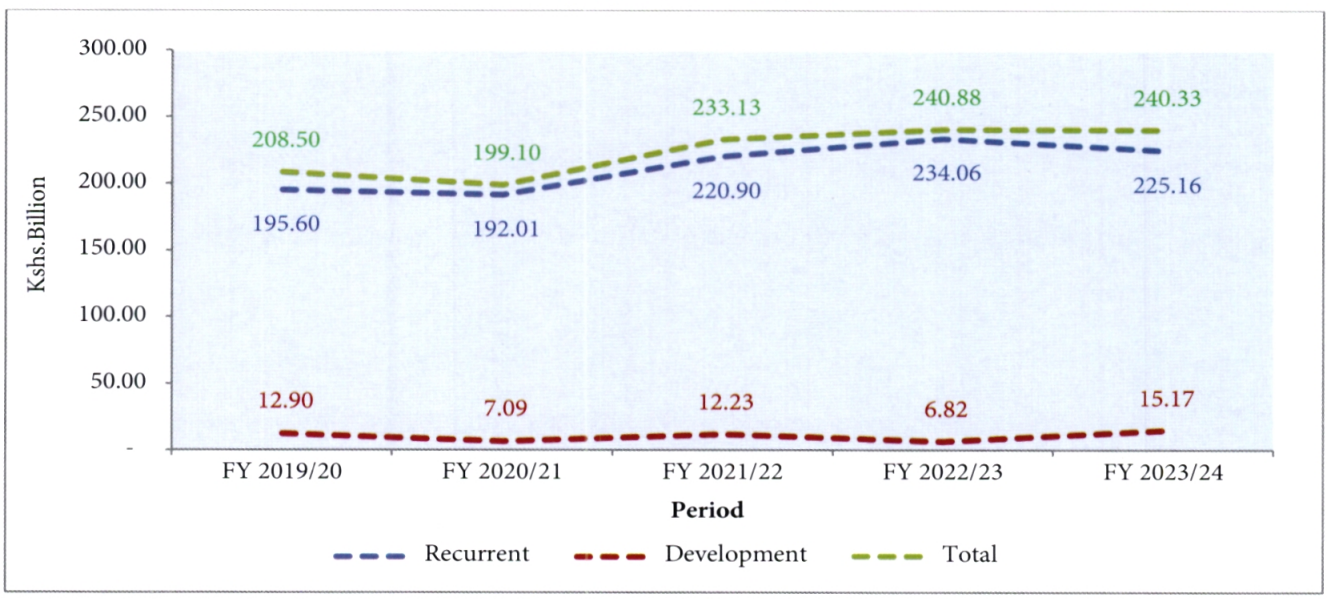
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and 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, revised to Kshs.199.29 billion in Supplementary Budget I, compared to Kshs.176.61 billion allocated in the FY 2022/23. This amount represents 4.4 per cent of the revised gross national budget of Kshs.4.54 trillion and 8.1 per cent of MDAs' budget of Kshs.2.46 trillion. The allocation comprised Kshs.3.25 billion for development expenditure (1.6 per cent of the sector's budget) and Kshs.196.03 billion for recurrent expenditure (98.4 per cent of the Sector's allocation). Ministry of Defence was allocated Kshs.153.44 billion (77.0 per cent of the sector's budget), while NIS was allocated Kshs.45.85 billion (23.0 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 six months of FY 2023/24, the National Security Sector received Kshs.81.40 billion, representing 41.7 per cent of the sector's revised net estimates, comprised of Kshs.422.79 million for development expenditure, representing 15.5 per cent of the development revised net estimates, and Kshs.80.97 billion for recurrent spending, representing 42.1 per cent of the recurrent revised net estimates.

Ministry of Defence received Kshs.61.03 billion for recurrent activities, representing 41.6 per cent, and Kshs.422.79 million for development expenditure, representing 15.5 per cent of development revised net estimates, while NIS received Kshs.19.95 billion, representing 43.5 per cent of the recurrent revised net estimates. Table 4.22 shows the National Security sector analysis of exchequer issues and expenditure in the first six months of FY 2023/24.

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

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Ministry of Defence	3.25	2.72	0.42	2.09	15.5	64.3	150.18	146.60	61.03	69.96	41.6	46.6
National Intelligence Service	-	-	-	-			45.85	45.85	19.95	19.08	43.5	41.6
Total	**3.25**	**2.72**	**0.42**	**2.09**	**15.5**	**64.3**	**196.03**	**192.45**	**80.97**	**89.04**	**42.1**	**45.4**

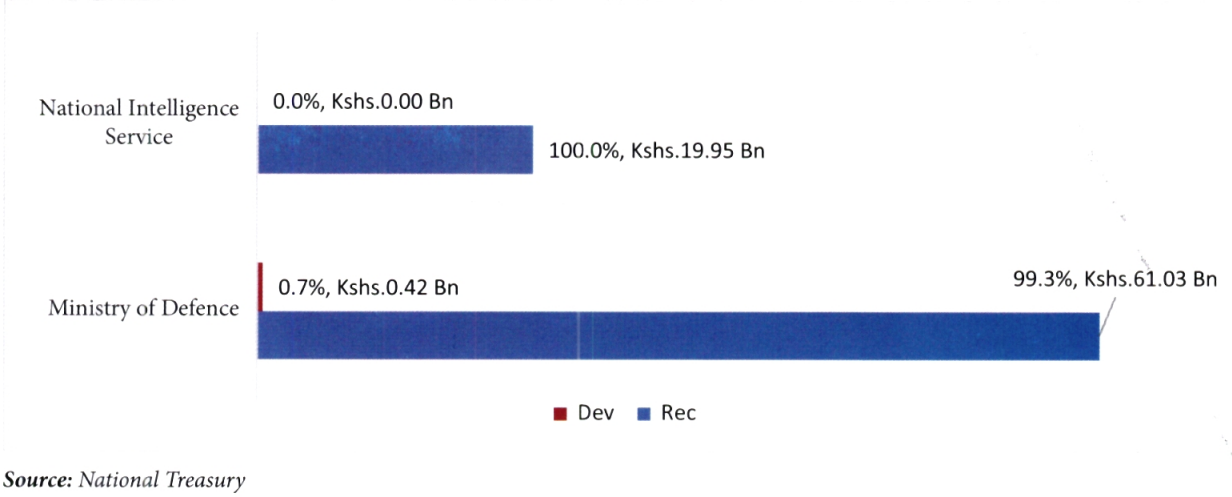
Sector Summary

	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Development	3.25	2.72	0.42	2.09	15.5	64.3
Recurrent	196.03	192.45	80.97	89.04	42.1	45.4
Total	**199.29**	**195.17**	**81.40**	**91.13**	**41.7**	**45.7**

Source: *MDAs and National Treasury*

Figure 4.16 shows exchequer issues to the National Security Sector in the first six 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 six months of FY 2023/24 amounted to Kshs.91.13 billion, representing 45.7 per cent of the revised gross estimates, compared to 48.9 per cent (Kshs.87.0 billion) recorded in a similar period FY 2022/23. The Ministry of Defence spent Kshs.2.09 billion on development activities, an absorption rate of 64.3 per cent compared to 50.0 per cent (Kshs.1.73 billion) recorded in FY 2022/23, and Kshs.69.96 billion on recurrent activities representing 46.6 per cent of the gross estimates compared to 55.0 per cent (Kshs.70.56 billion) recorded in a similar period FY 2022/23. NIS spent Kshs.19.08 billion on recurrent activities, recording 41.6 per cent of its revised gross estimates compared to 31.9 per cent (Kshs.14.71 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 six months of FY 2023/24.

Table 4.23: National Security Sector's Programme Performance

Programme	Sub-Programme	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Defence								
National Defence	Defence Policy and Management	20,285.90	-	**20,285.90**	9,484.70	-	**9,484.70**	46.8
	Land Defence	68,624.50	-	**68,624.50**	32,085.49	-	**32,085.49**	46.8
	National Air Defence	37,055.60	-	**37,055.60**	17,325.40	-	**17,325.40**	46.8
	Territorial Waters Defence	16,469.20	-	**16,469.20**	7,700.20	-	**7,700.20**	46.8
	Military Modernization	4,500.00	3,254.00	**7,754.00**	2,103.98	2,092.99	**4,196.98**	54.1
Civil Aid	Civil Aid	500.00	-	**500.00**	-	-	-	-
National Space Management	National Space Management	250.00	-	**250.00**	173.01	-	**173.01**	69.2

Programme	Sub-Programme	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
General Administration, Planning and Support Services	Headquarters Administrative Services	2,395.26	-	**2,395.26**	1,018.87	-	**1,018.87**	42.5
	Defence Policy and Planning	35.19	-	**35.19**	25.84	-	**25.84**	73.4
	Defence Cooperation and Diplomacy	28.69	-	**28.69**	19.78	-	**19.78**	68.9
	Defence Financial Management & Oversight	37.12	-	**37.12**	23.89	-	**23.89**	64.4
	Sub-Total	**150,181.46**	**3,254.00**	**153,435.46**	**69,961.17**	**2,092.99**	**72,054.16**	47.0
National Intelligence Service								
National Security Intelligence	National Security Intelligence	45,851.00	-	**45,851.00**	19,075.27	-	**19,075.27**	41.6
	Sub-Total	**45,851.00**	-	**45,851.00**	**19,075.27**	-	**19,075.27**	41.6
Grand Total		**196,032.46**	**3,254.00**	**199,286.46**	**89,036.45**	**2,092.99**	**91,129.44**	45.7

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that Defence Policy and Planning and National Space Management sub-programmes in the General Administration and Support Services and National Space Management programmes had the highest absorption budget at 73.4 per cent and 69.2 per cent respectively, while the National Security Intelligence sub-programme under the National Security Intelligence had the lowest absorption of the budget at 41.6 per cent.

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.

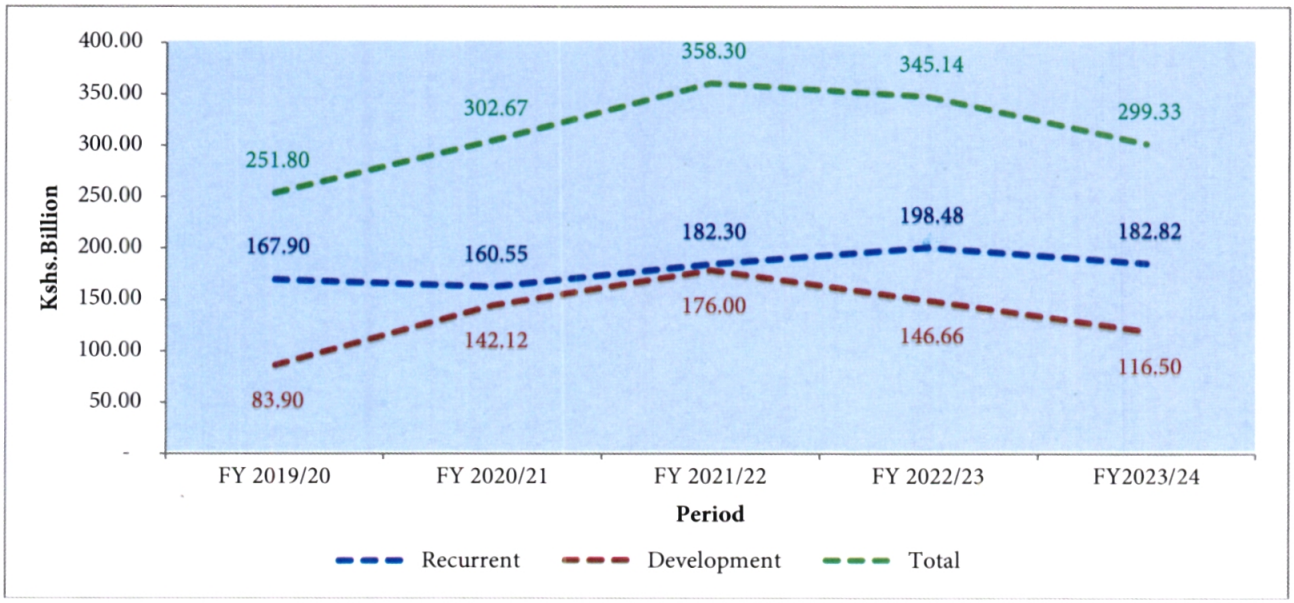
The Sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS); the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030.Priority was also accorded to ongoing interventions supporting the Big Four" 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, which was later revised to Kshs.299.33 billion in Supplementary Budget I, compared to the Kshs.345.14 billion allocated in the previous financial year of 2022/23. This amount represents 6.6 percent of the revised gross national budget of Kshs.4.54 trillion and 12.1 percent of the MDAs' budget of Kshs.2.46 trillion. The allocation included Kshs.116.50 billion (38.9 percent) for development activities and Kshs.182.82 billion (61.1 percent) for recurrent expenditure. The State Department for national treasury received the highest budgetary allocation of Kshs.111.26 billion (37.2 percent of the Sector's budget), while the State Department for performance and delivery management had the lowest budgetary allocation of Kshs.355.17 million (0.1 percent of the PAIR Sector allocation).

The high allocation to the State Department for national treasury is due to increasing reliability, stability and sound financial sector and ensuring macroeconomic environment. 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.79.32 billion, representing 29.2 per cent of the Sector's revised net estimates. This amount comprised Kshs.8.45 billion for development expenditure, representing 8.4 per cent of development revised net estimates, and Kshs.70.86 billion for recurrent activities, representing 41.6 per cent of recurrent revised net estimates. Table 4.24 analyses exchequer issues and expenditure in the first six 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)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
The Executive Office of the President	0.70	0.70	0.01	0.16	1.3	22.3	3.34	3.33	1.27	1.59	38.1	47.7
Office of the Deputy President	0.40	0.40	0.11	0.14	26.5	33.9	3.90	3.89	1.49	1.62	38.2	41.5
Office of the Prime Cabinet Secretary	-	-	-	-			1.20	1.20	0.40	0.37	33.1	31.0
State Department for Parliamentary Affairs	-	-	-	-			0.39	0.39	0.14	0.14	35.1	35.7
State Department for Performance and Delivery Management	-	-	-	-			0.36	0.36	0.30	0.18	83.9	51.9
State Department for Cabinet Affairs	-	-	-	-			0.62	0.62	0.20	0.17	32.5	27.8
State House	1.31	1.31	0.74	0.77	56.6	58.4	8.53	8.53	5.12	4.65	60.1	54.5
State Department of Devolution	0.06	0.06	0.01	0.02	22.3	28.7	1.97	1.94	0.66	1.23	33.7	62.3
State Department of Economic Planning	59.85	59.52	0.61	27.72	1.0	46.3	4.01	3.94	1.84	1.77	46.8	44.2

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
State Department for Foreign Affairs	1.17	1.17	0.00	0.02	0.1	2.0	19.38	19.18	8.54	9.71	44.5	50.1
State Department for Diaspora Affairs	-	-	-	-			1.32	1.32	0.29	0.34	22.3	26.2
The National Treasury	50.01	35.17	6.46	6.77	18.4	13.5	61.25	51.93	23.13	35.16	44.5	57.4
State Department for Public Service	1.09	0.83	0.15	0.33	18.2	30.0	23.38	20.81	5.78	13.12	27.8	56.1
Parliamentary Service Commission	-	-	-	-			0.92	0.92	0.43	0.43	46.8	47.4
National Assembly	-	-	-	-			24.71	24.71	10.16	10.61	41.1	42.9
Parliamentary Joint Services	1.57	1.57	0.35	0.57	22.6	36.6	6.35	6.32	2.68	3.10	42.4	48.8
Senate	-	-	-	-			7.20	7.20	3.54	3.39	49.1	47.0
The Commission on Revenue Allocation	-	-	-	-			0.52	0.52	0.17	0.18	32.4	34.3
Public Service Commission	0.05	0.05	-	0.02	-	42.9	3.52	3.51	1.18	1.34	33.6	38.2
Salaries and Remuneration Commission	-	-	-	-			0.55	0.55	0.21	0.21	37.5	38.8
Auditor General	0.32	0.32	0.00	-	0.6	-	7.98	7.57	2.86	3.49	37.8	43.8
Controller of Budget	-	-	-	-			0.71	0.71	0.24	0.22	33.5	31.5

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
The Commission on Administrative Justice	-	-	-	-			0.75	0.75	0.26	0.28	35.4	37.0
Total	**16.50**	**101.08**	**8.45**	**36.50**	**8.4**	**31.3**	**182.82**	**170.17**	**70.86**	**93.30**	**41.6**	**51.0**

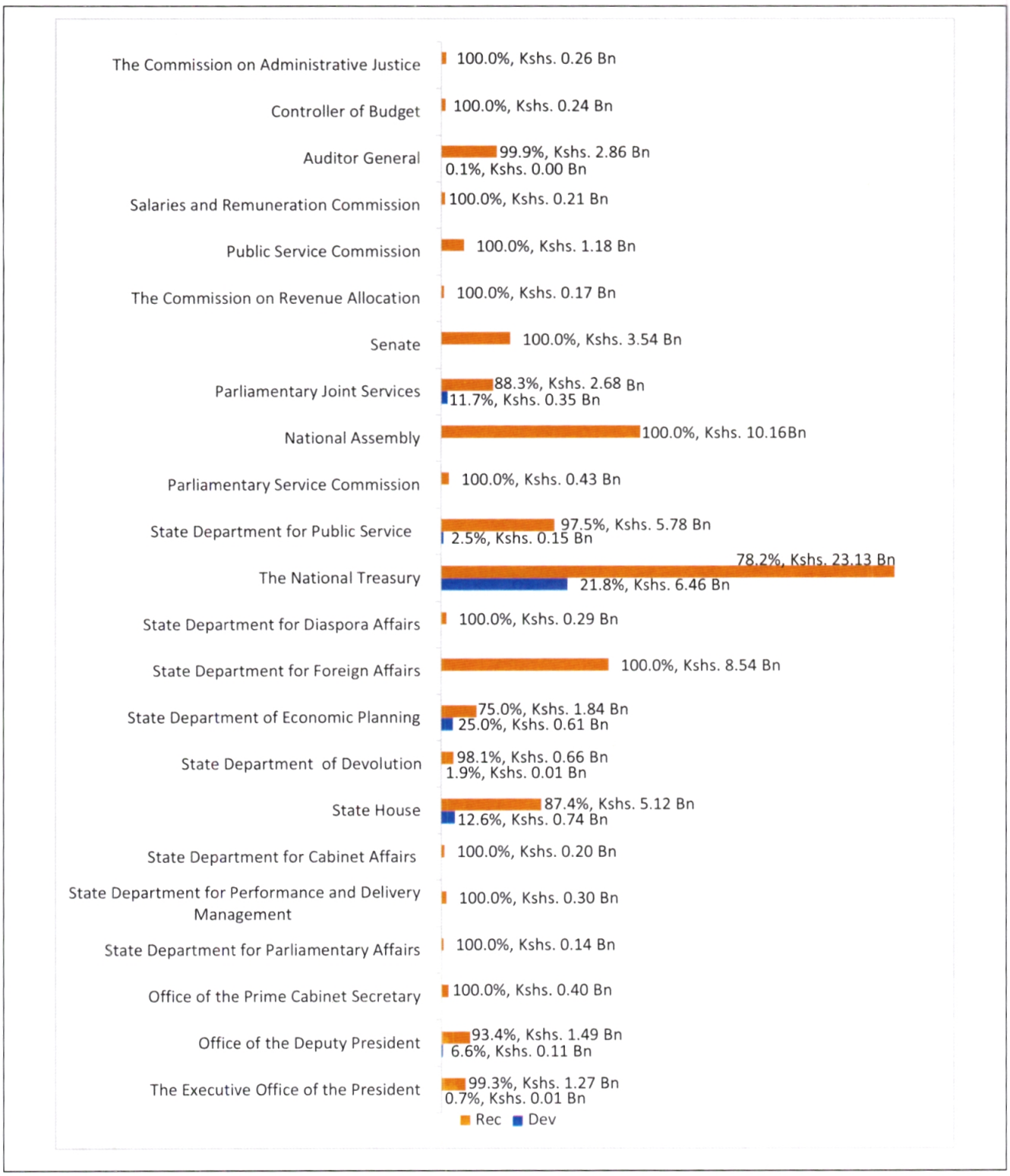
Sector Summary

	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
Development	**116.50**	**101.08**	**8.45**	**36.50**	**8.4**	**31.3**
Recurrent	**182.82**	**170.17**	**70.86**	**93.30**	**41.6**	**51.0**
Total	**299.33**	**271.25**	**79.32**	**129.80**	**29.2**	**43.4**

Source: *MDAs and National Treasury*

In the first six months of FY 2023/24, the State Department for State House received the highest proportion of development exchequer issues to development net estimates at 56.6 per cent, while the State Department for foreign affairs received the lowest at 0.1 per cent. The State Department for Performance and Delivery Management recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 83.9 per cent. The State Department for Diaspora Affairs recorded the lowest ratio of 22.3 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in the first six 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.129.80 billion, representing 43.4 per cent of the gross estimates, compared to Kshs.123.55 billion (36.4 per cent) recorded in FY 2022/23. This amount comprised Kshs.36.50 billion for the development budget representing an absorption rate of 31.3 per cent, compared to 24.1 per cent recorded in FY 2022/23, and Kshs.93.30 billion for recurrent expenditure representing 51.0 per cent of the recurrent gross estimates, compared to 45.2 per cent recorded in FY 2022/23.

The State Department for State House recorded the highest absorption of development budget at 58.4 per cent, while the State Department for Foreign Affairs recorded the lowest at 2.0 per cent. This is attributed to enhanced operation and maintenance expenses, refurbishment of buildings and other civil works. The State Department for Devolution recorded the highest recurrent expenditure to gross estimates at 62.3 per cent, while the State Department for Diaspora Affairs recorded the lowest at 26.2 per cent and is attributed to low funding/budget cuts in state department of cabinet affairs.

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

The PAIR sector allocation in FY 2023/24 was to fund forty-seven programmes.

Table 4.25 shows budget execution by programmes and sub-programmes in the PAIR sector in the first six months of FY 2023/24.

Table 4.25: PAIR Sector's Programme Performance

Programmes	Sub-Programmes	Revised 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	673.40	313.70	987.10	242.57	120.25	362.82	36.8
General Administration, Planning and Support Services	General Administration, Planning and Support Services	2,041.07	383.30	2,424.37	1,063.82	34.97	1,098.79	45.3
Government Advisory Services	Kenya-South Sudan Advisory Services	72.47	-	72.47	9.68	-	9.68	13.4
	Power of Mercy Advisory Services	58.95	-	58.95	31.08	-	31.08	52.7
	Counter Terrorism Services	450.00	-	450.00	225.00	-	225.00	50.0
	Advisory Services on Economic and Social Affairs	28.65	-	28.65	11.03	-	11.03	38.5
	Strategic Policy Advisory Services	12.45	-	12.45	6.14	-	6.14	49.3
	Sub-Total	**3,336.99**	**697.00**	**4,033.99**	**1,589.33**	**155.22**	**1,744.55**	**43.2**
Office of the Deputy President								
Deputy President Services	General Administration, Planning and Support	458.09	400.40	858.49	179.64	123.27	302.91	35.3
	Coordination and Supervision	3,139.62	-	3,139.62	1,228.95	-	1,228.95	39.1
	Office of the Spouse of the Deputy President	300.00	-	300.00	-	-	-	-
	Sub-Total	**3,897.71**	**400.40**	**4,298.11**	**1,408.59**	**123.27**	**1,531.86**	**35.6**
Office of the Prime Cabinet Secretary								
Government Coordination and Supervision	Coordination and Supervision Services	698.08	-	698.08	199.71	-	199.71	28.6
	Government Coordination and Supervision	497.49	-	497.49	170.92	-	170.92	34.4
	Sub-Total	**1,195.57**	-	**1,195.57**	**370.63**	-	**370.63**	**31.0**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Parliamentary Affairs								
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	67.65	-	67.65	33.02	-	33.02	48.8
	Legislative Coordination Services	28.04	-	28.04	11.99	-	11.99	42.8
Policy Coordination and Strategy	Policy Coordination Services	45.56	-	45.56	8.13	-	8.13	17.9
	Policy Advisory Services	19.07	-	19.07	5.30	-	5.30	27.8
General Administration, Planning and Support Services	Administrative Services	232.76	-	232.76	81.79	-	81.79	35.1
	Sub-Total	**393.08**	**-**	**393.08**	**140.24**	**-**	**140.24**	**35.7**
State Department for Performance and Delivery Management								
Public Service Performance Management and Delivery Services	Performance Management	110.02	-	110.02	69.02	-	69.02	62.7
	Programs and Projects Co-ordination and Monitoring	30.66	-	30.66	9.65	-	9.65	31.5
General Administration, Planning and Support Services	Administrative Services	214.48	-	214.48	105.59	-	105.59	49.2
	Sub-Total	**355.17**	**-**	**355.17**	**184.26**	**-**	**184.26**	**51.9**
State Department for Cabinet Affairs								
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	215.59	-	215.59	85.82	-	85.82	39.8
	Coordination of Development Partners and Implementation of Special Government Initiatives	88.49	-	88.49	11.00	-	11.00	12.4
	Public Sector Reforms	38.04	-	38.04	1.09	-	1.09	2.9
	General Administration, Planning and Support Services	274.94	-	274.94	73.66	-	73.66	26.8
	Sub-Total	**617.06**	**-**	**617.06**	**171.57**	**-**	**171.57**	**27.8**
State House								
State House Affairs	Coordination of State House Functions	7,880.76	1,309.70	9,190.46	4,446.52	765.40	5,211.92	56.7
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	648.09	-	648.09	199.25	-	199.25	30.7
	Sub-Total	**8,528.86**	**1,309.70**	**9,838.56**	**4,645.77**	**765.40**	**5,411.17**	**55.0**
State Department for Devolution								
Devolution Services	Management of devolution affairs	70.65	55.01	125.66	40.29	16.07	56.36	44.8
	Inter-governmental Relations	920.53	0.99	921.52	653.67	-	653.67	70.9
	Capacity Building and Civic Education	108.94	-	108.94	53.47	-	53.47	49.1
	Administrative Services	793.29	-	793.29	465.86	-	465.86	58.7
	Financial Management Services	44.61	-	44.61	14.84	-	14.84	33.3
	Information Communication Technology	6.52	-	6.52	0.28	-	0.28	4.2
	Sub-Total	**1,944.54**	**56.00**	**2,000.54**	**1,228.41**	**16.07**	**1,244.47**	**62.2**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Economic Planning								
Economic Policy and National Planning	Economic Planning Coordination Services	483.55	-	483.55	90.24	-	90.24	18.7
	Community Development	47.70	58,025.50	58,073.20	9.26	26,776.42	26,785.68	46.1
	Macro-Economic Policy Planning and Regional Integration	633.95	34.00	667.95	299.92	5.93	305.85	45.8
	Policy Research	525.78	73.00	598.78	262.89	22.53	285.42	47.7
	Population Management Services	522.96	95.25	618.21	261.48	36.13	297.61	48.1
	Infrastructure, Science, Technology and Innovation	36.02	-	36.02	10.41	-	10.41	28.9
	Sectoral Policy and Planning	69.78	26.00	95.78	14.18	4.95	19.13	20.0
National Statistical	Census and Surveys	1,286.62	1,556.45	2,843.07	607.81	866.54	1,474.35	51.9
Public Investment Management and Monitoring Services	National Integrated Monitoring and Evaluation	89.13	35.49	124.62	16.04	7.06	23.10	18.5
General Administration, Planning and Support Services	Human Resources and Support Services	235.19	-	235.19	77.95	-	77.95	33.1
	Financial Management Services	61.50	-	61.50	24.69	-	24.69	40.1
	information Communications Services	15.69	-	15.69	1.18	-	1.18	7.5
	Sub-Total	**4,007.86**	**59,845.69**	**63,853.55**	**1,676.05**	**27,719.55**	**29,395.61**	**46.0**
State Department for Foreign Affairs								
General Administration, Planning and Support Services	Administrative Services	3,000.76	326.68	3,327.44	1,064.61	-	1,064.61	32.0
Foreign Relation and Diplomacy	International Relations and Cooperation	14,919.69	-	14,919.69	7,448.44	-	7,448.44	49.9
	Management of International Treaties, Agreements and Conventions	31.18	-	31.18	14.64	-	14.64	46.9
	Coordination of State Protocol	1,265.01	-	1,265.01	1,107.61	-	1,107.61	87.6
	Infrastructure Development for Mission	-	694.32	694.32	-	-	-	-
Economic Cooperation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	49.86	-	49.86	18.90	-	18.90	37.9
Foreign Policy Research and Capacity Development	Foreign Policy Research and Analysis	114.30	-	114.30	52.96	-	52.96	46.3
	Regional Technical Cooperation	-	150.00	150.00	-	23.46	23.46	15.6
	Sub-Total	**19,380.81**	**1,171.00**	**20,551.81**	**9,707.17**	**23.46**	**9,730.63**	**47.3**
State Department for Diaspora Affairs								
Management for Diaspora and Consular Affairs	Diaspora Economic, Commercial and Cultural Affairs	142.92	-	142.92	29.29	-	29.29	20.5
	Management of Consular Services	60.08	-	60.08	7.66	-	7.66	12.7
	Diaspora Interests Abroad	21.92	-	21.92	4.40	-	4.40	20.0
	General Administration, Planning and Support Services	1,090.79	-	1,090.79	303.46	-	303.46	27.8
	Sub-Total	**1,315.71**	**-**	**1,315.71**	**344.80**	**-**	**344.80**	**26.2**
The National Treasury								
Planning and Support Services	Administration Services	19,863.82	7,239.02	27,102.84	14,830.59	321.12	15,151.71	55.9
	Human Resource Management Services	90.07	-	90.07	56.81	-	56.81	63.1
	Financial Services	31,147.72	1,471.93	32,619.65	6,982.22	309.24	17,291.45	53.0
	ICT Services	86.56	240.00	326.56	22.72	240.00	262.72	80.5

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Financial Management	Public Financial Management Reforms	80.72	686.73	767.45	0.09	7.82	7.91	1.0
	Supply Chain Management Services	644.68	330.00	974.68	292.22	142.46	434.68	44.6
	Resource Mobilization	858.11	17,865.88	18,723.99	123.57	1,562.70	1,686.26	9.0
	Budget Formulation coordination and Management	1,595.38	11,277.40	12,872.78	267.55	-	267.55	2.1
	Accounting Services	2,443.25	1,259.69	3,702.94	1,025.51	661.14	1,686.65	45.5
	Audit Services	840.38	-	840.38	320.49	-	320.49	38.1
	Government Investment and Assets	1,749.63	373.25	2,122.88	412.14	344.13	756.26	35.6
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	218.31	1,203.17	1,421.48	20.98	206.31	227.30	16.0
	Debt Management	151.97	-	151.97	56.00	-	56.00	36.9
	Fiscal Policy Formulation Development And Management	1,076.28	8,037.21	9,113.49	542.89	1,075.65	1,618.54	17.8
Market Competition	Elimination of Restrictive Trade Practices	403.10	27.00	430.10	201.55	13.50	215.05	50.0
	Sub-Total	**61,249.98**	**50,011.28**	**111,261.26**	**35,155.33**	**4,884.06**	**40,039.40**	**36.0**
State Department for Public Service								
General Administration Planning and Support Services	Human Resources and Support Services	420.28	60.00	480.28	217.43	5.97	223.40	46.5
	Financial Management Services	71.66	-	71.66	16.57	-	16.57	23.1
	Information Communications Services	6.94	-	6.94	1.23	-	1.23	17.7
Public Service Transformation	Human Resource Management	5,741.52	-	5,741.52	5,580.51	-	5,580.51	97.2
	Human Resource Development	2,354.03	486.95	2,840.98	228.06	225.50	453.56	16.0
	Management Consultancy Services	110.50	-	110.50	48.42	-	48.42	43.8
	Huduma Kenya Service Delivery	1,073.48	427.00	1,500.48	439.91	11.57	451.49	30.1
	Public Service Reforms	44.54	-	44.54	17.00	-	17.00	38.2
National Youth Service	Paramilitary Training and Service Regimentation	8,259.55	112.00	8,371.55	3,810.05	42.00	3,852.05	46.0
	Technical and Vocational Training	4,442.86	-	4,442.86	2,116.51	-	2,116.51	47.6
	Enterprise Development	852.90	-	852.90	213.23	-	213.23	25.0
	Sub-Total	**23,378.26**	**1,085.95**	**24,464.21**	**12,688.92**	**285.04**	**12,973.96**	**53.0**
Parliamentary Service Commission								
General Administration, Planning and Support Services	General Administrative Services	835.40	-	835.40	389.35	-	389.35	46.6
	Public Participation and Outreach	11.10	-	11.10	7.49	-	7.49	67.5
	Diplomacy and Parliamentary Democracy	5.50	-	5.50	2.94	-	2.94	53.5
	Internal Audit Services	25.00	-	25.00	12.65	-	12.65	50.6
Human Resources Management and Development	Human Resources Management	20.00	-	20.00	10.76	-	10.76	53.8
	Human Resources Development	20.00	-	20.00	11.02	-	11.02	55.1
	Sub-Total	**917.00**	-	**917.00**	**434.22**	-	**434.22**	**47.4**
The National Assembly								
National Legislation, Representation & Oversight	Legislation and Representation	24,712.00	-	24,712.00	10,608.05	-	10,608.05	42.9
	Sub-Total	**24,712.00**	-	**24,712.00**	**10,608.05**	-	**10,608.05**	**42.9**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Parliamentary Joint Services								
General Administration and Support Services	General Administration and Support Services	6,254.21	1,565.00	7,819.21	3,023.67	573.14	3,596.81	46.0
Legislative Training and Knowledge Management Programmes	Legislative Training and Knowledge Management Programmes	90.79	-	90.79	72.65	-	72.65	80.0
	Sub-Total	**6,345.00**	**1,565.00**	**7,910.00**	**3,096.32**	**573.14**	**3,669.46**	**46.4**
Senate								
Senate Legislation and Oversight	Legislative, Procedural and Oversight	2,899.15	-	2,899.15	1,350.91	-	1,350.91	46.6
	Legislative Support Services	174.50	-	174.50	86.14	-	86.14	49.4
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	1,715.20	-	1,715.20	846.83	-	846.83	49.4
	Liaison and Outreach	81.00	-	81.00	119.36	-	119.36	147.4
General Administration, Planning and Support Services	General Administration	2,119.60	-	2,119.60	921.87	-	921.87	43.5
	Planning and Support Services	213.55	-	213.55	60.46	-	60.46	28.3
	Sub-Total	**7,203.00**	**-**	**7,203.00**	**3,385.56**	**-**	**3,385.56**	**47.0**
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	6,370.23	315.00	6,685.23	2,938.24	-	2,938.24	44.0
	NGCDF Audit	99.78	-	99.78	13.93	-	13.93	14.0
	County Government Audit	919.22	-	919.22	355.47	-	355.47	38.7
	Specialized Unit	589.65	-	589.65	184.13	-	184.13	31.2
	Sub-Total	**7,978.88**	**315.00**	**8,293.88**	**3,491.76**	**-**	**3,491.76**	**42.1**
Office of the Controller of Budget								
Control and Management of Public Finance	Authorization of withdrawals from Public Funds	162.96	-	162.96	65.84	-	65.84	40.4
	Budget Review and Analysis	62.93	-	62.93	27.81	-	27.81	44.2
	Administrative and Support Services	430.15	-	430.15	114.16	-	114.16	26.5
	Research and Planning	51.33	-	51.33	15.27	-	15.27	29.7
	Sub-Total	**707.37**	**-**	**707.37**	**223.07**	**-**	**223.07**	**31.5**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Commission on Administrative Justice								
Promotion of Administrative Justice	General Administration and Support Services	551.66	-	551.66	189.94	-	189.94	34.4
	Administrative Justice Services	158.30	-	158.30	72.21	-	72.21	45.6
	Access to Information Services	35.24	-	35.24	13.64	-	13.64	38.7
	Sub-Total	**745.19**	-	**745.19**	**275.80**	-	**275.80**	37.0
Salaries and Remuneration Commission								
Salaries and Remuneration Commission		550.32	-	550.32	213.41	-	213.41	38.8
	Sub-Total	**550.32**	-	**550.32**	**213.41**	-	**213.41**	38.8
Commission on Revenue Allocation								
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	495.95	-	**495.95**	169.08	-	**169.08**	34.1
	Equitable Shairing of Revenue	9.16	-	**9.16**	4.07	-	**4.07**	44.4
	Public Financial Management	9.55	-	**9.55**	3.89	-	**3.89**	40.7
	Transitional Equalisation	2.16	-	**2.16**	0.45	-	**0.45**	20.8
	Sub-Total	**516.82**	-	**516.82**	**177.48**	-	**177.48**	34.3

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that under liaison and outreach sub programme, the senate recorded the highest absorption rate of 147.4 percent while under public financial management reform sub programme of the state depart for National Treasury recorded the lowest at 1.0 percent.

4.10.3 The key achievements by MDAs in the PAIR sector.

During the period under review the State Department for economic planning published 55 thematic research reports under Kenya Institute of Public Policy and Research Analysis (KIPPRA) delivery unit against a target of 112. It also also trained 450 officers against a quarterly target of 1050 officers. Further, under the population management service sub programme, advocacy and sensitization forums on population and development issues were undertaken in which 47 reports were issued that reached 50,390 stakeholders against target of 256 reports. The National Treasury, under public financial management reforms sub –programme-built capacity of 4500 officers on public finance management against an annual target of 8000 under skills and capacity in PFM. Further, under the Supply Chain Management services sub -programme, 2 market price indices were conducted and 2 reports published against annual target of 4, under public procurement regulatory authority (PPRA) delivery unit.

The Executive office of the President launched Electronic Power of Mercy Petitions Management Information System (EPOMPMIS) and is fully operational under power of mercy secretariat delivery unit. Further, operations, activities and services initiated at Mombasa, Nairobi, Nakuru and State lodges were hundred per cent facilitated.

Under the National Legislation, Representation and Oversight Programme, the National Asembly Processed 73 Bills, heard116 Petitions,3 Sessional Papers debated on and discussed 137 Committee Reports against target of 100 Bills,100 Petitions,3 Sessional Papers and 200 Committee Reports.

The State Department for foreign affairs under the international relations and cooperation sub programme, opened Kenya Mission Rabat , Morocco and operationalise. Further, under the same sub programme, the department also prepared 47 statements and briefs on contemporary isssues affecting Kenya & Africa.

Under the promotion of administrative justice programme, the Commision on Administrative Justice created public awareness on the mandate of the commission, policies and procedures, resolved 47 percent of public complains on maladministration, developed one national policy guidelines on Access to Information Act,2016 and also determined 100 percent of appeals on request to information.

The Commission of revenue allocation reported 35 per cent performance in budget policy review and shared comments with commissioners, 40 per cent on preparation of annual recommendation on basis of equitable share of revenue between National and County Governments for financial year 2024/25, 75 percent performance on framework agreement for provision of air ticket services and 50 per cent on reviews of circulars and legislation with Public Financial Management (PFM) institutions on recurrent expenditure ceilings to counties.

The State Department for Cabinet Affairs reported 50 per cent performance in the following areas; implementation of Presidential directives and cabinet decisions; coordination of development partners and implementation of special government initiatives and public sector reforms.

Finally, the Controller of Budget reviewed and processed 395 requests amounting to Kshs.1.44 trillion from the Consolidated Fund to respective Operation Accounts averaging 15 per week against a set target of 12. Total requests processed from the Consolidated Fund into 47 Counties Operational Accounts was 3,328 amounting to Kshs.171.78 billion at an average of 128 per week against a weekly target of 94. The total number of files reviewed processed and approved for payment for pensions and gratuity and public debt were 18,200 and 1,040 respectively. Further, the COB Published and publicized a total of 4 Budget Implementation Review Reports for the national and county governments for the annual FY 2022/23 and the First quarter FY 2023/24 respectively, whose recommendations have brought reforms, such as the establishment of the National Pending Bills Committee.

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 six months of FY 2023/24, the PAIR Sector incurred a development expenditure of Kshs.36.50 billion, representing an absorption rate of 31.3 per cent. 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

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 31st December 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
						Total Funding (f)*	Actual Expenditure (g)*	
State Department for Economic Planning	National Government Constituency Fund(NGCDF)	07.01.2016	-	Gok	438,439.93	77,355.65	71,810.70	93
The National Treasury	Special Global Fund -HIV NFM3	07.01.2021	5 YRS	Gok/Foreign	24,705.00	21,154.00	13,381.00	54
The National Treasury	Equalization Fund Transfers	01.07.2019	4 Yrs	Gok	42,054.00	22,477.00	12,400.00	29.5
The National Treasury	Equity and Subscriptions in International Financial Institutions	01.07.2016	12 yrs	Gok	32,533.00	10,135.00	9,403.00	28.9
State Department of Public Service	Implementation of Huduma Service Delivery Channels	01.07.2013	11 yrs	Gok	25,030.00	8,420.00	8,340.60	34

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 31st December 2023 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
						Total Funding (f)*	Actual Expenditure (g)*	
Parliamentary Joint Services	Construction of Multi- multi-storey office Block (Bunge Tower)	01.07.2014	10 yrs	Gok	9,262.36	700.00	6,730.91	72.7
State Department for Economic Planning	East Africa Regional Statistics Programme for Results	07.01.2022	5 Yrs	Gok	13,700.35	50.00	850.00	10
State Department for Foreign Affairs	Kenya International Technical Cooperation Facility	Continuous	Continuous	Gok	4,500.00	1,116.00	805.04	18
The Executive Office of the President	Modernization of Press & refurbishment of buildings at GP	01.07.2013	15Yrs	Gok	9,511.97	667.97	667.97	7.0
Auditor General	Construction of OAG Head Quarters at Bishop road-HQ	01.07. 2013	15 yrs	Gok	5,774.00	542.88	542.88	9
Office of the Deputy President	Refurbishment of Official residence for Deputy President (Karen)	01.07.2023	4 Yrs	Gok	600.00	200.00	100.50	50.3
State Department for Foreign Affairs	Renovation of ambassador's residence in Rome	01.11.2015	8 Yrs	Gok	100.00	92.00	92.00	92
State Department for Economic Planning	National Economic Planning and International Partnerships	07.01.2015	-	Gok & Foreign	1,400.00	88.98	77.91	88
State Department for Foreign Affairs	Renovation and redevelopment of government owned properties in Addis Ababa	01.07.2019	6 yrs	Gok	500.00	74.82	74.82	15
The Executive Office of the President	Refurbishment of Building at Harambee House	01.07.2015	11 Yrs	Gok	103.20	43.92	43.92	42.3
State Department for Devolution.	Consolidating gains and Deepening Devolution in Kenya	20/3/2020	24/9/2022	Gok/Foreign	3,249.00	55.01	16.07	15

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 the SPCR Sector

The budgetary allocation to the SPCR sector in FY 2023/24 amounts to Kshs.70.64 billion revised to Kshs.72.85 billion in Supplementary Budget I, compared to the Kshs.83.57 billion allocated in the previous financial year of 2022/23. This amount represents 1.6 per cent of the revised gross national budget of Kshs.4.54 trillion and 3.0 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation comprises of Kshs.25.03 billion (34.4 per cent) for development activities and Kshs.47.82 billion (65.6 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.38.23 billion (52.5 per cent of the Sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.2.82 billion (4.2 per cent of the SPCR Sector allocation).

The high allocation to the State Department for Social Protection and Senior Citizen Affairs is attributed to the high budgetary allocation towards social assistance for vulnerable groups through the National Social Safety Net programme. 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



Source: *National Treasury*

The total exchequer issues to the SPCR sector amounted to Kshs.19.89 billion, representing 37.7 per cent of the Sector's revised net estimates. This amount comprised Kshs.1.00 billion for development expenditure, representing 11.6 per cent of development revised net estimates, and Kshs.18.89 billion for recurrent activities, representing 42.8 per cent of recurrent revised net estimates. Table 4.27 shows the SPCR sector analysis of exchequer issues and expenditure in the first six months of FY 2023/24.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Youth Affairs and the Arts	0.92	0.72	0.42	0.44	57.3	48.1	2.96	2.72	1.37	1.32	50.3	44.6
State Department for Sports	16.08	0.08	0.02	5.82	26.5	36.2	1.53	1.31	0.62	0.63	46.9	41.3
State Department for Culture and Heritage	0.15	0.15	-	-	-	-	2.66	2.26	1.15	1.09	50.9	40.8
State Department for Labour and Skills Development	0.34	0.34	0.31	0.15	93.8	44.3	4.17	1.56	0.79	2.17	50.4	52.1
State Department for Social Protection and Senior Citizen Affairs	3.86	3.86	0.22	0.89	5.7	23.1	34.37	34.27	14.48	14.65	42.2	42.6
State Department for Gender and Affirmative Action	3.68	3.48	0.03	1.64	0.9	44.5	2.13	1.99	0.49	0.46	24.8	21.8
Total	**25.03**	**8.63**	**1.00**	**8.94**	**11.6**	**35.7**	**47.82**	**44.11**	**18.89**	**20.33**	**42.8**	**42.5**

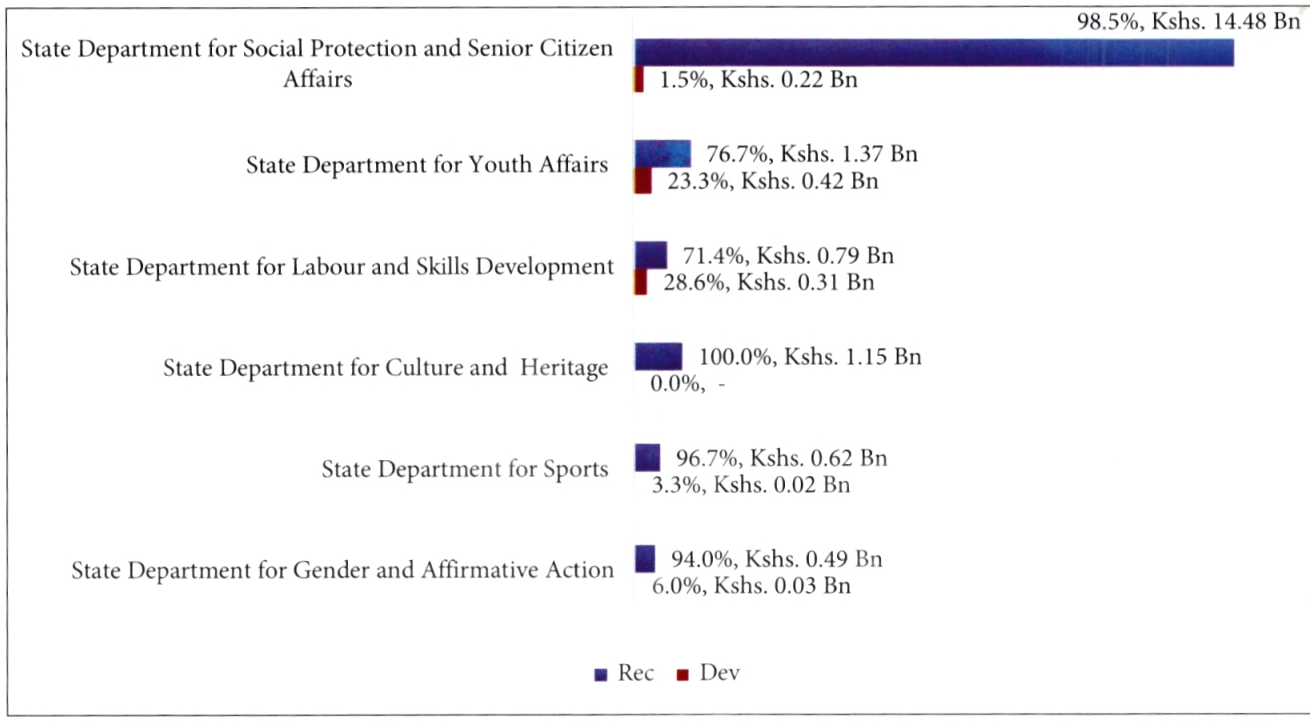
Sector Summary

	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Development	25.03	8.63	1.00	8.94	11.6	35.7
Recurrent	47.82	44.11	18.89	20.33	42.8	42.5
Total	**72.85**	**52.74**	**19.89**	**29.27**	**37.7**	**40.2**

Source: *MDAs and National Treasury*

In the first six months of FY 2023/24, the State Department for Labour and Skills Development received the highest proportion of development exchequer issues to development revised net estimates at 93.8 per cent, while the State Department for Gender and Affirmative Action received the lowest at 0.9 per cent. The State Department for Culture and Heritage recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 50.9 per cent while the State Department for Gender and Affirmative Action recorded the lowest ratio of 24.8 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in the first six 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.29.27 billion, representing 40.2 per cent of the revised gross estimates, compared to Kshs.26.02 billion (35.5 per cent) recorded in a similar period FY 2022/23. This amount comprised Kshs.8.94 billion for the development budget representing an absorption rate of 35.7 per cent, compared to 25.3 per cent recorded in a similar period FY 2022/23, and Kshs.20.33 billion for recurrent expenditure representing 42.5 per cent of the recurrent gross estimates, compared to 13.9 per cent recorded in a similar period FY 2022/23.

The State Department for Youth Affairs recorded the highest absorption of the development budget at 48.1 per cent, while the State Department for Social Protection and Senior Citizen Affairs recorded the lowest at 23.1 per cent. The State Department for Labour and Skills Development recorded the highest recurrent expenditure to gross estimates at 52.1 per cent, while the State Department for Gender and Affirmative Action recorded the lowest at 21.8 per cent.

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

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

Table 4.28: SPCR Sector's Programme Performance

Programmes	Sub Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
State Department for Sports								
Sports	Sports Training and Competitions	694.40	79.20	**773.60**	316.04	25.85	341.89	44.2
	Development and Management of Sports Activities	619.00	16,000.00	**16,619.00**	205.50	**5,793.28**	**5,998.78**	36.1
	General Administration, Planning, and Support Services	219.96	-	**219.96**	79.45	-	**79.45**	36.1
	Sub-Total	**1,533.36**	**16,079.20**	**17,612.56**	**600.99**	**5,819.14**	**6,420.13**	36.5
State Department for Culture and Heritage								
Culture	Conservation of Heritage	1,628.21	35.00	**1,663.21**	724.90	-	**724.90**	43.6
	Development and Promotion of Culture	392.31	35.00	**427.31**	88.77	-	**88.77**	20.8
	Cultural Product Diversification	-		-	- 1.35	-	-	-
	Public Records and Archives Management	314.47	69.70	**384.17**	115.84	-	**115.84**	30.2
Public Records and Archives Management	Archives and Documentation	106.89	13.15	**120.04**	33.49	-	**33.49**	27.9
	Records Management	18.68	-	**18.68**	2.39	-	**2.39**	12.8
General Administration, Planning and Support	General Administration, Planning and Support Services	203.51	-	**203.51**	60.57	-	**60.57**	29.8
	Sub-Total	**2,664.06**	**152.85**	**2,816.91**	**1,024.60**	-	**1,025.95**	36.4
State Department for Youth Affairs and the Arts								
Youth Empowerment Services	Youth Social and Sustainable Community Development	34.76	313.22	**347.98**	14.89	13.05	**27.93**	8.0
	Youth Mentorship, Leadership and Governance	198.81	-	**198.81**	90.60	-	**90.60**	45.6
Youth Development Services	Youth Development Research and Quality Management	48.41	7.00	**55.41**	21.52	6.04	**27.56**	49.7
	Youth Entrepreneurship, Innovation, and Talent Development	250.27	369.93	**620.20**	115.61	357.63	**473.25**	76.3
	Youth Development Field Extension Services	454.38	141.00	**595.38**	212.92	26.24	**239.17**	40.2
General Administration, Planning and Support	Administration and Support Services	329.02	-	**329.02**	147.86	-	**147.86**	44.9

Programmes	Sub Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
The Arts	Film Services	914.00	80.00	**994.00**	420.90	34.65	**455.55**	45.8
	Performing Arts	148.86	-	**148.86**	52.19	-	**52.19**	35.1
	Promotion of Kenyan Music and Dance	173.86	-	**173.86**	87.98	-	**87.98**	50.6
Library Services	Library Services	410.53	13.60	**424.13**	156.08	7.23	**163.30**	38.5
	Sub-Total	**2,962.91**	**924.75**	**3,887.66**	1,320.55	**444.84**	**1,765.40**	45.4
State Department for Gender and Affirmative Action								
Community Development	Affirmative Action	36.00	3,000.40	3,036.40	-	1,500.00	1,500.00	49.4
Gender Em-powerment	Social Economic Empowerment	432.20	310.33	742.53	148.60	91.40	240.00	32.3
	Gender Main-streaming	1,413.30	365.80	1,779.11	219.56	28.74	248.31	14.0
General Ad-ministration, Planning and Support	Administration and Support Ser-vices	244.50	-	244.50	74.97	-	74.97	30.7
	Gender Field Services			-	-	-	-	
	Sub-Total	**2,126.00**	**3,676.53**	**5,802.53**	**443.13**	**1,620.14**	**2,063.28**	35.6
State Department for Social Protection and Senior Citizens Affairs								
Social Protec-tion and Chil-dren Services	Community Mobilisation and Development	666.64	318.00	**984.64**	259.01	129.50	**388.51**	39.5
	Social Welfare and Vocational Reha-bilitation	570.33	-	**570.33**	134.56	-	**134.56**	23.6
	Child Community Support Services	675.81	13.63	**689.44**	310.80	-	**310.80**	45.1
	Child Rehabilita-tion and Custody	2,355.53	-	**2,355.53**	1,122.55	-	**1,122.55**	47.7
National Safety Net	National Safety Net	29,805.58	3,530.84	**33,336.42**	12,713.64	764.51	**13,478.15**	40.4
General Ad-ministration, Planning and Support Ser-vices	General Admin-istration and Support Services	293.71	-	**293.71**	106.92	-	**106.92**	36.4
	Sub-Total	**34,367.60**	**3,862.47**	**38,230.07**	**14,647.48**	**894.01**	**15,541.49**	40.7
State Department for Labour and Skills Development								
Promotion of the Best Labour Practice	Promotion for Harmonious In-dustrial Relations	427.69	10.00	**437.69**	174.16	3.14	**177.30**	40.5
	Regulation of Trade Unions	17.04	-	**17.04**	7.88	-	**7.88**	46.3
	Provision of Occu-pational Safety and Health	274.21	218.43	**492.64**	140.98	41.90	**182.87**	37.1
	Employment Pro-motion Services	269.01	-	**269.01**	167.24	-	**167.24**	62.2

Programmes	Sub Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	67.30	90.07	**157.37**	33.87	93.11	**126.98**	80.7
	Provision of Industrial Skills	2,400.00	15.00	**2,415.00**	1,258.13	7.50	**1,265.63**	52.4
	Employment Promotion	67.85	-	**67.85**	32.64	-	**32.64**	48.1
	Management of Skills and Post-Training	53.69	2.00	**55.69**	28.97	2.97	**31.94**	57.4
General Administration Planning and Support Services	Policy, Planning and General Administrative Services	591.47	-	**591.47**	329.26	-	**329.26**	55.7
	Sub-Total	**4,168.26**	**335.50**	**4,503.76**	**2,173.12**	**148.62**	**2,321.75**	51.6
Grand Total		**47,822.19**	**25,031.30**	**72,853.49**	**20,209.88**	**8,926.76**	**29,137.99**	40.0

Source: *MDAs and National Treasury*

4.11.4 Project Implementation for the SPCR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first six months of FY 2023/24, the SPCR Sector incurred a development expenditure of Kshs.8.94 billion, representing an absorption rate of 35.7 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 31st December, 2023		Completion (%)
				Funds released (Kshs. Mn)	Actual Expenditure (Kshs. Mn)	
State Department for Gender and Affirmative Action	National Government Affirmative Action Fund	Gok	18,905.00	21,905.00	20,405.00	100.0
State Department for Youth Affairs and the Arts	Kenya Youth Employment and Opportunities Project (KYEOP)	World Bank	7,981.10	339.88	7,214.95	90.4
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 (PWDs)	Gok	6,092.00	3,114.50	3,243.50	53.2
State Department for Sports	Kinoru Meru Stadium	Gok	896.05	887.38	887.38	99.0

MDA	Project Name	Source of Funds	Estimated Value of project (Kshs. Mn)	As of 31st December, 2023		Completion (%)
				Funds released (Kshs. Mn)	Actual Expenditure (Kshs. Mn)	
State Department for Youth Affairs and the Arts	Establishment of Kenya Film School	Gok	691.00	-	437.65	63.3
State Department for Sports	Kericho Green Stadium	Gok	408.00	387.60	387.60	95.0

Source: *MDAs*

5 KEY ISSUES AND RECOMMENDATIONS

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

5.1 Delays in Exchequer Releases

During the period under review, the National Treasury released a total of Kshs.1.44 trillion to the MDAs for both development and recurrent expenditure, Consolidated Fund Services and County Governments representing 33.7 per cent of the revised annual net estimates. This was below the projected target of 50 per cent of the annual allocations by the end of the first six months. Ministerial development expenditure received 15.4 per cent, recurrent expenditure received 35.7 per cent (ministerial recurrent 41.2 per cent and Consolidated Fund Services at 32.1 per cent) and County governments received 37.0 per cent of the shareable equitable revenue.

In the FY 2023/24, the National Treasury projected to raise Kshs.4.28 trillion to finance the budget. However, as of 31st December 2023, receipts into Consolidated Fund were Kshs.1.44 trillion recording 33.7 per cent of the annual target against the 50 per cent target by the first half. Shortfall in receipts into the Consolidated Fund is responsible for the delay in release of funds which may hamper the execution of planned activities by MDAs and County governments.

The Controller of Budget recommends that the government enhances revenue mobilization to enable the National Treasury to release funds to MDAs and County Governments on time, based on the work plans and the cash flow projections to ensure effective implementation of the planned activities.

5.2 Overdrawn Budget Lines

In the first half of FY 2023/24, the Government rationalized budgetary allocations for FY 2023/24 to reduce the budget for non-core activities and free resources for the implementation of government-priority activities. While the budget revision was necessary, it did not fully consider the incurred expenditure on some budget lines. Analysis of financial reports submitted to the Controller of Budget shows that some expenditures were more than the budgeted amounts, resulting in overdrawn budget lines. This is attributed to budget cuts during Supplementary Budget I, approved during the period under review.

To regularise the overdrawn budget lines, the Controller of Budget recommends MDAs to liaise with the National Treasury to ensure the overdrawn items are regularised in the subsequent Supplementary Budget. In addition, MDAS should reallocate funds to budget lines with the likelihood of the planned activities not likely to be delivered as planned to those that will absorb funds.

5.3 A Public Debt that Exceeded the Legal Limit

As of 31st December 2023, the Public debt stock stood at Kshs.11.14 trillion, comprising of Kshs.6.09 trillion (54.7 per cent) dues to external lenders and Kshs.5.05 trillion (45.3 per cent) dues to domestic lenders. The public debt stock has increased by 8.4 per cent from Kshs.10.28 trillion as of June 30th, 2023, to Kshs.11.14 trillion as of December 31st, 2023. External debt recorded the highest growth at 11.8 per cent while domestic debt recorded 4.5 per cent. A large proportion of the growth in external debt is attributed to the depreciation of the Kenya Shilling against major world currencies since external debt stock is recorded in foreign currencies.

Section 50(2) of the PFMA 2012 states that "the national government may borrow money under this Act or any other legislation and shall not exceed the limit set by Parliament" The Public debt ceiling was set at 55 per cent of the Gross Domestic Debt by Parliament (Kshs.10 trillion as at end of December 2023). Notably, the public debt stock surpassed the parliamentarylimits. e Controller of Budget recommends that there is a need to reduce deficit budget financing through fiscal consolidation to curb further growth of public debt. Further growth in public debt strains revenue since public debt is a first charge to the Consolidated Fund.

6 CONCLUSION

This report sought to provide budget performance for the National Government in the first half of FY 2023/24 covering 1st July 2023 to 31st December 2023. It provided progress on budget performance by the National Government in terms of financing, expenditure, absorption of funds and key issues affecting budget execution.

The total exchequer issues to National and County governments amounted to Kshs.1.44 trillion, representing 33.7 per cent of the annual net estimates, compared to Kshs.1.37 trillion (38.6 per cent of the annual estimates) issued in a similar period FY 2022/23. This was a 5.1 per cent growth (Kshs.70 billion in absolute terms). However, the report noted a high uptake of the exchequer towards the Consolidated Fund Services Vote at 46.3 per cent (Kshs.667.94 billion) with Salaries, Allowances & Miscellaneous Services taking 34.6 per cent out of Kshs.667.94 billion disbursed towards CFS. Ministerial development received the lowest at 15.4 per cent (Kshs.70.41 billion), ministerial recurrent received 35.7 per cent (Kshs.560.99 billion) and County governments received 37.0 per cent (Kshs.142.46 billion).

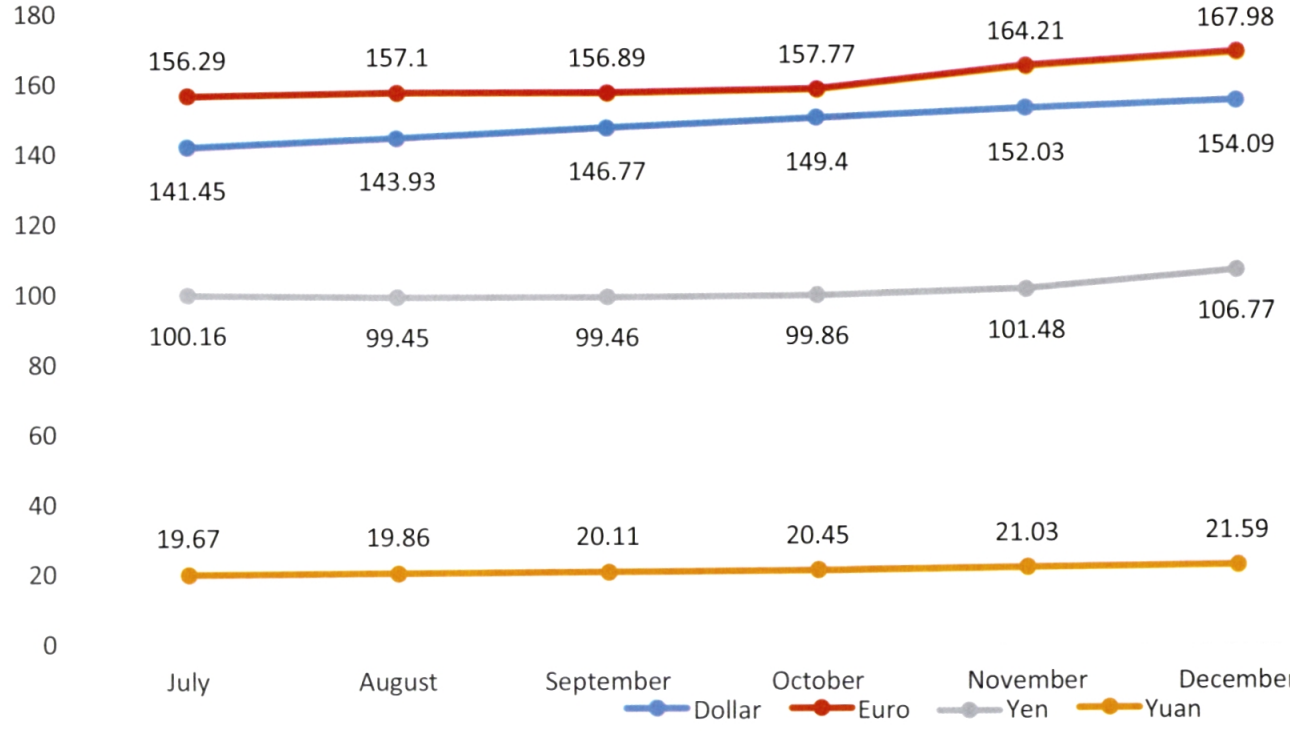
Total expenditure for the National government was Kshs.1.64 trillion representing an absorption rate of 36.1 per cent, compared to 39.1 per cent recorded in a similar period FY 2022/23. The ministerial development budget recorded the lowest absorption at 25.2 per cent (Kshs.197.41 billion) while the recurrent budget recorded an absorption rate of 44.8 per cent (Kshs.752.92 billion). The low absorption of the development budget is attributed to the delay in uploading Procurement Plans into IFMIS and the delay in the disbursement of funds by the National Treasury which is attributed to a shortfall of receipts into the Consolidated Fund.

The Controller of Budget identified key issues that affected effective budget implementation and made recommendations to address them. They included: delay in the release of exchequer to both MDAs and Counties, Overdrawn budget lines due to budget rationalisation without considering expenditure incurred and high public debt that exceeded the legal limit.

To address the challenges, the Controller of Budget recommends the timely release of exchequer issues, regularization of overdrawn budget lines in the Supplementary Budget II and ensuring compliance with the set public debt ceiling to curb further growth in public debt.

ANNEXES

ANNEX I: Major Foreign Currencies Exchange Rate Trend to the Kenya shilling



Source: *Central Bank of Kenya*

ANNEX II: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	
State Department for Tourism	Kenya Tourism Board	100,000,000.00	50,000,000.00		50,000,000.00	50,000,000.00			50,000,000.00
	Tourism Research Institute	-			-				-
State Department for Shipping and Maritime	Kenya Maritime Authority	480,000,000.00	4,946,220.00		4,946,220.00		4,946,220.00		4,946,220.00
State Department for Crop Development and Agricultural Research	Agriculture and Food Authority-Cane Testing Units	470,000,000.00		235,000,000.00	235,000,000.00				-
	National Edible Oil Crops Promotion Project	134,000,000.00		55,418,000.00	55,418,000.00			55,418,000.00	55,418,000.00
	Pyrethrum Processing Company of Kenya	150,000,000.00	50,000,000.00		50,000,000.00	18,000,000.00	32,000,000.00		50,000,000.00
State Department for ICT and Innovation	ICT Authority	2,354,000,000.00	1,034,437,611.40	400,325,669.20	1,434,763,280.60			686,297,257.60	686,297,257.60
	Konza Technopolis Development Authority	3,210,500,000.00	5,419,397,890.00		5,419,397,890.00	5,514,310.00			5,514,310.00
	Kenya Advanced Institute of Science and Technology	5,700,000,000.00	2,830,000,000.00		2,830,000,000.00	913,899,355.00			913,899,355.00
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis	68,000,000.00			-				-
	National Government Constituency Development Fund	53,531,500,000.00	17,000,000.00	2,404,582.00	19,404,582.00	22,316,000.00	-		22,316,000.00
	National Council for Population and Development	46,000,000.00	10,000,000,000.00	15,237,393.00	10,015,237,393.00	377,225,447.00		9,503,361,999.00	9,880,587,446.00
	Kenya National Bureau of Statistics	1,516,820,000.00	11,500,000.00		11,500,000.00	8,566,000.00		1,200,000.00	9,766,000.00
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme	2,645,100,000.00	537,393,777.00	-	537,393,777.00	260,565,619.00		276,828,158.00	537,393,777.00
	Kenya Marine & Socio-Economic	3,615,340,000.00	1,464,347,950.00		1,464,347,950.00			1,464,347,950.00	1,464,347,950.00

Parent Ministry	Name of the SAGA	Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	
State Department for the Development of the ASALs	National Drought Management Authority	1,402,389,665.00	106,964,608.00		106,964,608.00	25,108,717.00	-	7,941,224.00	33,049,941.00
	Kerio Valley Development Authority	1,783,090,000.00	395,772,500.00		395,772,500.00	39,883,000.00	-	-	39,883,000.00
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)	36,085,500,000.00	3,961,000,000.00	32,124,500,000.00	36,085,500,000.00	3,154,323,032.00			3,154,323,032.00
State Department for Sports	Kenya Academy of Sports	-	21,000,000.00		21,000,000.00			21,000,000.00	21,000,000.00
	Sports, Arts and Social Development Fund	-	7,029,343,959.00		7,029,343,959.00			5,267,554,329.00	5,267,554,329.00
State Department for Public Service	National Youth Service	42,000,000.00	21,000,000.00		21,000,000.00			21,000,000.00	21,000,000.00
	Kenya School of Government	225,500,000.00	112,750,000.00		112,750,000.00			112,750,000.00	112,750,000.00
State Department for Energy	Geothermal Development Company	5,725,000,000.00	3,577,538,244.75		3,577,538,244.75		1,865,996,214.5	64,031,127.87	1,930,027,342.43
	Rural Electrification and Renewable Energy Corporation	14,119,620,000.00	3,065,541,768.83		3,065,541,768.83		3,065,541,768.83		3,065,541,768.83
	Kenya Electricity Transmission Company Limited	14,112,000,000.00	3,412,814,052.31		3,412,814,052.31		3,412,814,052.31	-	3,412,814,052.31
	Kenya Electricity Generating Company	4,507,000,000.00	700,183,651.40		700,183,651.40		594,044,174.10		594,044,174.10
State Department for Forestry	Kenya Forest Service	215,500,000.00	190,500,000.00		190,500,000.00		154,400,000.00	36,100,000.00	190,500,000.00

Parent Ministry	Name of the SAGA	Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	
State for Department for Micro, Small and Medium Enterprises	Micro and Small Enterprises Authority	182,900,000.00			182,900,000.00	77,324,831.00	-	-	77,324,831.00
	Youth Enterprises Development Fund	708,582,980.00			708,582,980.00			132,280,500.00	132,280,500.00
	UWEZO Fund	192,000,000.00			192,000,000.00			-	-
	Kenya Industrial Estates	1,013,265,000.00		49,230,000.00	530,483,135.00	11,102,558.00	37,159,249.00	957,951.00	49,219,758.00
State Department for Industry	Modernization of RIVATEX Machinery	20,000,000.00		10,000,000.00	10,000,000.00	7,600,000.00	2,400,000.00		10,000,000.00
	Kenya Accreditation Services	79,009,000.00	54,472,873.00	61,514,500.00	115,987,373.00	15,164,087.00	125,464,196.00	2,612,117.00	143,240,400.00
	Numerical Machine Complex	65,500,000.00	11,466,092.00	44,500,000.00	55,966,092.00	27,373,321.00	34,862,545.00		62,235,866.00
	Rift Valley Textile	194,500,000.00	35,599,854.15	153,655,500.00	189,255,354.15	129,069,655.00	55,186,814.00	6,990,842.00	191,247,311.00
	Kenya Industrial Research and Development Institute	39,500,000.00		1,460,100.00	1,460,100.00		35,509,600.00		35,509,600.00
State Department for Medical Services	Moi Teaching and Referral Hospital	461,000,000.00		188,400,000.00	188,400,000.00	119,117,012.00	47,367,479.00	-	166,484,491.00
	Kenya Medical Research Institute	500,000,000.00		810,162,537.73	810,162,537.73		-	-	-
	Kenya Biovax	500,000,000.00		451,141,313.50	451,141,313.50		-	250,000,000.00	250,000,000.00
State Department for Trade and Enterprise Development	Warehouse Receipt System Council	3,415,000,000.00		25,000,000.00	25,000,000.00	-	21,739,197.00	-	21,739,197.00

Parent Ministry	Name of the SAGA	Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	
State Department for Water and Sanitation	Water Sector Trust Fund	198,000,000.00		369,343,255.00	369,343,255.00				-
	Water Resources Authority	13,893,000,000.00	208,885,831.00		208,885,831.00	-		-	-
	Athi Water Works Development Agency	4,915,000,000.00	2,719,251,300.04	-	2,719,251,300.04	2,719,251,300.04		-	2,719,251,300.04
	Tana Water Works Development Agency	769,000,000.00	219,295,525.00		219,295,525.00			219,295,525.00	219,295,525.00
	Coastal Water Works Development Agency	-	-	493,512,400.00	493,512,400.00	-		568,484,980.00	568,484,980.00
State Department for Higher Education and Research	Jomo Kenyatta University of Agriculture and Technology	30,000,000.00	7,207,754.99			7,207,754.99			7,207,754.99
	Maseno University	2,608,000,000.00	41,665,041.00		41,665,041.00		41,665,041.00		41,665,041.00
	Masinde Muliro University of Science and Technology	339,062,000.00	-	139,760,877.53	139,760,877.53		139,760,877.53		139,760,877.53
	Garissa University	554,975,693.00	180,304,361.00		180,304,361.00		81,377,520.00		81,377,520.00
	Tharaka University College	-			-				-
State Department of Irrigation	National Irrigation Authority	10,951,000,000.00	2,174,000,000.00		2,174,000,000.00	2,174,000,000.00			2,174,000,000.00
	National Water Harvesting & Storage Authority	1,880,000,000.00	387,500,000.00		387,500,000.00	387,500,000.00			387,500,000.00
Statement Department for Public Health and Professional Standard	Kenya Medical Training College	1,416,000,000.00	500,000,000.00		500,000,000.00	490,727,999.00			490,727,999.00
	Kenya Institute of Primate Research	44,000,000.00	-	-	-	-	-	-	-
	Kenya Medical Practitioners and Dentist Council	250,000,000.00	250,000,000.00	-	250,000,000.00		-	-	-
State Department for Social Protection	National Council for Persons with Disabilities	259,000,000.00	-	-	-	--	-		-

Parent Ministry	Name of the SAGA	Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	
State Department for Labour And Skills Development	National Industrial Training Authority	15,000,000.00	-	15,000,000.00	15,000,000.00	24,922,216.97	-	-	24,922,216.97
State Department for Technical Vocational Education and Training	Meru National Polytechnic	79,289,313.50	-	-	-	58,817,201.00	-	-	58,817,201.00
	Kisii National Polytechnic	21,593,492.00	53,207,000.00	268,898,809.00	322,105,809.00	-	37,109,378.00	-	37,109,378.00
	Nyeri National Polytechnic	113,000,000.00	-	37,109,378.00	37,109,378.00	4,205,560.00	-	-	4,205,560.00
	Kisumu National Polytechnic	99,995,378.00	-	7,811,188.00	7,811,188.00	-	-	68,246,995.00	68,246,995.00
	Kitale National Polytechnic	50,000,000.00	-	50,000,000.00	50,000,000.00	800,000.00	-	4,940,207.00	5,740,207.00
	The Eldoret National Polytechnic	111,500,000.00	-	-	-	250,000.00	-	-	250,000.00
	Nyandarua National Polytechnic	140,000,000.00	10,000,000.00	-	10,000,000.00	-		-	-
State Department of Livestock	Kenya Tsetse and Trypanosomiasis Eradication Council	65,000,000.00	65,000,000.00	-	65,000,000.00	-	-	-	65,000,000.00
	Kenya Animal Genetic Resources Centre	67,500,000.00	67,500,000.00		67,500,000.00				67,500,000.00
	Kenya Leather Development Council	175,000,000.00	175,000,000.00		175,000,000.00				175,000,000.00

Source: *MDAs and SAGAs*

ANNEX III: MDAs Recurrent Performance by Economic Classification

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees			Use of Goods and Services (Expenses less Compensation to Employees)		
	Revised Gross Estimates	Expenditure	% of Expenditure to Budget	Revised Estimates	Expenditure	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	1,552,345,369	681,374,912	43.9	1,784,647,823	910,473,540	51.0
Office of the Deputy President	749,433,505	353,965,478	47.2	3,148,279,500	1,264,440,658	40.2
Office of the Prime Cabinet Secretary	388,180,000	174,357,187	44.9	1,195,570,001	196,268,468	16.4
State Department for Parliamentary Affairs	128,002,338	43,618,814	34.1	265,076,245	96,617,948	36.4
State Department for Performance and Delivery Management	172,227,662	56,116,063	32.6	182,938,875	128,140,035	70.0
State Department for Cabinet Affairs	162,260,096	12,090,200	7.5	454,798,398	159,477,709	35.1
State House	2,444,226,685	552,724,547	22.6	6,084,631,832	4,093,042,990	67.3
State Department for Correctional Services	25,686,010,000	12,239,698,751	47.7	9,164,699,043	3,908,232,048	42.6
State Department for Immigration and Citizen Services	6,172,429,317	3,012,344,251	48.8	2,963,854,035	1,670,969,855	56.4
National Police Service	84,976,108,775	40,900,265,687	48.1	21,348,103,328	14,992,878,909	70.2
State Department for Internal Security and National Administration	15,665,335,757	7,830,682,742	50.0	13,858,805,808	8,032,741,190	58.0
State Department of Devolution	271,656,640	109,866,056	40.4	1,699,305,344	712,501,267	41.9
State Department for the ASALs and Regional Development	315,043,688	134,031,706	42.5	14,606,593,136	7,860,465,559	53.8
Ministry of Defence	2,059,000,000	843,944,110	41.0	148,122,461,616	69,117,226,757	46.7
State Department for Foreign Affairs	10,346,645,161	5,042,921,299	48.7	9,034,166,012	4,664,248,849	51.6
State Department for Diaspora Affairs	300,000,000	19,486,964	6.5	1,015,710,293	325,309,029	32.0
State Department for Vocational and Technical Training	8,289,017,369	3,869,475,964	46.7	17,554,385,718	4,583,733,347	26.1
State Department for Higher Education and Research	253,000,000	124,044,835	49.0	150,720,718,803	42,562,112,399	28.2
State Department for Basic Education	4,595,069,000	2,096,351,422	45.6	131,844,941,948	82,465,280,190	62.5
The National Treasury	3,979,040,285	1,654,417,516	41.6	57,270,935,900	33,500,915,840	58.5
State Department of Economic Planning	532,940,000	205,479,595	38.6	3,474,920,325	1,564,073,658	45.0
State Department for Medical Services	9,415,800,000	4,530,424,098	48.1	56,978,480,480	19,397,870,944	34.0

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees			Use of Goods and Services (Expenses less Compensation to Employees)		
	Revised Gross Estimates	Expenditure	% of Expenditure to Budget	Revised Estimates	Expenditure	% of Expenditure to Revised Gross Estimates
State Department for Public Health and Professional Standards	6,869,000,000	3,456,475,130	50.3	14,927,956,904	5,037,849,495	33.7
State Department for Roads	1,312,500,000	579,457,594	44.1	81,532,630,161	29,278,895,802	35.9
State Department of Transport	206,000,000	92,528,950	44.9	14,149,815,540	1,393,988,947	9.9
State Department for Shipping and Maritime Affairs	155,700,000	56,293,566	36.2	2,358,212,776	724,072,467	30.7
State Department for Housing and Urban Development	919,055,708	447,673,912	48.7	448,644,292	186,618,970	41.6
State Department for Public Works	902,000,000	367,966,795	40.8	2,580,091,954	791,339,978	30.7
State Department for Irrigation	198,460,624	97,707,683	49.2	1,343,294,506	415,157,525	30.9
State Department of Water and Sanitation	533,000,000	247,641,159	46.5	6,061,400,386	1,286,039,865	21.2
State Department for Lands and Physical Planning	2,771,000,000	1,350,486,781	48.7	1,118,982,863	516,703,920	46.2
State Department for Information Communications Technology & Digital Economy	273,000,000.00	124,473,451	45.6	3,630,300,000	1,556,430,297	42.9
State Department for Broadcasting & Telecommunications	451,093,980	207,506,242	46.0	6,177,734,289	1,945,740,101	31.5
State Department for Sports	205,014,970	92,442,707	45.1	1,328,343,284	541,500,814	40.8
State Department for Culture and Heritage	198,365,872	93,109,333	46.9	2,465,696,326	994,721,021	40.3
State Department for Youth Affairs and the Arts	735,825,879	359,352,470	48.8	2,227,084,104	961,202,007	43.2
State Department for Energy	331,000,000	160,424,775	48.5	8,812,141,304	3,613,812,154	41.0
State Department for Livestock Development	1,569,000,000	646,783,241	41.2	4,109,182,065	727,299,032	17.7
State Department for the Blue Economy and Fisheries	254,000,000	111,541,704	43.9	2,567,147,510	1,199,592,385	46.7
State Department for Crop Development	847,000,000	349,334,008	41.2	17,780,500,431	5,737,165,437	32.3
State Department for Cooperatives	272,250,000	125,905,838	46.2	1,516,602,470	648,178,570	42.7
State Department for Trade	636,001,252	291,127,286	45.8	2,624,789,783	920,727,703	35.1
State Department for Industry	475,710,000	174,616,343	36.7	2,511,916,198	960,598,931	38.2
State Department for Micro- Small and Medium Enterprises Development	154,700,000	22,524,188	14.6	1,716,863,354	626,081,255	36.5
State Department for Investment Promotion	119,189,340	26,029,973	21.8	1,443,019,466	637,884,357	44.2

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees			Use of Goods and Services (Expenses less Compensation to Employees)		
	Revised Gross Estimates	Expenditure	% of Expenditure to Budget	Revised Estimates	Expenditure	% of Expenditure to Revised Gross Estimates
State Department for Labour and Skills Development	928,438,491	442,241,432	47.6	3,239,819,505	1,730,882,584	53.4
State Department for Social Protection and Senior Citizen Affairs	1,852,560,000	831,217,936	44.9	32,515,043,256	13,816,263,693	42.5
State Department for Mining	473,750,000	188,816,955	39.9	1,620,301,872	451,763,136	27.9
State Department for Petroleum	206,000,000	102,987,613	50.0	54,291,003,462	27,886,665,727	51.4
State Department for Tourism	225,080,000	95,147,926	42.3	12,029,997,351	343,988,261	2.9
State Department for Wildlife	164,300,000	64,841,849	39.5	10,057,310,720	4,036,071,581	40.1
State Department for Gender and Affirmative Action	296,260,000	138,879,063	46.9	1,829,737,741	325,229,018	17.8
State Department for Public Service	6,221,354,000	5,807,472,250	93.3	17,156,909,845	7,316,814,091	42.6
State Department for East African Community	342,431,645	148,121,621	43.3	585,275,637	216,977,038	37.1
The State Law Office	1,939,880,000	891,477,471	46.0	4,454,454,436	1,505,448,835	33.8
The Judiciary Fund	13,494,546,584	6,685,442,499	49.5	20,437,400,000	2,351,461,911	11.5
Ethics and Anti-Corruption Commission	2,453,233,133	1,240,778,593	50.6	3,693,620,000	487,702,977	13.2
National Intelligence Service	-	-	-	45,851,000,000	19,075,274,975	41.6
Office of the Director of Public Prosecutions	2,580,085,902	1,227,389,145	47.6	4,007,040,000	633,185,144	15.8
Office of the Registrar of Political Parties	232,020,000	101,274,980	43.6	1,028,239,375	475,690,020	46.3
Witness Protection Agency	418,350,000	177,604,384	42.5	395,094,990	195,099,004	49.4
State Department for Environment & Climate Change	1,155,000,000	586,953,551	50.8	2,994,751,579	1,164,676,640	38.9
State Department for Forestry	158,000,000	51,375,911	32.5	9,965,368,056	2,798,472,547	28.1
Kenya National Commission on Human Rights	338,269,289	165,940,455	49.1	201,527,147	87,536,421	43.4
National Land Commission	1,085,000,000	507,373,586	46.8	404,920,234	123,420,358	30.5
Independent Electoral and Boundaries Commission	2,581,893,921	1,198,809,634	46.4	2,092,116,993	1,379,206,303	65.9
Parliamentary Service Commission	629,653,100	255,757,676	40.6	287,346,900	178,461,913	62.1
National Assembly	13,777,100,590	5,906,063,469	42.9	10,934,899,410	4,701,985,148	43.0
Parliamentary Joint Services	2,563,042,601	1,188,099,736	46.4	3,781,957,399	1,908,152,044	50.5
Senate	3,983,184,067	1,780,226,144	44.7	3,219,815,933	1,605,336,986	49.9
Judicial Service Commission	219,038,509	109,459,301	50.0	677,561,491	224,070,300	33.1

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees			Use of Goods and Services (Expenses less Compensation to Employees)		
	Revised Gross Estimates	Expenditure	% of Expenditure to Budget	Revised Estimates	Expenditure	% of Expenditure to Revised Gross Estimates
Commission on Revenue Allocation	243,840,954	92,721,156	38.0	272,974,123	84,762,920	31.1
Public Service Commission	2,872,260,504	1,016,186,350	35.4	647,979,658	327,537,685	50.5
Salaries and Remuneration Commission	304,400,000	140,478,310	46.1	245,922,775	72,935,186	29.7
Teachers Service Commission	340,202,000,000	162,674,291,839	47.8	2,198,363,529	1,061,036,156	48.3
National Police Service Commission	593,920,000	289,038,086	48.7	558,038,088	255,906,544	45.9
Auditor General	4,905,980,000	2,402,390,915	49.0	3,072,900,000	1,089,372,494	35.5
Controller of Budget	410,370,000	181,720,834	44.3	296,999,689	41,346,727	13.9
The Commission on Administrative Justice	434,140,000	201,614,802	46.4	311,054,424	74,181,405	23.8
National Gender and Equality Commission	274,970,000	134,163,241	48.8	165,319,511	86,558,388	52.4
Independent Policing Oversight Authority	639,000,000	286,008,147	44.8	380,274,178	210,363,087	55.3
TOTAL	**608,041,992,562**	**291,281,452,189**	47.9	1,092,108,713,736	461,232,459,467	42.2

Source: *The National Treasury and MDAs*

**Compensation to Employees does not include NIS and KDF under the National Security Sector Figures.*

ANNEX IV: Current Transfer to SAGAs

Parent Ministry	Name of the SAGA	Revised 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 Wildlife	Kenya Wildlife Service	2,117,038,777.00	455,000,000.00	2,476,711,750.00	2,931,711,750.00	1,351,217,166.00	254,656,516.00		1,605,873,682.00
	Wildlife Research and Training Institute	173,750,000.00	150,747,408.00	420,835.00	151,168,243.00	90,109,129.00	32,126,094.00	10,881,481.00	133,116,704.00
	Wildlife Clubs of Kenya	74,966,223.00	6,700,000.00	7,250,000.00	13,950,000.00	7,250,000.00	3,700,000.00	3,000,000.00	13,950,000.00
State Department for Tourism	Tourism Regulatory Authority	-			-				-
	Kenya Tourism Board	429,650,000.00		138,325,000.00	138,325,000.00	108,071,346.00	23,328,654.00	6,925,000.00	138,325,000.00
	Kenya Utalii College	560,369,000.00	183,756,666.00	50,634,999.00	234,391,665.00	231,763,178.18	86,096,286.06	148,198,626.37	466,058,090.61
	Tourism Fund	4,750,000,000.00	2,390,538,465.34		2,390,538,465.34	353,354,262.97	1,824,721,182.60	308,179,609.59	2,486,255,055.16
	Tourism Promotion Fund	4,533,850,000.00	2,770,935,830.00		2,770,935,830.00	2,699,000.00	71,543,000.00	1,049,257,000.00	1,123,499,000.00
	Kenyatta International Convention Centre	1,121,990,000.00	1,071,503,701.64		1,071,503,701.64	127,038,617.00	927,182,124.00	17,282,960.44	1,071,503,701.44
State Department for Shipping and Maritime	Kenya Maritime Authority	1,515,000,000.00		1,142,186,507.00	1,142,186,507.00	193,474,306.00	12,995,042.00	254,833,756.00	461,303,104.00
	Bandari Maritime Academy	488,000,000.00	15,666,667.00	81,291,169.00	96,957,836.00	27,489,110.00	32,162,183.00	10,177,274.00	69,828,567.00
	Kenya National Shipping Line	133,000,000.00	8,920,684.00	367,973.00	9,288,657.00	7,493,940.00	1,794,717.00		9,288,657.00
State Department for Medical Services	Moi Teaching and Referral Hospital	12,774,000,000.00	4,494,500,000.00	2,221,215,230.00	6,715,715,230.00				-
	Kenyatta National Hospital	21,559,900,000.00	6,484,500,000.00	4,216,500,000.00	10,701,000,000.00	4,295,585,616.00	1,919,093,910.00	-	6,214,679,526.00
	Kenyatta University Teaching, Referral & Research Hospital	5,886,000,000.00	1,492,999,998.00	1,986,108,337.00	3,479,108,335.00	7,259,654,124.00	2,842,603,145.00	-	10,102,257,269.00
	Kenya Medical Supplies Authority	4,452,184,650.00	210,000,000.00	1,003,937,729.00	1,213,937,729.00	2,132,519,235.00	1,240,613,201.00	105,975,899.00	3,479,108,335.00
	Kenya Medical Research Institute	3,307,000,000.00	1,543,500,000.00	110,000,000.00	1,653,500,000.00	504,553,955.00	1,714,642,536.00		2,219,196,491.00

Parent Ministry	Name of the SAGA	Revised 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	
	National Hospital Insurance Fund	94,914,128,815.00	-	33,197,609,882.00	33,197,609,882.00	1,387,589,304.00	245,673,426.00	20,237,270.00	1,653,500,000.00
	National Syndemic Diseases Control Council	967,000,000.00		402,916,665.00	402,916,665.00	2,621,767,368.00	33,197,609,882.00	3,484,741,930.00	39,304,119,180.00
	National Cancer Institute	200,500,000.00	50,000,001.00	-	50,000,001.00	210,121,441.15	64,524,986.28	50,401,829.12	325,048,256.55
	Kenya Biovax Institute	150,000,000.00	25,000,000.00	2,784,446.00	27,784,446.00	594,000.00	36,926,807.00	-	37,520,807.00
State Department for Crop Development and Agricultural Research	Commodities Fund	277,256,768.00	65,687,347.13	82,706,943.50	148,394,290.63	10,369,266.00	11,811,926.00	2,231,654.00	24,412,846.00
	Tea Board of Kenya	376,000,000.00	125,416,665.00	40,271,037.92	165,687,702.92	63,424,618.00	59,632,595.00	70,680,273.30	193,737,486.30
	Kenya Agricultural and Livestock Research Organization	5,204,000,000.00	1,881,250,000.00	316,120,754.96	2,197,370,754.96	2,114,984,787.78	82,385,967.18		2,197,370,754.96
	Kenya Plant Health Inspectorate Service	3,430,000,000.00	722,067,859.65	59,165,000.00	781,232,859.65	336,412,834.08	492,168,522.77	39,660,000.00	868,241,356.85
	Agriculture and food Authority	1,427,168,000.00	361,807,000.00	1,325,651,000.00	1,687,458,000.00	480,371,610.00	184,301,000.00	656,286,564.71	1,320,959,174.71
	Pyrethrum Processing Company of Kenya LTD. (PPCK)	134,000,000.00	44,000,000.00	55,000,000.00	99,000,000.00	62,000,000.00	32,000,000.00	-	94,000,000.00
	Biosafety Appeals Board	32,003,000.00	-	16,000,000.00	16,000,000.00		11,173,616.00	1,152,000.00	12,325,616.00
	Pest Control Produce Board (PCPB)	259,000,000.00	40,500,000.00	108,142,193.80	148,642,193.80	64,053,619.00	38,398,710.00	8,441,302.00	110,893,631.00
	National Biosafety Authority	206,900,000.00	96,378,570.00	7,836,250.00	104,214,820.00	48,759,721.00	45,134,223.00	10,320,876.00	104,214,820.00
State Department for Investment Promotion	Kenya Investment Authority	265,910,000.00	145,454,990.00		145,454,990.00	96,755,000.00	36,220,158.00	12,479,832.00	145,454,990.00
	Special Economic Zones Authority	120,370,000.00	30,123,332.00	23,295,438.00	53,418,770.00	9,057,000.00	25,945,148.00	14,875,736.00	49,877,884.00
	Export Processing Zones Authority	539,640,000.00	65,199,998.00	217,479,018.00	282,679,016.00	174,727,324.00	41,930,516.00	65,018,758.00	281,676,598.00
State Department for Industry	Numerical Machine Complex	334,030,000.00	146,000,000.00	188,030,000.00	334,030,000.00	186,306,420.00	3,750,000.00	183,455,829.00	373,512,249.00
	Kenya Industrial Research and Development Institute	643,200,000.00	608,515,392.00	8,904,608.00	617,420,000.00	253,291,161.00	109,765,000.00		363,056,161.00

Parent Ministry	Name of the SAGA	Revised 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	
	Scrap Metal Council	71,250,000.00	5,750,000.00	38,350,035.00	44,100,035.00		44,351,056.00	240,000.00	44,591,056.00
	Kenya Accreditation Service	446,200,000.00	94,250,000.00	108,888,527.00	203,138,527.00	87,547,332.00	62,105,555.00	39,322,627.00	188,975,514.00
	Anti-Counterfeit Authority	350,000,000.00	145,841,667.00	115,885,817.00	261,727,484.00	124,582,719.00	59,681,615.00	40,397,268.00	224,661,602.00
	Rivatex Textile Development	47,000,000.00	23,500,000.00		23,500,000.00	23,500,000.00			23,500,000.00
State Department for Devolution	Intergovernmental Relations Technical Committee	343,530,000.00	171,765,000.00		171,765,000.00	89,216,652.07	59,307,842.56	23,240,205.37	171,764,700.00
	Council of Governors	210,640,000.00	105,320,000.00		105,320,000.00	74,706,065.00	21,002,526.00	9,611,409.00	105,320,000.00
	Nairobi Rivers Commission	500,000,000.00	152,900,584.00		152,900,584.00	106,338,675.00	15,998,528.00	18,410,000.00	140,747,203.00
State Department for Culture and Heritage	National Museums of Kenya	1,782,010,000.00	664,054,998.00	203,117,466.00	867,172,464.00	453,152,984.00	192,576,066.00		645,729,050.00
	National Heroes Council	77,680,091.00	77,680,000.00		77,680,000.00	23,769,438.80	46,753,021.30	2,791,041.71	73,313,501.81
	Bomas of Kenya	352,440,000.00	184,770,000.00	142,454,036.08	327,224,036.08	121,427,559.00	37,983,218.00	182,705,044.51	342,115,821.51
Ministry of Defence	Kenya Space Agency	250,000,000.00	175,000,000.00		175,000,000.00	9,707,419.00	38,189,523.00	125,162,117.00	173,059,059.00
	Kenya Shipyards Ltd	1,250,000,000.00	125,000,000.00		125,000,000.00				-
	National Defence University - Kenya	331,400,000.00	153,000,000.00	25,400,000.00	178,400,000.00	44,663,384.00	21,307,751.00	65,599,235.00	131,570,370.00
State Law Office and Department of Justice	Kenya Law Reform Commission	153,425,000.00	153,375,000.00		153,375,000.00	79,904,688.00	68,668,911.92		148,573,599.92
	Kenya School of Law	264,395,000.00	75,655,000.00	171,990,675.00	247,645,675.00	121,869,000.00	53,238,000.00	107,512,000.00	282,619,000.00
	Council for Legal Education	185,175,000.00	100,125,000.00	98,926,147.16	199,051,147.16	67,947,493.10	35,811,664.33	51,183,234.00	154,942,391.43
	Nairobi Center for International Arbitration	104,500,000.00	101,000,000.00	7,096,854.00	108,096,854.00	35,968,531.00	50,769,934.00	14,031,119.00	100,769,584.00
	Assets Recovery Agency	116,390,000.00	116,390,000.00		116,390,000.00	-	81,937,350.50	5,646,846.00	87,584,196.50
	Business Registration Services	235,175,000.00	235,175,000.00		235,175,000.00	148,086,462.00	55,975,053.00	31,113,485.00	235,175,000.00

Parent Ministry	Name of the SAGA	Revised 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	
	Auctioneer's Licensing Board	13,495,000.00	13,495,000.00		13,495,000.00			13,495,000.00	13,495,000.00
	National Council for Law Reporting	242,550,000.00	237,550,000.00	5,462,760.00	243,012,760.00	75,528,626.00	95,356,370.00	3,779,347.00	174,664,343.00
State Department of Broadcasting and Telecommunication	Kenya Institute of Mass Communication	248,000,000.00	108,999,000.00	15,100,000.00	124,099,000.00	72,380,000.00	35,300,000.00	16,227,000.00	123,907,000.00
	Kenya Year Book Board	176,000,000.00	57,000,000.00	34,576,766.00	91,576,766.00	27,948,899.00	63,627,867.00	-	91,576,766.00
	Media Council of Kenya	349,000,000.00	2,765,200.00	345,250,000.00	348,015,200.00	76,136,281.00	255,327,171.00		331,463,452.00
	Kenya Broadcasting Corporation	1,739,411,268.00	264,366,586.39	-	264,366,586.39	789,345,498.00	599,736,330.00	-	1,389,081,828.00
	Media Complaints Commission	5,000,000.00	-	-	-	4,999,999.00	-	-	4,999,999.00
	National Communications Secretariat	81,250,000.00	40,625,000.00	-	40,625,000.00	28,803,935.00	9,821,065.00	-	38,625,000.00
State Department for ICT & Digital Economy	ICT Authority	1,868,000,000.00	339,000,000.00	358,393,238.40	697,393,238.40	260,596,881.40	315,564,798.90	55,646,399.00	631,808,079.30
	Office of the Data Protection Commissioner	514,048,280.00	331,250,000.00		182,900,000.00	77,324,831.00	-	-	77,324,831.00
	Konza Technopolis Development Authority	1,076,982,980.00	224,583,333.30	100,587,966.50	708,582,980.00			132,280,500.00	132,280,500.00
	Kenya Advanced Institute of Science and Technology	202,000,000.00	40,000,000.00		192,000,000.00			-	-
State Department for Youth Affairs and The Arts	National Youth Council	1,013,265,000.00		49,230,000.00	530,483,135.00	11,102,558.00	37,159,249.00	957,951.00	49,219,758.00
	The President's Award-Kenya	20,000,000.00		10,000,000.00	10,000,000.00	7,600,000.00	2,400,000.00		10,000,000.00
	Kenya National Innovation Agency	79,009,000.00	54,472,873.00	61,514,500.00	115,987,373.00	15,164,087.00	125,464,196.00	2,612,117.00	143,240,400.00
	Kenya Cultural Centre	65,500,000.00	11,466,092.00	44,500,000.00	55,966,092.00	27,373,321.00	34,862,545.00		62,235,866.00
	Kenya National Library Service	194,500,000.00	35,599,854.15	153,655,500.00	189,255,354.15	129,069,655.00	55,186,814.00	6,990,842.00	191,247,311.00
	Kenya Film School	39,500,000.00		1,460,100.00	1,460,100.00		35,509,600.00		35,509,600.00

Parent Ministry	Name of the SAGA	Revised 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	
	Kenya Film Classification Board	211,400,000.00	23,000,000.00	188,400,000.00	211,400,000.00	119,117,012.00	102,634,225.00	50,507,960.00	272,259,197.00
	Kenya Film Commission	672,029,800.00		168,019,800.00	168,019,800.00	55,093,764.36	10,370,336.00	139,187,542.00	204,651,642.36
	Kenya Copyright Board	85,178,000.00	1,837,320.00	63,000,000.00	64,837,320.00	46,718,871.00	18,044,952.00	1,403,632.00	66,167,455.00
State Department for Gender	Anti-Female Genital Mutilation Board	248,900,000.00			-				-
	Women Enterprise Fund	297,200,000.00	148,600,000.00	33,407,923.00	182,007,923.00	165,528,452.00	16,479,471.00		182,007,923.00
	National Government Action Fund	36,000,000.00	18,000,000.00		18,000,000.00	18,000,000.00			18,000,000.00
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis	525,780,000.00	279,890,000.00	56,869,000.00	336,759,000.00	214,207,000.00	164,684,000.00	20,527,000.00	399,418,000.00
	National Council for Population and Development	522,960,000.00	217,900,000.00		217,900,000.00	114,454,906.00	88,103,790.00	9,079,820.00	211,638,516.00
	Kenya National Bureau of Statistics	1,286,620,000.00	506,508,332.00	53,745,437.00	560,253,769.00	441,736,292.00	118,517,477.00	-	560,253,769.00
	Kenya Vision 2030	219,210,000.00	36,535,000.00	-		24,457,231.00	20,771,599.00	9,573,670.00	
	New Partnership for Africa's Development	360,130,000.00	360,130,000.00	-	360,130,000.00	73,500,215.00	105,326,907.00	1,237,876.00	180,064,998.00
State Department for Social Protection, Senior Citizens and Special Programmes	National Council for Children Services	113,500,000.00	47,921,777.00		47,921,777.00	1,459,227.00	38,277,332.00		39,736,559.00
	Child Welfare Society of Kenya	900,000,000.00	450,000,000.00		450,000,000.00	192,739,700.00	220,317,090.00	28,112,383.00	441,169,173.00
	National Council for Persons with Disabilities	1,943,644,047.00	700,896,021.00	1,599,479.00	702,495,500.00	114,354,064.00	33,861,901.00	509,151,100.00	657,367,065.00
State Department for Higher Education and Research	Technical University of Kenya	3,477,175,955.00	753,401,742.00	587,204,077.00	1,340,605,819.00	1,625,647,428.00	144,980,927.00	42,650,198.00	1,813,278,553.00
	Technical University of Mombasa	864,503,800.00	378,353,801.00	568,456,212.00	946,810,013.00	758,538,212.00	106,798,795.00	217,326,823.00	1,082,663,830.00
	University of Nairobi	13,488,333,297.00	1,986,036,648.00	5,538,302,673.00	7,524,339,321.00	4,306,959,251.00	1,430,503,247.00	2,051,961,555.00	7,789,424,053.00
	Koitalel Samoei University College	183,454,439.59	67,615,920.00	136,663,140.00	204,279,060.00	82,513,003.00	28,406,450.00	8,939,775.00	119,859,228.00

Parent Ministry	Name of the SAGA	Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Non-exchange transactions	Exchange trans-actions	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	University of Embu	912,243,657.00	223,476,524.00	632,041,366.00	855,517,890.00	401,800,067.00	178,897,072.00	5,685,518.00	586,382,657.00
	Kenyatta University	5,042,950,954.00	1,834,650,950.00	2,992,500,002.00	4,827,150,952.00	3,981,353,980.00	886,415,759.00	325,442,147.00	5,193,211,886.00
	Machakos University	1,667,914,830.00	320,717,094.00	495,546,103.00	816,263,197.00	524,825,905.00	126,536,879.00	32,487,612.00	683,850,396.00
	Egerton University	3,429,706,252.00	1,297,513,195.00	908,675,495.00	2,206,188,690.00	1,387,058,075.00	79,631,012.00	691,651,014.15	2,158,340,101.15
	Jomo Kenyatta University	7,617,716,120.00	2,376,144,682.00	1,110,631,667.00	3,486,776,349.00	2,539,633,100.00	749,492,566.00	167,437,548.00	3,456,563,214.00
	Kirinyaga University	910,000,000.00	194,514,438.00	547,925,757.00	742,440,195.00	318,979,752.00	79,657,410.00	53,448,267.00	452,085,429.00
	Murang'a University	1,064,946,523.00	230,721,378.00	480,079,582.00	710,800,960.00	329,511,460.00	199,946,964.00		529,458,424.00
	Taita Taveta University	580,600,079.00	217,543,284.00	132,629,291.00	350,172,575.00	229,973,868.00	63,445,436.00	32,888,621.00	326,307,925.00
	Co-operative University of Kenya	1,120,082,123.00		590,042,695.00	590,042,695.00	310,812,314.00	194,377,205.00	509,206,800.00	1,014,396,319.00
	Maseno University	3,287,625,378.00	651,933,620.00	1,359,983,384.00	2,011,917,004.00	1,269,648,840.00	329,801,851.00	84,918,860.00	1,684,369,551.00
	Tom Mboya University College	475,758,812.00	143,545,339.00	295,173,880.00	438,719,219.00	118,739,523.00	96,784,406.00	23,863,879.00	239,387,808.00
	Moi University	2,457,604,478.00	1,217,404,478.00	1,046,393,884.00	2,263,798,362.00	2,199,812,063.00	526,589,380.00		2,726,401,443.00
	Gatundu University College	251,135,340.00	71,356,390.00	45,252,023.00	116,608,413.00	77,499,424.00	25,154,727.00	9,487,589.00	112,141,740.00
	Bomet University College	434,894,339.00	143,490,360.00	162,798,711.00	306,289,071.00	154,393,603.00	14,540,337.00	20,388,400.00	189,322,340.00
	Garissa University	719,090,257.00	162,513,602.00	152,124,157.00	314,637,759.00	191,824,471.00	99,946,471.73	15,595,363.50	307,366,306.23
	Rongo University	504,171,622.00	257,606,962.00	219,526,486.00	477,133,448.00	356,185,780.00	95,682,839.00	26,737,297.00	478,605,916.00
	Alupe University College	356,000,000.00	193,854,767.00	171,145,233.00	365,000,000.00	122,183,260.00	51,313,225.00	7,279,598.00	180,776,083.00
	Masinde Muliro University of Science and Technology	3,301,000,000.00	578,091,969.67	1,126,657,627.00	1,704,749,596.67	1,160,674,553.00	340,754,678.00	85,665,999.00	1,587,095,230.00

Parent Ministry	Name of the SAGA	Revised 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	
	Kibabii University	592,015,881.00	278,647,518.00	427,795,154.00	706,442,672.00	440,587,057.00	137,592,258.00		578,179,315.00
	Kaimosi University College	609,825,946.00	195,330,123.00	240,949,362.00	436,279,485.00	201,114,999.00	60,389,222.00	5,649,683.00	267,153,904.00
	Turkana University College	455,420,000.00	101,081,674.00	94,149,738.00	195,231,412.00	101,420,295.00	21,083,920.00	16,644,055.00	139,148,270.00
	South Eastern Kenya University	1,375,255,844.00	375,155,826.00	317,365,055.00	692,520,881.00	487,683,696.00	147,060,300.00	40,652,173.00	675,396,169.00
	Pwani University	3,081,218,000.00	303,972,000.00	396,976,000.00	700,948,000.00	546,615,000.00	96,006,000.00	26,806,000.00	669,427,000.00
	Chuka University	2,191,278,817.00	506,402.67	533,563,989.00	534,070,391.67	692,963,712.00	127,364,287.00		820,327,999.00
	Kisii University	1,664,948,581.00	457,474,290.00	729,249,854.00	1,186,724,144.00	690,004,000.00	368,137,000.00	38,577,000.00	1,096,718,000.00
	Laikipia University of Technology	1,321,588,334.00	282,441,813.00	441,568,040.00	724,009,853.00	499,989,795.00	95,845,864.00		595,835,659.00
	Dedan Kimathi University	1,696,545,779.73	353,849,436.00	566,961,288.83	920,810,724.83	599,737,929.24	58,032,785.83	198,858,767.47	856,629,482.54
	Meru University of Science & Technology	1,404,370,000.00	316,084,962.00	487,865,304.00	803,950,266.00	527,343,818.00	170,289,240.13	52,872,058.00	750,505,116.13
	Multimedia University	693,403,685.19	261,772,646.00	419,940,092.00	681,712,738.00	21,513,930.00	21,513,930.00	140,888,989.00	183,916,849.00
	Maasai Mara University	1,924,383,645.00	480,168,201.79	880,359,063.79	1,360,527,265.58	588,181,888.58	189,053,335.30	46,226,899.65	823,462,123.53
	University of Kabianga	755,116,933.00	324,454,542.00	495,279,941.00	819,734,483.00	559,218,181.00	102,051,999.00	36,514,852.00	697,785,032.00
	University of Eldoret	2,567,571,779.00	357,863,799.00	326,058,528.00	683,922,327.00	520,778,956.00	92,990,352.00	20,675,607.00	634,444,915.00
	Karatina University	630,177,297.69	297,124,586.00	595,042,548.00	892,167,134.00	391,588,788.00	178,206,238.00		569,795,026.00
	Jaramogi Oginga Odinga University of Science and Technology	2,373,577,160.00	766,709,545.00	400,080,901.00	1,166,790,446.00	612,234,151.00	110,131,897.00	411,312,735.00	1,133,678,783.00
	Tharaka University College	268,058,105.00	134,029,050.00	159,933,692.00	293,962,742.00	159,689,024.00	50,795,383.00	78,852,273.00	289,336,680.00

Parent Ministry	Name of the SAGA	Revised 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	
	Kenya Universities and Colleges Central Placement Services	1,005,461,913.00	8,732,545.00	179,271,258.00	188,003,803.00	121,618,114.00	54,649,001.00	68,440,639.00	244,707,754.00
	National Commission for Science Technology and Innovation	150,153,341.80	148,417,190.00	2,835,158.70	151,252,348.70	66,264,234.00	103,612,445.00		169,876,679.00
	Commission for Universities Education	464,050,487.00	96,937,702.00	118,996,508.00	215,934,210.00	110,019,543.00	1,940,230.00	65,080,511.00	177,040,284.00
	Higher Education Loans Board	37,000,881,758.00	15,104,897,269.00	2,455,309,960.00	17,560,207,229.00	339,986,578.00	359,014,378.00	29,136,301,157.00	29,835,302,113.00
	National Research Fund	323,037,923.00	121,164,537.00	28,418,403.00	149,582,940.00	11,515,047.00	132,751,298.00	7,872,647.00	152,138,992.00
	University Funding Board	274,060,185.26	4,090,365,404.00	5,253,808.00	4,095,619,212.00	24,824,017.00	76,006,470.00	3,980,499,843.00	4,081,330,330.00
The National Treasury	Registration of Certified Public Secretaries	43,800,000.00	21,900,000.00	-	21,900,000.00	3,169,777.00	5,753,854.00		8,923,631.00
	Kenya Trade Network	364,400,000.00	182,200,000.00	-	182,200,000.00	84,045,964.00	69,276,209.00		153,322,173.00
	Kenya Institute of Supplies Examination Board	48,125,000.00	24,062,500.00	-	24,062,500.00	10,902,997.00	20,182,169.00		31,085,166.00
	Kenya National Entrepreneurs Savings Trust	200,000,000.00	31,175,445.00	-	31,175,445.00	11,696,773.00	16,512,172.00		28,208,945.00
	Public Sector Accounting Standard Board	650,900,000.00	325,450,000.00	-	325,450,000.00	24,488,074.00	34,648,956.00		59,137,030.00
	Kenya Revenue Authority	38,722,865,509.00	14,473,413,214.00	760,510,420.00	15,233,923,634.00	11,292,881,523.00	3,800,285,645.00	2,222,237,045.00	17,315,404,213.00
	Competition Authority of Kenya	377,100,000.00	188,550,000.00	-	188,550,000.00	148,817,120.00	124,054,518.00		272,871,638.00
	Public Procurement Regulatory Authority	372,800,000.00	186,335,500.00	-	186,335,500.00	128,128,585.00	72,023,608.00		200,152,193.00
	Institute of Certified Investment Financial Analyst	30,000,000.00	15,000,000.00	-	15,000,000.00	3,616,783.00	7,042,666.00		10,659,449.00
	Privatization Commission	847,000,000.00	73,500,000.00	-	73,500,000.00	78,533,355.00	27,268,198.00	49,601,898.00	155,403,451.00
	Financial Reporting Centre	719,966,236.00	409,983,118.00	-	409,983,118.00	238,350,000.00	120,633,118.00		358,983,118.00

Parent Ministry	Name of the SAGA	Revised 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	
	Kenya Institute Of supplies Management	51,200,000.00	25,500,000.00	-	25,500,000.00	10,050,000.00	15,450,000.00		25,500,000.00
	State Corporation Appeal Tribunal	77,100,000.00	13,732,418.00	50,000,000.00	63,732,418.00	2,376,704.00	16,226,491.00		18,603,195.00
	Competition Tribunal	26,000,000.00	13,000,000.00	-	13,000,000.00	-	15,951,529.00		15,951,529.00
	Public Service Superannuation Scheme	50,000,000.00	-	-	-	-	-		-
	Public Procurement Review Administrative Board	40,000,000.00	12,500,000.00	12,500,000.00	25,000,000.00	-	18,706,262.00		18,706,262.00
	Nairobi Financial Centre	90,360,000.00	22,589,999.00	-	22,589,999.00	-	22,589,999.00		22,589,999.00
	Institute of Certified Public Secretaries	20,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00		10,000,000.00
	Kenya Accountants and Secretaries National Examinations Board Foundation	100,000,000.00	50,000,000.00	-	50,000,000.00	1,596,000.00	4,655,626.00	1,200,000.00	7,451,626.00
	African Institute of Remittances	-			-				-
State Department for Micro, Small and Medium Enterprises	Micro and Small Enterprises Authority	445,400,000.00	240,450,000.00	2,061,741.00	242,511,741.00	153,808,667.22	101,086,628.54	-	254,895,295.76
	Youth Enterprises Development Fund	416,093,278.36	162,540,000.00	29,795,021.78	192,335,021.78	96,498,477.90	77,083,057.70	40,942,622.93	214,524,158.53
	UWEZO Fund	153,700,000.00	-	-	-	3,215,842.00	17,400,279.00		20,616,121.00
	Kenya Industrial Estates	481,090,000.00	195,100,000.00	-	195,100,000.00	152,839,000.00	54,995,000.00	27,167,000.00	235,001,000.00
State Department for Trade	Kenya National Trading Corporation	-		(27,060,426.00)	(27,060,426.00)	88,934,008.00	234,100,990.00	38,962,636.00	361,997,634.00
	Kenya Export Promotion and Branding Agency	-	285,800,000.00	5,322,284.00	291,122,284.00	118,578,072.00	91,185,917.00	54,438,021.00	264,202,010.00
	Warehouse Receipt System Council	-	42,250,000.00	11,000.00	42,261,000.00	8,631,285.00	402,596.00	1,633,276.00	10,667,157.00
	Kenya Trade Remedies Agency	-	2,050,000.00	-	2,050,000.00	-	1,955,142.00		1,955,142.00
	Kenya Consumer Protection Advisory Committee	2,200,000	869,712.00	-	869,712.00	-	869,712.00	-	869,712.00

Parent Ministry	Name of the SAGA	Revised 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 Vocational and Technical Training	Kenya National Qualification Authority	335,000,000.00	150,000,000.00	20,486,122.00	170,486,122.00	32,009,743.00	107,365,862.00	38,841,708.00	178,217,313.00
	Technical and Vocational Education and Training Authority	182,500,000.00	165,000,000.00	33,019,386.00	198,019,386.00	83,508,712.66	114,221,260.61	5,045,990.77	202,775,964.04
	TVET Curriculum Development Assessment and Certification Council	311,500,000.00	140,750,000.00	82,803,214.00	223,553,214.00	37,071,191.00	153,083,202.00	48,423,911.00	238,578,304.00
	Kenya School of TVET	618,362,851.00	28,750,000.00	226,376,671.00	255,126,671.00	46,202,685.00	12,914,271.00	163,788,423.00	222,905,379.00
	Meru National Polytechnic	394,218,904.00	48,116,500.00	255,468,516.32	303,585,016.32	61,841,201.50	174,348,087.32	42,058,624.57	278,247,913.39
	Kisii National Polytechnic	319,025,762.00	53,207,000.00	248,898,809.00	302,105,809.00	64,813,108.00	143,309,538.00	83,321,172.00	291,443,818.00
	North Eastern National Polytechnic	49,826,700.00	6,666,500.00	19,659,071.00	26,325,571.00	7,291,698.00	7,896,600.00	10,489,012.00	25,677,310.00
	Nyeri National Polytechnic	560,608,000.00	22,127,000.00	213,533,446.00	235,660,446.00	52,572,333.00	130,940,238.00	34,139,597.00	217,652,168.00
	Sigalagala National Polytechnic	773,700,000.00	236,283,405.00	45,017,000.00	281,300,405.00	53,539,105.00	157,903,134.00	65,686,176.00	277,128,415.00
	Kisumu National Polytechnic	588,689,275.00	42,661,500.00	83,907,432.00	126,568,932.00	52,792,247.00	73,653,328.00	79,083,132.00	205,528,707.00
	Kitale National Polytechnic	322,749,000.00	171,113,400.00	154,559,420.00	325,672,820.00	51,564,669.00	151,931,861.00	51,481,235.00	254,977,765.00
	Eldoret National Polytechnic	795,619,494.00	20,000,000.00	300,666,897.00	320,666,897.00	140,383,951.00	140,448,937.00	70,362,263.00	351,195,151.00
	Nyandarua National Polytechnic	382,200,000.00	9,649,500.00	48,713,030.00	58,362,530.00	22,815,718.00	53,108,333.00	7,181,561.00	83,105,612.00
State Department of Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	1,528,000,000.00	778,999,998.00	3,471,692.00	782,471,690.00	484,456,789.00	192,338,944.00	112,622,462.00	789,418,195.00
	Kenya Fisheries Market Authority	51,000,000.00	25,500,000.00	-	25,500,000.00	-	-	25,500,000.00	25,500,000.00
	Kenya Fisheries Advisory Council	9,000,000.00	450,000.00	-	450,000.00	-	-		-
	Fish Levy Trust Fund	30,000,000.00	15,000,000.00	-	15,000,000.00	-	-	15,000,000.00	15,000,000.00

Parent Ministry	Name of the SAGA	Revised 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	
	Kenya Fisheries Industries Corporation	98,000,000.00	29,200,000.00	9,100,000.00	38,300,000.00	2,800,000.00	2,200,000.00	27,900,000.00	32,900,000.00
	Kenya Fisheries Service	672,100,000.00	290,049,996.00	2,998,000.00	293,047,996.00	185,572,443.00	63,586,702.00	12,957,481.70	262,116,626.70
State Department of Sports	Sports Kenya	411,000,000.00	101,500,000.00	72,589,356.00	174,089,356.00	95,616,403.00	55,691,209.00	32,083,032.00	183,390,644.00
	Anti-Doping Agency of Kenya	298,380,000.00	150,363,210.68			40,191,372.81	110,171,837.87		150,363,210.68
	Kenya Academy of Sports	241,200,000.00	138,999,996.00		138,999,996.00	49,331,848.00	78,396,548.00	11,271,600.00	138,999,996.00
	Sports, Arts and Social Development Fund	204,000,000.00		102,000,000.00	102,000,000.00	39,167,330.00	18,544,332.00	25,639,148.00	83,350,810.00
	Kenya Film Classification Board	-			-				-
State Department for Transport	Kenya Port Authority	578,000,000.00	578,000,000.00		578,000,000.00				
	Kenya Civil Aviation Authority	8,869,000,000.00	1,184,499,042.00	4,115,794,045.00	5,300,293,087.00	1,509,324,992.00	857,605,793.00	953,998,165.00	3,320,928,950.00
	National Transport and Safety Authority	2,850,400,000.00	229,200,000.00	1,360,413,372.00	1,589,613,372.00	663,436,970.00	1,032,204,120.00		1,695,641,090.00
	LAPSSET Corridor Development Authority	620,800,000.00	258,666,666.00		258,666,666.00	190,317,672.00	61,186,032.00	5,472,519.00	256,976,223.00
	Nairobi Metropolitan Area Transport Authority	334,000,000.00	170,500,000.00		170,500,000.00	41,620,881.00	68,910,326.00	59,968,073.00	170,499,280.00
	Kenya Airport Authority (HQ)	132,000,000.00	30,000,000.00		30,000,000.00			30,000,000.00	30,000,000.00
	Kenya Railways Corporation	500,000,000.00	500,000,000.00		500,000,000.00		411,658,330.00		411,658,330.00
State Department for Public Works	National Construction Authority	1,165,000,000.00	1,442,484.00	4,532,815.00	5,975,299.00	455,905,328.00	386,589,098.00	56,039,422.00	898,533,848.00
State Department for the ASALs and Regional Development	National Drought Management Authority	6,233,740,000.00	3,054,858,000.00	-	3,054,858,000.00	244,828,883.00	2,004,363,000.00	-	2,249,191,883.00
	Coastal Development Authority	244,030,000.00	94,179,165.00	13,334,165.00	107,513,330.00	77,225,631.00	10,000,624.00	20,287,075.00	107,513,330.00
	Lake Basin Development Authority	492,109,109.00	35,987,654.65	8,666,919.76	44,654,574.41	195,752,996.53	20,608,387.60	36,347,588.28	252,708,972.41

Parent Ministry	Name of the SAGA	Revised 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	
	Ewaso Nyiro North Development Authority	350,370,000.00	164,010,000.00	11,099,752.00	175,109,752.00	107,038,845.40	5,012,299.50	50,058,607.10	162,109,752.00
	Ewaso Nyiro South Development Authority	364,390,000.00	144,537,500.00	5,543,386.00	150,080,886.00	132,985,896.70	2,265,800.00	62,958,173.00	198,209,869.70
	Tana River Development Authority	713,500,000.00	278,250,000.00	58,761,566.00	337,011,566.00	239,726,925.23	97,284,640.77	-	337,011,566.00
	Kerio Valley Development Authority	437,380,000.00	121,190,000.00	86,130,650.00	207,320,650.00	121,392,939.00	86,379,595.00	-	207,772,534.00
State Department for Livestock	Kenya Diary Board	308,500,000.00	19,500,000.00	289,000,000.00	308,500,000.00	117,841,274.00	95,195,460.00	95,463,266.00	308,500,000.00
	Kenya Veterinary Vaccines Production Institute	225,000,000.00		225,000,000.00		95,577,565.00	72,823,345.00	39,691,233.00	208,092,143.00
	Veterinary Medicines Directorate Council	69,000,000.00	19,000,000.00	50,000,000.00	69,000,000.00	8,894,028.00	14,210,335.00		23,104,363.00
	Kenya Tsetse and Trypanosomiasis Eradication Council	46,000,000.00		46,000,000.00		10,782,567.00	2,552,786.00	32,589,160.00	45,924,513.00
	Kenya Animal Genetic Resources Centre	179,000,000.00	64,000,000.00	115,000,000.00	179,000,000.00	42,600,000.00	49,800,000.00		92,400,000.00
	Kenya Veterinary Board	67,000,000.00	51,000,000.00	16,000,000.00	67,000,000.00	8,778,150.00	27,822,439.00	4,896,352.00	41,496,941.00
	Kenya Leather Development Council	101,350,000.00	10,000,000.00	1,350,000.00	11,350,000.00	65,156,532.00	27,151,138.00	9,042,330.00	101,350,000.00
State Department for Labour and Skills Development	National Employment Authority	200,000,000.00		200,000,000.00	200,000,000.00	2,689,756.00	132,410,245.00		135,100,001.00
	National Industrial Training Authority (NITA)	2,400,000,000.00	648,700,000.00	1,751,300,000.00	2,400,000,000.00	319,884,471.00	938,241,745.00		1,258,126,216.00
State Department for Mining	National Mining Corporation	-			-				-
State Department for Water and Sanitation	Water Sector Trust Fund	197,000,000.00	-	92,000,000.00	92,000,000.00	32,833,334.00		-	32,833,334.00
	Kenya Water Institute	183,000,000.00	45,750,000.00	64,825,620.00	110,575,620.00	54,620,986.00	25,487,774.00	5,420,267.00	85,529,027.00
	Regional Centre on Ground Water Resource Education Training & Research	69,000,000.00	17,250,000.00	-	17,250,000.00	10,207,859.00	9,590,295.00	2,462,353.00	22,260,507.00
	Water Resources Authority	1,103,872,000.00	76,333,333.33	133,419,109.50	209,752,442.83			-	-

Parent Ministry	Name of the SAGA	Revised 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	
	Water Services Regulatory Authority	650,000,000.00	67,235,145.00	-	67,235,145.00	37,651,467.00	37,620,982.00	-	75,272,449.00
	Athi Water Works Development Agency	340,000,000.00	85,000,000.00	28,173,690.00	113,173,690.00	70,079,195.00	38,076,157.00	3,864,463.00	112,019,815.00
	Lake Victoria South Water Works Development Agency	177,690,000.00	23,666,666.00	502,000.00	24,168,666.00	24,168,666.00	-	-	24,168,666.00
	Lake Victoria North Water Works Development Agency	149,000,000.00	24,833,334.00	1,331,036.00	26,164,370.00	39,761,938.34	3,308,568.00	-	43,070,506.34
	Coastal Water Works Development Agency	1,107,000,000.00	153,132,087.00	31,333,334.00	184,465,421.00	61,553,558.00	231,364,940.20	67,858,769.66	360,777,267.86
	Tana Water Works Development Agency	260,438,000.00	178,000.00	35,500,000.00	35,678,000.00	44,330,402.00	4,418,614.00	4,678,984.00	53,428,000.00
	Northern Water Works Development Agency	92,000,000.00	-	-	-	22,411,367.00	6,898,680.25	6,835,852.00	36,145,899.25
	Tana Athi Water Works Development Agency	131,000,000.00	21,833,333.00	-	21,833,333.00	22,307,118.00	7,245,607.00	8,751,534.00	38,304,259.00
	Hydrologist Registration Board	25,000,000.00	4,166,666.00	-	4,166,666.00	2,317,634.32	1,405,041.00	2,418,539.01	6,141,214.33
	North Rift Valley Water Works Development Agency	123,000,000.00	-	-	-	-	-	-	-
	Central Rift Valley Water Works Development Agency	215,000,000.00	1,905,894.00	26,833,334.00	28,739,228.00	21,131,424.00	16,726,123.00	-	37,857,547.00
State Department for Co-operatives	Sacco Societies Regulatory Authority	719,100,000.00		314,040,557.00	314,040,557.00	137,497,737.00	94,634,547.00	71,487,874.00	303,620,158.00
	New Kenya Planters Cooperative Union - Headquarters	357,200,000.00		160,072,660.00	160,072,660.00	27,795,808.00	137,777,285.00		165,573,093.00
State Department for Energy	Geothermal Development Company	1,850,000,000.00	984,759,030.53	184,999,999.70	1,169,759,030.23	362,619,726.65	166,714,759.35	351,366,169.58	880,700,655.58
	Rural Electrification and Renewable Energy Corporation	1,780,000,000.00	90,000,000.00	436,426,798.41	526,426,798.41	729,174,591.05	475,694,373.86	-	1,204,868,964.91
	Kenya Electricity Transmission Company Limited	2,999,000,000.00	2,999,000,000.00		2,999,000,000.00	556,533,477.00	917,797,525.54	-	1,474,331,002.54
	Nuclear Power and Energy Agency	795,000,000.00	397,500,000.00		397,500,000.00	208,926.00	72,878.00	27,445.00	309,249.00
State Department for Public Service	National Youth Service	13,003,152,673.00	5,139,791,333.00	182,476,487.00	5,322,267,820.00	-	-	-	-

Parent Ministry	Name of the SAGA	Revised 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	
	Kenya School of Government	2,210,100,418.00	92,885,103.00	435,362,996.00	528,248,099.00	-	-	-	-
	Human Resource Management Professional Examinations Board	50,000,000.00	24,999,996.00	-	24,999,996.00	-	-	-	-
State Department for Irrigation	National Irrigation Authority	723,500,000.00	297,750,000.00	78,348,105.00	376,098,105.00	193,770,017.00	86,391,975.00	5,936.00	280,167,928.00
	National Water Harvesting & Storage Authority	497,500,000.00	148,125,000.00	24,765,551.00	172,890,551.00	174,290,933.00	66,136,823.00	20,769,647.00	261,197,403.00
State Department for Forestry	Kenya Forest Service	653,819,765.00		418,731,296.60	418,731,296.60	2,394,867,586.00	769,188,475.00	9,031,757.00	3,173,087,818.00
	Kenya Forest Research Institute	795,500,000.00	662,916,666.63	37,526,528.00	700,443,194.63	528,704,770.00	116,863,425.00	54,875,000.00	700,443,195.00
Statement Department for Public Health and Professional Standard	Kenya Medical Training College	8,863,000,000.00	2,092,916,667.00	1,687,980,859.00	3,780,897,526.00	2,182,953,970.70	1,597,753,149.26	-	3,780,707,119.96
	Kenya Nuclear Regulatory Authority	274,000,000.00	43,500,000.00	49,044,711.10	92,544,711.10	9,931,195.77	9,940,563.00	34,730,514.00	54,602,272.77
	Nursing Council of Kenya	723,476,000,000.00	35,416,667.00	288,818,561.00	324,235,228.00	65,288,774.00	218,355,691.00	23,224,837.00	306,869,302.00
	Tobacco Control Board	786,000,000.00	38,388.20	-	38,388.20	262,950.00	-	3,343,814.60	3,606,764.60
	National Quality Control Laboratory	64,654,466.00		5,842,400.00	5,842,400.00	4,191,900.00	4,425,500.00	299,800.00	8,917,200.00
	Kenya Medical Practitioners and Dentist Council	865,000,000.00	123,750,000.00	193,509,320.00	317,259,320.00	46,892,801.00	131,522,615.00	13,820,525.00	192,235,941.00
	Kenya Institute of Primate Research	73,800,000.00	-	-	-	-	18,450,000.00		18,450,000.00
	Kenya Health Professions Oversight Authority	65,562,468.00			-				-
	Kenya Human Resource Advisory Council	68,638,588.00	-	-	-	-	-		-
The Registrar of Political Parties	Eligible Political Parties	368,825,000.00	-	-	-	-	-	368,825,000.00	

Source: *MDAs & SAGAs*

ANNEX V: MDAS Pending Bills as of 31st December 2023

Ministry/ State Department/ Agency	Pending Bills as at 31st December 2023								
	Recurrent				Development				Total Outstanding Balance as at 31st December 2023
	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 2023	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 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
Executive Office of the President - Nairobi Metropolitan Service (NMS)	5,667,952,465.00	-	-	5,667,952,465.00	5,966,494,415.00	-	-	5,966,494,415.00	11,634,446,880.00
Executive Office of the President - HQ	195,184,081.95	5,021,259.80	-	190,162,822.15	1,018,000.00	1,018,000.00	-	-	190,162,822.15
Office of the Deputy President	1,412,900,023.50	57,449,497.50	-	1,355,450,526.00	-	-	-	-	1,355,450,526.00
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	-	-	-
State Department for Parliamentary Affairs	-	-	-	-	-	-	-	-	-
State Department for Performance and Delivery Management	-	-	-	-	-	-	-	-	-
State Department for Cabinet Affairs	2,929,860.00	-	-	2,929,860.00	-	-	-	-	2,929,860.00
State House	579,652,963.05	284,957,439.85	249,054,973.70	45,640,549.50	9,810,701.00	8,992,841.00	-	817,860.00	46,458,409.50
State Department for Internal Security & National Administration	1,883,654,520.00	868,675,016.11	-	1,014,979,503.89	35,982,933.00	21,909,678.00	-	14,073,255.00	1,029,052,758.89
State Department for Correctional Services	5,841,531,480.10	106,405,948.00	-	5,735,125,532.10	990,500,265.00	152,188,321.00	-	838,311,944.00	6,573,437,476.10
State Department for Immigration and Citizen Services	429,070,693.44	160,283,378.67	-	268,787,314.77	742,406,906.88	558,853,976.80	-	183,552,930.08	452,340,244.85
National Police Service	5,840,922,219.60	3,230,192,590.53	-	2,610,729,629.07	471,957,828.76	193,072,292.30	-	278,885,536.46	2,889,615,165.53
State Department for Devolution	1,167,914,415.52	395,905,691.00	-	772,008,724.52	1,678,084,936.33	-	-	1,678,084,936.33	2,450,093,660.85
State Department for the ASALs and Regional Development	2,545,022,709.00	-	-	2,545,022,709.00	-	-	-	-	2,545,022,709.00
Ministry of Defence	8,169,531,901.95	4,578,247,130.75	-	3,591,284,771.20	1,617,775,924.75	422,793,763.75	-	1,194,982,161.00	4,786,266,932.20
State Department for Foreign Affairs	1,310,329,597.05	252,672,774.77	-	1,057,656,822.28	11,039,507.00	-	-	11,039,507.00	1,068,696,329.28
State Department for Diaspora Affairs	80,816,668.80	3,504,053.00	-	77,312,615.80	-	-	-	-	77,312,615.80
State Department for Vocational and Technical Training	-	-	-	-	-	-	-	-	-
State Department for Higher Education and Research	92,070,461.34	30,490,098.60	-	61,580,362.74	40,090,208.00	-	-	40,090,208.00	101,670,570.74

Ministry/ State Department/ Agency	Pending Bills as at 31st December 2023								
	Recurrent				Development				Total Outstanding Balance as at 31st December 2023
	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 2023	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 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 Basic Education	436,095,512.10	-	-	436,095,512.10	-	-	-	-	436,095,512.10
The National Treasury	3,112,716,959.44	3,823,559,277.30	-	- 710,842,317.86	4,983,536,345.56	352,400,261.93	-	4,631,136,083.63	3,920,293,765.77
State Department for Economic Planning	5,189,983.00	-	-	5,189,983.00	-	-	-	-	5,189,983.00
State Department for Medical Services	367,467,763.87	-	-	367,467,763.87	1,089,256,377.54	337,991,453.40	-	751,264,924.14	1,118,732,688.01
State Department for Public Health and Professional Standards	52,685,155.00	3,298,209.00	-	49,386,946.00	35,616,540.00	-	-	35,616,540.00	85,003,486.00
State Department for Roads	-	-	-	-	-	-	-	-	-
State Department for Transport	6,071,657,887.00	1,200,484.00	-	6,070,457,403.00	68,670,085.00	32,388,654.00	-	36,281,431.00	6,106,738,834.00
State Department for Shipping and Maritime Affairs	32,242,973.00	6,967,772.00	17,008,001.00	8,267,200.00	-	-	-	-	8,267,200.00
State Department for Public Works	45,794,835.20	-	-	45,794,835.20	693,591,299.21	-	-	693,591,299.21	739,386,134.41
State Department for Housing & Urban Development	-	-	-	-	2,079,726,668.90	567,006,573.35	-	1,512,720,095.55	1,512,720,095.55
State Department for Water & Sanitation	297,000.00	-	-	297,000.00	224,331,707.76	-	-	224,331,707.76	224,628,707.76
State Department for Irrigation	-	-	-	-	-	-	-	-	-
State Department for Forestry	-	-	-	-	-	-	-	-	-
State Department for Environment & Climate Change	177,347,011.01	15,752,000.00	-	161,595,011.01	-	-	-	-	161,595,011.01
State Department for Lands and Physical Planning	-	-	-	-	630,503,023.71	48,627,221.89	-	581,875,801.82	581,875,801.82
State Department for Information Communication Technology & Digital Economy	19,588,521.74	-	-	19,588,521.74	445,308,688.60	-	-	445,308,688.60	464,897,210.34
State Department for Broadcasting & Telecommunications	1,466,877,643.87	499,018,508.57	-	967,859,135.30	23,661,205.00	12,544,740.00	-	11,116,465.00	978,975,600.30
State Department for Sports	1,040,418,200.17	13,729,010.00	-	1,026,689,190.17	386,222,500.00	-	-	386,222,500.00	1,412,911,690.17
State Department for Culture, The Arts and Heritage	45,034,015.32	-	-	45,034,015.32	-	-	-	-	45,034,015.32
State Department for Energy	949,489.35	949,489.35	-	-	-	-	-	-	-

Ministry/ State Department/ Agency	Pending Bills as at 31st December 2023								
	Recurrent				Development				Total Outstanding Balance as at 31st December 2023
	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 2023	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 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 Livestock Development	212,420,366.08	41,113,157.08	-	171,307,209.00	38,743,319.52	6,598,100.40	-	32,145,219.12	203,452,428.12
State Department for Crop Development	3,966,888,022.71	6,925,000.00	5,187,492.00	3,954,775,530.71	8,102,568,094.56	160,579,283.40	5,608,395.00	7,936,380,416.16	11,891,155,946.87
State Department for the Blue Economy and Fisheries	102,081,891.93	-	-	102,081,891.93	95,743,586.52	-	-	95,743,586.52	197,825,478.45
State Department for Cooperatives	4,839,410.00	4,839,410.00	-	-	30,261,687.90	-	-	30,261,687.90	30,261,687.90
State Department for Trade	30,105,866.00	-	-	30,105,866.00	-	-	-	-	30,105,866.00
State Department for Industry	106,695,480.10	18,658,895.00	-	88,036,585.10	-	-	-	-	88,036,585.10
State Department for Micro, Small and Medium Enterprises Development	-	-	-	-	-	-	-	-	-
State Department for Investment Promotion	-	-	-	-	-	-	-	-	-
State Department for Labour and Skills Development	65,779,126.40	57,689,598.20	-	8,089,528.20	54,545,924.68	49,422,059.93	-	5,123,864.75	13,213,392.95
State Department for Social Protection and Senior Citizens Affairs	86,454,834.00	82,045,719.00	-	4,409,115.00	6,935,509.98	-	-	6,935,509.98	11,344,624.98
State Department for Mining	23,842,748.15	-	-	23,842,748.15	65,645,813.47	-	-	65,645,813.47	89,488,561.62
State Department for Petroleum	200,719,843.75	37,076,514.05	-	163,643,329.70	9,724,466.95	-	-	9,724,466.95	173,367,796.65
State Department for Tourism	71,988,136.50	18,819,561.60	-	53,168,574.90	1,437,111.40	-	-	1,437,111.40	54,605,686.30
State Department for Wildlife	4,196,481,956.00	790,286,094.50	-	3,406,195,861.50	-	-	-	-	3,406,195,861.50
State Department for Public Service - NYS	14,578,189,580.75	-	-	14,578,189,580.75	-	-	-	-	14,578,189,580.75
State Department for Public Service - HQ	1,798,137,892.86	244,418,804.60	-	1,553,719,088.26	19,846,527.10	18,704,427.10	-	1,142,100.00	1,554,861,188.26
State Department for Gender and Affirmative Action	21,006,566.00	-	-	21,006,566.00	19,084,805.00	2,340,825.00	-	16,743,980.00	37,750,546.00
State Department for Youth Affairs and Creative Economy	19,624,059.00	-	-	19,624,059.00	26,091,835.50	-	-	26,091,835.50	45,715,894.50
State Department for East African Community	74,807,260.30	28,825,767.00	-	45,981,493.30	-	-	-	-	45,981,493.30

Ministry/ State Department/ Agency	Pending Bills as at 31st December 2023								
	Recurrent				Development				Total Outstanding Balance as at 31st December 2023
	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 2023	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 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 Law Office and Department of Justice	169,759,540.90	-	7,150,320.00	162,609,220.90	1,499,200.00	-	-	1,499,200.00	164,108,420.90
The Judiciary	264,395,992.95	167,301,442.51	-	97,094,550.44	348,961,635.49	103,489,490.84	-	245,472,144.65	342,566,695.09
Ethics and Anti-Corruption Commission (EACC)	132,729,205.00	131,666,178.00	-	1,063,027.00	26,329,982.00	16,238,900.95	-	10,091,081.05	11,154,108.05
National Intelligence Service (NIS)	-	-	-	-	-	-	-	-	-
Office of the Director of Public Prosecutions	127,077,523.67	102,277,508.67	-	24,800,015.00	21,000,630.49	7,167,456.49	-	13,833,174.00	38,633,189.00
Office of the Registrar of Political Parties	2,776,583.40	950,372.00	-	1,826,211.40	-	-	-	-	1,826,211.40
Witness Protection Agency	2,416,383.00	2,416,383.00	-	-	-	-	-	-	-
Kenya National Commission on Human Rights	41,280,052.32	20,969,489.03	-	20,310,563.29	-	-	-	-	20,310,563.29
National Land Commission	704,266,017.74	23,858,506.58	-	680,407,511.16	-	-	-	-	680,407,511.16
Independent Electoral and Boundaries Commission	4,857,441,244.16	753,129,892.30	32,600,083.06	4,071,711,268.80	-	-	-	-	4,071,711,268.80
Parliamentary Service Commission	23,257,360.39	13,853,936.92	-	9,403,423.47	-	-	-	-	9,403,423.47
National Assembly	30,631,929.36	6,752,981.00	-	23,878,948.36	-	-	-	-	23,878,948.36
Parliamentary Joint Services	166,974,861.59	132,572,845.37	-	34,402,016.22	695,446,237.00	200,997,135.50	-	494,449,101.50	528,851,117.72
Senate	227,507,063.51	176,608,240.90	-	50,898,822.61	-	-	-	-	50,898,822.61
Judicial Service Commission	3,007,852.30	2,937,377.30	70,475.00	-	-	-	-	-	-
Commission of Revenue Allocation	9,329,705.00	9,329,705.00	-	-	-	-	-	-	-
Public Service Commission	28,276,010.60	28,276,010.60	-	-	5,914,949.75	-	-	5,914,949.75	5,914,949.75
Salaries and Remuneration Commission	3,047,810.89	3,047,810.89	-	-	-	-	-	-	-
Teachers Service Commission	2,578,127,886.00	2,483,947,989.00	-	94,179,897.00	-	-	-	-	94,179,897.00
National Police Service Commission	-	-	-	-	-	-	-	-	-
Auditor General	138,283,458.61	134,461,758.76	-	3,821,699.85	-	-	-	-	3,821,699.85
Controller of Budget	2,969,000.00	-	-	2,969,000.00	-	-	-	-	2,969,000.00

Ministry/ State Department/ Agency	Pending Bills as at 31st December 2023								
	Recurrent				Development				Total Outstanding Balance as at 31st December 2023
	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 2023	Pending bills as at 30th June 2023	Amount Paid as at 31st December 2023	Ineligible bills as at 31st December 2023	Outstanding Balance as at 31st December 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
Commission of Administrative Justice	11,779,671.00	8,410,444.00	-	3,369,227.00	-	-	-	-	3,369,227.00
National Gender and Equality Commission	-	-	-	-	-	-	-	-	-
Independent Policing Oversight Authority	448,179.00	448,179.00	-	-	-	-	-	-	-
GRAND TOTAL	**83,179,693,382**	**19,872,195,201**	**311,071,345**	**62,996,426,837**	**31,795,367,384**	**3,275,325,457**	**5,608,395**	**28,514,433,532**	**91,510,860,369**

Source: *National Treasury*

ANNEX VI: State Corporations/State Owned Enterprises/SAGAS Pending Bills as of 31st December 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	65,847,785	0,000	65,847,785
SACCO Societies Regulatory Authority	19,618,800	0,000	19,618,800
New Kenya Creameries Cooperative	95,215,231.61	0,000	95,215,231.61
SUB-TOTAL	**180,681,816.61**	**0,000**	**180,681,816.61**
Ministry of Defence			
Kenya Space Agency	0,000	0,000	0,000
Kenya Meat Commission	210,122,945.99	0,000	210,122,945.99
National Defence University-Kenya	31,903,633	0,000	31,903,633
SUB-TOTAL	**242,026,578.99**	**0,000**	**242,026,578.99**
Ministry of Agriculture and Livestock Development			
Agricultural Development Corporation	885,247,222.88	0,000	885,247,222.88
Agriculture and Food Authority	170,559,329.39	0,000	170,559,329.39
Bukura Agricultural College	34,726,700.75	0,000	34,726,700.75
Commodities Fund	23,819,640.8	0,000	23,819,640.8
Kenya Agricultural and Livestock Research Organisation	0,000	4,694,000	4,694,000
Kenya Dairy Board	24,713,706	0,000	24,713,706
Kenya Leather Development Council	157,761,858	0,000	157,761,858
Kenya Tsetse and Trypanosomiasis Eradication Council	5,501,600	0,000	5,501,600
Kenya Veterinary Vaccines Production Institute	627,902,935	0,000	627,902,935
Pest Control Products Board	7,752,966	0,000	7,752,966
Chemelil Sugar Company	2,852,332,299.69	134,294,244.92	2,986,626,544.61
National Cereals and Produce Board	7,715,124,169.84	0,000	7,715,124,169.84
Nzoia Sugar Company	4,057,820,173.58	0,000	4,057,820,173.58
Muhoroni Sugar Co. Ltd.	14,599,801,954	881,379,238	15,481,181,192
Pyrethrum Processing Company of Kenya Ltd	2,239,796,038	777,784,295	3,017,580,333
Tea Board of Kenya	91,116,415	0,000	91,116,415
SUB-TOTAL	**33,493,977,008.93**	**1,798,151,777.92**	**35,292,128,786.85**
Ministry of Environment and Forestry			
Kenya Forest Service	1,889,578,957.9	0,000	1,889,578,957.9
SUB-TOTAL	**1,889,578,957.9**	**0,000**	**1,889,578,957.9**
Ministry of Energy and Petroleum			
Energy & Petroleum Regulatory Authority	0,000	0,000	0,000
Geothermal Development Company	1,113,065,903	0,000	1,113,065,903

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Kenya Electricity Transmission Company	24,541,453,790.64	0,000	24,541,453,790.64
Rural Electrification and Renewable Energy Corporation	13,385,626,000	0,000	13,385,626,000
Kenya Electricity Generating Company	2,466,088,432.82	0,000	2,466,088,432.82
Kenya Pipeline Company	701,022,593.68	0,000	701,022,593.68
Kenya Power and Lighting Company	33,275,517,559.85	0,000	33,275,517,559.85
National Oil Corporation of Kenya	9,212,767,896.29	2,902,790,560.53	12,115,558,456.82
SUB-TOTAL	**84,695,542,176.28**	**2,902,790,560.53**	**87,598,332,736.81**
Ministry of Health			
Kenya Medical Research Institute	597,000,000	1,450,000,000	2,047,000,000
Kenya Medical Supplies Authority	3,890,463,818.21	0,000	3,890,463,818.21
Kenya Medical Training College	234,447,290	0,000	234,447,290
Kenyatta National Hospital	12,443,834,206	0,000	12,443,834,206
Kenyatta University Teaching and Referral Hospital	0,000	0,000	0,000
Moi Teaching and Referral Hospital	1,401,776,218	0,000	1,401,776,218
National Hospital Insurance Fund	612,835,382.36	0,000	612,835,382.36
Pharmacy and Poisons Board	0,000	0,000	0,000
SUB-TOTAL	**19,180,356,914.57**	**1,450,000,000**	**20,630,356,914.57**
Ministry of Information, Communications and the Digital Economy			
Communications Authority of Kenya	0,000	0,000	0,000
Information & Communication Technology Authority	0,000	0,000	0,000
Kenya Yearbook Editorial Board	0,000	0,000	0,000
Konza Technopolis Development Authority	758,782,019	0,000	758,782,019
Kenya Broadcasting Corporation	4,991,439,069	0,000	4,991,439,069
Postal Corporation of Kenya	6,156,149,157.97	0,000	6,156,149,157.97
Kenya Institute of Mass Communication	20,815,240	0,000	20,815,240
Media Council of Kenya	0,000	0,000	0,000
SUB-TOTAL	**11,927,185,485.97**	**0,000**	**11,927,185,485.97**
Ministry of Education			
Allupe University	9,501,781	0,000	9,501,781
Bomet University College	4,459,068	0,000	4,459,068
Chuka University	267,370,963	0,000	267,370,963
Co-operative University of Kenya	95,718,834.81	0,000	95,718,834.81
Egerton University	7,866,682,619.89	0,000	7,866,682,619.89
Garissa University	75,933,038	0,000	75,933,038
Jaramogi Oginga Odinga University of Science & Technology	245,213,818.91	0,000	245,213,818.91

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Jomo Kenyatta University of Agriculture and Technology	8,178,573,342.79	0,000	8,178,573,342.79
Kaimosi Friends University	110,320	0,000	110,320
Karatina University	63,183,987.35	0,000	63,183,987.35
Kenya National Commission for UNESCO	10,161,477	0,000	10,161,477
Kenyatta University	11,761,337,440	0,000	11,761,337,440
Kibabii University	339,927,589.12	7,320,000	347,247,589.12
Kirinyaga University	99,884,393.5	0,000	99,884,393.5
Kisii University	681,553,409	0,000	681,553,409
Laikipia University	117,913,365.32	0,000	117,913,365.32
Maasai Mara University	721,750,757.12	0,000	721,750,757.12
Machakos University	5,664,281.64	0,000	5,664,281.64
Masinde Muliro University of Science & Technology	0,000	0,000	0,000
Meru University of Science & Technology	227,624,271	0,000	227,624,271
Moi University	7,538,185,076.33	0,000	7,538,185,076.33
Muranga University of Technology	436,657,409	0,000	436,657,409
National Research Fund	0,000	0,000	0,000
Rongo University	123,682,076	0,000	123,682,076
South Eastern Kenya University	335,176,601.66	0,000	335,176,601.66
Taita Taveta University	281,411,553	0,000	281,411,553
Technical University of Kenya	8,219,396,833	0,000	8,219,396,833
Tharaka University	0,000	0,000	0,000
Tom Mboya University	604,913,789.87	0,000	604,913,789.87
Turkana University College	55,047,669.56	0,000	55,047,669.56
TVET Curriculum Development, Assessment and Certification Council	69,292,028	0,000	69,292,028
University of Eldoret	50,311,150	0,000	50,311,150
Rongo University	123,682,076	0,000	123,682,076
South Eastern Kenya University	335,176,601.66	0,000	335,176,601.66
Taita Taveta University	281,411,553	0,000	281,411,553
Technical University of Kenya	8,219,396,833	0,000	8,219,396,833
Tharaka University	0,000	0,000	0,000
Tom Mboya University	604,913,789.87	0,000	604,913,789.87
Turkana University College	55,047,669.56	0,000	55,047,669.56
TVET Curriculum Development, Assessment and Certification Council	69,292,028	0,000	69,292,028
University of Eldoret	50,311,150	0,000	50,311,150
Rongo University	123,682,076	0,000	123,682,076

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
South Eastern Kenya University	335,176,601.66	0,000	335,176,601.66
SUB-TOTAL	**62,908,230,944.38**	**7,320,000**	**62,915,550,944.38**
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse	22,394,293	0,000	22,394,293
National Crime Research Centre	0,000	0,000	0,000
NGOs Co-ordination Board	16,422,979	0,000	16,422,979
SUB-TOTAL	**38,817,272**	**0,000**	**38,817,272**
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	633,946,391	0,000	633,946,391
SUB-TOTAL	**633,946,391**	**0,000**	**633,946,391**
Ministry of Labour and Social Protection			
National Council for Persons With Disabilities	7,344,700	0,000	7,344,700
SUB-TOTAL	**7,344,700**	**0,000**	**7,344,700**
Ministry of Mining, Blue Economy and Maritime Affairs			
Kenya Marine and Fisheries Research Institute	0,000	0,000	0,000
SUB-TOTAL	**0,000**	**0,000**	**0,000**
Ministry of Public Service, Gender and Affirmative Action			
Kenya School of Government	1,081,349,884.22	0,000	1,081,349,884.22
National Youth Service	1,285,443,282.68	0,000	1,285,443,282.68
Women Enterprise Fund	150,855,513	0,000	150,855,513
Human Resource Management Professional Examination Board	11,428,311.6	0,000	11,428,311.6
SUB-TOTAL	**2,529,076,991.5**	**0,000**	**2,529,076,991.5**
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	3,290,167,341.63	0,000	3,290,167,341.63
Kenya National Highways Authority	78,841,343,545.25	4,886,209,214.87	83,727,552,760.12
Kenya Roads Board	0,000	0,000	0,000
Kenya Rural Roads Authority	65,245,476,511.1	0,000	65,245,476,511.1
Kenya Urban Roads Authority	15,323,387,257.05	0,000	15,323,387,257.05
National Transport and Safety Authority	0,000	0,000	0,000
Kenya Airports Authority	8,058,654,687	0,000	8,058,654,687
Kenya Ports Authority	0,000	0,000	0,000
Nairobi Metropolitan Area Transport Authority	2,037,157,612	754,530,480	2,791,688,092
SUB-TOTAL	**172,796,186,954.03**	**5,640,739,694.87**	**178,436,926,648.9**
Ministry of Tourism, Wildlife and Heritage			
Bomas of Kenya	160,478,255.83	0,000	160,478,255.83
Kenya Tourism Board	49,256,082	0,000	49,256,082

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Kenya Wildlife Service	1,687,088,019	0,000	1,687,088,019
National Museums of Kenya	19,968,780.54	0,000	19,968,780.54
Tourism Fund	1,312,871,971.09	0,000	1,312,871,971.09
Tourism Regulatory Authority	18,872,165	0,000	18,872,165
Tourism Research Institute	0,000	0,000	0,000
SUB-TOTAL	**3,248,535,273.46**	**0,000**	**3,248,535,273.46**
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority	0,000	0,000	0,000
Kenya Accreditation Service	51,832,415.96	0,000	51,832,415.96
Kenya Industrial Property Institute	116,000	0,000	116,000
Kenya Industrial Research and Development Institute	1,148,261,730	0,000	1,148,261,730
East African Portland Cement Company	10,943,592,880.94	0,000	10,943,592,880.94
Numerical Machining Complex	72,481,510.45	0,000	72,481,510.45
Golf Hotel	26,752,948.82	0,000	26,752,948.82
Sunset Hotel	8,552,461	3,681,809	12,234,270
Kenya Development Corporation	454,774,392.61	0,000	454,774,392.61
SUB-TOTAL	**12,706,364,339.78**	**3,681,809**	**12,710,046,148.78**
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	3,994,723,523.67	0,000	3,994,723,523.67
Kenya Water Institute	881,733,018.31	0,000	881,733,018.31
Lake Victoria North Water Works Development Agency	131,861,487.81	0,000	131,861,487.81
National Irrigation Authority	1,052,984,245	0,000	1,052,984,245
National Water Harvesting and Storage Authority	1,850,133,131.49	0,000	1,850,133,131.49
Tana Water Works Development Agency	632,814,430	0,000	632,814,430
Tanathi Water Works Development Agency	11,750,615,502	0,000	11,750,615,502
North Rift Valley Water Works Development Agency	12,187,024.14	0,000	12,187,024.14
Regional Center on Ground Water Resources Education Training and Research	4,691,837.88	0,000	4,691,837.88
SUB-TOTAL	**20,311,744,200.3**	**0,000**	**20,311,744,200.3**
Ministry of Youth Affairs, Sports and the Arts			
Anti-Doping Agency of Kenya	3,858,476	0,000	3,858,476
Sports Kenya	321,942,812	0,000	321,942,812
Presidents Award - Kenya	0,000	0,000	0,000
SUB-TOTAL	**325,801,288**	**0,000**	**325,801,288**
The State Law Office			
Council for Legal Education	0,000	0,000	0,000
Kenya School of Law	103,000,518	0,000	103,000,518

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
SUB-TOTAL	**103,000,518**	**0,000**	**103,000,518**
The National Treasury and Economic Planning			
Capital Markets Authority	6,022,643.59	0,000	6,022,643.59
Competition Authority of Kenya	11,134,427.5	0,000	11,134,427.5
Insurance Regulatory Authority	0,000	0,000	0,000
Kenya Deposit Insurance Corporation	0,000	0,000	0,000
Kenya National Bureau of Statistics	0,000	0,000	0,000
Kenya Revenue Authority	3,217,145,317.38	0,000	3,217,145,317.38
Kenya Vision 2030 Delivery Secretariat	24,798,627.67	0,000	24,798,627.67
Local Authorities Provident Fund	0,000	0,000	0,000
National Government Constituency Development Fund	384,722,991	0,000	384,722,991
Unclaimed Financial Assets Authority	78,643,000	0,000	78,643,000
Registration of Certified Public Secretaries Board	0,000	0,000	0,000
Policy Holders Compensation Fund	11,726,095	0,000	11,726,095
Kenya Institute of Supplies Examination Board	23,082,813	0,000	23,082,813
SUB-TOTAL	**3,757,275,915.14**	**0,000**	**3,757,275,915.14**
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro South Development Authority	108,640,126	0,000	108,640,126
Ewaso Ng'iro North Development Authority	350,000,000	0,000	350,000,000
Kerio Valley Development Authority	288,702,152.82	0,000	288,702,152.82
Lake Basin Development Authority	3,162,209,907.46	0,000	3,162,209,907.46
National Drought Management Authority	394,550,741	0,000	394,550,741
Tana and Athi Rivers Development Authority	226,747,766.19	0,000	226,747,766.19
SUB-TOTAL	**4,530,850,693.47**	**0,000**	**4,530,850,693.47**
TOTAL	**435,506,524,420.31**	**11,802,683,842.32**	**447,309,208,262.63**

Source: *National Treasury*

ANNEX VII: MDAs Development Expenditure

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	736,000,000	697,000,000	697,000,000	9,227,400	155,220,407	1.3	22.3
Office of the Deputy President	250,400,000	400,400,000	400,400,000	106,030,849	135,712,156	26.5	33.9
State House	928,700,000	1,309,700,000	1,309,700,000	741,523,310	765,402,809	56.6	58.4
State Department for Correctional Services	1,165,000,000	695,000,000	695,000,000	232,320,410	459,741,316	33.4	66.1
State Department for Immigration and Citizen Services	3,427,000,000	3,497,000,000	2,747,000,000	207,882,399	3,271,551,383	7.6	93.6
National Police Service	1,853,910,000	1,653,910,000	1,653,910,000	325,931,635	449,510,944	19.7	27.2
State Department for Internal Security and National Administration	1,179,220,000	7,479,220,000	7,479,220,000	3,316,000,000	6,500,000,000	44.3	86.9
State Department for Devolution	293,000,000	56,000,000	56,000,000	12,500,000	16,067,843	22.3	28.7
State Department for the ASALs and Regional Development	6,170,500,000	9,137,979,665	8,824,979,665	2,593,491,130	1,220,262,932	29.4	13.4
Ministry of Defence	4,254,000,000	3,254,000,000	2,720,000,000	422,793,764	2,092,993,642	15.5	64.3
State Department for Foreign Affairs	1,871,000,000	1,171,000,000	1,171,000,000	746,682	23,463,250	0.1	2.0
State Department for Vocational and Technical Training	7,655,422,807	7,070,000,000	4,215,000,000	1,112,139,901	2,416,555,984	26.4	34.2
State Department for Higher Education and Research	4,111,000,000	3,551,000,000	3,001,000,000	244,785,840	250,556,760	8.2	7.1
State Department for Basic Education	20,151,022,700	22,131,068,228	20,331,068,228	9,247,922,334	5,924,371,071	45.5	26.8
The National Treasury	52,020,765,075	50,011,282,718	35,170,444,334	6,460,796,233	6,767,471,928	18.4	13.5
State Department for Economic Planning	56,322,990,000	59,845,690,000	59,522,990,000	614,956,247	27,719,569,775	1.0	46.3
State Department for Medical Services	53,539,056,949	44,245,245,735	32,541,245,735	521,179,173	12,961,277,768	1.6	29.3
State Department for Public Health and Professional Standards	7,020,340,000	6,409,391,214	5,209,391,214	964,568,545	5,189,391,214	18.5	81.0
State Department for Roads	167,951,000,000	149,844,000,000	73,150,000,000	7,770,070,833	17,006,613,770	10.6	11.3
State Department of Transport	46,243,136,159	43,803,136,159	5,544,136,159	501,402,245	20,279,649,421	9.0	46.3
State Department for Shipping and Maritime Affairs	1,050,000,000	750,000,000	270,000,000		6,043,820	-	0.8
State Department for Housing and Urban Development	92,532,000,000	79,193,888,199	14,944,888,199	1,227,883,542	5,384,248,246	8.2	6.8
State Department for Public Works	1,214,000,000	814,000,000	714,000,000	124,137,601	102,218,992	17.4	12.6
State Department for Irrigation	23,166,000,000	22,644,000,000	15,122,000,000	4,878,768,509	6,350,256,544	32.3	28.0
State Department of Water and Sanitation	55,944,000,000	58,320,000,000	32,894,000,000	4,808,014,948	15,482,054,937	14.6	26.5

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
State Department for Lands and Physical Planning	4,978,000,000	5,400,000,000	4,900,000,000	924,150,224	2,471,835,710	18.9	45.8
State Department for Information Communications and Technology & Digital Economy	16,248,000,000	16,491,000,000	3,722,000,000	1,341,751,478	8,535,402,850	36.0	51.8
State Department for Broadcasting & Telecommunications	626,000,000	526,000,000	526,000,000	7,626,400	356,638,040	1.4	67.8
State Department for Sports	16,129,200,000	16,079,200,000	79,200,000	21,000,000	5,819,137,573	26.5	36.2
State Department for Culture and Heritage	92,850,000	152,850,000	152,850,000	-	-	-	-
State Department for Youth Affairs	964,750,000	924,750,000	724,750,000	415,535,611	444,840,827	57.3	48.1
State Department for Energy	55,072,000,000	55,494,287,825	19,818,000,000	2,504,237,117	6,699,189,416	12.6	12.1
State Department for Livestock Development	9,561,000,000	9,306,000,000	5,006,000,000	769,385,593	2,404,315,739	15.4	25.8
State Department for the Blue Economy and Fisheries	9,005,640,000	8,985,640,000	8,327,061,665	2,879,112,401	2,877,112,401	34.6	32.0
State Department for Crop Development	31,320,691,275	41,784,691,275	38,923,403,337	11,112,624,606	14,022,125,221	28.5	33.6
State Department for Cooperatives	110,000,000	4,514,046,000	4,514,046,000	400,949,400	4,408,400,078	8.9	97.7
State Department for Trade	50,000,000	50,000,000	50,000,000	25,000,000	25,000,000	50.0	50.0
State Department for Industry	7,090,420,000	6,730,720,000	6,730,720,000	346,065,708	627,738,689	5.1	9.3
State Department for Micro,Small and Medium Enterprises Development	11,255,200,000	6,650,639,400	6,550,639,400	433,979,000	635,179,000	6.6	9.6
State Department for Investment Promotion	6,552,000,000	5,642,000,000	5,642,000,000	61,000,000	-	1.1	-
State Department for Labour and Skills Development	688,950,000	335,500,000	335,500,000	314,580,386	148,623,651	93.8	44.3
State Department for Social Protection and Senior Citizen Affairs	3,617,470,000	3,862,470,000	3,862,470,000	220,256,586	894,012,450	5.7	23.1
State Department for Mining	1,042,000,000	1,685,500,000	1,685,500,000	-	284,838,383	-	16.9
State Department for Petroleum	3,423,000,000	2,493,000,000	323,000,000	-	548,250,748	-	22.0
State Department for Tourism	147,150,000	142,150,000	117,150,000	52,172,479	50,000,000	44.5	35.2
State Department for Wildlife	1,763,000,000	1,383,000,000	1,148,000,000	102,941,833	158,109,536	9.0	11.4
State Department for Gender and Affirmative Action	3,467,830,000	3,676,530,000	3,476,530,000	31,634,126	1,635,979,420	0.9	44.5
State Department for Public Service	1,138,100,000	1,085,945,784	825,000,000	150,145,427	325,821,332	18.2	30.0
The State Law Office	192,308,250	192,500,000	192,500,000	-	-	-	-
The Judiciary	1,850,000,000	1,450,000,000	1,450,000,000	-	351,117,056	-	24.2
Ethics and Anti-Corruption Commission	68,140,000	68,140,000	68,140,000	26,329,933	48,371,896	38.6	71.0

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Office of the Director of Public Prosecutions	55,000,000	55,000,000	55,000,000	-	14,190,454	-	25.8
State Department for Environment and Climate Change	2,041,000,000	2,401,905,186	1,781,905,186	378,748,920	520,598,997	21.3	21.7
State Department for Forestry	4,255,000,000	4,357,339,205	2,571,339,205	743,480,334	1,365,127,489	28.9	31.3
National Land Commission	106,000,000	106,000,000	106,000,000	-	6,540,000	-	6.2
Independent Electoral and Boundaries Commission	77,000,000	77,000,000	77,000,000	-	-	-	-
Parliamentary Joint Services	2,065,000,000	1,565,000,000	1,565,000,000	353,803,372	573,135,221	22.6	36.6
Public Service Commission	45,300,000	45,300,000	45,300,000	-	19,438,293	-	42.9
Teachers Service Commission	1,182,000,000	1,202,000,000	1,159,000,000	343,095,567	207,105,737	29.6	17.2
Auditor General	310,000,000	315,000,000	315,000,000	1,885,782		0.6	-
National Gender and Equality Commission	4,044,800	4,680,700	4,680,700	-	-	-	-
TOTAL	**807,643,508,015**	**783,219,697,293**	**457,215,059,027**	**70,406,565,811**	**197,408,383,118**	**15.4**	**25.2**

Source: *National Treasury and MDAs*

ANNEX VIII: Recurrent Expenditure

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	3,597,646,558	3,336,993,192	3,592,646,558	3,329,203,692	1,268,241,163	1,591,848,452	38.1	47.7
Office of the Deputy President	3,288,259,404	3,897,713,005	3,284,959,404	3,894,413,005	1,489,377,288	1,618,406,135	38.2	41.5
Office of the Prime Cabinet Secretary	1,195,570,001	1,195,570,001	1,195,570,001	1,195,570,001	395,416,649	370,625,655	33.1	31.0
State Department for Parliamentary Affairs	669,544,858	393,078,583	669,544,858	393,078,583	138,155,003	140,236,762	35.1	35.7
State Department for Performance and Delivery Management	478,625,141	355,166,537	478,625,141	355,166,537	297,937,185	184,256,098	83.9	51.9
State Department for Cabinet Affairs	903,030,596	617,058,494	903,030,596	617,058,494	200,396,960	171,567,909	32.5	27.8
State House	6,372,441,000	8,528,858,517	6,370,341,000	8,526,758,517	5,124,663,210	4,645,767,537	60.1	54.5
State Department for Correctional Services	34,672,200,000	34,850,709,043	34,667,200,000	34,844,209,043	15,060,662,592	16,147,930,799	43.2	46.3
State Department for Immigration and Citizen Services	8,553,797,341	9,136,283,352	7,996,297,341	8,578,783,352	4,184,489,607	4,683,314,106	48.8	51.3
National Police Service	104,644,431,743	106,324,212,103	104,644,431,743	106,324,212,103	51,365,388,266	55,893,144,596	48.3	52.6
State Department for Internal Security and National Administration	27,061,592,117	29,524,141,565	26,968,672,117	29,421,221,565	16,633,054,312	15,863,423,932	56.5	53.7
State Department of Devolution	1,878,120,000	1,970,961,984	1,878,120,000	1,944,544,605	655,077,920	1,228,406,596	33.7	62.3
State Department for the ASALs and Regional Development	9,728,190,000	14,921,636,824	9,249,690,000	14,443,136,824	6,329,859,971	7,994,497,265	43.8	53.6
Ministry of Defence	140,689,160,000	150,181,461,616	140,689,160,000	146,598,586,616	61,025,142,428	69,961,170,867	41.6	46.6
State Department for Foreign Affairs	17,846,170,000	19,380,811,173	17,696,170,000	19,184,311,173	8,535,074,076	9,707,170,148	44.5	50.1
State Department for Diaspora Affairs	1,314,000,000	1,315,710,293	1,314,000,000	1,315,710,293	293,400,518	344,795,993	22.3	26.2
State Department for Vocational and Technical Training	20,668,373,641	25,843,403,087	15,874,373,641	20,618,969,268	5,197,762,912	8,453,209,311	25.2	32.7
State Department for Higher Education and Research	124,492,869,981	150,973,718,803	79,337,551,601	90,243,384,151	34,848,510,400	42,686,157,234	38.6	28.3
State Department for Basic Education	127,673,955,350	136,440,010,948	125,635,955,350	134,319,010,948	28,503,712,826	84,561,631,612	21.2	62.0
The National Treasury	76,668,284,066	61,249,976,185	69,231,969,760	51,928,018,879	23,127,437,647	35,155,333,356	44.5	57.4
State Department of Economic Planning	4,100,300,000	4,007,860,325	4,029,300,000	3,936,660,325	1,840,952,517	1,769,553,254	46.8	44.2
State Department for Medical Services	63,053,520,000	66,394,280,480	43,517,520,000	45,767,280,480	19,149,778,696	23,928,295,042	41.8	36.0
State Department for Public Health and Professional Standards	17,573,600,000	21,796,956,904	11,924,600,000	13,885,702,904	5,638,490,875	8,494,324,625	40.6	39.0

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
State Department for Roads	82,893,711,993	82,845,130,161	1,662,500,000	1,613,918,168	674,885,883	29,858,353,396	41.8	36.0
State Department of Transport	14,143,430,000	14,355,815,540	2,701,630,000	2,551,815,540	1,509,972,683	1,486,517,897	59.2	10.4
State Department for Shipping and Maritime Affairs	2,494,070,000	2,513,912,776	764,070,000	663,912,776	133,526,908	780,366,033	20.1	31.0
State Department for Housing and Urban Development	1,290,700,000	1,367,700,000	1,204,700,000	1,281,700,000	589,237,858	634,292,882	46.0	46.4
State Department for Public Works	3,514,440,000	3,482,091,954	2,564,440,000	2,532,091,954	1,158,566,791	1,159,306,773	45.8	33.3
State Department for Irrigation	1,558,000,000	1,541,755,130	1,150,000,000	1,133,755,130	534,706,744	512,865,208	47.2	33.3
State Department of Water and Sanitation	5,542,500,000	6,594,400,386	3,282,000,000	3,204,900,386	1,365,607,574	1,533,681,024	42.6	23.3
State Department for Lands and Physical Planning	3,889,982,863	3,889,982,863	3,380,982,863	3,380,982,863	1,545,570,763	1,867,190,701	45.7	48.0
State Department for Information Communications Technology & Digital Economy	3,851,300,000	3,903,300,000	2,391,300,000	2,443,300,000	1,217,952,888	1,680,903,748	49.8	43.1
State Department for Broadcasting & Telecommunications	6,553,972,277	6,628,828,269	3,888,972,277	3,963,828,269	1,751,946,965	2,153,246,344	44.2	32.5
State Department for Sports	1,594,569,939	1,533,358,254	1,376,168,939	1,314,357,254	616,428,133	633,943,521	46.9	41.3
State Department for Culture and Heritage	2,846,600,000	2,664,062,198	2,441,600,000	2,259,062,198	1,150,953,874	1,087,830,354	50.9	40.8
State Department for Youth Affairs	3,009,623,614	2,962,909,983	2,797,464,614	2,715,720,983	1,365,080,382	1,320,554,477	50.3	44.6
State Department for Energy	8,040,517,820	9,143,141,304	1,887,400,000	1,826,076,625	879,225,965	3,774,236,929	48.1	41.3
State Department for Livestock Development	9,239,740,000	5,678,182,065	3,082,740,000	3,078,657,065	1,356,448,411	1,374,082,273	44.1	24.2
State Department for the Blue Economy and Fisheries	2,848,580,000	2,821,147,510	2,778,580,000	2,751,147,510	1,295,614,600	1,311,134,089	47.1	46.5
State Department for Crop Development	15,349,250,000	18,627,500,431	7,753,300,000	11,031,550,431	3,790,396,961	6,086,499,445	34.4	32.7
State Department for Cooperatives	1,927,880,000	1,788,852,470	775,780,000	636,752,470	258,905,706	774,084,408	40.7	43.3
State Department for Trade	2,362,900,000	3,260,791,035	1,973,500,000	1,890,391,035	799,494,689	1,211,854,989	42.3	37.2
State Department for Industry	2,871,400,000	2,987,626,198	2,466,400,000	2,548,626,198	1,067,847,453	1,135,215,274	41.9	38.0
State Department for Micro, Small and Medium Enterprises Development	1,877,970,000	1,871,563,354	1,680,370,000	1,660,363,354	681,610,522	648,605,443	41.1	34.7
State Department for Investment Promotion	1,485,029,340	1,562,208,806	978,029,340	1,049,708,806	345,745,733	663,914,330	32.9	42.5

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
State Department for Labour and Skills Development	4,349,518,491	4,168,257,996	1,741,418,491	1,561,757,996	787,273,635	2,173,124,016	50.4	52.1
State Department for Social Protection and Senior Citizen Affairs	32,542,180,000	34,367,603,256	32,442,180,000	34,267,603,256	14,475,677,590	14,647,481,629	42.2	42.6
State Department for Mining	1,465,200,000	2,094,051,872	1,365,200,000	1,994,051,872	441,183,441	640,580,091	22.1	30.6
State Department for Petroleum	25,222,411,755	54,497,003,462	342,960,000	311,474,278	104,813,636	27,989,653,340	33.7	51.4
State Department for Tourism	9,072,790,000	12,255,077,351	1,087,900,000	1,017,138,351	377,578,825	439,136,187	37.1	3.6
State Department for Wildlife	9,463,020,000	10,221,610,720	4,699,020,000	4,670,072,815	883,653,026	4,100,913,430	18.9	40.1
State Department for Gender and Affirmative Action	1,339,410,000	2,125,997,741	1,204,410,000	1,990,997,741	493,267,293	464,108,081	24.8	21.8
State Department for Public Service	22,993,400,000	23,378,263,845	20,354,630,000	20,808,133,845	5,784,803,572	13,124,286,341	27.8	56.1
State Department for East African Community	718,373,820	927,707,282	718,373,820	927,707,282	436,376,279	365,098,659	47.0	39.4
The State Law Office	6,219,300,000	6,394,334,436	5,654,620,000	5,812,654,436	2,415,826,342	2,396,926,306	41.6	37.5
The Judiciary	20,437,400,000	20,437,400,000	20,437,400,000	20,437,400,000	10,176,871,199	9,036,904,410	49.8	44.2
Ethics and Anti-Corruption Commission	3,823,620,000	3,693,620,000	3,823,620,000	3,693,620,000	1,721,010,577	1,728,481,570	46.6	46.8
National Intelligence Service	44,301,000,000	45,851,000,000	44,301,000,000	45,851,000,000	19,949,400,173	19,075,274,975	43.5	41.6
Office of the Director of Public Prosecutions	3,587,040,000	4,007,040,000	3,585,040,000	4,005,040,000	1,698,774,218	1,860,574,290	42.4	46.4
Office of the Registrar of Political Parties	2,072,563,233	1,260,259,375	2,072,563,233	1,260,259,375	947,229,976	576,965,000	75.2	45.8
Witness Protection Agency	744,740,000	813,444,990	744,740,000	813,444,990	419,110,590	372,703,388	51.5	45.8
State Department for Environment & Climate Change	4,196,000,000	4,149,751,579	3,577,100,000	3,230,851,579	1,883,052,994	1,751,630,191	58.3	42.2
State Department for Forestry	10,124,000,000	10,123,368,056	5,574,000,000	5,573,368,056	2,943,688,897	2,849,848,458	52.8	28.2
Kenya National Commission on Human Rights	529,800,000	539,796,436	529,800,000	539,796,436	247,301,013	253,476,876	45.8	47.0
National Land Commission	1,642,600,000	1,489,920,234	1,642,600,000	1,489,920,234	638,747,502	630,793,944	42.9	42.3
Independent Electoral and Boundaries Commission	4,571,340,000	4,674,010,914	4,571,340,000	4,674,010,914	2,381,767,831	2,578,015,937	51.0	55.2
Parliamentary Service Commission	911,000,000	917,000,000	911,000,000	917,000,000	429,300,673	434,219,589	46.8	47.4
National Assembly	24,552,000,000	24,712,000,000	24,547,000,000	24,707,000,000	10,155,702,177	10,608,048,617	41.1	42.9
Parliamentary Joint Services	6,315,000,000	6,345,000,000	6,291,000,000	6,321,000,000	2,679,208,492	3,096,251,780	42.4	48.8
Senate	7,159,000,000	7,203,000,000	7,158,000,000	7,202,000,000	3,536,511,622	3,385,563,130	49.1	47.0

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Judicial Service Commission	896,600,000	896,600,000	896,600,000	896,600,000	343,957,541	333,529,601	38.4	37.2
The Commission on Revenue Allocation	516,450,000	516,815,077	516,450,000	516,815,077	167,364,284	177,484,076	32.4	34.3
Public Service Commission	3,675,500,000	3,520,240,162	3,660,500,000	3,505,240,162	1,177,939,274	1,343,724,035	33.6	38.2
Salaries and Remuneration Commission	562,190,000	550,322,775	562,190,000	550,222,775	206,554,188	213,413,496	37.5	38.8
Teachers Service Commission	322,645,560,000	342,400,363,529	321,988,048,000	341,742,851,529	153,093,953,825	163,735,327,995	44.8	47.8
National Police Service Commission	1,193,510,000	1,151,958,088	1,193,460,000	1,151,908,088	550,062,626	544,944,630	47.8	47.3
Auditor General	7,678,880,000	7,978,880,000	7,421,880,000	7,571,880,000	2,859,529,456	3,491,763,409	37.8	43.8
Controller of Budget	766,920,000	707,369,689	766,920,000	706,769,689	236,831,145	223,067,561	33.5	31.5
The Commission on Administrative Justice	767,510,000	745,194,424	767,510,000	745,194,424	263,727,820	275,796,207	35.4	37.0
National Gender and Equality Commission	468,900,000	440,289,511	468,900,000	440,289,511	197,709,226	220,721,629	44.9	50.1
Independent Policing Oversight Authority	1,052,700,000	1,019,274,178	1,052,700,000	1,019,274,178	486,930,307	496,371,234	47.8	48.7
TOTAL	**1,564,887,276,942**	**1,681,234,660,679**	**1,302,803,730,688**	**1,360,121,959,262**	**560,985,401,770**	**752,919,950,928**	**41.2**	44.8
Consolidated Fund Services	**Original Gross Estimates (Kshs.)**	**Revised Gross Estimates I (Kshs.)**	**Original Net Estimates (Kshs.)**	**Revised Net Estimates I (Kshs.)**	**Exchequer Issues (Kshs.)**	**Expenditure (Kshs.)**	**% of Exch. To Net Est.**	**% of Expenditure to Gross Estimate**
Public Debt	1,751,074,452,792	1,866,038,321,052	1,751,074,452,792	1,866,038,321,052	600,734,069,947	597,557,397,742	32.2	32.0
Pensions &Gratuities	189,089,778,297	189,089,778,298	189,089,778,297	189,089,778,298	59,005,441,987	82,302,028,241	31.2	43.5
Salaries, Allowances & Miscellaneous (including Guaranteed Debt)	23,532,697,914	23,721,822,760	23,532,697,914	23,721,822,760	8,207,260,646	8,486,266,328	34.6	35.8
Total	**1,963,696,929,003**	**2,078,849,922,110**	**1,963,696,929,003**	**2,078,849,922,110**	**667,946,772,580**	**688,345,692,311**	32.1	33.1
Total-Recurrent	**3,528,584,205,945.0**	**3,760,084,582,789.0**	**3,266,500,659,691.0**	**3,438,971,881,372.0**	**1,228,932,174,349.2**	**1,441,265,643,238.9**	**35.7**	**38.3**

Source: *National Treasury and MDAs*

ANNEX IX: MDAs Development Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	54,971,331,275	65,582,331,275	47,178,043,337	57,262,465,002	15,685,272,824	21,781,929,071	27.4	33.2
Energy, Infrastructure and ICT	384,359,136,159	349,409,312,183	154,709,136,159	119,012,024,358	13,477,109,216	58,918,255,303	11.3	16.9
General Economics and Commercial Affairs	31,375,270,000	32,867,535,065	31,062,270,000	32,429,535,065	3,912,657,717	6,966,580,699	12.1	21.2
Health	60,559,396,949	50,654,636,949	46,655,396,949	37,750,636,949	1,485,747,717	18,150,668,982	3.9	35.8
Education	33,099,445,507	33,954,068,228	27,066,022,700	28,706,068,228	10,947,943,642	8,798,589,552	38.1	25.9
Governance, Justice, Law and Order	9,871,623,050	15,172,450,700	9,051,623,050	14,422,450,700	4,108,464,377	11,094,483,049	28.5	73.1
Public Administration and International Relations	115,981,255,075	116,502,318,502	101,614,078,889	101,077,834,334	8,451,615,301	36,501,303,014	8.4	31.3
National Security	4,254,000,000	3,254,000,000	3,720,000,000	2,720,000,000	422,793,764	2,092,993,642	15.5	64.3
Social Protection, Culture and Recreation	24,961,050,000	25,031,300,000	8,628,050,000	8,631,300,000	1,003,006,710	8,942,593,921	11.6	35.7
Environmental Protection, Water and Natural Resources	88,211,000,000	90,791,744,391	51,131,000,000	55,202,744,391	10,911,954,544	24,160,985,886	19.8	26.6
Total	**807,643,508,015**	**783,219,697,293**	**480,815,621,084**	**457,215,059,027**	**70,406,565,811**	**197,408,383,118**	**15.4**	**25.2**

Source: *National Treasury and MDAs*

ANNEX X: MDAs Recurrent Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	32,970,152,863	32,506,733,103	18,638,202,863	21,732,258,103	8,626,778,236	11,269,700,452	39.7	34.7
Energy, Infrastructure and ICT	148,004,553,845	178,736,923,466	17,407,972,277	17,188,117,610	8,020,129,577	69,516,877,342	46.7	38.9
General Economics and Commercial Affairs	30,044,533,160	39,575,463,320	18,930,043,160	24,173,824,320	10,297,419,177	13,232,406,555	42.6	33.4
Health	80,627,120,000	88,191,237,384	55,442,120,000	59,652,983,384	24,788,269,571	32,422,619,667	41.6	36.8
Education	595,480,758,972	655,657,496,367	542,835,928,592	586,924,215,896	221,643,939,963	299,436,326,152	37.8	45.7
Governance, Justice, Law and Order	220,529,534,434	225,163,373,991	219,307,384,434	223,912,723,991	108,830,146,223	112,987,428,303	48.6	50.2
Public Administration and International Relations	194,209,841,624	182,823,844,261	183,601,357,318	170,171,750,076	70,863,602,840	93,301,586,136	41.6	51.0
National Security	184,990,160,000	196,032,461,616	184,990,160,000	192,449,586,616	80,974,542,601	89,036,445,842	42.1	45.4
Social Protection, Culture and Recreation	45,681,902,044	47,822,189,428	42,003,242,044	44,109,499,428	18,888,680,906	20,327,042,078	42.8	42.5
Environmental Protection, Water and Natural Resources	32,348,720,000	34,724,937,743	19,647,320,000	19,806,999,838	8,051,892,676	11,389,518,401	40.7	32.8
Total	**1,564,887,276,942**	**1,681,234,660,679**	**1,302,803,730,688**	**1,360,121,959,262**	**560,985,401,770**	**752,919,950,928**	**41.2**	**44.8**

Source: *National Treasury and MDAs*

ANNEX XI: MDAs Total Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	87,941,484,138	98,089,064,378	65,816,246,200	78,994,723,105	24,312,051,061	33,051,629,522	30.8	33.7
Energy, Infrastructure and Information Communication Technology	532,363,690,004	528,146,235,649	172,117,108,436	136,200,141,968	21,497,238,792	128,435,132,645	15.8	24.3
General Economics and Commercial Affairs	61,419,803,160	72,442,998,385	49,992,313,160	56,603,359,385	14,210,076,893	20,198,987,254	25.1	27.9
Health	141,186,516,949	138,845,874,333	102,097,516,949	97,403,620,333	26,274,017,288	50,573,288,649	27.0	36.4
Education	628,580,204,479	689,611,564,595	569,901,951,292	615,630,284,124	232,591,883,605	308,234,915,704	37.8	44.7
Governance, Justice, Law and Order	230,401,157,484	240,335,824,691	228,359,007,484	238,335,174,691	112,938,610,600	124,081,911,352	47.4	51.6
Public Administration and International Relations	310,191,096,699	299,326,162,763	285,215,436,207	271,249,584,410	79,315,218,141	129,802,889,150	29.2	43.4
National Security	189,244,160,000	199,286,461,616	188,710,160,000	195,169,586,616	81,397,336,365	91,129,439,484	41.7	45.7
Social Protection, Culture and Recreation	70,642,952,044	72,853,489,428	50,631,292,044	52,740,799,428	19,891,687,616	29,269,635,998	37.7	40.2
Environment Protection, Water and Natural Resources	120,559,720,000	125,516,682,134	70,778,320,000	75,009,744,229	18,963,847,220	35,550,504,286	25.3	28.3
MDAs Total	**2,372,530,784,957**	**2,464,454,357,972**	**1,783,619,351,772**	**1,817,337,018,289**	**631,391,967,581**	**950,328,334,045**	**34.7**	**38.6**

Source: *National Treasury and MDAs*

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