

THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



**NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW
REPORT**

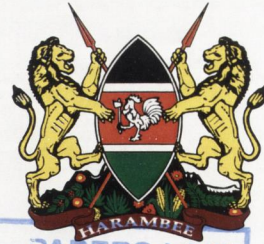
**FOR THE FIRST THREE MONTHS OF
FY 2022/23**

NOVEMBER, 2022

PARLIAMENT
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THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



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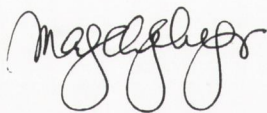
FOREWORD

The Office of the Controller of Budget (OCoB) is established under Article 228 of the Constitution of Kenya to oversee the implementation of budgets for National and county governments by authorizing withdrawals from Public Funds and reporting to each House of Parliament every four months. Article 228(6) of the Constitution of Kenya 2010 and Section 9 of the Controller of Budget Act, 2016 require the Controller of Budget (COB) to submit to Parliament quarterly budget implementation reports of the National and county governments within thirty days after the end of each quarter.

I am pleased to present the National Government budget implementation review report for the first three months of FY 2022/23. The report covers the period from July to September 2022, coinciding with the country's General Elections and transition in government administration.

The report presents information on the National Government's budget allocations for FY 2022/23 to the sixty-eight Ministries, Departments, and Agencies (MDAs), Consolidated Funds Services, and Shareable Revenue to the forty-seven county governments. It also presents the receipts into the Consolidated Fund and exchequer issues approved for withdrawal by the COB to finance budgeted activities for development and recurrent expenditures. Further, the report presents the absorption of funds by specific votes by sectors, programmes, and sub-programmes. Finally, it includes the identified issues that hampered the implementation of budgets and recommendations to address the challenges.

The data to prepare this report was obtained from the approved budget for FY 2022/23, financial and non-financial reports submitted by the MDAs and from the Integrated Financial Management Information System (IFMIS). The report provides valuable information to various stakeholders, policymakers, legislators, analysts, researchers, and other public members. I hope this information will help make timely decisions relating to budget implementation and also provide the opportunity for members of the public to interrogate the utilisation of public funds. I appreciate the effort and dedication of the Directorate of Budget Implementation staff at OCoB for their commitment to preparing this report and the teams from all MDAs who prepared the financial reports that formed the basis of this report.



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
Bn	Billion
CBK	Central Bank of Kenya
CFS	Consolidated Fund Services
COB	Controller of Budget
COFOG	Classification of Functions of the Government
COVID -19	Corona Virus Disease
CWSK	Child Welfare Society of Kenya
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
EPW&NR	Environmental Protection, Water and Natural Resources
FY	Financial Year
GECA	General Economic and Commercial Affairs
GJLO	Governance, Justice, Law, and Order
GOK	Government of Kenya
HIV	Human Immunodeficiency Virus
ICT	Information and Communication Technology
IDA	International Development Association
IEBC	Independent Electoral and Boundaries Commission
IFMIS	Integrated Financial Management Information System
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KIPPRA	Kenya Institute for Public Policy Research and Analysis
KNCHR	Kenya National Commission on Human Rights
Kshs.	Kenya Shillings
LAPPSET	Lamu Port South Sudan – Ethiopia Transport
MDAs	Ministries, Departments, and Agencies
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
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
RIVATEX	Rift Valley Textile
RMNCAH	Reproductive, Maternal, New-born Child, and Adolescent Health
SAGAs	Semi-Autonomous Government Agencies
SAM	Salaries, Allowances, and Miscellaneous
SMEs	Small and Medium Enterprises
SPCR	Social Protection, Culture, and Recreation
Tn	Trillion
TSC	Teachers Service Commission
WPA	Witness Protection Agency

EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report for Quarter One of FY 2022/23 covers July to September 2022. 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 2022/23 budget was prepared during a transition period of government administrations and when the country was recovering from the adverse effects of the COVID-19 pandemic. To overcome the negative economic impact of these two events, the Government developed and implemented appropriate economic policies and rolled targeted programs to cushion the citizens and businesses from the adverse effects of the pandemic. Building on the progress realized, the outlined guidelines in the FY 2022/23 budget were geared towards returning the economy to a more sustainable growth path for improved livelihoods. The year's Budget theme is "Accelerating Economic Recovery for Improved Livelihood."

The Government will continue to focus on the "Big Four" Drivers and Enablers, such as supporting Manufacturing for job creation, enhancing Food and Nutrition Security, providing Universal Health coverage to guarantee quality and affordable healthcare, and providing Affordable and Decent Housing for all Kenyans to accelerate economic recovery. The gross budget for the FY 2022/23 is Kshs.4.17 trillion, comprising Kshs.3.69 trillion for the National Government and Kshs.478.87 billion for the forty-seven counties. The National Government budget consisted of Kshs.715.35 billion for ministerial development expenditure, Kshs.2.98 trillion for recurrent expenditure (Kshs.1.40 trillion for recurrent ministerial expenditure and Kshs.1.57 trillion for Consolidated Fund Services).

In the first three months of FY 2022/23, receipts into the Consolidated Fund amounted to Kshs.681.30 billion, representing 19.2 per cent of the annual target of Kshs.3.54 trillion, a decrease compared to Kshs.782.21 billion received in the first three months of FY 2021/22. Total exchequer issues by the National Treasury to MDAs, Consolidated Fund Service (CFS), and county governments amounted to Kshs.679.29 Billion, representing 19.2 per cent of the net estimates, compared to 21.2 per cent (Kshs.675.46 billion) recorded in the first three months of FY 2021/22. The total expenditure by the National Government amounted to Kshs.697.10 billion, representing 18.9 per cent of the gross estimates, compared to 19.3 per cent (Kshs.631.52 billion) recorded in the first three months of FY 2021/22. It comprised of development and recurrent expenditure of Kshs.78.97 billion (absorption rate of 11.0 per cent) and Kshs.618.12 (20.8 per cent), respectively. The National government's recurrent expenditure comprised recurrent ministerial expenditure of Kshs.355.99 billion and Consolidated Fund Services expenditure of Kshs.262.14 billion, representing an absorption rate of 25.4 per cent and 16.7 per cent, respectively. Gross spending was higher than the total of the exchequer issues due to Appropriations-in-Aid funding from Donors and Development Partners.

The National Government development expenditure recorded a 29.6 per cent decline from the Kshs.112.1 billion spent in the first three months of FY 2021/22, attributed to low development activities due to the General Elections in August 2022, occasioned by the change in government. The highest development expenditure included Capital Transfers by the MDAs in the form of subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) of Kshs.61.64 billion, followed by Refurbishment of buildings, Infrastructure, and Civil Works at Kshs.2.81 billion, representing 78.1 per cent and 3.6 per cent of the gross development expenditure, respectively.

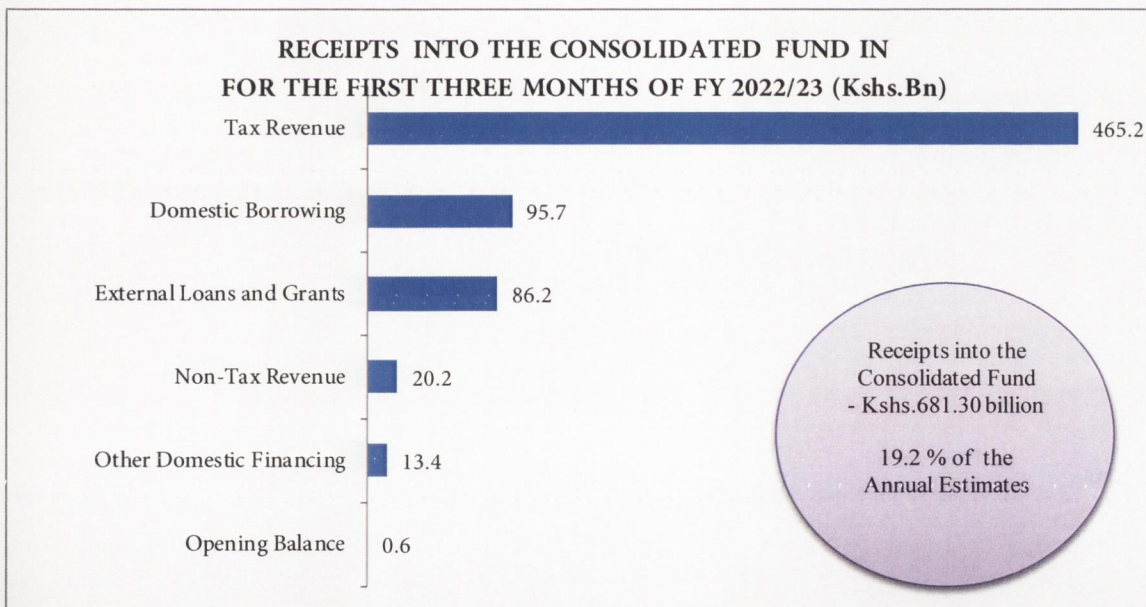
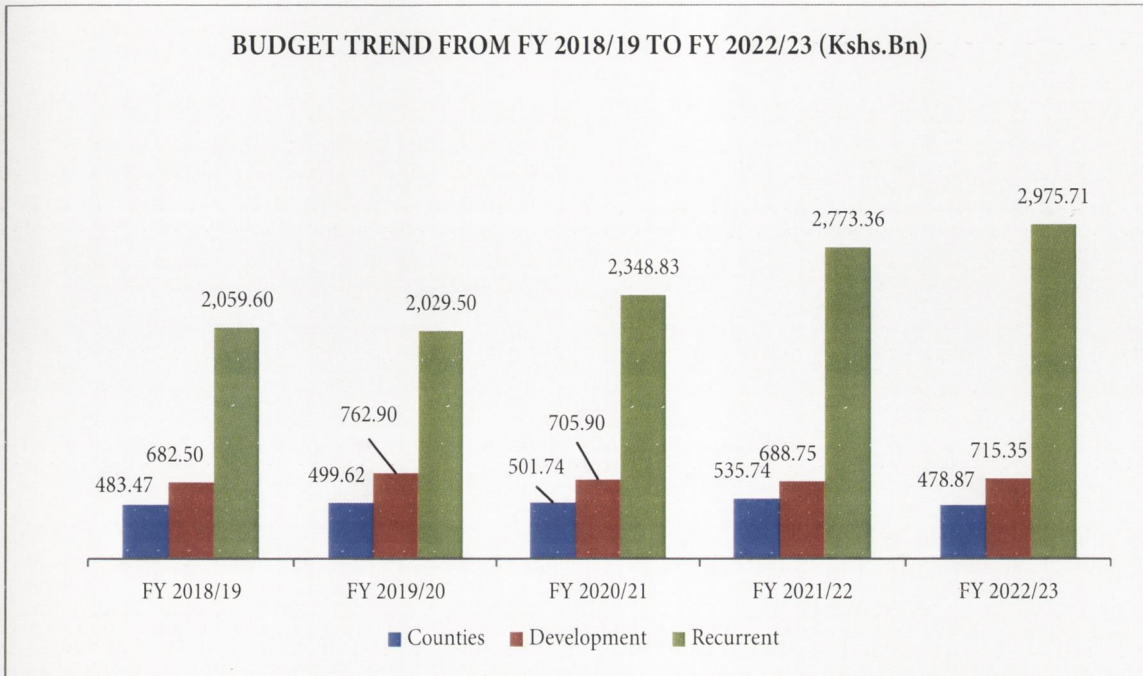
A review of the recurrent expenditure shows that a total of Kshs.130.89 billion was spent on compensation for employees representing 36.8 per cent of the gross recurrent expenditure by MDAs. The Teachers Service

Commission (TSC) recorded the highest expenditure on compensation for employees at Kshs.68.34 billion, translating to 19.2 per cent of the gross recurrent expenditure by the National Government MDAs, attributed to the fact that the bulk of the TSC's budget is for teachers' salaries.

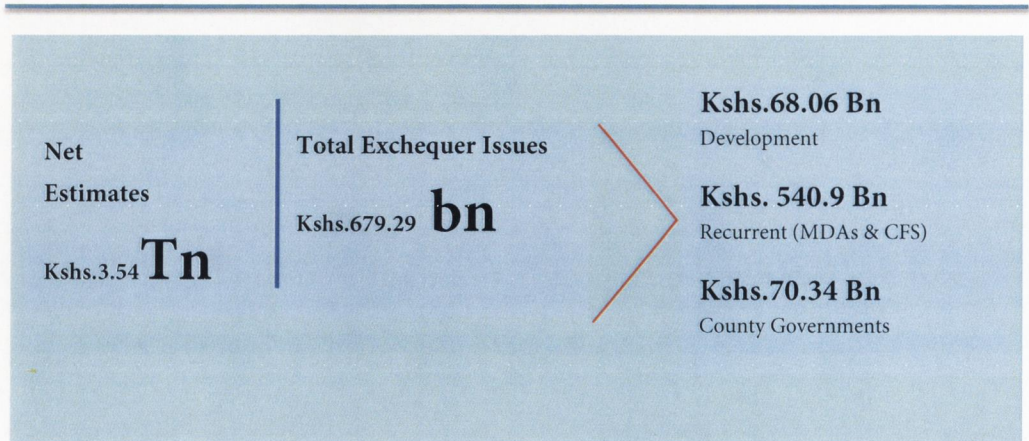
The Controller of Budget identified several challenges that hindered effective budget implementation in the first three months of FY 2022/23. These include the continued growth of public debt and related expenditures. Another challenge was the low uptake of the budget in the period under review attributed to anticipated rationalisation of the budget allocations, the slow roll-out of activities due to the general elections, and the delay in disbursement of funds by the National Treasury.

The report gives recommendations aimed at addressing the identified challenges. They include enhancing fiscal consolidation by reducing budget deficits and preparing progress reports on projects financed by debt to strengthen budget oversight. In addition, in the remainder of the Financial Year, the Executive Arm of government should fast-track and finalize the budget rationalization to create certainty in budget implementation.

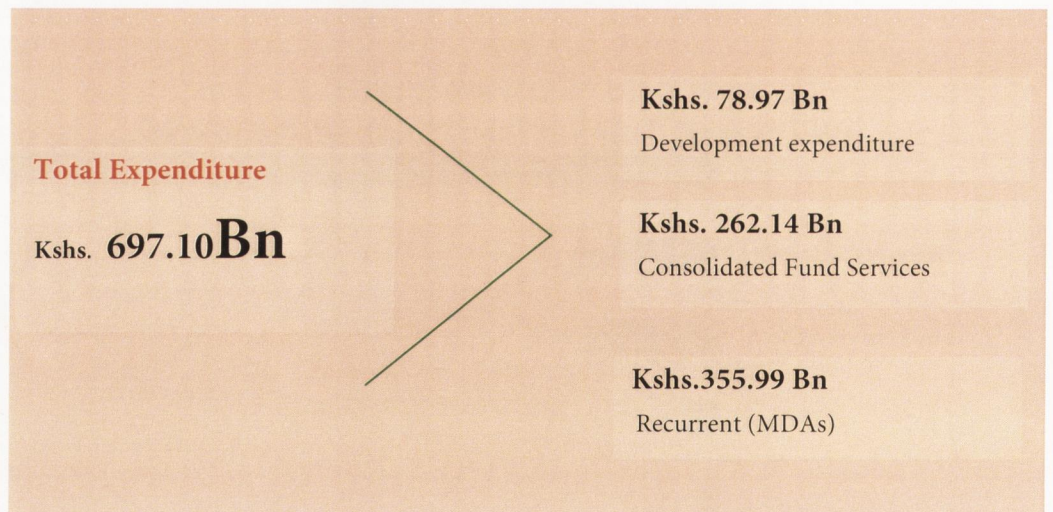
KEY HIGHLIGHTS



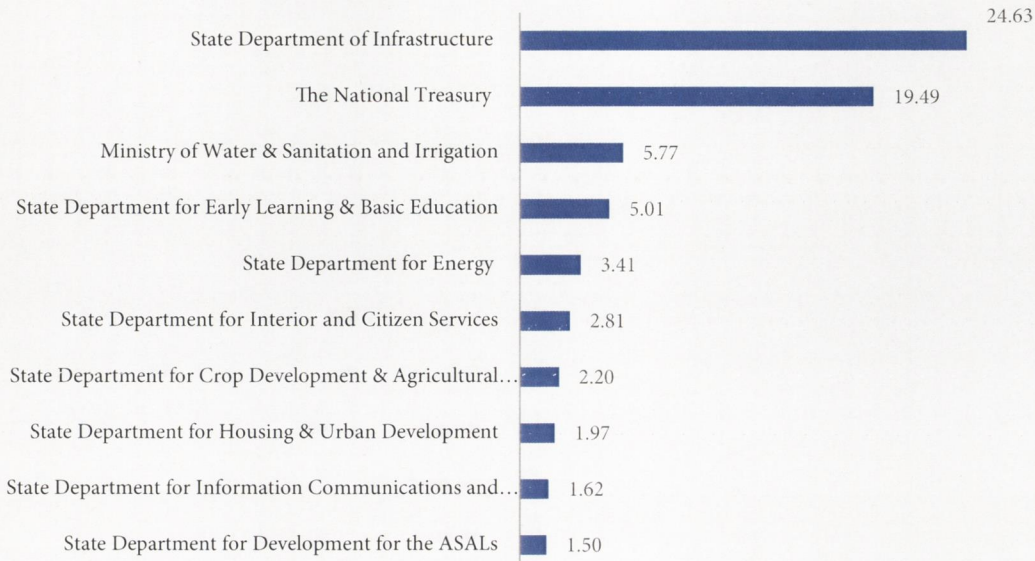
EXCHEQUER ISSUES FOR THE FIRST THREE MONTHS OF FY 2022/23



NATIONAL GOVERNMENT EXPENDITURE FOR THE FIRST THREE MONTHS OF FY 2022/23

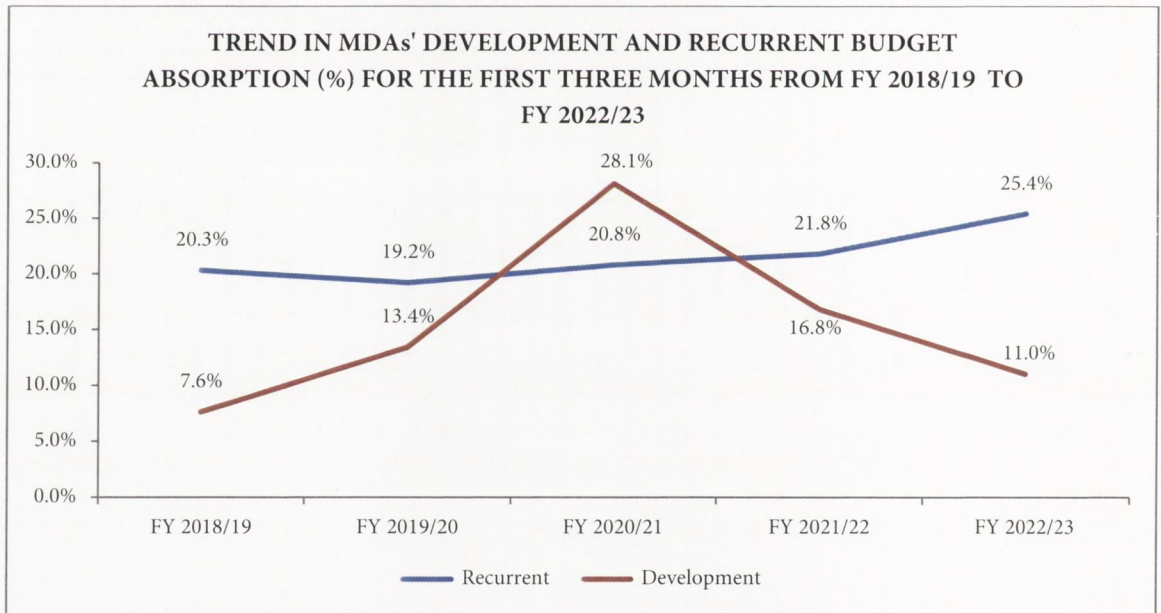
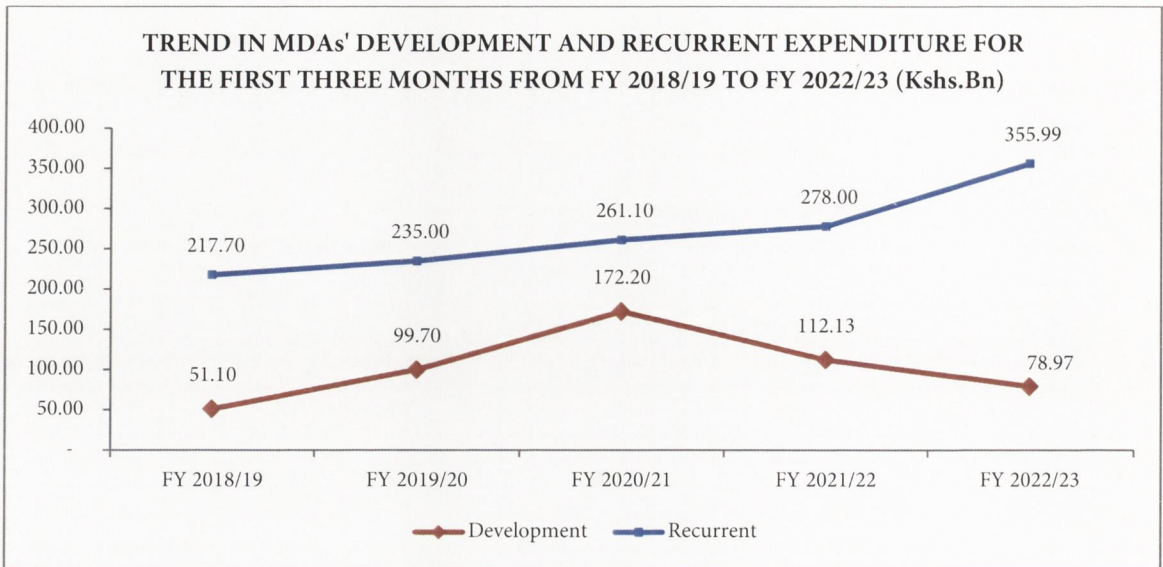


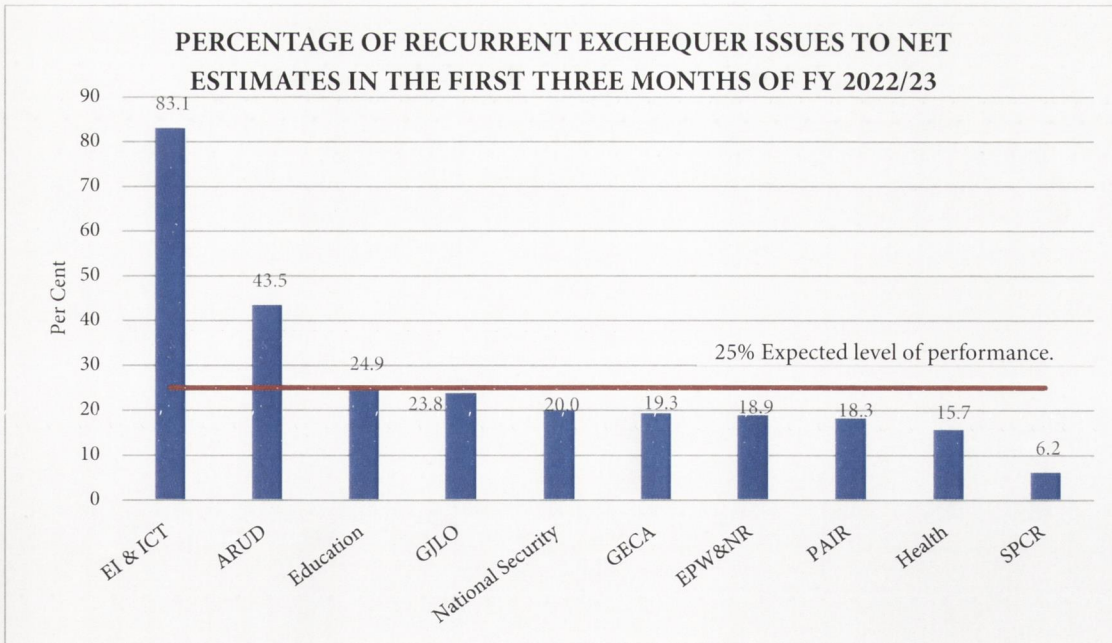
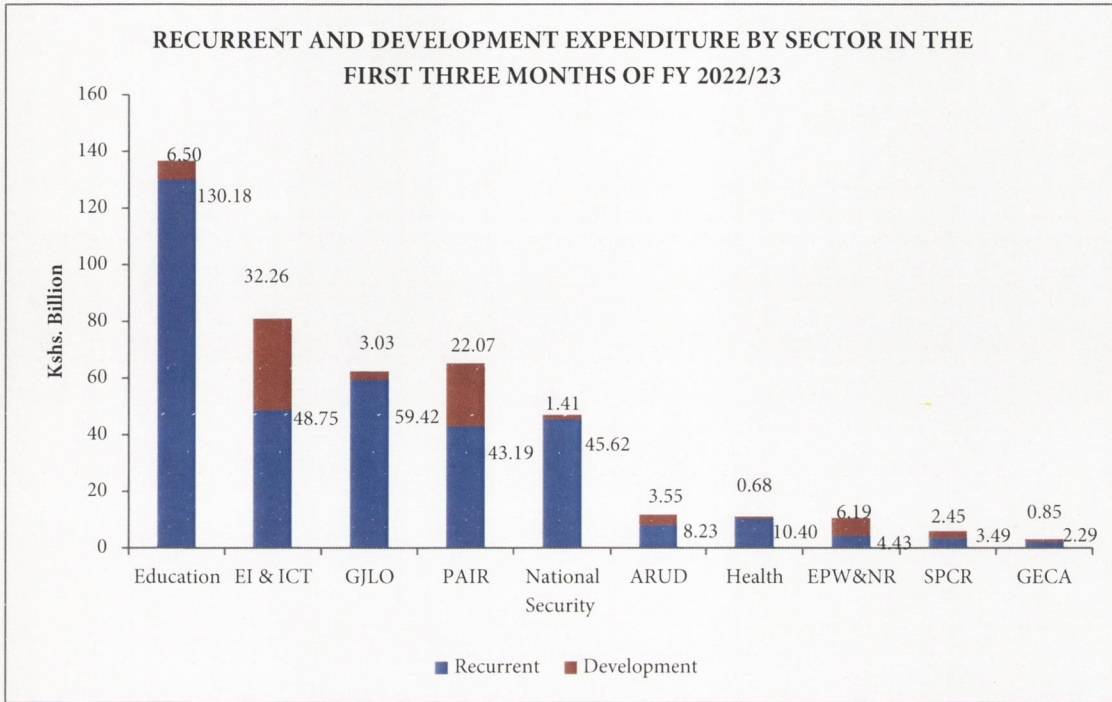
TOP 10 SPENDING MDAs ON DEVELOPMENT EXPENDITURE IN THE FIRST THREE MONTHS OF FY 2022/23 (Kshs.Bn)

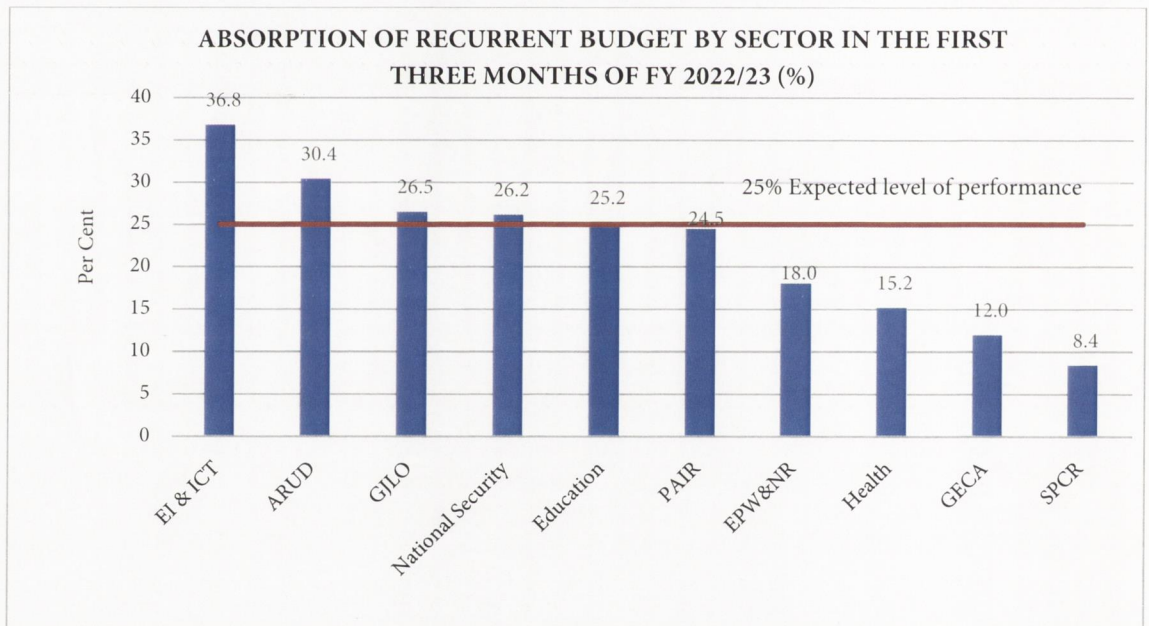
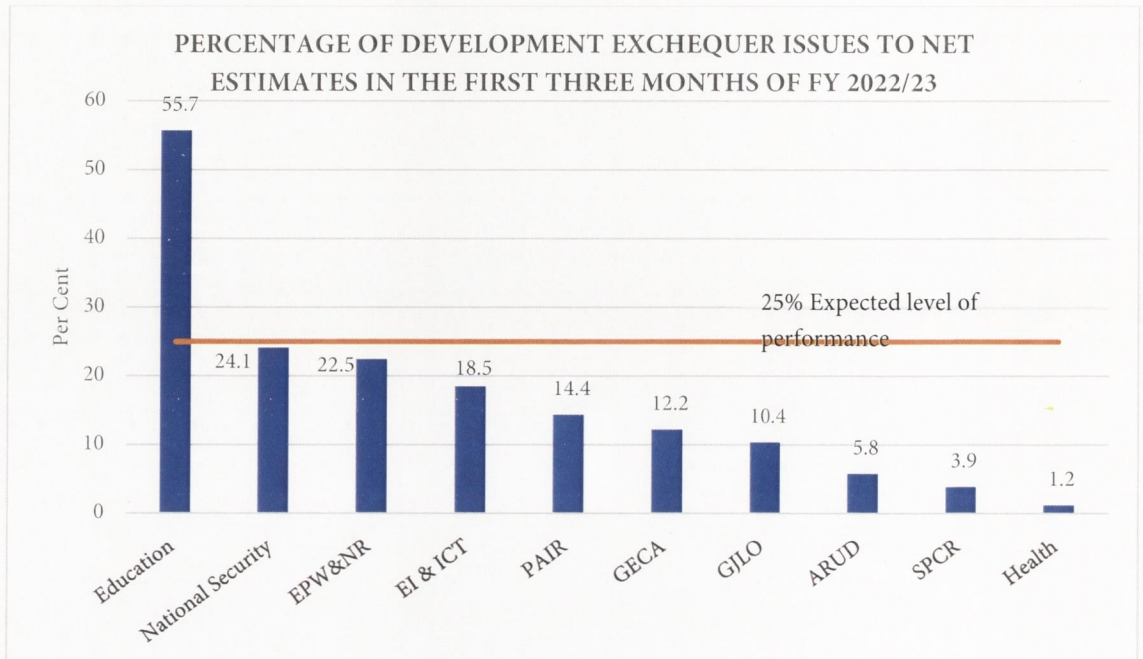


TOP 10 SPENDING MDAs ON RECURRENT EXPENDITURE IN THE FIRST THREE MONTHS OF FY 2022/23 (Kshs.Bn)

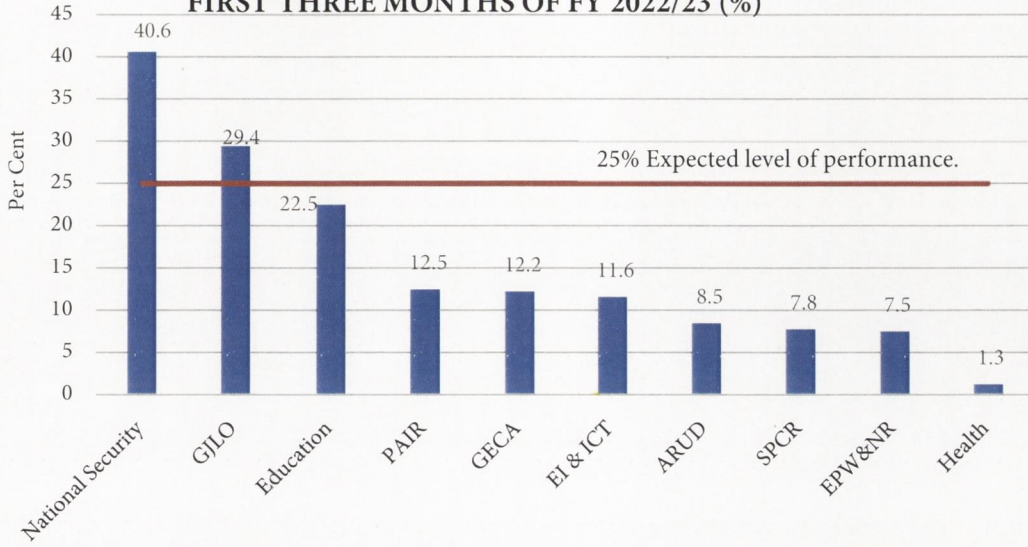








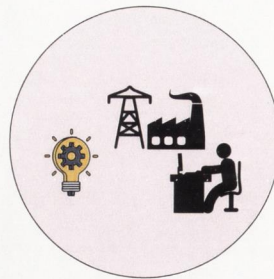
ABSORPTION OF DEVELOPMENT BUDGET BY SECTOR IN THE FIRST THREE MONTHS OF FY 2022/23 (%)



FY 2022/23 GROSS BUDGET BY SECTORS



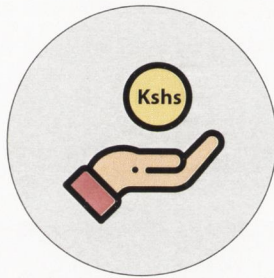
Agriculture Rural &
Urban Development
Kshs.68.96 Bn



Energy, Infrastructure & ICT
Kshs.411.22 Bn



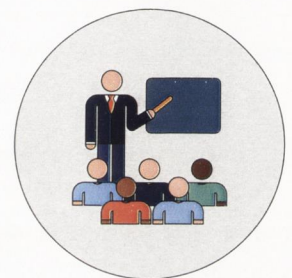
Public Administration and
International Relations
Kshs.353.40 Bn



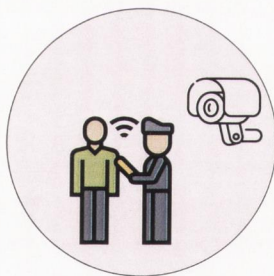
General Economics &
Commercial Affairs
Kshs.26.03 Bn



Health
Kshs.122.52 Bn



Education
Kshs.544.52 Bn



National Security
Kshs.177.81 Bn



Governance, Justice, Law &
Order *Kshs..234.41 Bn*



Social Protection, Culture &
Recreation - *Kshs.73.21 Bn*



Environmental Protection , Water & Natural Resources -
Kshs.107.18 Bn

1 INTRODUCTION

The OCoB is established under Article 228 of the Constitution of Kenya 2010. Its primary mandate is to oversee the implementation of the budgets of the National and county governments by authorising withdrawals from public funds under Articles 204, 206, and 207 of the Constitution of Kenya 2010 and to report on the implementation of the budgets to each House of Parliament every four months. This report fulfils the requirements of Article 228(6) of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016, by presenting progress on the budget implementation by the National Government in the first three months of FY 2022/23. This report is prepared in fulfilment of the reporting mandate.

The report is presented in six chapters. Chapter One is the introduction. Chapter Two presents an analysis of receipts into the Consolidated Fund and exchequer approved to fund development and recurrent government activities. Exchequer refers to money released by the government through the National Treasury, referred to as net estimates in this report. On a pro-rata basis, exchequer issues to MDAs and counties are projected to be at 25 per cent of the Annual Net Estimates by the end of the first three months of the Financial Year. Chapter Three presents the overall budget performance for both national and county governments. It further provides the budget performance of the Consolidated Fund Services and Public Debt stock as of 30th September 2022. It also presents a budget performance disaggregated by major economic items for development and recurrent expenditure.

Chapter Four represents budget performance by MDAs in each of the ten sectors. The ten sectors, according to the United Nation Classification of the Functions of the Government, include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environmental Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law, and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation, sector.

Budget performance includes the absorption of funds, budget performance by programmes and sub-programmes, key achievements, and highlights on some ongoing projects funded in the sector's first three months of the Financial Year. The absorption rate is calculated as a percentage of expenditure of the gross budget and demonstrates whether implementing planned activities is on course. Low budget absorption indicates a low rate of implementing planned activities and is projected to be within the 25 per cent mark by the end of three months of the financial year.

Chapter Five presents the key issues identified hindering budget implementation in the first three months of FY 2022/23. The Controller of the Budget makes recommendations to address the key points highlighted. Chapter Six provides the conclusion of the report.

Annexes support the chapters. Annex I presents a summary of MDAs' development expenditure, Annex II presents MDAs' recurrent expenditure, Annex III shows MDAs' development expenditure by sector, Annex IV shows MDAs' recurrent spending by sector, Annex V shows MDAs' total spending by sectors, Annex VI shows Capital Transfer to SAGAs and Annex VII shows Current Transfer to SAGAs.

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

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

This chapter presents the performance of receipts into the Consolidated Fund and exchequer issues by the National Treasury as approved by the Controller of Budget in the first three months of FY 2022/23. Exchequer issues comprise approval towards development, recurrent expenditure, 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 three months of FY 2022/23. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and refers to the account into which all money raised or received by or on behalf of the national government is paid. However, it excludes monies reasonably excepted by an Act of Parliament and payable into other public funds established for a specific purpose or is retained by the State organ that received it to defray its expenses.

2.3 Revenue Estimates for FY 2022/23

The revenue estimates for FY 2022/23 amounted to Kshs.3.54 trillion compared to Kshs.3.33 trillion budgeted in FY 2021/22, representing 6.3 per cent growth (Kshs.209.79 billion), and attributed to an increased projection on the Tax revenue by 16.1 per cent (Kshs.287.53 billion), Non-Tax Revenue by 3.8 per cent (Kshs.2.54 billion) and Domestic Borrowing by 1.8 per cent (Kshs.18.44 billion).

The government, through the National Treasury, budgeted to raise revenue from various sources, which included Tax revenue (Kshs.2.07 trillion), Non-tax revenue (Kshs.69.66 billion), Domestic borrowing (Kshs.1.04 trillion), External Loans and Grants (Kshs.349.33 billion) and other Domestic financings (Kshs.13.23 billion).

2.4 Receipts into the Consolidated Fund

In the first three months of FY 2022/23, receipts into the Consolidated Fund were Kshs.680.68 billion (excluding the opening balance), representing 19.2 per cent of the annual target, compared to Kshs.782.21 billion (21.3 per cent of the yearly target) recorded in a similar period of FY 2021/22. The receipts comprised opening balances from the previous financial year (FY 2021/22), 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 in the first three months of FY 2022/23.

Table 2.1: Statement of Receipts into the Consolidated Fund

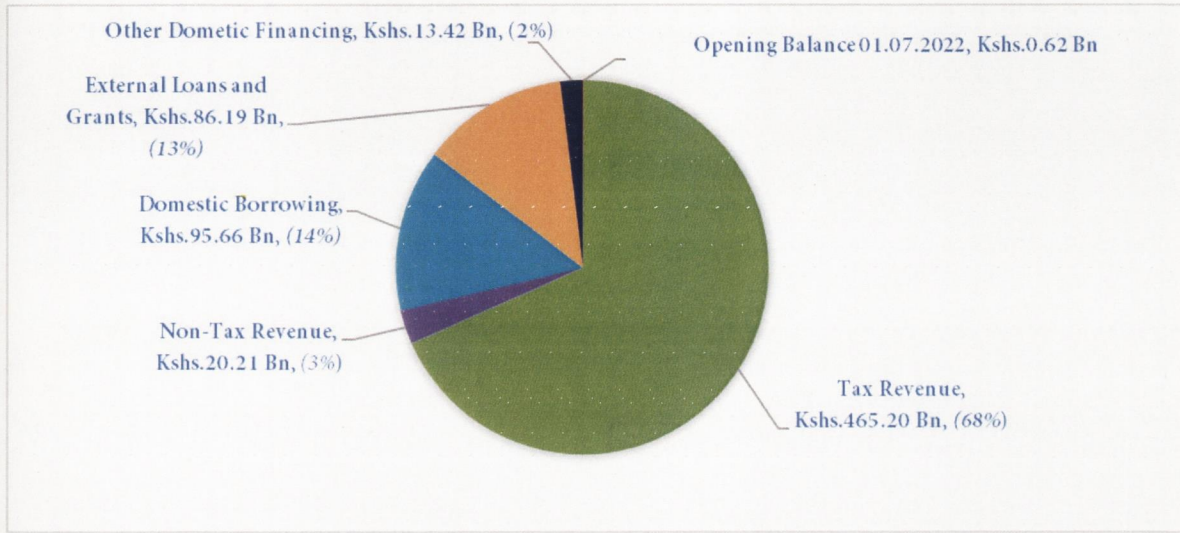
Receipts Category	Revenue Estimates	Receipts as of 30 th Sep- tember 2022	Performance Against Annual Target	Contribution by Category
	Kshs.	Kshs.	%	%
Opening Balance 01.07.2022	-	616,548,952	-	0.1
Tax Revenue	2,071,923,833,574	465,195,950,901	22.5	68.3
Non-Tax Revenue	69,660,578,983	20,206,972,611	29.0	3.0
Domestic Borrowing	1,040,458,161,200	95,662,241,640	9.2	14.1
External Loans and Grants	349,331,516,110	86,194,826,393	24.7	12.7
Other Domestic Financing	13,228,000,000	13,422,062,059	101.5	2.0
Total	3,544,602,089,866	681,298,602,555	19.2	100.0

Source: National Treasury

In the first three months of FY 2022/23, External loans and grants amounted to Kshs.86.19 billion, recording the highest increase of Kshs.78.48 billion (more than 100 per cent) compared to Kshs.7.72 billion reported in a similar period in FY 2021/22. Further, Tax revenue recorded a growth of 11.6 per cent (Kshs.48.37 billion), and Other Domestic Financing grew by Kshs.9.27 billion (over 100 per cent).

The tax revenue category contributed the highest proportion to total receipts at 68.3 per cent, as shown in Figure 2.1.

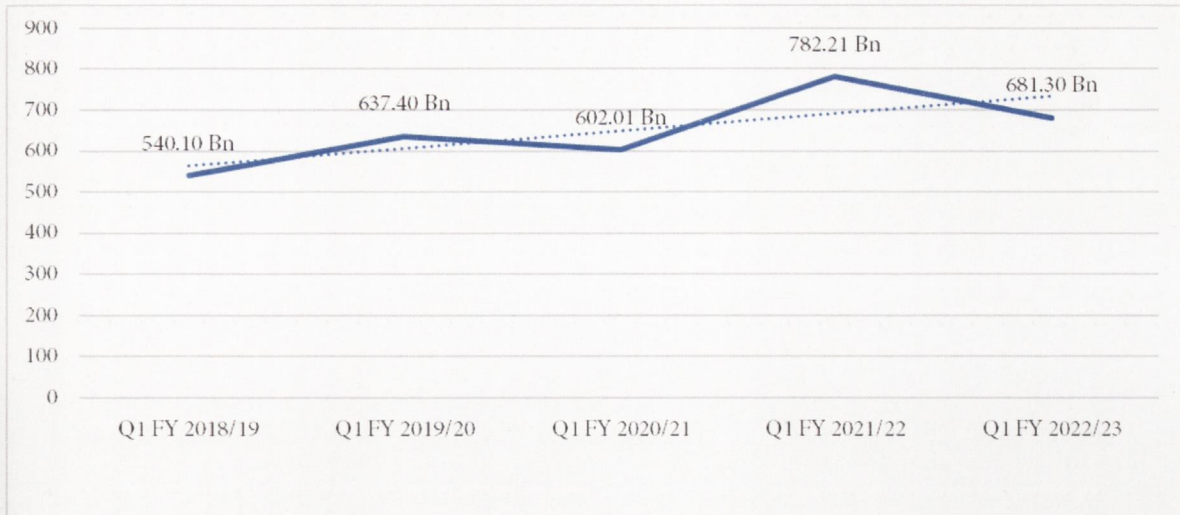
Figure 2.1: Contribution by Receipt Category into the Consolidated Fund



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund in the first three months from FY 2018/19 to FY 2022/23.

Figure 2.2: Receipts into the Consolidated Fund for the period between FY 2018/19 to FY 2022/23



Source: National Treasury

Trend analysis shows a decline of 12.9 per cent in receipts in the first three months of FY 2022/23 compared to a similar time in FY 2021/22. Notably, domestic borrowing recorded a 68.8 per cent decline (Kshs.211.18 billion), and the Non-Tax Revenue declined by 20.4 per cent (Kshs.5.19 billion) compared to a similar period in the 2021/22 financial year, respectively.

2.5 Exchequer Issues by the National Treasury

In the first three months of FY 2022/23, net exchequer issues to National and County governments amounted to Kshs.679.29 billion, representing 19.2 per cent of the annual net estimates, compared to Kshs.675.46 billion (21.2 per cent) issued in a similar period FY 2021/22. Table 2.2 presents a summary of exchequer issues by the National Treasury in the first three months of FY 2022/23.

Table 2.2: Summary of Exchequer Issues

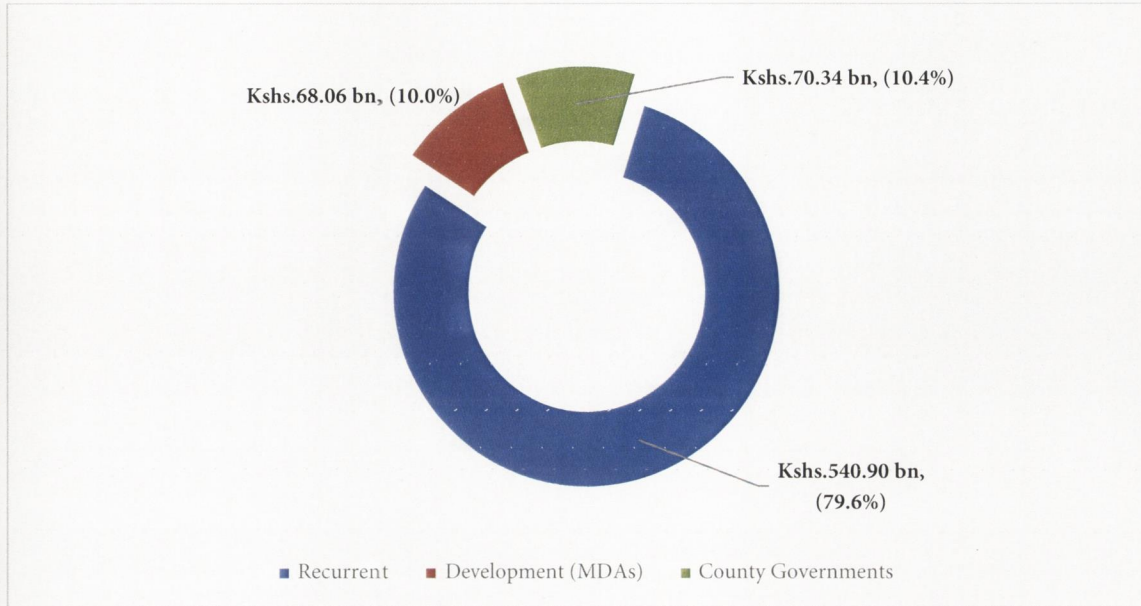
Vote	First three months of FY 2022/23				First three months of FY 2021/22			
	Net Estimates	Exchequer Issues	Exchequer Issues to net Estimates	Exchequer issues to total Issues	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates	Exchequer issues to total Issues
	(Kshs. Bn)		%		(Kshs. Bn)		%	
Recurrent	2,750.21	540.90	19.7	79.6	2,133.68	532.56	25.0	78.8
MDAs	1,178.40	276.11	23.4	40.6	1,105.62	256.42	23.2	38.0
CFS	1,571.81	264.79	16.8	39.0	1,028.06	276.14	26.9	40.9
Development (MDAs)	424.39	68.06	16.0	10.0	389.23	81.85	21.0	12.1
Sub-Total	3,174.60	608.96	19.2	89.6	2,522.91	614.41	24.4	91.0
County Governments	370.00	70.34	19.0	10.4	316.5	61.05	19.3	9.0
Grand Total	3,544.60	679.29	19.2	100.0	2,839.41	675.46	23.8	100.0

Source: National Treasury & OCOB

Analysis from Table 2.2 shows that the recurrent vote received the highest percentage of exchequer issues to net estimates at 19.7 per cent, purposed to fund MDAs' recurrent activities the development vote received the lowest at 16.8 per cent while the development vote received the lowest at 16.0 per cent (Kshs.68.06 billion).

The highest proportion of exchequer issues to total issues went to recurrent vote at 79.6 per cent, while the development vote received the lowest at 10.0 per cent. Development exchequer requests in the first three months of FY 2022/23 have declined by 16.9 per cent (Kshs.13.79 billion) compared to a similar period in FY 2021/22. Figure 2.3 illustrates the proportion of exchequer issues by Vote first three months of FY 2022/23.

Figure 2.3: Proportion of Exchequer Issues by Vote in the first three months of the FY 2022/23



Source: National Treasury

2.6 Exchequer Issues by Sector

MDAs are classified into ten sectors according to the United Nation Classification of Functions of Government (COFOG), which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors.

In the first three months of FY 2022/23, exchequer issues to MDAs amounted to Kshs.344.17 billion, representing 21.5 per cent of the net estimates, compared to 22.6 per cent (Kshs.338.22 billion) recorded in a similar period in FY 2021/22. Table 2.3 summarises the sector's exchequer issues first three months of FY 2022/23.

Table 2.3: Exchequer Issues by Sector

Sector	First three months of FY 2022/23				First three months of FY 2021/22			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer to Net Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer to Net Estimates
	(Kshs. Bn)			%	(Kshs. Bn)			%
ARUD	68.96	56.28	10.16	18	73.97	63.4	8.39	13.1
EI & ICT	411.22	139.05	41.41	29.8	340.46	121.97	34.97	28.7
GECA	26.03	17.02	2.81	16.5	22.33	15.69	3.67	23.4
Health	122.52	88.59	8.14	9.2	121.09	92.14	15.65	17.0
Education	544.52	488.85	128.68	26.3	503.98	463.12	115.56	25.0
GJLO	234.41	231.47	53.85	23.3	217.32	214.1	44.23	20.7
PAIR	353.4	288.7	47.59	16.5	327.87	253.24	56.11	22.2
National Security	177.81	177.81	35.69	20.1	162.2	162.2	41.44	25.5
SPCR	73.21	55.41	3.07	5.5	72.2	54.67	7.26	13.3
EPW&NR	107.18	59.6	12.76	21.4	100.59	55.26	11.06	20.0
Total	2,119.26	1,602.79	344.17	21.5	1,942.01	1,495.79	338.27	22.6

Source: National Treasury

The EI & ICT sector received the highest proportion of exchequer issues to net estimates at 29.8 per cent, while the SPCR sector received the lowest exchequer issues at 5.5 per cent. The high proportion of exchequer issues to the EI&ICT sector is attributable to the funding towards the State Department for Infrastructure flagship projects and the Ministry of Petroleum and Mining towards oil market stabilisation subsidies approved under Article 223 of the Constitution. The SPCR performance was attributed to the non-disbursement of development exchequers to the State Department of Sports, State Department of Culture and Heritage, State Department of Labour, and State Department of Social Protection, Pension & Senior Citizens Affairs.

2.7 Development Exchequer Issues by Sector

In FY 2022/23, gross allocation to the development budget was Kshs.715.35 billion, representing 33.8 per cent of the gross ministerial budget, compared to Kshs.688.75 billion allocated in FY 2021/22. Further analysis shows that the development vote was allocated 19.4 per cent of the national budget. Table 2.4 shows the development vote sectoral budget and exchequer issues in the first three months of FY 2022/23.

Table 2.4: Development Estimates and Exchequer Issues by Sectors

Sector	First three months of FY 2022/23				First three months of FY 2021/22			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer issues to Net Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer issues to Net Estimates
	(Kshs. Bn)			%	(Kshs. Bn)			%
ARUD	41.9	37.98	2.2	5.8	50.35	46.25	4.35	9.4
EI & ICT	278.68	114.78	21.24	18.5	250.4	106.42	31.46	29.6
GECA	6.96	6.67	0.81	12.2	7.11	6.48	1.55	23.9
Health	54.02	39.76	0.49	1.2	56.22	44.69	4.78	10.7
Education	28.92	22.3	12.42	55.7	21.38	17.93	2.41	13.5
GJLO	10.28	10.01	1.04	10.4	11	10.43	1.9	18.3
PAIR	176.94	132.07	19	14.4	158.19	97.62	21.56	22.1
National Security	3.47	3.47	0.84	24.1	5.08	5.08	2.82	55.6
SPCR	31.54	15.41	0.6	3.9	32.56	16.69	4.27	25.6
EPW&NR	82.65	41.95	9.42	22.5	76.1	37.65	6.74	17.9
Total	715.35	424.39	68.06	16.0	668.38	389.23	81.85	21.0

Source: National Treasury

Total development exchequer issues in the period under review amounted to Kshs.68.06 billion, representing 16.0 per cent of the net estimates, a decline compared to 21.0 per cent (Kshs.81.85 billion) in a similar period FY 2021/22, attributed to decreased development expenditure exchequer issues under review as the National Treasury prioritised funding of recurrent activities.

Analysis of exchequer issues towards development expenditure by sector shows that the Education sector received the highest proportion of exchequer issues to net estimates at 55.7 per cent, attributed to the funds approved for the Education quality improvement project under the State Department for Early Learning and Basic Education. In comparison, the Health sector received the lowest at 1.2 per cent, attributed to fewer exchequer requests for the Health Sector development activities in the first three months of FY 2022/23 compared to a similar period in FY 2021/22. Table 2.5 shows development exchequer issues to the MDAs under each of the ten sectors in the first three months of FY 2022/23.

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

Vote	MINISTRY/DEPARTMENT/AGENCY	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
		(Kshs. Bn)			%
Agriculture, Rural and Urban Development					
D1112	Ministry of Lands and Physical Planning	2.62	2.62	0.08	3.0
D1162	State Department for Livestock.	3.62	3.41	0.12	3.6
D1165	State Department for Crop Development and Agricultural Research	27.04	24.05	1.34	5.6
D1166	State Department for Fisheries, Aquaculture and the Blue Economy	8.11	7.39	0.66	8.9
D1173	State Department for Cooperatives	0.42	0.42	-	-
D2021	National Land Commission	0.09	0.09	-	-
	Sub-Total	41.90	37.98	2.20	5.8
Energy, Infrastructure, and ICT					
D1091	State Department of Infrastructure	151.82	62.88	17.66	28.1
D1092	State Department of Transport	1.35	1.35	-	-
D1093	State Department for Shipping and Maritime.	1.18	0.49	-	-
D1094	State Department for Housing & Urban Development	19.02	17.84	1.10	6.2
D1095	State Department for Public Works	1.31	1.06	0.06	6.0
D1122	State Department of Information Communications & Technology	16.99	3.99	-	-
D1123	State Department for Broadcasting & Telecommunications	0.82	0.82	-	-
D1152	Ministry of Energy	80.97	24.03	2.42	10.1
D1194	Ministry of Petroleum and Mining	3.30	0.60	-	-
D1214	State Department for Youth	1.93	1.73	-	-
	Sub-Total	278.68	114.78	21.24	18.5
General Economics and Commercial Affairs					
D1174	State Department for Trade	1.49	1.49	-	-
D1175	State Department for Industrialisation	3.50	3.50	0.50	14.2
D1222	State Department for Regional and Northern Corridor Development	1.61	1.33	0.32	23.9
D1202	State Department for Tourism	0.35	0.35	-	-
	Sub-Total	6.96	6.67	0.81	12.2
Health					
D1081	Ministry of Health	54.02	39.76	0.49	1.2
	Sub-Total	54.02	39.76	0.49	1.2
Education					
D1064	State Department for Vocational and Technical Training	5.83	2.29	0.25	10.9
D1065	State Department for University Education	6.98	4.18	0.90	21.4
D1066	State Department for Early Learning & Basic Education	15.38	15.15	10.80	71.3

Vote	MINISTRY/DEPARTMENT/AGENCY	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
		(Kshs. Bn)			%
D1068	State Department for Post Training and Skills Development	0.07	0.03	-	-
D2091	Teachers Service Commission	0.66	0.66	0.47	72.4
	Sub-Total	28.92	22.30	12.42	55.7
Governance, Justice, Law, and Order					
D1021	State Department for Interior and Citizen Services	6.78	6.58	0.47	7.1
D1023	State Department for Correctional Services	1.17	1.10	-	-
D1252	State Law Office and Department of Justice	0.22	0.22	-	-
D1261	The Judiciary	1.90	1.90	0.57	30.1
D1271	Ethics & Anti-Corruption Commission	0.16	0.16	-	-
D1291	Office of the Director of Public Prosecutions	0.05	0.05	-	-
D2141	National Gender & Equality Commission	0.01	0.01	-	-
	Sub-Total	10.28	10.01	1.04	10.4
Public Administration and International Relations					
D1011	The Executive Office of the President	5.98	0.63	0.41	64.9
D1032	State Department for Devolution	0.30	0.30	0.02	6.5
D1072	State Department for Planning	45.13	45.13	-	-
D1052	Ministry of Foreign Affairs	1.80	1.80	1.07	59.6
D1071	The National Treasury	120.55	81.13	17.50	21.6
D1213	State Department for Public Service	0.70	0.60	-	-
D2043	Parliamentary Joint Services	2.07	2.07	-	-
D2071	Public Service Commission	0.03	0.03	-	-
D2111	Auditor General	0.39	0.38	-	-
	Sub-Total	176.94	132.07	19.00	14.4
National Security					
D1041	Ministry of Defence	3.47	3.47	0.84	24.1
	Sub-Total	3.47	3.47	0.84	24.1
Social Protection, Culture, and Recreation					
D1035	State Department for Development for the ASALs	9.36	9.36	0.45	4.8
D1132	State Department for Sports	15.88	0.13	-	-
D1134	State Department for Culture and Heritage	0.08	0.08	-	-
D1184	State Department for Labour	0.57	0.57	-	-
D1185	State Department for Social Protection, Pension & Senior Citizens Affairs	2.87	2.81	0.14	5.1
D1212	State Department for Gender	2.78	2.46	-	-
	Sub-Total	31.54	15.41	0.60	3.9
Environmental Protection, Water and Natural Resources					
D1109	Ministry of Water & Sanitation and Irrigation	77.19	37.90	9.35	24.7

Vote	MINISTRY/DEPARTMENT/AGENCY	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
		(Kshs. Bn)			%
D1108	Ministry of Environment and Forestry	4.64	3.37	0.06	1.6
D1203	State Department for Wildlife	0.82	0.69	0.02	2.6
	Sub-Total	82.65	41.95	9.42	22.5
	Grand Total	715.35	424.39	68.06	16.0

Source: National Treasury

2.8 Recurrent Exchequer Issues by Sector

In FY 2022/23, the gross ministerial recurrent vote budget amounted to Kshs.1.40 trillion, representing 66.2 per cent of the ministerial expenditure allocation, compared to Kshs1.46 trillion allocated in FY 2021/22. Further analysis shows that recurrent ministerial expenditure allocation represents 38.0 per cent of the national budget. Table 2.6 shows the sectorial recurrent estimates and exchequer issues first three months of FY 2022/23.

Table 2.6: Sectoral Recurrent Estimates and Exchequer issues

Sector	First three months of FY 2022/23				First three months of FY 2021/22			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
	(Kshs. Bn)			%	(Kshs. Bn)			%
ARUD	27.06	18.3	7.96	43.5	23.62	17.14	3.96	23.1
EI & ICT	132.53	24.27	20.17	83.1	90.06	15.55	3.51	22.6
GECA	19.08	10.35	2.00	19.3	15.23	9.22	2.12	23.0
Health	68.5	48.84	7.65	15.7	64.87	47.45	10.87	22.9
Education	515.6	466.55	116.26	24.9	482.6	445.19	113.15	25.4
GJLO	224.13	221.46	52.81	23.8	206.32	203.67	42.33	20.8
PAIR	176.46	156.64	28.59	18.3	169.68	155.62	34.55	22.2
National Security	174.34	174.34	34.86	20.0	157.12	157.12	38.62	24.6
SPCR	41.67	40.00	2.47	6.2	39.64	37.98	2.99	7.9
EPW&NR	24.53	17.65	3.34	18.9	24.49	17.62	4.31	24.5
Total	1,403.90	1,178.40	276.11	23.4	1273.63	1106.56	256.42	23.2

Source: National Treasury & OCOB

Total exchequer issues towards recurrent ministerial expenditure in the first three months of FY 2022/23 amounted to Kshs.276.11 billion, representing 23.4 per cent of the net estimates, compared to 23.2 per cent (Kshs.256.42 billion) recorded in a similar period FY 2021/22.

An analysis of MDAs' recurrent exchequer issues under review shows that the EI & ICT sector received the highest percentage of exchequer issues at 83.1 per cent. In contrast, the SPCR sector received the lowest proportion at 6.2 per cent. The high performance in the EI&ICT sector is attributed to high recurrent exchequer issues to the Ministry of Petroleum, and Mining approved to cater for fuel subsidy under Article 223 of the Constitution (Kshs.16.6 billion). The SPCR's low performance is mainly attributed to a low recurrent

exchequer issue of 3.0 per cent to State Department for Social Protection, Pension & Senior Citizens Affairs. Table 2.7 shows recurrent exchequer issues to the MDAs in each of the ten sectors in the first three months of FY 2022/23.

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

Vote	MINISTRY/DEPARTMENT/AGENCY	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
		(Kshs. Bn)			%
Agriculture, Rural and Urban Development					
R1112	Ministry of Lands and Physical Planning	3.31	3.30	0.46	13.8
R1162	State Department for Livestock.	3.59	2.51	0.54	21.5
R1165	State Department for Crop Development and Agricultural Research	14.46	8.14	6.16	75.7
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	2.39	2.38	0.56	23.7
R1173	State Department for Cooperatives	1.84	0.51	0.09	16.6
R2021	National Lands Commission	1.47	1.47	0.16	10.8
Sub-Total		27.06	18.30	7.96	43.5
Energy, Infrastructure, and ICT					
R1091	State Department of Infrastructure	69.48	1.66	0.30	17.9
R1092	State Department of Transport	9.62	0.95	0.08	8.8
R1093	State Department for Shipping and Maritime.	2.18	0.58	0.11	19.3
R1094	State Department for Housing & Urban Development	1.34	1.34	0.18	13.1
R1095	State Department for Public Works	3.38	2.47	0.58	23.4
R1122	State Department of Information Communications & Technology & Innovation	2.27	2.16	0.42	19.6
R1123	State Department for Broadcasting & Telecommunications	6.69	4.02	0.69	17.0
R1152	Ministry of Energy	14.70	8.84	0.79	8.9
R1194	Ministry of Petroleum and Mining *	21.35	0.73	16.72	>100
R1214	State Department for Youth	1.52	1.52	0.31	20.2
Sub-Total		132.53	24.27	20.17	83.1
General Economics and Commercial Affairs					
R1174	State Department for Trade	2.51	2.47	0.34	13.7
R1175	State Department for Industrialisation	3.62	2.65	0.58	22.0
R1221	State Department for East African Community	0.77	0.77	0.11	13.8
R1222	State Department for Regional and Northern Corridor Development	3.49	3.02	0.72	23.7
R1202	State Department for Tourism	8.68	1.44	0.26	17.7
Sub-Total		19.08	10.35	2.00	19.3
Health					

Vote	MINISTRY/DEPARTMENT/AGENCY	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
		(Kshs. Bn)			%
R1081	Ministry of Health	68.50	48.84	7.65	15.7
	Sub-Total	68.50	48.84	7.65	15.7
Education					
R1064	State Department for Vocational and Technical Training	19.10	14.41	2.04	14.2
R1065	State Department for University Education	102.86	60.48	15.24	25.2
R1066	State Department for Early Learning & Basic Education	95.30	93.87	36.09	38.5
R1068	State Department for Post Training and Skills Development	0.28	0.28	0.05	18.1
R1069	State Department for Implementation of Curriculum Reforms	0.34	0.34	0.02	6.1
R2091	Teachers Service Commission	297.72	297.17	62.82	21.1
	Sub-Total	515.60	466.55	116.26	24.9
Governance, Justice, Law, and Order					
R1021	State Department for Interior and Citizen Services	136.75	134.65	30.03	22.3
R1023	State Department for Correctional Services	31.05	31.05	5.35	17.2
R1252	State Law Office and Department of Justice	5.18	4.61	0.97	21.1
R1261	The Judiciary	16.40	16.40	3.99	24.3
R1271	Ethics & Anti-Corruption Commission	3.42	3.42	0.63	18.3
R1291	Office of the Director of Public Prosecutions	3.28	3.28	0.51	15.5
R1311	Office of the Registrar of Political Parties	2.13	2.13	0.13	6.2
R1321	Witness Protection Agency	0.65	0.65	0.13	19.3
R2011	Kenya National Commission on Human Rights	0.46	0.46	0.11	24.6
R2031	Independent Electoral and Boundaries Commission	21.69	21.69	10.33	47.6
R2051	Judicial Service Commission	0.59	0.59	0.12	19.9
R2101	National Police Service Commission	1.03	1.03	0.20	19.4
R2141	National Gender & Equality Commission	0.47	0.47	0.10	21.2
R2151	Independent Policing Oversight Authority	1.02	1.02	0.21	20.9
	Sub-Total	224.13	221.46	52.81	23.8
Public Administration and International Relations					
R1011	The Executive Office of the President	17.08	8.00	3.24	40.4
R1032	State Department for Devolution	1.44	1.44	0.27	18.6
R1072	State Department for Planning	3.96	3.88	0.92	23.7
R1052	Ministry of Foreign Affairs	17.24	16.82	3.94	23.5

Vote	MINISTRY/DEPARTMENT/AGENCY	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
		(Kshs. Bn)			%
R1071	The National Treasury	53.85	46.41	8.54	18.4
R1213	State Department for Public Service	23.14	20.50	3.92	19.1
R2041	Parliamentary Services Commission	8.79	8.79	1.39	15.8
R2042	National Assembly	33.27	33.27	3.09	9.3
R2043	Parliamentary Joint Services	6.10	6.08	1.21	19.9
R2061	The Commission on Revenue Allocation	0.49	0.49	0.07	15.0
R2071	Public Service Commission	2.56	2.55	0.54	21.2
R2081	Salaries & Remuneration Commission	0.61	0.61	0.12	19.8
R2111	Auditor General	6.51	6.36	1.08	17.0
R2121	Controller of Budget	0.70	0.70	0.10	14.5
R2131	The Commission on Administrative Justice	0.72	0.72	0.16	21.5
	Sub-Total	176.46	156.64	28.59	18.3
National Security					
R1041	Ministry of Defence	128.22	128.22	27.40	21.4
R1281	National Intelligence Service	46.13	46.13	7.46	16.2
	Sub-Total	174.34	174.34	34.86	20.0
Social Protection, Culture, and Recreation					
R1035	State Department for Development for the ASALs	1.06	1.06	0.20	18.5
R1132	State Department for Sports	1.54	1.40	0.22	15.6
R1134	State Department for Culture and Heritage	3.15	2.73	0.64	23.5
R1184	State Department for Labour	2.91	2.00	0.23	11.3
R1185	State Department for Social Protection, Pension & Senior Citizens Affairs	31.81	31.75	0.97	3.0
R1212	State Department for Gender	1.20	1.07	0.22	21.1
	Sub-Total	41.67	40.00	2.47	6.2
Environmental Protection, Water, and Natural Resources					
R1109	Ministry of Water & Sanitation and Irrigation	6.75	4.36	0.67	15.5
R1108	Ministry of Environment and Forestry	10.62	9.35	2.17	23.2
R1203	State Department for Wildlife	7.16	3.95	0.49	12.5
	Sub-Total	24.53	17.65	3.34	18.9
	Grand Total	1,403.90	1,178.40	276.11	23.4

Source: National Treasury & OCoB

* Ministry of Petroleum and Mining had over 100 per cent of exchequer issues to its net estimates, attributable to exchequer issues amounting to Kshs.16.6 billion under Article 223 to compensate for oil importers' compensation under the petroleum pump price stabilisation programme by the government.

2.9 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2022/23 amounted to Kshs.1.57 trillion, an increase compared to Kshs.1.31 trillion allocated in FY 2021/22. The growth of 18.4 per cent (Kshs.244.59 billion) is attributed to projected growth in repayment of public debt estimated at 19.2 per cent (Kshs.223.95 billion), increase in Pensions and Gratuities estimates by 11.8 per cent (Kshs.18.19 billion), growth in Salaries, Allowances & Miscellaneous Services estimates by 55.5 per cent (Kshs.2.45 billion). Table 2.8 shows the exchequer issues to CFS in the first three months of FY 2022/23.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First three months of FY 2022/23			First three months of FY 2021/22		
	Net Estimates	Exchequer Issues	Exchequer to Net estimates	Net estimates	Exchequer Issues	Exchequer to Net estimates
	(Kshs. Million)		%	(Kshs. Million)		%
Public Debt	1,393,116.15	236,958.28	17.0	1,169,165.03	238,907.92	20.4
Pensions and Gratuities	171,828.28	24,499.27	14.3	153,639.59	36,487.54	23.7
Salaries, Allowances & Miscellaneous Services	6,865.83	3,333.10	48.5	4,414.94	739.62	16.8
Subscriptions to International Organizations	0.50	-	-	0.50	-	-
Total	1,571,810.75	264,790.65	16.8	1,327,220.07	276,135.09	20.8

Source: National Treasury & OCoB

In the first three months of FY 2022/23, exchequer issues to CFS were Kshs.264.79 billion, representing 16.8 per cent of the net estimates, compared to 20.8 per cent (Kshs.276.14 billion) recorded in a similar period in FY 2021/22. Salaries, Allowances & Miscellaneous Services received the highest percentage of exchequer issues to net estimates at 48.5 per cent. At the same time, Pensions and Gratuities had the lowest at 14.3 per cent. In absolute terms, Public debt took up the highest amount at Kshs.236.96 billion. Despite the increase in budgetary allocation towards CFS in FY 2022/23, the exchequer issues in the first three months declined by 4.3 per cent (Kshs.11.34 billion) compared to a similar period in FY 2021/22. This is attributed to delay in release of exchequer for pension and gratuities resulting to decline in the vote exchequer issues as compared to a similar period FY 2021/22

2.10 Exchequer Issues Under Article 223 of the Constitution

Article 223 of the Constitution allows the MDAs to access additional funding during the budget implementation. In the first three months of FY 2022/23, exchequer issues amounting to Kshs.44.31 billion were authorised under Article 223 of the Constitution, as shown in Table 2.9.

Table 2.9: Exchequer Issues Under Article 223 of the Constitution of Kenya 2010

Ministry/Department/Agency	Date	Purpose	Approved	Funded
			Kshs.	Kshs.
State Dept for Crop Development and Agricultural Research	04-Aug-22	Maise Flour Subsidy	4,000,000,000.00	4,000,000,000.00
Ministry of Defence	04-Aug-22	Level Five Forces Research Hospital	2,200,000,000.00	2,200,000,000.00
State Dept for Crop Development and Agricultural Research	05-Aug-22	Nzoia Sugar Company_ factory maintenance	500,000,000.00	500,000,000.00
The National Treasury	05-Aug-22	Telkom Kenya	6,091,140,702.00	6,091,140,702.00
State Department for Infrastructure	05-Aug-22	Infrastructure flagship projects.	9,450,000,000.00	9,450,000,000.00
Executive Office of the President	31-Aug-22	Office operations	810,000,000.00	810,000,000.00
State Department for Interior and Citizen Services	05-Sep-22	Multi-Agency Security Teams for security operations	125,000,000.00	125,000,000.00
State Department for Early Learning & Basic Education	14-Sep-22	Donor Funds IDA -Secondary Education Quality Improvement Project	4,121,665,433.00	4,121,665,433.00
Ministry of Petroleum and Mining	16-Sep-22	Fuel subsidy	16,597,436,070.98	16,597,436,070.98
The Executive Office of the President	26-Sep-22	NMS-pending bills FY 2021/2022	2,961,436,261.85	411,909,902.70

Source: National Treasury & OCOB

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

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents a budget implementation performance summary in the first three months of FY 2022/23, comprising development and recurrent expenditure by the National Government and County Governments. The Consolidated Fund Services provides information on Public debt, Pensions, and Gratuities, as well as Salaries and Allowances to Constitutional Office holders and Miscellaneous services. The chapter disaggregates expenditure by critical economic classification for the development and recurrent expenditure by MDAs. It also present a summary of National Government pending bills as of 30th September 2022.

3.2 Overall Government Budget Performance

The approved gross budget for the FY 2022/23 amounted to Kshs.4.17 trillion, presenting 10.5 per cent growth compared to Kshs.3.77 trillion in a similar period in FY 2021/22. This comprised of Kshs.715.35 billion for ministerial development expenditure (see Annex I, referenced on page 111), Kshs.1.40 trillion for ministerial recurrent (see Annex II, referenced on page 114) expenditures, Kshs.1.57 trillion for CFS, and Kshs.479.94 billion to Counties. The recorded growth compared to Kshs.668.38 billion for ministerial development, Kshs.1.27 trillion for ministerial recurrent, Kshs.1.33 trillion for CFS allocated in the FY 2021/22, and Kshs.505.23 for Counties.

The government targeted to finance the budget through revenue of Kshs.2.15 trillion, which comprises tax revenue of Kshs.2.07 trillion, non-tax revenue of Kshs.69.66 billion, and other domestic financings of Kshs.13.23 billion. The budget is also to be financed by domestic borrowing of Kshs.1.04 trillion, which comprises net domestic borrowing of Kshs.579.05 billion and internal debt redemptions (roll-overs) of Kshs.461.41 billion. Further, the budget is to be financed by external loans and grants amounting to Kshs.349.33 billion.

The County governments were allocated Kshs.370 billion as the equitable share of revenue raised nationally, targeted to generate Kshs.57.01 billion from own revenue sources, receive Kshs.5.65 billion as conditional grants from the National Government and Kshs.23.7 billion from Development Partners, while utilising Kshs.22.51 billion unspent cash balance from FY 2021/22. The County Governments Additional Allocations Bill, 2022, which provides allocation for conditional grants, was yet to be approved by Parliament as of 30th September 2022. Table 3.1 shows the overall budget performance of the National government and County governments in the first three months of FY 2022/23.

Table 3.1: Overall Budget Performance

VOTE	First Three Months FY 2022/23						First Three Months FY 2021/22					
	Gross estimates	Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate	Gross estimates	Net estimates	Exchequer Issues	Cumulative Expenditure	Exchequer to Net estimates	Absorption rate
	(Kshs. Bn)						(Kshs. Bn)					
Recurrent	2,975.71	2,750.21	540.90	618.12	19.7	20.8	2,600.85	2,433.78	532.56	519.39	21.9	20.0
: MDAs	1,403.90	1,178.40	276.11	355.99	23.4	25.4	1,273.63	1,106.56	256.42	277.98	23.2	21.8
: CFS	1,571.81	1,571.81	264.79	262.14	16.8	16.7	1,327.22	1,327.22	276.14	241.41	20.8	18.2
Development	715.35	424.39	68.06	78.97	16.0	11.0	668.38	389.23	81.85	112.13	21.0	16.8
NG Total	3,691.07	3,174.60	608.96	697.10	19.2	18.9	3,269.23	2,823.01	614.41	631.52	21.8	19.3

VOTE	First Three Months FY 2022/23						First Three Months FY 2021/22					
	Gross estimates	Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate	Gross estimates	Net estimates	Exchequer Issues	Cumulative Expenditure	Exchequer to Net estimates	Absorption rate
County Governments	478.87	370.00	70.34	54.82	19.0	11.4	505.23	505.23	61.05	52.83	12.1	10.5
Grand Total	4,169.94	3,544.60	679.30	751.89	19.2	18.0	3,774.46	3,328.24	675.46	684.35	20.3	18.1

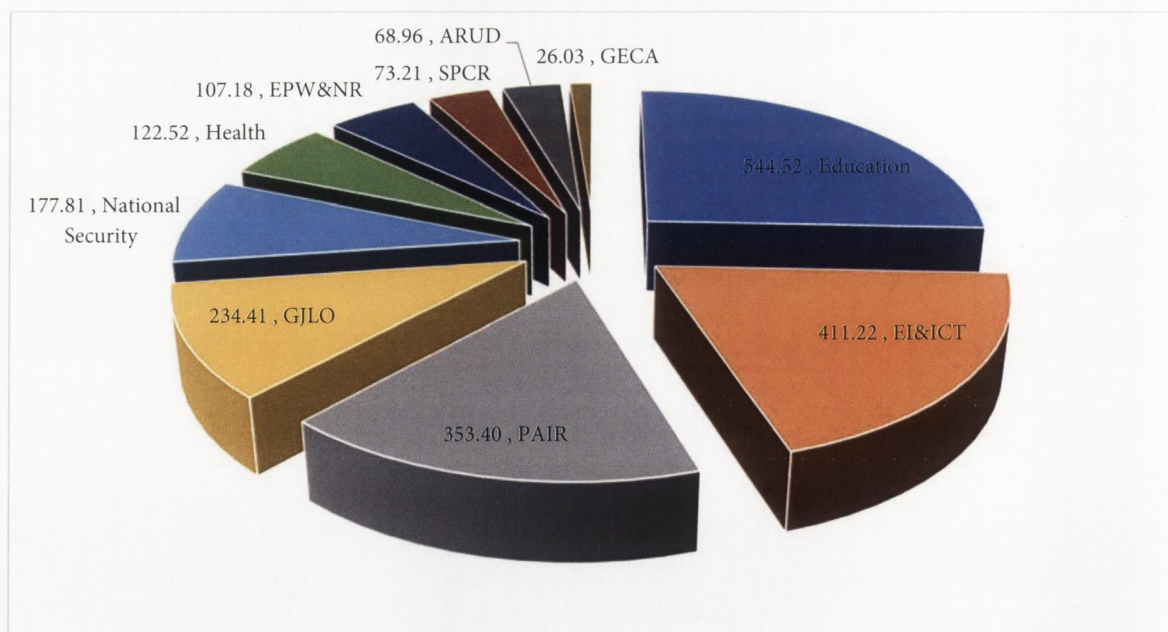
Source: National Treasury, OCOB, MDAs & County Treasuries

The total funding by the National Treasury and County Governments in the first three months of FY 2022/23 was Kshs.679.30 billion, representing 18.6 per cent of the net estimates, compared to 20.3 per cent (Kshs.675.46 billion) recorded in a similar period FY 2021/22. The exchequer issues comprised Kshs.68.06 billion (16 per cent) for ministerial development expenditure, Kshs.276.11 billion for recurrent ministerial expenditure (23.4 per cent), Kshs.264.79 billion to CFS (16.8 per cent) and Kshs.70.34 billion for the counties (14.6 per cent). Gross expenditure for both the National and County Governments was Kshs.751.89 trillion, recording an absorption rate of 18.0 per cent, compared to 18.1 per cent (Kshs.684.35 billion) recorded in FY 2021/22.

National Government gross expenditure amounts to Kshs.697.10 billion, representing 18.9 per cent of the gross estimate, comprising ministerial development expenditure at Kshs.78.97 billion (absorption rate of 11.0 per cent), recurrent ministerial expenditure at Kshs.355.99 billion (absorption rate of 25.4 per cent) and Consolidated Fund Services at Kshs.262.14 billion (16.7 per cent). Gross expenditure for County governments amounted to Kshs.54.80 billion, recording an absorption rate of 11.4 per cent, compared to Kshs.52.83 (10.5 per cent) recorded in a similar period of FY 2021/22. County governments expenditure comprised development expenditure amounting to Kshs.2.22 billion (absorption rate of 1.4 per cent and recurrent expenditure at Kshs.52.58 billion, recording an absorption rate of 16.5 per cent.

Figure 3.1 presents the annual budget allocation by sector for FY 2022/23.

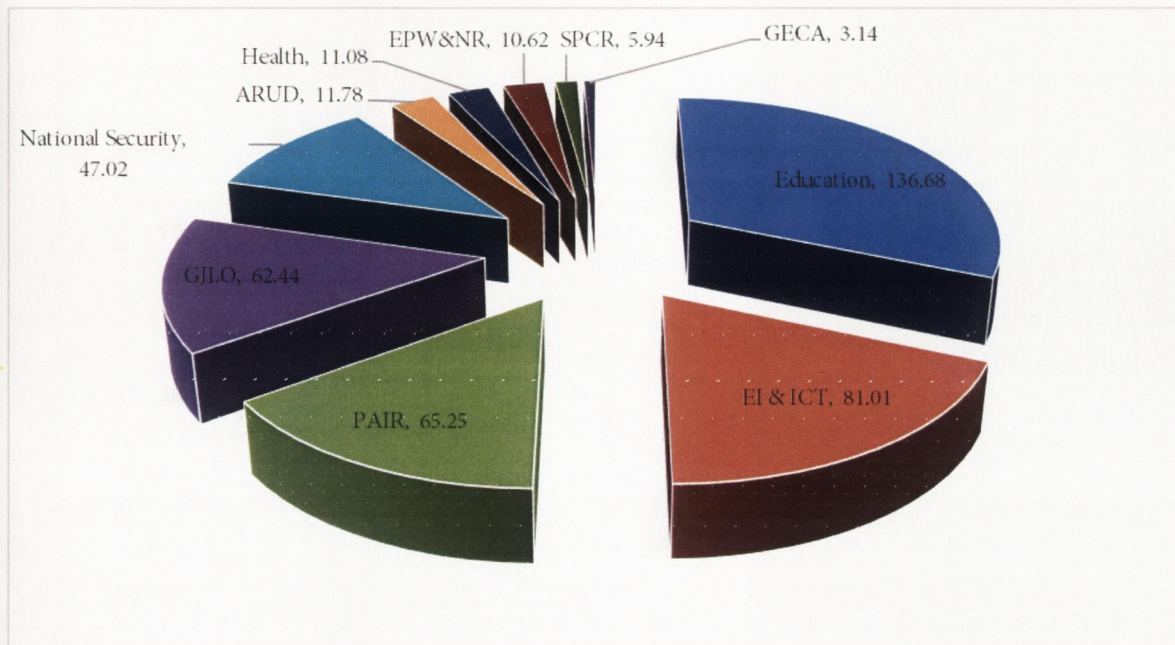
Figure 3.1: Annual Allocation by Sector in FY 2022/23 (Kshs. Billion)



Source: National Treasury and MDAs

Figure 3.2 shows expenditure by sector in the first three months of FY 2022/23.

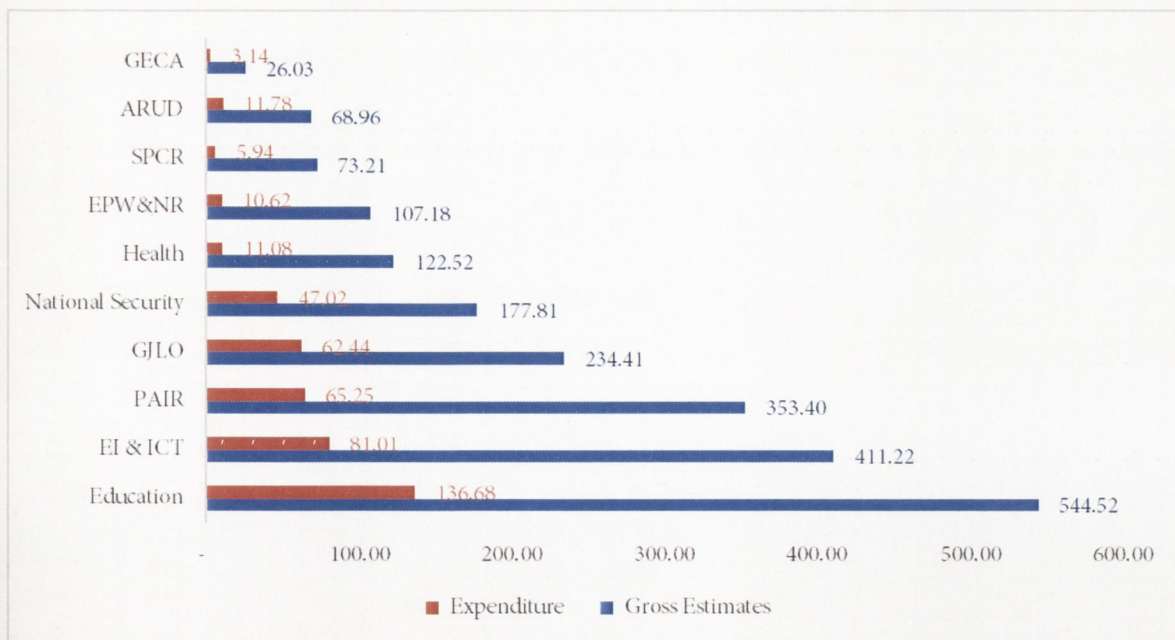
Figure 3.2: Expenditure by Sector in the first three months of FY 2022/23 (Kshs. Billion)



Source: MDAs & National Treasury

Figure 3.3 compares the annual budget and expenditure by sector in the first three months of FY 2022/23.

Figure 3.3: Comparison of Annual Budget and Expenditure by Sector in the first three months of FY 2022/23 (Kshs. Billion)



Source: MDAs & National Treasury

3.3 Consolidated Fund Services Budget Performance

Budget allocation to the CFS in the FY 2022/23 amounted to Kshs. 1.57 trillion, compared to Kshs.1.33 trillion allocated in the FY 2021/22. Table 3.2 summarises the CFS implementation status in the first three months of FY 2022/23.

Table 3.2: CFS Budget Performance

CFS Category	Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	Cumulative Expenditure (Kshs. Million)	Expenditure as % of net estimates
Public Debt	1,393,126.15	236,958.28	236,882.05	17.0
Pensions and Gratuities	171,828.28	24,499.27	24,499.27	14.3
Salaries & Allowances and Miscellaneous Services	6,865,83	3,333.10	758.06	11.0
Subscriptions to International Organizations	0.50	-	-	-
Total	1,571,810.75	264,790.65	262,139.38	16.7

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.262.14 billion, representing 16.7 per cent of the CFS gross estimates, compared to Kshs.241.41 billion (18.2 per cent) recorded in a similar period FY 2021/22. There was an overall growth in CFS payments over the period, which is attributed to an increase in public debt expenditure by 16.0 per cent from Kshs.204.19 billion in the first three months of FY 2021/22 to Kshs.236.88 billion in the current period under review.

3.4 Public Debt

As of 30th September 2022, the Public debt stock stood at Kshs.8.56 trillion, comprising Kshs.4.19 trillion dues to external lenders (49 per cent) and Kshs.4.37 trillion due to domestic lenders (51 per cent). Table 3.3 represents the public debt position as of 30th September 2022.

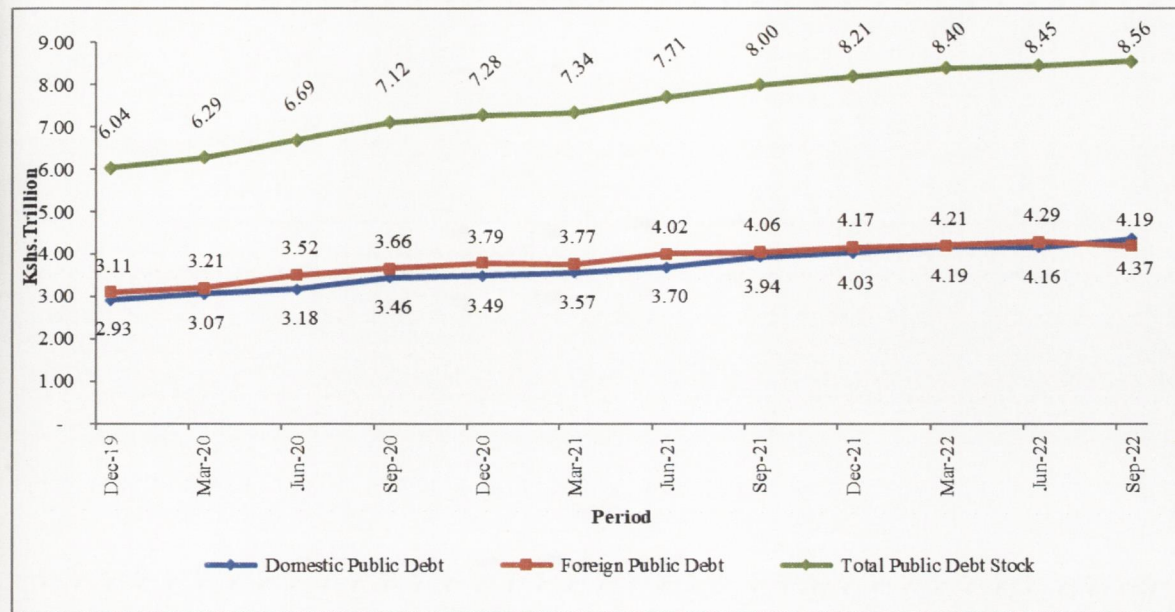
Table 3.3: Public Debt Position as of 30th September 2022

Category	Amount (Kshs. Million)	Proportion to the total portfolio (%)
External Debt		
Bilateral	1,078,956,221,768	12.6
Multilateral	1,957,898,941,057	22.9
Commercial Banks	1,143,708,568,928	13.4
Suppliers Credits	11,760,208,134	0.1
Sub-Total External Debt	4,192,323,939,888	49.0
Domestic Debt		
Central Bank	53,880,755,871	0.6
Commercial Banks	2,032,419,831,100	23.7
Sub-total: Banks	2,086,300,586,971	-
Non-bank	2,248,030,763,177	26.3
Others (Non-residents)	31,947,341,070	0.4
Sub-Total Domestic	4,366,278,691,217	51.0
Grand Total	8,558,602,631,105	100.0

Source: National Treasury

Public debt stock recorded a 7 per cent growth from Kshs.8.0 trillion reported on 30th September 2021 to Kshs.8.56 trillion reported on 30th September 2022. Figure 3.4 shows the trend in public debt stock from 31st December 2019 to 30th September 2022.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The allocation towards servicing the public debt in the FY 2022/23 amounted to Kshs.1.39 trillion, representing 88.5 per cent of the CFS budgetary allocation, compared to Kshs.1.17 trillion allocated in FY 2021/22, comprised of Kshs.702.47 billion for principal and Kshs.690.65 billion for interest payments.

Allocation towards external debt comprised of Kshs.241.06 billion for the principal and Kshs.137.24 billion for interest, while domestic debt included Kshs.461.41 billion and Kshs.553.41 billion towards principal and interest payments, respectively.

Total expenditure on Public debt during the first three months of FY 2022/23 amounted to Kshs.236.88 billion, representing 17.0 per cent of the annual estimates, compared to Kshs.204.19 billion (17.4 per cent) recorded in a similar period FY 2021/22. The expenditure comprised Kshs.97.34 billion towards principal redemptions, Kshs.139.12 billion towards interest payments, Kshs.398.54 million for commitment fees, and Kshs.31.81 million for other charges.

External debt servicing amounted to Kshs.104.07 billion, consisted Kshs.67.74 billion for principal payments, Kshs.35.91 billion for interest payments, Kshs.398.54 million for commitment fees, and Kshs.31.81 million for other charges. The total domestic debt payment was Kshs.132.81 billion, consisted Kshs.29.60 billion and Kshs.103.21 billion for principal and interest payments, respectively.

3.5 Overdraft Facility

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

The overdraft limit for FY 2022/23 was raised to Kshs.80 billion from Kshs.75 billion in FY 2021/22 and is charged an interest rate of 7 per cent per annum on the amount outstanding at the end of each month. In the first three months of FY 2022/23, the total charge on the overdraft facility was Kshs.980.78 million, as shown in Table 3.4.

Table 3.4: Charges on Overdraft Facility per month in the FY 2022/23

Month	Amount in Kshs.
July 2022	327,533,507.20
August 2022	325,712,816.60
September 2022	279,606,847.70
Total	980,779,831.50

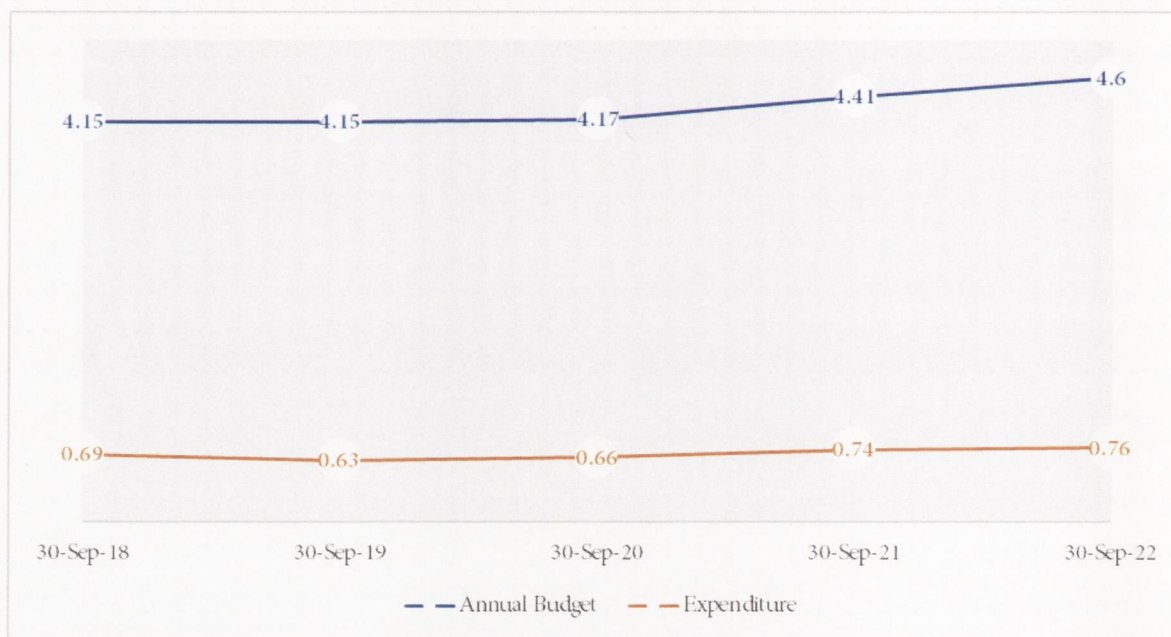
Source: National Treasury

3.6 Salaries and Allowances and Miscellaneous Services

The allocations for Salaries, Allowances and Miscellaneous Services (SAM) in the FY 2022/23 amounted to Kshs.4.60 billion, compared to the allocation of Kshs.4.41 billion allocated in the FY 2021/22.

The total expenditure towards SAM in the first three months of FY 2022/23 was Kshs.758.06 million, representing 16.5 per cent of the annual estimates, compared to Kshs.0.74 billion (16.7 per cent) recorded in a similar period in the FY 2021/22. Figure 3.5 shows the trends in budgetary allocations and expenditures for salaries, allowances, and miscellaneous services from FY 2018/19 to FY 2022/23.

Figure 3.5: Trend in Salaries, Allowances, and Miscellaneous Services performance from 30th September 2018 to 30th September 2022



Source: National Treasury

Table 3.5 shows Salaries and allowances performance in the first three months of FY 2022/23.

Table 3.5: Salaries and Allowances Budget Performance

Name of the Office	Approved Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Office of the Attorney General	18,743,358	4,200,189.00	4,200,189	22.4
Director of Public Prosecutions	9,338,256	2,334,564.00	2,334,564	25.0
The Judicial Service Commission	3,530,295,340	568,457,628.	568,457,628	16.1
Auditor General	20,931,076	2,772,000.00	2,772,000	13.2
Public Service Commission	120,360,680	17,895,564.00	17,895,564	14.9
Teachers Service Commission	91,048,465	17,895,564.00	17,895,564	19.7
Ethics and Anti-Corruption Commission	22,200,000	3,529,838.80	3,529,838.80	15.9
Kenya National Commission on Human Rights	41,265,000	13,953,628.50	13,953,628.50	33.8
Commission on Administrative Justice	26,582,256	6,927,512.90	6,927,512.90	26.1
National Gender & Equality Commission	16,982,256	6,845,564	6,845,564	40.3
National Cohesion & Integration Commission	125,141,450	13,424,883	13,424,883	10.7
Commission on Revenue Collection	83,451,993	17,472,723	17,472,723	20.9
Salaries & Remuneration Commission	93,782,256	21,692,864	21,692,864	23.1
National Land Commission	140,856,745	17,955,564	17,955,564	12.7
Controller of Budget	17,823,094	2,295,564	2,295,564	12.9
National Police Service Commission	86,154,336	12,045,564	12,045,564	14.0
Independent Electoral & Boundaries Commission	102,733,128	17,316,159	17,316,159	16.9
Sub-Total	4,547,689,689	747,015,375	747,015,375	16.4
Office of the President / Deputy President: (a) President	41,203,768	5,038,000	5,038,000	26.8
(b) Deputy President		3,412,100	3,412,100	
(a) Former Presidents		711,000	711,000	
(b) Former First Lady		1,881,000	1,881,000	
Sub-Total		11,042,100	11,042,100	
Total for Salaries and Allowances	4,588,893,457	758,057,475	758,057,475	16.5

Source: National Treasury

3.7 Guaranteed Debt

As of 30th September 2022, the guaranteed debt stock was Kshs.142.47 billion. In FY 2022/23, Kshs.2.26 billion was allocated towards guaranteed debts, and there were no reported payments towards guaranteed debts in the period under review. Table 3.6 shows a list of guaranteed loans as of 30th September 2022.

Table 3.6: List of guaranteed loans as of 30th September 2022,

Agency	Year	Purpose of the Loan	Loan Portfolio as of 30th September 2022 (Kshs.)
Kenya Airways	2017	Kenya Airways guarantee	76,973,027,874
Kenya Electricity Generating Company	2007	Sondu-Miriu Hydro Power Project Sangoro Power Plant	3,013,685,355
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Project	15,258,830,986
		Rehabilitation and Expansion of Hydropower Plant Kindaruma	1,373,982,993
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	2,689,763,594
	2021	DSSI Japan for KENGEN Loans Phase I	1,216,408,005
Kenya Ports Authority	2007	Mombasa Port Development Programme	18,081,200,423
	2015	Kenya Port Development Project Phase II	13,632,178,932
	2021	DSSI Japan - Kenya Ports Authority	377,711,146
		DSSI Japan - Kenya Ports Authority - Phase II	377,657,157
Kenya Power Company	1995	Mombasa Diesel Generating Power Plant	1,420,208,384
	1997	Sondu-Miriu Hydro Power Project	1,552,776,491
	2004	Sondu-Miriu Hydro Power II	6,499,450,343
Total Guaranteed Loans			142,466,881,683

Source: National Treasury

*DSSI- Debt Service Suspension Initiative

3.8 Pensions and Gratuities

The allocation for Pensions and gratuities for the FY 2022/23 amounted to Kshs.171.83 billion, compared to Kshs.153.64 billion allocated in the FY 2021/22. It comprised Ordinary Pensions of Kshs.69.55 billion, Commuted Pensions and Gratuities of Kshs.76.16 billion, Other Pension Schemes of Kshs.242.10 million, and Public Service Superannuation Scheme at Kshs.25.88 billion.

Total payments towards Pensions and Gratuities in the first three months of FY 2022/23 amounted to Kshs.24.50 billion, representing 14.3 per cent of the gross estimates, compared to Kshs.36.49 billion (23.7 per cent) recorded in a similar period in FY 2021/22. Table 3.7 shows the performance for various pension categories in the first three months of FY 2022/23.

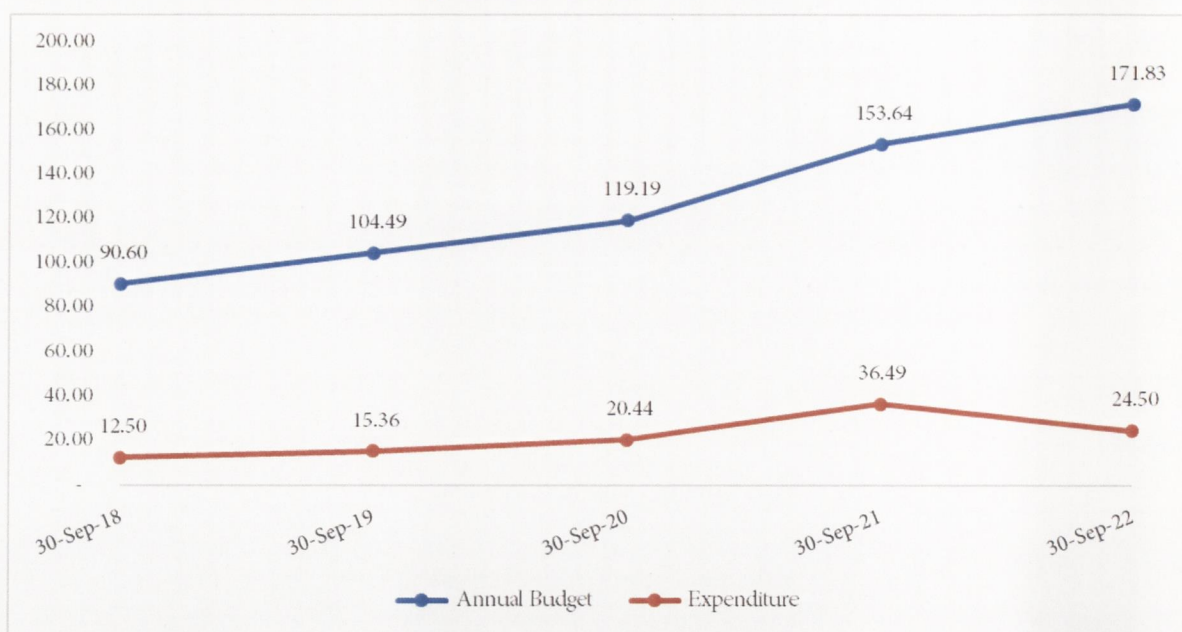
Table 3.7 Pension and Gratuities Performance

Classifications of Pensions & Gratuities	Printed Estimates	Exchequer	Expenditure	The proportion of expenditure to estimates
	Kshs.			%
Ordinary Pension	69,549,073,496	15,900,443,979	15,900,443,979	22.9
Commuted Pension	76,159,952,961	4,586,733,739	4,586,733,739	6.0
Other Pension Schemes	242,273,450	-	-	-
Public Service Superannuation Scheme	25,876,979,994	4,012,091,972	4,012,091,972	15.5
Total	171,828,279,900	24,499,269,690	24,499,269,690	14.3

Source: National Treasury

Notably, budget allocation and expenditure on Pensions and gratuities have been on an upward trend which is attributed to growth in the number of pensioners retiring from government. Figure 3.6 shows the Pensions and gratuities trend from 30th September 2019, to 30th September 2022.

Figure 3.6: Trend in Pensions and Gratuities Performance as of 30th September 2018, to 30th September 2022



Source: National Treasury

3.9 Ministries, Departments, and Agencies Expenditure by Economic Classification

3.10 Introduction

This section presents breakdown analyses of MDAs' expenditure on economic classification with a significant amount for development and recurrent activities in the first three months of FY 2022/23. 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 Specialized Plant, Equipment, and Machinery, and Pre-Feasibility studies.

Recurrent expenditure major economic items include Compensation to Employees, Operations and Maintenance (O&M), and Current Transfer to SAGAs. O&M is disaggregated into the expenditure of significant budget items, including Travelling, Printing, Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles, and other assets.

3.11 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2022/23, gross allocations towards Ministerial development activities amounted to Kshs.715.35 billion compared to Kshs.668.38 billion allocated in FY 2021/22. Gross ministerial development expenditure in the first three months of FY 2022/23 amounted to Kshs. 78.97 billion, recording an absorption rate of 11 per cent, compared to 16.8 per cent (Kshs.112.13 billion), recorded in a similar period in FY 2021/22. Table 3.8 shows the development expenditure analysis by MDA's first three months of FY 2022/23.

Table 3.8: Breakdown of Development Expenditure by MDAs (Kshs. Million)

MINISTRY/STATE DEPARTMENT/ AGENCY	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction and Civil Works	Purchase of Specialized Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Economic Items	Gross Expenditure	Appropriations-in-Aid (A-I-A)	Net Expenditure
The Executive Office of the President	-	-	87.30	758.37	-	-	149.07	994.73	-	994.73
State Department for Interior and Citizen Services	171.38	74.46	29.82	-	1,156.21	-	1,377.21	2,809.08	-	2,809.08
State Department for Devolution	4.24	-	-	-	-	-	1.66	5.90	-	5.90
State Department for Development for the ASALs	1,456.20	-	-	-	-	0.32	45.50	1,502.02	-	1,502.02
Ministry of Defence	-	-	-	-	-	-	1,408.34	1,408.34	-	1,408.34
Ministry of Foreign Affairs	14.04	-	73.31	-	-	-	1,000.00	1,087.35	-	1,087.35
State Department for Vocational and Technical Training	285.54	15.06	-	-	-	2.00	106.57	409.17	97.07	312.11
State Department for University Education and Research	842.68	56.23	-	-	-	-	0.00	898.91	56.23	842.68
State Department for Early Learning & Basic Education	5,007.69	-	-	-	-	-	-	5,007.69	-	5,007.69
The National Treasury	19,124.98	-	5.37	-	-	25.34	339.09	19,494.78	4,431.02	15,063.76
Ministry of Health	130.78	-	-	-	239.60	-	305.37	675.75	-	675.75
State Department for Infrastructure	21,855.58	-	-	-	-	27.12	2,747.95	24,630.65	2,546.67	22,083.98
State Department for Transport	-	-	-	-	-	5.00	-	5.00	-	5.00
State Department for Shipping and Maritime.	-	-	-	-	-	-	18.57	18.57	-	18.57
State Department for Housing and Urban Development	107.25	-	627.27	-	-	7.68	1,222.92	1,965.12	281.13	1,683.99
State Department for Public Works	-	1.43	9.69	-	-	18.54	6.28	35.94	-	35.94
Ministry of Water, Sanitation, and Irrigation	5,575.14	-	-	175.36	-	18.09	-	5,768.59	-	5,768.59
Ministry of Environment and Forestry	80.76	-	-	-	-	-	312.75	393.51	6.39	387.12
Ministry of Lands and Physical Planning	302.50	-	0.49	-	-	53.09	200.00	556.08	-	556.08
State Department for Information, Communications, Technology, and Innovation	1,461.07	-	-	-	46.55	16.54	99.00	1,623.16	-	1,623.16

MINISTRY/STATE DEPARTMENT/ AGENCY	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction and Civil Works	Purchase of Specialized Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Economic Items	Gross Expenditure	Appropriations-in-Aid (A-I-A)	Net Expenditure
State Department for Broadcasting & Telecommunications	181.63	-	-	-	-	-	11.90	193.53	-	193.53
State Department for Sports	24.75	-	-	-	-	-	-	24.75	24.75	-
Ministry of Energy	1,527.50	-	1,808.09	-	-	49.61	27.11	3,412.31	-	3,412.31
State Department for Livestock	104.98	-	-	-	-	-	4.10	109.07	-	109.07
State Department for Crop Development and Agricultural Research	1,673.05	-	136.25	-	-	12.50	379.63	2,201.45	-	2,201.45
State Department for Fisheries, Aquaculture and the Blue Economy	-	8.25	-	207.13	6.75	5.68	446.55	674.36	-	674.36
State Department for Cooperatives	5.63	-	-	-	-	3.07	0.38	9.07	-	9.07
State Department for Trade and Enterprise Development	50.00	-	-	-	-	-	2.73	52.73	-	52.73
State Department for Industrialization	497.29	-	-	-	-	1.55	-	498.84	-	498.84
State Department for Labour	13.59	-	-	-	-	2.90	13.93	30.41	-	30.41
State Department for Social Protection, Pensions, and Senior Citizen Affairs	-	-	-	-	-	-	293.34	293.34	-	293.34
Ministry of Petroleum and Mining	82.50	-	-	-	-	46.48	16.32	145.30	-	145.30
State Department for Wildlife	22.00	-	-	-	-	-	8.14	30.14	-	30.14
State Department for Public Service	97.53	-	-	-	-	-	-	97.53	-	97.53
State Department for Youth Affairs	43.75	-	-	-	0.02	35.41	148.12	227.29	68.97	158.32
State Department for Gender	598.00	-	-	-	-	-	1.06	599.06	-	599.06
State Department for Regional and Northern Corridor Development	298.96	-	-	-	-	-	-	298.96	-	298.96
The Judiciary	-	-	-	-	-	10.98	205.09	216.07	-	216.07
Office of the Director of Public Prosecutions	-	-	-	-	-	-	0.04	0.04	-	0.04
Parliamentary Joint Services	-	127.15	29.45	-	155.38	-	73.56	385.53	-	385.53
Teachers Service Commission	-	7.66	-	-	-	-	176.28	183.94	-	183.94
Total	61,640.98	290.23	2,807.04	1,140.85	1,604.51	341.91	11,148.57	78,974.08	7,512.24	71,461.85

Source: MDAs and National Treasury

Analysis of MDAs' development expenditure by economic classifications shows that the highest spending by category was on Capital Transfers by MDAs at Kshs. 61.64 billion, representing 78.1 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report (see Annex VI, referenced on page 120).

The second highest spending category was on Refurbishment of buildings/Infrastructure at Kshs.2.81 billion, representing 3.6 per cent. Other budget items with significant expenses include the Purchase of Specialized Plants, Equipment, and Machinery at Kshs. 1.61 billion and Construction and Civil Works at Kshs.1.14 billion, representing 2.0 per cent and 1.4 per cent, respectively.

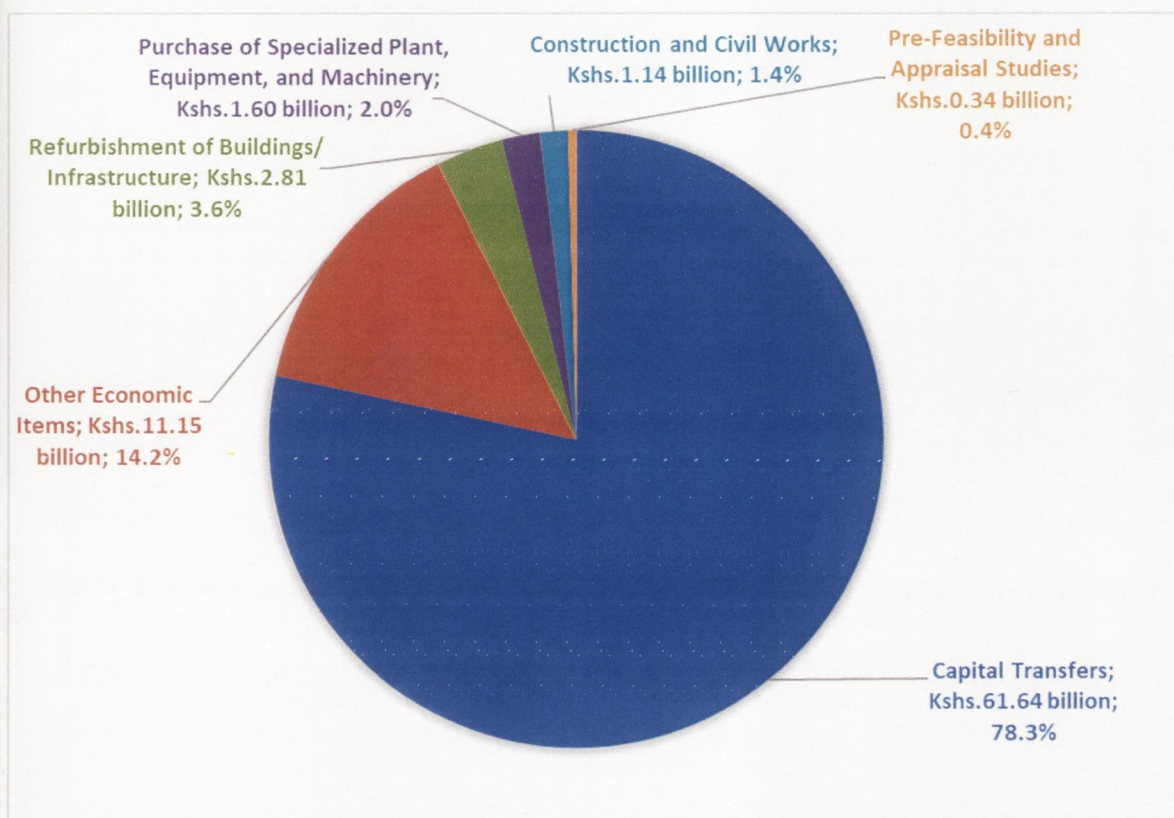
Further analysis shows that the State Department for Infrastructure had the highest Capital Transfers at Kshs. 21.86 billion, representing 35.5 per cent of the total Capital Transfers followed by the National Treasury at Kshs. 19.12 billion, which represented 31.0 per cent.

In the analysis of expenses by economic classification, the report has classified budget line items not captured under major expenses under other economic items amounting to Kshs.11.15 billion, representing 14.1 per cent of the gross development expenditure. MDAs recording the highest expenditure under this category includes:

- **The State Department for Infrastructure** -Kshs.2.75 billion comprises funding for various projects from development partners at Kshs.2.55 billion.
- **Ministry of Defence**-Kshs. 1.40 billion comprised of Kshs.1.20 billion for Kenya Defence Forces Headquarters and Kshs.0.21 billion for Kenya Meat Commission.
- **The State Department for Interior and Citizen Services**-Comprises Kshs.1.38 billion for supplies for production.
- **The State Department for Housing and Urban Development**-Kshs. 1.22 billion comprisesKshs.1.21 billion for Contracted Technical and Professional Services, Kshs.627 million for Refurbishment of Buildings/ Infrastructure and Civil Works.

Figure 3.7 shows the composition of MDAs development expenditure for the first three months of FY 2022/23.

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure



Source: MDAs and National Treasury

3.12 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2022/23, gross allocation to recurrent ministerial expenditure amounted to Kshs.1.40 trillion, compared to Kshs.1.46 trillion allocated in FY 2021/22. Gross recurrent expenditure by MDAs in the first three months of FY 2022/23 was Kshs.355.99 billion, representing 25.4 per cent of the gross recurrent estimates, compared to Kshs.277.98 billion (21.8 per cent), recorded in a similar period FY 2021/22.

A breakdown of the MDAs' total recurrent expenditure in the first three months of FY 2022/23 is presented in Table 3.9.

Table 3.9: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

MINISTRY/ STATE DEPARTMENT/ AGENCY	Compensation to Employees	OPERATIONS & MAINTENANCE (O&M)											Current Transfers	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance - Motor Vehicles	Maintenance -Other Assets	Legal Fees	Other Economic Items					
The Executive Office of the President	2,732.26	129.16	10.13	3.93	33.56	9.02	27.80	35.53	8.15	-	4,675.34	-	-	7,664.88	9.80	7,655.08
State Department for Interior	24,168.07	399.60	4.64	2.59	206.04	302.59	90.83	196.81	31.97	0.20	9,684.62	0.20	457.89	35,545.87	-	35,545.87
State Department for Core-regional Services	5,338.27	21.41	-	0.05	-	0.11	1.05	0.33	0.03	-	31.14	-	1.13	5,393.51	-	5,393.51
State Department for Devolution	62.66	9.85	-	-	-	2.45	2.05	-	0.07	-	94.39	-	134.58	306.04	-	306.04
State Department for Development for the ASALS	46.77	1.49	0.02	-	-	0.01	0.78	0.05	0.01	-	3.65	-	164.79	217.56	-	217.56
Ministry of Defence	394.01	23.75	10.92	5.66	18.40	18.40	19.80	4.03	0.56	-	42.10	-	38,591.27	39,128.91	-	39,128.91
Ministry of Foreign Affairs	8.98	62.31	445.10	7.25	521.61	3.05	90.16	13.60	27.55	-	2,749.53	-	401.13	4,330.27	1.11	4,329.16
State Department for Vocational and Technical Training	1,651.59	6.46	0.77	0.17	10.60	1.01	0.87	0.37	-	-	5.01	-	1,674.39	3,351.24	1,636.99	1,714.26
State Department for University Education	59.64	6.24	4.11	0.08	-	0.78	4.26	0.05	-	-	2,676.16	-	12,287.74	15,039.05	-	15,039.05
State Department for Early Learning & Basic Education	951.61	5.10	0.56	0.29	2.31	0.69	2.06	0.23	0.52	-	31,295.40	-	7,158.91	39,417.68	-	39,417.68
State Department for Post Training and Skills Development	18.18	6.52	2.06	1.17	2.19	3.67	0.94	-	-	-	8.59	-	-	43.31	-	43.31
State Department for Implementation of Curriculum Reforms	4.84	1.85	-	0.01	-	0.37	2.68	0.01	0.03	-	0.09	-	-	9.86	-	9.86
The National Treasury	796.61	17.20	8.77	0.32	-	19.44	73.54	1.88	-	-	6,714.76	-	6,261.58	13,894.09	1,382.71	12,511.39
State Department of Planning	106.87	15.84	0.93	0.69	13.79	7.72	14.83	2.71	0.30	-	55.53	-	631.18	850.39	-	850.39
Ministry of Health	2,393.05	24.27	0.73	0.45	1.42	0.76	17.74	1.88	0.76	-	224.09	-	7,734.67	10,399.81	-	10,399.81

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation to Employees	OPERATIONS & MAINTENANCE (O&M)											Current Transfers	Gross Expenditure	Appropriations-In-Aid	Net Expenditure	
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance - Motor Vehicles	Maintenance -Other Assets	Legal Fees	Other Economic Items						
State Department of Infrastructure	274.63	0.41	-	0.47	-	0.01	0.81	-	0.06	-	-	-	2,228.43	31.50	2,536.31	-	2,536.31
State Department of Transport	28.40	6.97	3.47	1.00	1.00	4.14	1.08	0.03	0.88	-	-	29.46	1,770.04	1,846.46	1,770.04	76.42	
State Department for Shipping and Maritime	28.07	3.78	1.64	1.45	6.05	5.47	2.53	0.34	1.09	-	-	17.02	285.67	353.12	-	353.12	
State Department for Housing, Urban Development	200.96	1.77	0.21	0.07	-	0.86	0.98	0.54	0.39	-	-	17.06	22.50	245.35	-	245.35	
State Department for Public Works	188.62	4.14	0.09	-	18.31	0.12	0.73	0.10	0.01	2.04	-	15.24	325.00	554.39	-	554.39	
Ministry of Water, Sanitation and Irrigation	151.19	9.40	0.51	0.25	-	0.08	1.43	1.52	0.31	0.10	-	1,180.13	-	1,344.92	509.79	835.14	
Ministry of Environment and Forestry	272.48	0.80	0.08	-	-	-	7.02	0.20	0.10	-	-	183.75	1,899.75	2,364.18	177.39	2,186.79	
Ministry of Lands and Physical Planning	610.36	2.07	-	0.15	0.00	9.60	1.44	0.23	0.43	-	-	23.64	-	647.92	-	647.92	
State Department for Information Communications and Technology	62.63	3.98	0.01	0.13	5.58	2.09	1.32	-	0.05	-	-	31.48	353.42	460.69	27.82	432.87	
State Department for Broadcasting & Telecommunications	110.49	15.71	0.98	54.97	5.73	1.31	9.95	1.33	0.21	0.08	-	55.16	1,051.93	1,307.85	51.67	1,256.18	
State Department for Sports	51.74	2.29	0.82	0.01	0.03	0.13	1.54	0.13	-	-	-	9.85	251.66	318.21	-	318.21	
State Department for Culture and Heritage	59.77	10.07	1.91	0.10	-	2.35	9.01	-	-	-	-	6.32	544.85	634.37	-	634.37	
Ministry of Energy	93.46	0.23	0.18	-	-	0.25	4.01	1.34	0.13	-	-	0.15	709.03	808.78	0.07	808.71	
State Department for Livestock	318.41	3.80	0.54	0.12	0.20	2.27	2.15	0.26	0.04	-	-	41.97	53.28	423.03	0.59	422.44	
State Department for Crop Development and Agricultural Research	194.01	3.00	-	0.43	1.56	0.68	1.11	0.67	0.45	-	-	3,993.29	1,713.25	5,908.45	-	5,908.45	
State Department for Fisheries, Aquaculture and the Blue Economy	38.25	2.24	0.53	0.25	-	1.29	0.63	0.65	-	-	-	47.43	468.55	559.82	-	559.82	
State Department for Cooperatives	56.36	4.84	0.84	0.31	2.13	1.07	5.73	0.16	0.08	-	-	10.56	400.56	482.65	395.30	87.35	
State Department for Trade	112.94	9.38	3.52	0.10	28.40	0.81	5.44	0.36	0.38	-	-	7.29	263.76	432.37	2.46	429.91	
State Department for Industrialization	91.73	5.35	1.35	-	-	4.38	1.07	0.10	-	-	-	8.45	665.74	778.18	243.00	535.18	
State Department for Labour	204.31	11.76	2.70	0.84	61.90	0.23	9.43	1.26	0.70	0.04	-	46.44	503.00	842.61	-	842.61	
State Department for Social Protection, Pensions and Senior Citizens Affairs	368.90	9.41	0.75	16.17	6.05	0.42	7.38	-	0.20	-	-	573.35	287.30	1,269.92	7.67	1,262.25	

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation to Employees	OPERATIONS & MAINTENANCE (O&M)											Current Transfers	Gross Expenditure	Appropriations In-Aid	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance-Motor Vehicles	Maintenance-Other Assets	Legal Fees	Other Economic Items					
Ministry of Petroleum and Mining	120.45	1.05	-	0.06	-	-	0.62	0.08	0.05	-	-	40,226.91	-	40,349.22	6,948.85	33,400.37
State Department for Tourism	45.19	5.55	2.38	-	0.26	2.38	1.26	0.17	-	-	8.09	-	122.37	187.66	-	187.66
State Department for Wildlife	27.07	7.54	1.76	0.04	0.14	1.83	0.05	0.04	-	4.21	37.29	-	624.00	718.06	-	718.06
State Department for Public Service	5,288.49	34.45	2.10	2.28	23.27	16.19	1.44	0.10	-	-	281.31	-	3,156.11	8,811.69	-	8,811.69
State Department for Youth	158.68	4.35	1.40	0.26	1.16	1.97	0.48	0.11	-	-	7.41	-	110.51	288.39	99.50	188.89
State Department for Gender	71.16	5.69	0.32	0.04	5.40	10.50	0.05	0.09	-	-	3.07	-	113.33	212.06	33.75	178.31
State Department for East African Community	62.72	5.38	11.95	0.06	25.68	2.66	0.33	0.09	-	-	4.49	-	-	113.37	-	113.37
State Department for Regional and Northern Corridor Development	20.06	6.60	-	0.29	-	0.74	0.08	0.15	-	-	743.01	-	-	773.59	91.29	682.30
State Law Office and Department of Justice	373.33	27.38	6.84	0.27	4.74	3.64	2.91	3.06	-	-	30.64	-	510.61	976.43	-	976.43
The Judiciary	2,690.31	153.38	44.32	6.85	6.92	14.69	43.10	4.44	-	-	498.67	-	-	3,517.01	-	3,517.01
Ethics and Anti-Corruption Commission	577.79	43.05	1.65	6.62	19.13	11.62	9.95	0.51	-	2.04	376.51	-	-	1,063.86	-	1,063.86
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	6,486.18	6,486.18	-	6,486.18
Office of the Director of Public Prosecutions	567.27	34.06	12.79	1.19	59.22	11.73	5.10	0.41	-	-	64.70	-	-	769.02	-	769.02
Office of the Registrar of Political Parties	100.87	7.29	0.46	0.37	8.05	0.54	-	0.14	-	-	26.05	-	-	144.49	-	144.49
Witness Protection Agency	78.42	0.32	-	0.10	8.15	0.07	0.75	2.44	-	-	92.67	-	-	184.48	-	184.48
Kenya National Commission on Human Rights	68.97	0.64	0.20	-	15.64	0.31	0.11	0.38	-	-	55.80	-	-	142.84	-	142.84
National Land Commission	154.71	9.36	0.91	1.50	30.03	1.07	-	-	-	-	7.89	-	-	211.63	-	211.63
Independent Electoral and Boundaries Commission	4,899.05	236.56	23.46	12.72	2,790.19	1,218.09	11.23	0.70	-	70.00	123.81	-	-	10,975.31	1.57	10,973.74
Parliamentary Joint Services	565.29	55.78	68.21	1.94	8.28	54.88	0.16	16.60	-	-	292.45	-	-	1,076.85	-	1,076.85
Parliamentary Service Commission	561.49	174.83	104.82	8.76	0.02	12.17	7.33	3.33	-	-	132.82	-	-	1,023.66	-	1,023.66
National Assembly	1,880.14	621.46	104.13	-	-	13.44	-	-	-	-	268.28	-	83.05	2,982.18	-	2,982.18
Judicial Service Commission	45.95	9.51	8.76	0.60	2.86	9.24	1.26	-	-	0.24	2.52	-	-	107.31	-	107.31
The Commission on Revenue Allocation	43.56	3.69	-	0.05	13.25	0.01	1.17	0.10	-	-	49.60	-	-	111.88	-	111.88
Public Service Commission	395.47	7.90	4.33	0.30	2.81	0.77	0.98	0.41	-	-	19.78	-	-	442.14	-	442.14

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation to Employees	OPERATIONS & MAINTENANCE (O&M)											Current Transfers	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance - Motor Vehicles	Maintenance -Other Assets	Legal Fees	Other Economic Items					
Salaries and Remuneration Commission	42.44	5.25	-	2.81	4.76	1.04	14.14	1.41	0.52	-	83.14	-	-	155.51	-	155.51
Teachers Service Commission	68,336.14	14.13	0.06	0.73	3.46	15.20	4.52	12.70	2.26	2.01	3,925.43	-	-	72,316.64	136.75	72,179.89
National Police Service Commission	117.01	7.12	-	0.06	13.74	-	6.05	1.58	0.13	0.47	51.55	-	-	197.72	-	197.72
Auditor General	985.96	77.04	9.29	1.70	73.60	8.66	9.83	5.05	17.36	-	158.31	-	-	1,346.81	110.82	1,235.99
Controller of Budget	85.65	2.41	-	-	-	0.15	0.84	0.02	0.01	-	0.48	-	-	89.57	-	89.57
The Commission on Administrative Justice	86.52	3.85	-	0.00	3.99	0.91	0.85	0.00	0.01	-	4.47	-	-	100.59	-	100.59
National Gender and Equality Commission	60.02	19.00	6.00	0.31	10.01	4.25	0.62	0.07	0.22	-	44.90	-	-	145.41	-	145.41
Independent Policing Oversight Authority	125.09	14.64	2.03	1.38	17.26	3.38	3.97	3.91	1.56	-	78.56	-	-	251.77	-	251.77
Total	130,886.37	2,441.73	927.02	150.76	4,112.57	1,804.98	2,276.02	379.95	130.85	81.43	114,487.52	98,306.19	355,985.40	13,638.92	342,346.48	

Source: MDAs and National Treasury

This report has disaggregated recurrent expenditure for MDAs into Compensation to Employees, Operations and Maintenance, and Current Transfers to SAGAs. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises. (See Annex VII referenced on page 127)

3.12.1 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.130.89 billion, representing 36.8 per cent of the Ministerial gross recurrent spending, excluding the salary for the Kenya Defences Forces and National Intelligence Security under the National Security Sector, which is reported under the current transfer to SAGAs.

3.12.2 Operations and Maintenance

This category includes Travelling, Printing and Advertising, Rent and Rates for non-residential buildings, Training, Hospitality, Legal Fees, and Maintenance expenses for motor vehicles and other assets. Other economic items include refined fuels and Lubricants and fuel for transport, Contracted technical and professional services, Medical and Group Personal Insurance, and Domestic Loans to individuals and Households.

In the first three months of FY 2022/23, travelling expenditure was Kshs.3.37 billion, a decline compared to Kshs.4.45 billion recorded in FY 2021/22, attributed to low budget activities due to the general elections held in August 2022. This comprised domestic travel of Kshs.2.44 billion and Kshs.0.93 billion on foreign travel. Expenditure on Rentals and Rates-non-Residential Buildings was Kshs. 4.11 billion, hospitality was Kshs.2.28 billion, and Training was Kshs.1.80 billion.

In the analysis of O&M expenditure, other economic items were classified together and amounted to Kshs.114.49 billion in the period under review. MDAs recording high expenditure under other economic items includes:

- **Ministry of Petroleum and Mining**- Kshs.40.23 billion for oil market price stabilization.
- **State Department for Early Learning and Basic Education** – Kshs.31.30 billion comprises Kshs.30.30 billion subsidies to the Board of Governors maintained schools to support free primary and secondary education and Kshs.0.99 billion for use on other goods and services.
- **State Department for Interior and Citizen Services** – Kshs.9.68 billion, which comprises Kshs.3.29 billion for the payment of medical and group personal insurance for staff, Kshs.405 million for fuel and lubricants, Kshs.455 million for utilities supplies and services, and Kshs. 4.79 billion for other operating expenses.
- **The National Treasury** –Kshs.6.71 billion comprises Kshs.2.00 billion for Insurance costs, Kshs.3.30 billion for other operating expenses and Kshs.1.22 billion for membership fees ds and subscriptions to International Organizations.
- **The State Department for Crop Development and Agricultural Research**-Kshs. 3.99 billion, which comprises Kshs.3.98 billion for Pre-feasibility, feasibility and Appraisal Studies, Laundry Expenses, Motor vehicle Insurance and Subsidy, Kshs.2.40 million for medical and group personal insurance, Kshs.3.36 million for Contracted Guards and Cleaning Services and Kshs.2.07 million for Telephone, Telex and Mobile services.

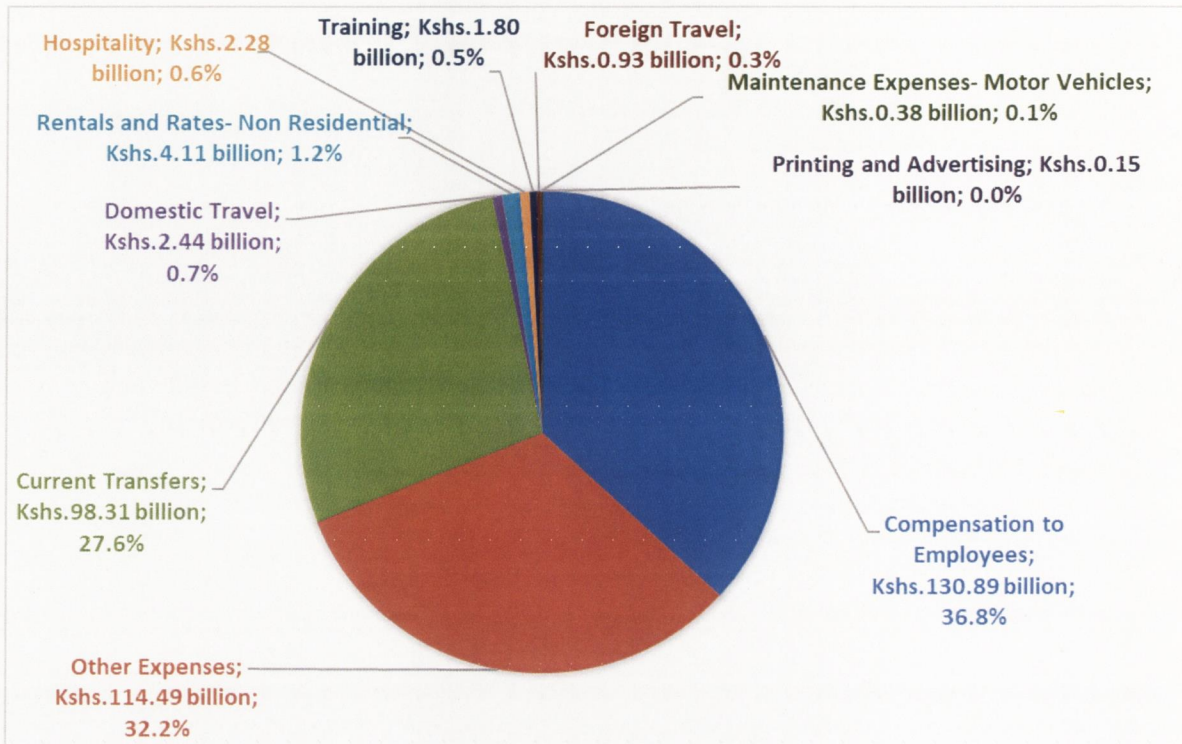
- **The Ministry of Foreign Affairs** – Kshs.2.75 billion comprises Kshs.244.55 million for contracted professional services, membership fees, and subscriptions, Kshs.91.39 million for payment of utilities supplies and services, Kshs.157 million for scholarships and educational benefits, Kshs.142.82 million for the purchase of motor vehicles Kshs.54.08 million for Specialized Materials and Supplies.
- **The State Department for University Education and Research**- Kshs.2.68 billion comprises Kshs.2.67 billion for acquiring financial Assets (High Education Loans Board), Kshs.2.69 million for Communication, Supplies and Services and Kshs.1.97 million for Fuel and Lubricants.
- **The State Department for Infrastructure** -Kshs.2.22 billion comprised of Kshs.2.11 billion for the Road Maintenance Levy Fund - RMLF (Kenya Roads Board), Kshs.67.88 million for the Examination/Tuition Fees (Kenya Institute of Highways Building and Technology), and Kshs. 34.04 million Sundry Revenue (Mechanical and Transport).
- **The Executive Office of the President** -Kshs.4.68 billion comprises Kshs.3.67 billion for Other Operating Expenses, Kshs.27.50 million for Government Pension and Retirement Benefits, Kshs.9.19 million for the purchase of Specialized Plant, Equipment, and Machinery, and Kshs.208.09 million for Utilities, Supplies and Services.
- **Ministry of Water, Sanitation and Irrigation**-Kshs. 1.18 billion comprises Kshs.2.52 million for fuel oil and Lubricants, Kshs.5.47 million for contracted guards and cleaning services, and Kshs. 1.31 million for Utilities Supplies and Services.
- **Teachers Service Commission**-Kshs. 3.93 billion comprises Kshs.3.8 billion for Medical and Group Personal Insurance, Kshs.52.39 million for the purchase of the software, Kshs.17 million for the purchase of ICT networking and communication equipment, and Kshs.13.65 million for the purchase of computers, printers and other IT equipment.

3.12.3 Current Transfers

Current Transfers by the MDAs may be in the form of Subsidies, Grants, or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of the parent ministry. In the first three months of FY 2022/23, Current transfers reported by MDAs amounted to Kshs. 98.31 billion, representing 27.6 per cent of the gross recurrent expenditure. The Ministry of Defence reported the highest transfer at Kshs.38.59 billion, representing 39.3 per cent, majorly transferred to Kenya Defence Force and Kshs.6.49 billion to National Intelligence Services.

Figure 3.8 shows the composition of MDAs' recurrent expenditure in the first three months of FY 2022/23.

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure



Source: MDAs and National Treasury

3.13 Pending Bills for National Government

The total outstanding MDAs' pending bills as of 30th September 2022, amounted to Kshs.82.35 billion, comprising Kshs.61.15 billion (74.3 per cent) for recurrent expenditure and Kshs.21.2 billion (25.7 per cent) for development expenditure.

Table 3.10 presents pending bills for MDAs as of 30th September 2022.

Table 3.10: MDAs Pending Bills of 30th September 2022

Ministry/Department/Agency	RECURRENT				DEVELOPMENT				Total Outstanding as of 30th September 2022 I=(D+H) Kshs.
	Balance as of 30th June 2022	Amount Paid in Quarter I	Ineligible	Due Balance as of 30th September 2022	Balance as of 30th June 2022	Amount Paid in Quarter I	Ineligible	Due Balance as of 30th September 2022	
	A Kshs.	B Kshs.	C	D=(A-B-C) Kshs.	E Kshs.	F Kshs.	G Kshs.	H=(E-F-G) Kshs.	
The Executive Office of the President	982,111,921	-	-	982,111,921	37,088,920	-	-	37,088,920	1,019,200,841
The presidency-Nairobi Metropolitan Services (NIMS)	6,764,321,310	-	-	6,764,321,310	8,634,318,872	-	-	8,634,318,872	15,398,640,182
State Department for Interior and Citizen Services	4,531,109,313	1,629,498,971	-	2,901,610,342	1,195,484,186	-	-	1,195,484,186	4,097,094,528
State Department for Correctional Services	229,546,230	-	-	229,546,230	82,940,076	-	-	82,940,076	312,486,306
State Department for Devolution	40,154,464	-	-	40,154,464	714,372,417	-	-	714,372,417	754,526,881
State Department for Development for the ASALs	8,795,212	-	-	8,795,212	26,709,484	-	-	26,709,484	35,504,696
Ministry of Defence	1,755,046,240	-	-	1,755,046,240	-	-	-	-	1,755,046,240
Ministry of Foreign Affairs	696,202,621	-	-	696,202,621	4,959,374	-	-	4,959,374	701,161,995
State Department for University Education	8,024,934	-	-	8,024,934	32,138,423	-	-	32,138,423	40,163,357
State Department for Early Learning & Basic Education	429,299,232	-	-	429,299,232	-	-	-	-	429,299,232
The National Treasury	2,856,352,873	-	-	2,856,352,873	-	-	-	-	2,856,352,873
Ministry of Health	749,279	-	-	749,279	5,008,421,189	-	-	5,008,421,189	5,009,170,468
State Department of Transport	6,139,923,068	-	-	6,139,923,068	7,319,208	-	-	7,319,208	6,147,242,276
State Department for Shipping and Maritime	6,082,492	-	-	6,082,492	-	-	-	-	6,082,492
State Department for Housing and Urban Development	4,380,340	-	-	4,380,340	1,362,574,428	-	-	1,362,574,428	1,366,954,768
State Department for Public Works	90,431,753	-	-	90,431,753	713,377,803	-	-	713,377,803	803,809,556
Ministry of Environment and Forestry	40,408,244	-	-	40,408,244	34,569,741	-	-	34,569,741	74,977,985
State Department of Lands and Physical Planning	567,490,014	-	-	567,490,014	-	-	-	-	567,490,014
State Department for Information Communications Technology & Innovation	84,163,914	-	-	84,163,914	105,364,581	-	-	105,364,581	189,528,495
State Department for Broadcasting & Telecommunications	1,293,577,464	-	-	1,293,577,464	11,678,965	-	-	11,678,965	1,305,256,429
State Department for Sports	1,142,633,983	-	-	1,142,633,983	28,997	-	-	28,997	1,142,662,980
State Department for Culture and Heritage	37,186,056	-	-	37,186,056	10,869,400	-	-	10,869,400	48,055,456
State Department for Livestock	36,749,134	-	-	36,749,134	152,882,073	-	-	152,882,073	189,631,207
State Department for Fisheries, Aquaculture and the Blue Economy	8,434,413	-	-	8,434,413	100,764,897	-	-	100,764,897	109,199,310

Ministry/Department/Agency	RECURRENT				DEVELOPMENT				
	Balance as of 30th June 2022	Amount Paid in Quarter I	Ineligible	Due Balance as of 30th September 2022	Balance as of 30th June 2022	Amount Paid in Quarter I	Ineligible	Due Balance as of 30th September 2022	Total Outstanding as of 30th September 2022
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
State Department for Crop Development & Agricultural Research	12,568,340,395	-	-	12,568,340,395	-	-	-	-	12,568,340,395
State Department for Trade	38,452,189	-	-	38,452,189	-	-	-	-	38,452,189
State Department for Industrialization	25,104,402	-	-	25,104,402	-	-	-	-	25,104,402
State Department for Labour	24,327,228	-	-	24,327,228	292,106	-	-	292,106	24,619,334
State Department for Social Protection, Pensions & Senior Citizens Affairs	82,045,719	-	-	82,045,719	-	-	-	-	82,045,719
Ministry of Petroleum and Mining	88,626,476	-	-	88,626,476	153,848,480	-	-	153,848,480	242,474,956
State Department for Tourism	3,806,651	-	-	3,806,651	14,041,977	-	-	14,041,977	17,848,628
State Department for Wildlife	2,715,987,161	-	-	2,715,987,161	-	-	-	-	2,715,987,161
State Department for Gender	5,032,816	-	-	5,032,816	-	-	-	-	5,032,816
State Department for Public Service NYS	14,578,189,581	-	-	14,578,189,581	-	-	-	-	14,578,189,581
State Department for Public Service HQ	1,478,128,900	-	-	1,478,128,900	-	-	-	-	1,478,128,900
State Department for Youth Affairs	6,739,162	-	-	6,739,162	59,447,109	-	-	59,447,109	66,186,271
State Department for East African Community	13,259,099	-	-	13,259,099	-	-	-	-	13,259,099
State Department for Regional and Northern Corridor Development	-	-	-	-	2,224,485,925	-	-	2,224,485,925	2,224,485,925
State Law Office and Department of Justice	51,282,846	-	-	51,282,846	1,499,200	-	-	1,499,200	52,782,046
The Judiciary	110,139,913	-	-	110,139,913	113,095,261	-	-	113,095,261	223,235,174
Ethics and Anti-Corruption Commission	9,668,157	-	-	9,668,157	25,382,916	-	-	25,382,916	35,051,073
Office of the Director of Public Prosecutions	31,017,794	-	-	31,017,794	-	-	-	-	31,017,794
Office of the Registrar of Political Parties	37,246,027	-	-	37,246,027	-	-	-	-	37,246,027
Kenya National Commission on Human Rights	12,888,513	-	-	12,888,513	-	-	-	-	12,888,513
National Land Commission	531,496,362	-	-	531,496,362	-	-	-	-	531,496,362
Independent Electoral and Boundaries Commission	1,804,495,670	-	-	1,804,495,670	-	-	-	-	1,804,495,670
Parliamentary Service Commission	152,814,517	-	-	152,814,517	-	-	-	-	152,814,517
National Assembly	290,665,301	-	-	290,665,301	-	-	-	-	290,665,301
Parliamentary Joint Services	172,968,826	-	-	172,968,826	367,184,802	-	-	367,184,802	540,153,628
Judicial Service Commission	18,781,934	-	-	18,781,934	-	-	-	-	18,781,934
The Commission on Revenue Allocation	2,767,933	-	-	2,767,933	-	-	-	-	2,767,933

Ministry/Department/Agency	RECURRENT				DEVELOPMENT				
	Balance as of 30th June 2022	Amount Paid in Quarter I	Ineligible	Due Balance as of 30th September 2022	Balance as of 30th June 2022	Amount Paid in Quarter I	Ineligible	Due Balance as of 30th September 2022	Total Outstanding as of 30th September 2022
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
Public Service Commission	60,468,818	-	1,874,388	58,594,430	138,744	-	-	138,744	58,733,174
Salaries and Remuneration Commission	744,160	-	-	744,160	-	-	-	-	744,160
National Police Service Commission	527,260	-	-	527,260	-	-	-	-	527,260
Auditor General	107,574,901	-	-	107,574,901	-	-	-	-	107,574,901
The Commission on Administrative Justice	5,533,492	448,700	-	5,084,792	-	-	-	-	5,084,792
Independent Policing Oversight Authority	448,179	-	-	448,179	-	-	-	-	448,179
Total	62,782,744,886	1,629,947,671	1,874,388	61,150,922,827	21,195,279,556	-	-	21,195,279,556	82,346,202,383

Source: National Treasury & MDAs

In the first three months of FY 2022/23, MDAs paid Kshs.1.63 billion (1.94 per cent of total pending bills), which was all towards recurrent expenditure, while Kshs.1.87 million was declared ineligible.

Pending bills for MDAs as of 30th September 2022 amounted to Kshs.82.35 billion. MDAs recording pending bills above one billion Kenya shillings includes; The Executive Office of the President -(Nairobi Metropolitan Services) at Kshs.15.40 billion, State Department for Public Service (National Youth Service) at 14.58 billion, State Department for Crop Development & Agricultural Research at Kshs.12.57 billion, State Department of Transport at Kshs.6.15 billion, Ministry of Health at Kshs.5.0 billion, State Department for Interior and Citizen Services at Kshs.4.10 billion, The National Treasury at Kshs.2.86 billion, State Department for Wildlife at Kshs.2.72 billion, State Department for Regional and Northern Corridor Development at Kshs.2.22 billion, Independent Electoral and Boundaries Commission at Kshs.1.80 billion, Ministry of Defence at Kshs.1.76 billion, State Department for Public Service HQ at Kshs.1.48 billion, State Department for Housing and Urban Development at Kshs.1.37 billion, State Department for Broadcasting & Telecommunications at Kshs.1.31 billion, State Department for Sports at Kshs.1.14 billion, and the Executive Office of the President at Kshs.1.02 billion.

Data from Quarterly Economic Report by the National Treasury (<https://www.treasury.go.ke/quarterly-economic-budgetary-review-qebr/>) for the period ending September 2022 shows that pending bills for State Corporations were Kshs.356.9 billion. The State Corporations' pending bills include payment to contractors/projects, suppliers, unremitted statutory and other deductions, pensions arrears for Local Authorities, Pension trusts, and others. The highest percentage of the State Corporation's pending bills (67.6 per cent) belong to Contractors/Projects and Suppliers.

The Controller of Budget recommends that Accounting Officers ensure payment of the eligible pending bills is honoured and prioritised in the remaining period of FY 2022/23.

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. The chapter presents the performance of MDAs by sector in the first three months of FY 2022/23 (see Annex III to Annex V, referenced on pages 117, 118, and 119). It provides budget allocations per sector detailing specific MDAs' exchequer issues, expenditures, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first three months of FY 2022/23.

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.

In FY 2022/23, the Education sector was allocated Kshs.544.52 billion (25.7 per cent of the total MDAs gross allocation of Kshs.2.12 trillion), recording the highest budget allocation while the GECA sector received Kshs.26.03 billion (1.2 per cent), representing the lowest budgetary allocation. The allocation to the Education sector is skewed toward recurrent activities with a budget of Kshs.515.6 billion and development activities having a percentage of Kshs.28.92 billion. Under recurrent activities, compensation of employees forms a considerable chunk of the budget; for example, Teachers Service Commission that falls under the Education sector has a recurrent budget of Kshs.297.72 billion, with Kshs.295.71 billion allocated towards the compensation of employees.

4.2 Agriculture, Rural and Urban Development (ARUD) 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 sector consists of six MDAs, namely: Ministry of Lands and Physical Planning, the State Department for Crop Development and Agricultural Research, the State Department for Livestock, the State Department for Fisheries, Aquaculture and the Blue Economy, the State Department for Co-operatives, and the National Land Commission (NLC), together with affiliated Semi-Autonomous Government Agencies and Training Institutions.

The overall goal of the sector is to attain national food and nutritional security and sustainable fisheries and land management, co-operatives growth, and the blue economy's utilization. Kenya's economic blueprint, the Kenya Vision 2030, and the Government Agenda on the 'Big Four' economic strategy both recognise the ARUD sector as a critical player in the economic and social development of the country through food production, employment and wealth creation, foreign exchange earnings, security of land tenure and land management.

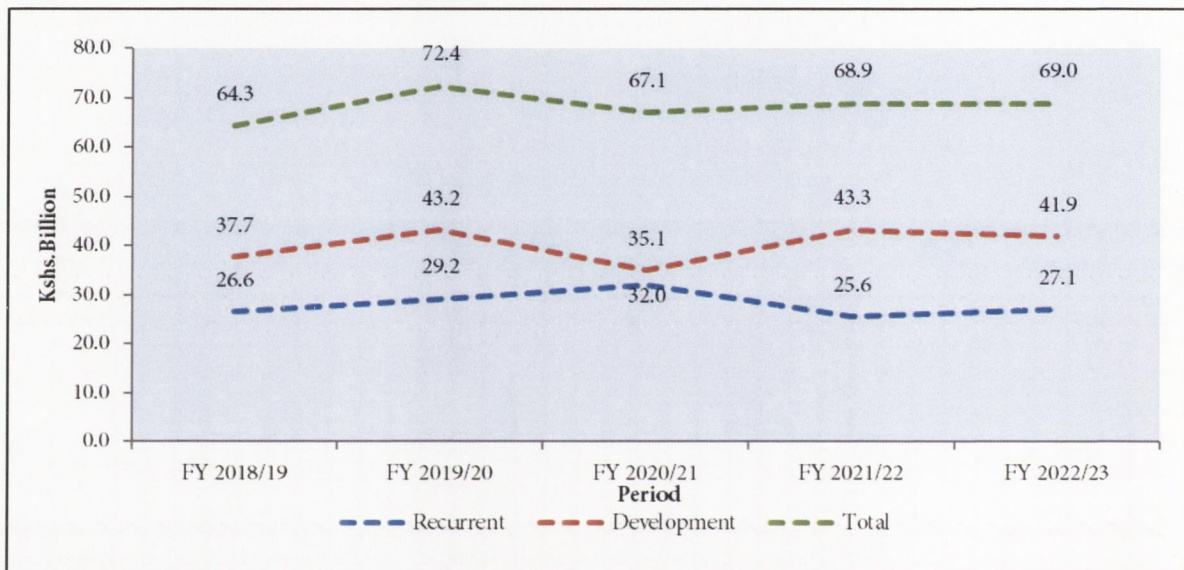
4.2.2 Budget Performance for the ARUD Sector

The budgetary allocation to the ARUD sector in FY 2022/23 amounted to Kshs.68.96 billion, compared to Kshs.68.90 billion allocated in FY 2021/22. The budget comprised Kshs.41.90 billion (61.0 per cent) for development activities and Kshs.27.06 billion (39.0 per cent) for recurrent expenditure. The State Department of Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.41.50 billion (60.2 per cent of the sector's budget), while the NLC had the lowest budgetary allocation at Kshs.1.56 billion (2.3 per cent of the ARUD sector allocation).

The high allocation to the State Department for Crop Development and Agricultural 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 FY 2018/19 to FY 2022/23.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

The total exchequer issues to the ARUD sector amounted to Kshs.10.16 billion, representing 18.0 per cent of the sector's net estimates. This amount comprised Kshs.2.20 billion for development expenditure, representing 5.8 per cent of development net estimates and Kshs. 7.96 billion for recurrent activities representing 43.5 per cent of recurrent net estimates.

Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures for the first three months of FY 2022/23.

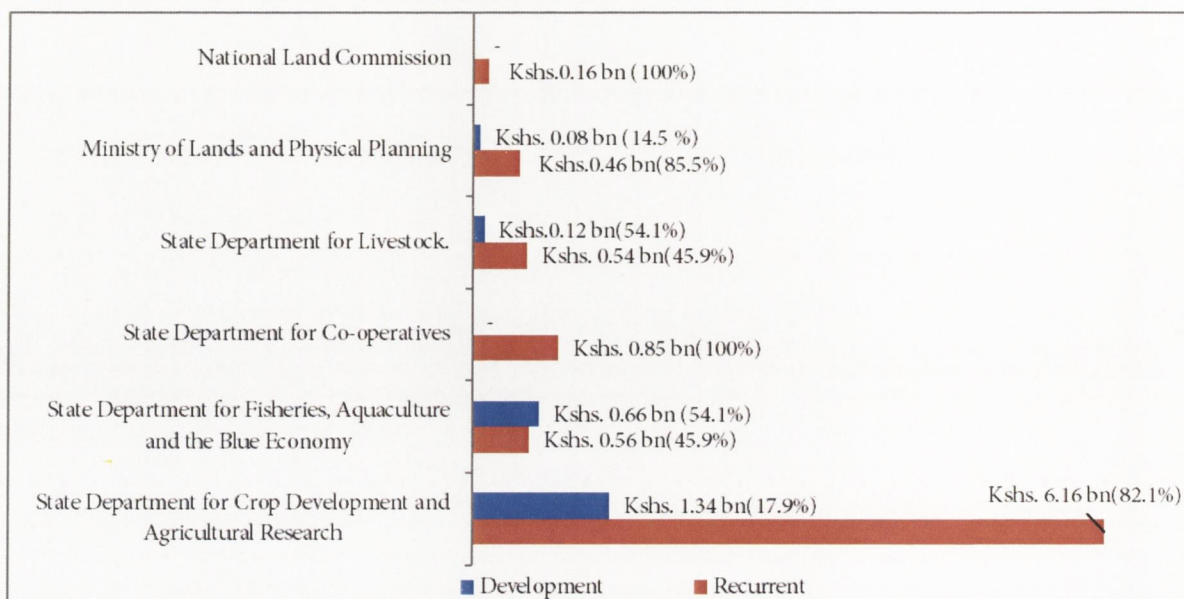
Table 4.1: ARUD Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Lands and Physical Planning	2.62	2.62	0.08	0.56	3.0	21.2	3.31	3.30	0.46	0.65	13.8	19.6
State Department for Livestock	3.62	3.41	0.12	0.11	3.6	3.0	3.59	2.51	0.54	0.42	21.5	11.8
State Department for Crop Development and Agricultural Research	27.04	24.05	1.34	2.20	5.6	8.1	14.46	8.14	6.16	5.91	75.7	40.9
State Department for Fisheries, Aquaculture and the Blue Economy	8.11	7.39	0.66	0.67	8.9	8.3	2.39	2.38	0.56	0.56	23.7	23.4
State Department for Co-operatives	0.42	0.42	-	0.01	0.0	2.1	1.84	0.51	0.09	0.48	16.6	26.2
National Land Commission	0.09	0.09	-	-	-	-	1.47	1.47	0.16	0.21	10.8	14.4
Total	41.90	37.98	2.20	3.55	5.8	8.5	27.06	18.30	7.96	8.23	43.5	30.4
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross Estimates
Development							41.90	37.98	2.20	3.55	5.8	8.5
Recurrent							27.06	18.30	7.96	8.23	43.5	30.4
Total							68.96	56.28	10.16	11.78	18.0	17.1

Source: MDAs and National Treasury

In the first three months of FY 2022/23, the State Department for Fisheries, Aquaculture, and the Blue Economy received the highest proportion of development exchequer issues to development net estimates at 8.9 per cent, while the Ministry of Lands and Physical Planning received the lowest at 3.0 per cent. The State Department for Crop Development and Agricultural Research recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 75.7 per cent. The National Land Commission recorded the lowest ratio of 10.8 per cent. Figure 4.2 shows the exchequer issues in the ARUD Sector first three months of FY 2022/23.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD sector amounted to Kshs.11.78 billion, representing 17.1 per cent of the gross estimates, compared to Kshs.8.62 billion (13.1 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.3.55 billion for the development budget representing an absorption rate of 8.5 per cent, compared to 9.1 per cent recorded in FY 2021/22, and Kshs.8.23 billion for recurrent expenditure representing 30.4 per cent of the recurrent gross estimates, compared to 17.1 per cent recorded in FY 2021/22.

The Ministry of Lands and Physical Planning recorded the highest absorption of the development budget at 21.2 per cent. In comparison, the State Department for Cooperatives recorded the lowest at 2.1 per cent, attributed to spending under the sub-programmes of development planning and land reforms and the sub-programme of land settlement. The State Department for Crop Development and Agricultural Research recorded the highest recurrent expenditure to gross estimates at 40.9 per cent. In comparison, the State Department for Livestock recorded the lowest at 11.8 per cent, which is attributed to the late release of development exchequers and funding from development partners.

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

The allocation to the ARUD sector was to fund 11 programmes and 37 sub-programme-programmes Table 4.2. summarises the budget execution by programmes and sub-programmes in the first three months of FY 2022/23.

Table 4.2: ARUD Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Lands and Physical Planning								
Development Planning and Land Reforms	Development Planning and Land Reforms	0.88	1.00	1.88	0.13	0.24	0.38	20.2
	Land Information Management	0.98	1.01	1.99	0.18	0.07	0.25	12.6
	Land Survey	0.84	0.21	1.05	0.19	-	-	-
	Land Use	0.16	0.10	0.26	0.03	-	0.03	11.5
	Land Settlement	0.44	0.30	0.74	0.11	0.24	0.35	47.1
	Sub-Total	3.31	2.62	5.93	0.64	0.55	0.98	16.5
State Department for Crop Development and Agricultural Research								
General Administration Planning and Support Services	Agricultural Policy, Legal and Regulatory Frameworks	5.15	3.61	8.76	0.61	1.45	2.06	23.5
	Agricultural Planning and Financial Management	0.08	-	0.08	0.01	-	0.01	12.4
Crop Development and Management	Land and Crops Development	2.54	13.47	16.01	0.09	0.04	0.13	0.8
	Food Security Initiatives	0.42	6.46	6.88	0.02	0.46	0.48	7.0
	Quality Assurance and Monitoring of Outreach Services	0.52	1.31	1.84	0.07	0.03	0.10	5.4
Agribusiness and Information Management	Agribusiness and Market Development	0.09	1.47	1.56	0.02	0.07	0.09	5.8
	Agricultural Information Management	0.05	-	0.05	0.01	-	0.01	19.8
Agricultural Research and Development	Crop Research & Development	5.24	0.05	5.29	5.04	0.01	5.05	95.5
	Livestock Research & Development	0.37	0.67	1.05	0.10	0.29	0.39	37.3
	Sub-Total	14.46	27.04	41.51	5.97	2.35	1.01	2.4
State Department for Livestock								
Livestock Resources Management and Development	Livestock Policy Development and Capacity Building	1.69	0.58	2.27	0.25	0.03	0.28	12.3
	Livestock Production and Management	0.17	1.95	2.12	0.03	-	0.05	2.4
	Livestock Products Value Addition and Marketing	0.78	0.44	1.21	0.07	0.06	0.05	4.1
	Food Safety and Animal Products Development	0.32	0.01	0.33	0.05	-	0.15	45.9
	Livestock Diseases Management and Control	0.63	0.65	1.28	0.03	0.02	0.05	3.9
	Sub-Total	3.59	3.62	7.21	0.43	0.11	0.56	7.8
State Department for Fisheries, Aquaculture and Blue Economy								
Fisheries Development and Management	Fisheries Policy, Strategy and capacity building	0.63	-	0.63	0.15	-	0.15	23.8
	Aquaculture Development	-	2.80	2.80	-	0.28	0.28	10.0
	Management and Development of Capture Fisheries	0.07	0.21	0.28	0.01	-	0.01	3.6
	Assurance of Fish Safety, Value Addition and Marketing	-	0.07	0.07	-	0.01	0.01	14.5
	Marine and Fisheries Research	1.40	2.84	4.25	0.35	0.00	0.35	8.2
General Administration, Planning, and Support Services	General Administration, Planning, and Support Services	0.27	-	0.27	0.06	-	0.06	22.3

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Development and Coordination of Blue Economy	Development and Management of Fishing Ports and their Infrastructure	-	0.09	0.09		0.00	0.00	1.2
	Blue Economy Policy, Strategy, and Coordination	0.02	-	0.02	0.00		0.00	1.8
	Promotion of Kenya as a Centre for Agro-based Blue Economy	-	2.10	2.10		0.38	0.38	18.1
	Sub-Total	2.39	8.11	10.50	0.57	0.67	1.23	11.7
National Land Commission								
Land Administration and Management	General Administration, Planning, and Support Services	1.36	-	1.36	0.18		0.18	13.3
	Land Administration and Management	0.08	-	0.08	0.03		0.03	38.5
	Public Land Information Management	0.00	0.09	0.10				-
	Land Disputes and Conflict Resolution	0.03	-	0.03	0.01		0.01	18.1
	Sub-Total	1.47	0.09	1.56	0.22	-	0.22	14.1
State Department for Cooperatives								
Cooperative Development and Management	Governance and Accountability	0.09	-	0.09	0.02		0.02	21.9
	Co-operative Advisory Services	1.07	0.04	1.11	0.02	-	0.02	1.8
	Marketing, value addition, and research	0.49	0.38	0.87	0.01	0.01	0.04	4.6
	Cooperative Development and Investments	-	-	-			0.02	
	General Administration and Support Services	0.19	-	0.19	0.04	-	0.00	1.6
	Sub-Total	1.84	0.42	2.26	0.09	0.01	0.10	4.4
	Grand Total	27.06	41.90	68.96	7.92	3.70	11.31	16.4

Source: MDAs and National Treasury

The State Department for Livestock has one programme to promote, regulate, and facilitate the livestock sector for social and economic development and industrialization. Under the Livestock Policy Development and Capacity Building Sub-Programme, the State Department trained 1,544 students on animal health and industry against a target of 1,220 students. Also, the Kenya Dairy Board inspected the 1,654-milk handling premises the Kenya Dairy Board inspected the 1,654-milk handling premises to check compliance with quality and safety standards of marketed dairy produce against a target of 1,375. Under the Livestock Production and Management Sub-Programme, the State Department maintained 4,501 sheep, goats, and cattle herds on farms for genetic conservation services against a target of 4,623 livestock. The Department evaluated all imported and exported semen under the animal breeding and reproductive regulatory services delivery unit at par with the target. Further, 92 per cent of milk samples and 90 per cent of meat samples were undertaken that fall under the veterinary public health, hides, skins, and leather quality control delivery unit against targets of 100 per cent each. Under the Livestock Disease Management and Control Sub-Programme, 11,816 samples of animal diseases against a target of 15,250 samples were analysed under animal disease management.

The State Department for Fisheries and Aquaculture is responsible for increasing food security and income and creating a conducive environment for the sustainable development of the Blue Economy. Under the Fisheries Development and Management Programme, the State Department developed and transferred one aquaculture technology against a target of three aquaculture technologies. Under the Development and Coordination of the Blue Economy, the State Department reported nil activities during the period under review. Under the General Administration, Planning and Support Services Programme, the State Department developed three budget documents against a target of five and one annual work plan at par with the set target.

The State Department for Crop Development and Agricultural Research issued 103,999 phytosanitary certificates against a target of 100,000. Under Crop Development and Management Programme, 31,721 beneficiaries in shared interest groups and vulnerable and marginalized groups were empowered on smallholder agropastoral and pastoral produce against a target of 25,000 beneficiaries. Further, 807 farmers were mobilized and trained to adopt new water-saving technologies and mechanisation against a target of 1,000. Also, the Department trained 2,043 extension service providers against a target of 1,625 providers. Under the Agribusiness and Information Management Programme, the State Department reported that 760 existing irrigation schemes were developed against a target of 680 schemes. Under the Crop Research and Development Programme, the State Department undertook 55 per cent of the tea research and development plant against a target of 61 per cent, and 38 per cent of the milk research and processing plant was undertaken against a target of 47 per cent.

The State Department for Co-operatives is responsible for increasing the contribution of co-operatives to the economy. The State Department registered 728 audits against a target of 760 under the Cooperative Audit Services delivery unit. Further, 249 new co-operatives were registered against a target of 230 under the Co-operative Registration Services delivery unit. In addition, 976 metric tons of fertilizer were distributed, and 1,021 metric tons of rice were distributed against targets of 1,797 and 1,059 metric tons, respectively, under the Kenya National Trading Corporation delivery unit.

The Ministry of Lands and Physical Planning has a Land Policy and Planning Programme responsible for enabling an efficient and effective administration and sustainable management of land resources. In the review period, the State Department issued 45,000 Title Deeds against a target of 100,000 Title Deeds. Further, 1,943 landless/squatter households were settled in Lamu (448), Kilifi (1,371), and Kwale (124) against a target of 2,500 households. In addition, 3,521 land parcels were geo-referenced, and 589 sectional property units in Nairobi City County were surveyed against a target of 5,000.

Under the land administration and management sub-programme, the National Land Commission prepared forty-eight letters of allotment. It issued them for schools and public institution land against a target of five-hundred letters of allotment. Further, 920 letters of allotment were prepared and issued in urban areas, planned, surveyed, and owners identified against a target of 100 allotment letters. In addition, one settlement scheme parcel was reserved for ameliorating disadvantaged persons against a target of three parcels. Under the Public Land Information Management, Sub-Programme nil activities were reported in the review period. Under Land Disputes and Conflict Resolution Sub-Programme, the Commission verified and analysed fifty historical land injustices claims against a target of 2,000. Further, 255 disputes were admitted for resolution through alternative dispute resolutions and traditional dispute resolution mechanisms against a target of 500.

4.2.4 Project Implementation for the ARUD Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the ARUD sector incurred a development expenditure of Kshs.3.55 billion representing an absorption rate of 8.5 per cent against a gross development allocation of Kshs.41.9 billion. Table 4.3 summarises the development of some projects with the highest expenditure in the reporting period in the ARUD sector.

Table 4.3: ARUD Development Projects with the Highest Expenditure

No.	Ministry/Department/ Agency	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Quarter FY 2022/23 (Kshs. Million)		Completion Status (%)
							Total Disbursement	Amount paid	
1	State Department for Fisheries, Aquaculture and the Blue Economy	The exploitation of Living Resources under the Blue Economy	Jul 2018	96 months	Gok	5,033.00	425.81	378.63	45
2	Ministry of Lands and Physical Planning	Processing and registration of Title deeds	Jan 2013		GOK	16,500.00	4,619.00	244.00	72
3	State Department for Fisheries, Aquaculture and the Blue Economy	Aquaculture Business Development Project	Jan 2018	96 months	Donor	14,373.00	475.50	250.71	44
4	Ministry of Lands and Physical Planning	Digitization of land Offices	Jan 2014		GOK	10,000.00	3,860.00	70.00	61
5	State Department for Livestock.	Development of Leather Industrial Park - Kennanie	Jan 2014	Five years	GOK	4,809.00	62.50	62.50	51
6	State Department for Crop Development and Agricultural Research	Pyrethrum Industry	Jul 2014	204 months	GOK	3,480.00	50.00	50.00	22
7	State Department for Fisheries, Aquaculture and the Blue Economy	Aquaculture Technology and Innovation Transfer	Jul 2016	96 months	Gok	3,182.00	43.50	43.50	100
8	State Department for Crop Development and Agricultural Research	Sustainable TseTse and Trypanosomiasis free areas in Kenya - KENTTE	Aug 2014	144 months	GOK	1,960.00	37.50	37.50	63
9	State Department for Crop Development and Agricultural Research	Cotton Industry Revitalization Project	Jul 2018	132 months	GOK	1,865.00	22.50	22.50	14

Source: MDAs

4.3 Education Sector

4.3.1 Introduction

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

The Education sector is critical in promoting Kenya's political, social, and economic development by developing all-around individuals who can overcome prevailing societal challenges. The sector envisions attaining quality and inclusive education, training, and research for sustainable development. The Education sector is committed to providing quality education, training, science, technology, research, and skills development to all Kenyans.

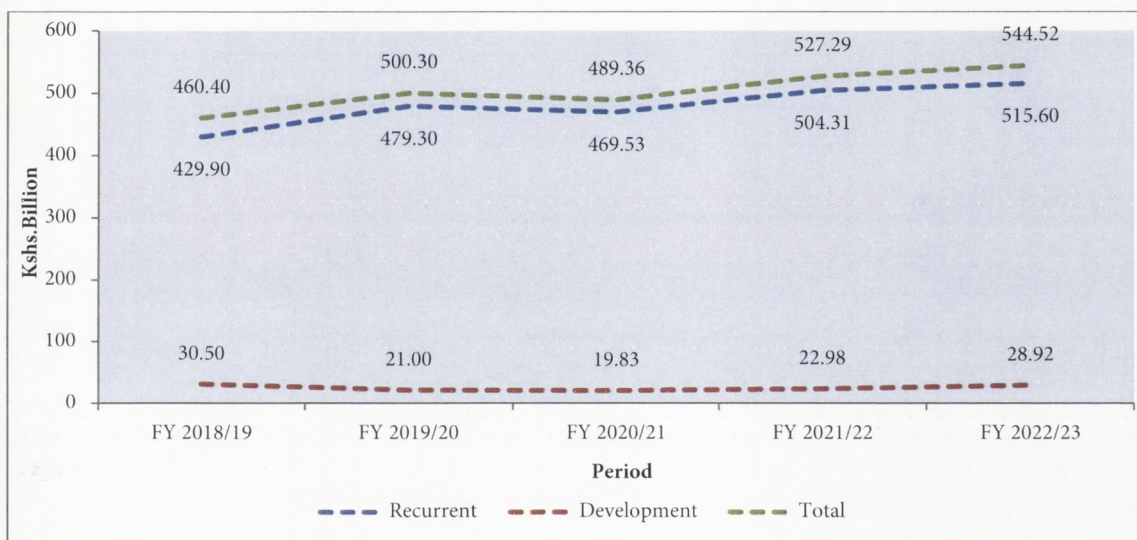
The sector's overall goal is to increase access to education and training, improve the quality and relevance of education, reduce inequality, and leverage knowledge and skills in science, technology, and innovation for global competitiveness. The sector also envisions contributing to achieving the "Big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

4.3.2 Budget Performance for Education Sector

The budgetary allocation to Education in FY 2022/23 amounted to Kshs.544.52 billion, compared to Kshs.527.29 billion allocated in FY 2021/22. The allocation comprised Kshs.28.92 billion (5 per cent) for development activities and Kshs.515.60 billion (95 per cent) for recurrent expenditure. Teachers Service Commission received the highest budgetary allocation at Kshs.298.37 billion (54.8 per cent of the sector's budget), while the State Department for Post Training and Skill Development had the lowest budgetary allocation at Kshs.356.60 million (less than 1 per cent of the Education sector allocation).

TSC received the highest budgetary allocation due to its vital role in Teacher management. The budgetary allocation to Education in FY 2022/23 amounted to Kshs.544.52 billion, compared to Kshs.527.29 billion allocated in FY 2021/22. The allocation comprised Kshs.28.92 billion (5 per cent) for development activities and Kshs.515.60 billion (95 per cent) for recurrent expenditure. Teachers Service Commission received the highest budgetary allocation at Kshs.298.37 billion (54.8 per cent of the sector's budget), while the State Department for Post Training and Skill Development had the lowest budgetary allocation at Kshs.356.60 million (less than 1 per cent of the Education sector allocation). Table 4.3 shows the budgetary allocation trends of the Education sector for FY 2018/19 to FY 2022/23.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

The total exchequer issues to the Education sector amounted to Kshs.128.68 billion, representing 26.3 per cent of the sector's net estimates. This amount comprised Kshs.12.42 billion for development expenditure, representing 55.7 per cent of development net estimates, and Kshs.116.26 billion for recurrent spending representing 24.9 per cent of recurrent net estimates. Table 4.4 shows the Education sector analysis of exchequer issues and expenditures first three months of FY 2022/23.

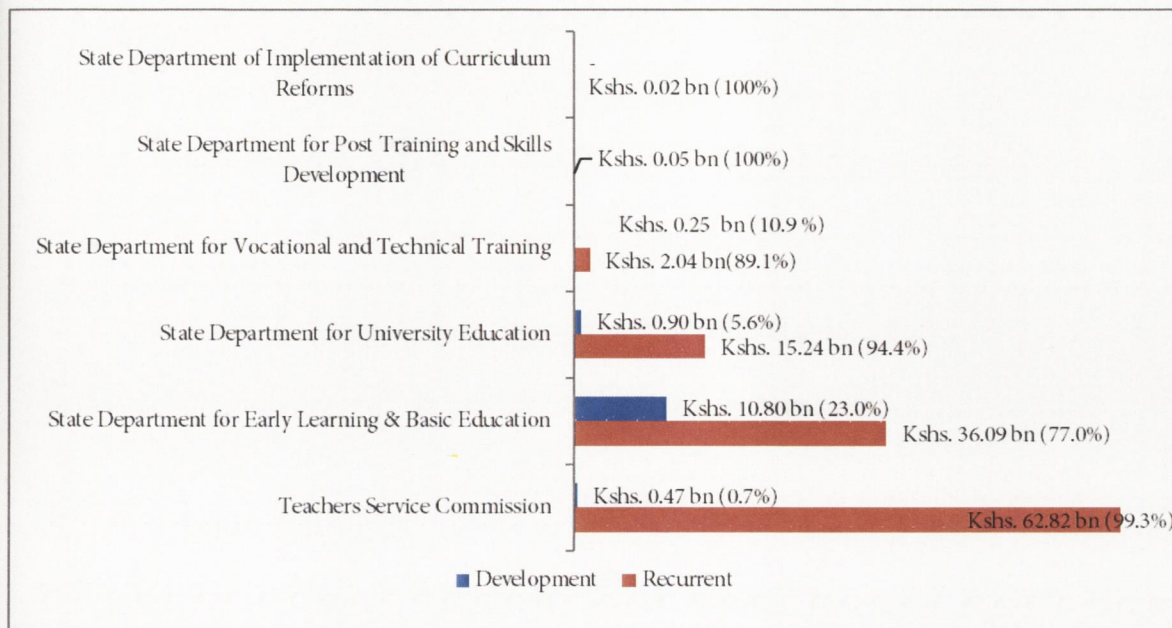
Table 4.4: Education Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Vocational and Technical Training	5.83	2.29	0.25	0.41	10.9	7.0	19.10	14.41	2.04	3.35	14.2	17.5
State Department for University Education and Research	6.98	4.18	0.90	0.90	21.4	12.9	102.86	60.48	15.24	15.04	25.2	14.6
State Department for Early Learning and Basic Education	15.38	15.15	10.80	5.01	71.3	32.6	95.30	93.87	36.09	39.42	38.5	41.4
State Department for Post-Training and Skills Development	0.07	0.03	-	-	-	-	0.28	0.28	0.05	0.04	18.1	15.3
Teachers Service Commission	-	-	-	-	-	-	0.34	0.34	0.02	0.01	6.1	2.9
State Department for implementation of Curriculum Reforms	0.66	0.66	0.47	0.18	0.7	28.0	297.72	297.17	62.82	72.32	21.1	24.3
Total	28.92	22.30	12.42	6.50	55.7	22.5	515.60	466.55	116.26	130.18	24.9	25.2
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							28.92	22.30	12.42	6.50	55.7	22.5
Recurrent							515.60	466.55	116.26	130.18	24.9	25.2
Total							544.52	488.85	128.68	136.68	26.3	25.1

Source: MDAs and National Treasury

In the first three months of FY 2022/23, the Teachers Service Commission received the highest exchequer issues to net estimates for development expenditure at 72.4 per cent, while the State Department for Vocational and Technical Training received the lowest at 10.9 per cent. The State Department for Early Learning and Basic Education received the highest exchequer issues to net estimates for recurrent expenditure at 38.5 per cent, compared to the State Department for Implementation of Curriculum Reforms which received the lowest proportion for recurrent expenditure at 6.1 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in the first three months of FY 2022/23.

Figure 4.4: Exchequer Issues in the Education Sector



Source: National Treasury

The total expenditure for the Education sector amounted to Kshs.136.68 billion, representing 25.1 per cent of the gross estimates, compared to Kshs.118.12 billion (23.4 per cent) recorded in FY 2021/22. This amount comprised Kshs.6.50 billion for the development budget representing an absorption rate of 22.5 per cent, compared to 15.1 per cent recorded in FY 2021/22, and Kshs.130.18 billion for recurrent expenditure representing 25.2 per cent of the recurrent gross estimates, compared to 23.8 per cent recorded in a similar period in FY 2021/22.

The State Department for Early Learning and Basic Education recorded the highest absorption of the development budget at 32.6 per cent. In comparison, the State Department for Vocational and Technical Training recorded the lowest at 7 per cent. The State Department for Early Learning and Basic Education recorded the highest percentage of recurrent expenditure to gross estimates at 41.4 per cent. The State Department for Implementing Curriculum Reforms recorded the lowest at 2.9 per cent.

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

The Education sector's budget was to fund 17 programmes and 43 sub-programmes. Table 4.5 summarises the budget execution by programmes in the first three months of FY 2022/23.

Table 4.5: Education Sector's Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Early Learning and Basic Education								
Primary Education	Free Primary Education	14.72	1.34	16.06	6.23	-	6.23	38.8
	Special Needs Education	0.86	0.10	0.96	0.19	0.03	0.22	22.7
	Early Child Development and Education	0.00	0.02	0.02	0.00	-	0.00	1.1
	Primary Teachers Training and In-servicing	0.39	0.38	0.77	0.09	-	0.09	11.2
	Alternative Basic Adult & Continuing Education	0.06	0.02	0.08	0.01	-	0.01	11.0
	School Health, Nutrition, and Meals	1.97	0.02	1.98	1.97	-	1.97	99.1
	ICT Capacity Development	-	0.11	0.11	-	-	-	-
Secondary Education	Free Day Secondary Education	67.79	12.76	80.55	29.10	4.77	33.87	42.0
	Secondary Teachers Education Services	0.24	0.14	0.38	0.06	0.03	0.09	25.0
	Secondary Teachers In-Service	0.28	-	0.28	0.07	-	0.07	25.0
	Special Needs Education	0.20	-	0.20	0.20	-	0.20	100.0
Quality Assurance and Standards	Curriculum Development	1.19	0.30	1.49	0.29	0.08	0.37	24.7
	Examination and Certification	1.48	0.15	1.62	0.04	0.11	0.15	9.0
	Co-Curriculum Activities	0.97	-	0.97	0.21	-	0.21	21.9
General Administration, Planning and	Headquarters Administrative Services	2.41	0.15	2.56	0.36	-	0.36	14.3
Support Services	County Administrative Services	2.75	-	2.75	0.59	-	0.59	21.4
	Sub-Total	95.30	15.48	110.78	39.42	5.01	44.43	40.1
State Department for Vocational & Technical Training								
	Technical Accreditation and Quality Assurance	1.05	-	1.05	0.24	-	0.24	-
Technical Vocational Education and Training	Technical Trainers and Instructor Services	17.59	-	17.59	2.18	-	2.18	12.4
	Special Needs in Technical and Vocational Education	0.22	-	0.22	0.06	-	0.06	25.0
	Infrastructure Development and Expansion	0.22	5.83	6.05	0.86	0.41	1.27	21.0
Youth Training and Development	Revitalization of Youth Polytechnics	0.04	-	0.04	0.00	-	0.00	4.6
General Administration, Planning, and Support Services	Headquarters Administrative Services	0.20	-	0.20	0.02	-	0.02	9.1
	Sub-Total	19.32	5.83	25.15	3.35	0.41	3.76	15.0
State Department for University Education								
University Education	University Education	84.12	6.93	91.04	11.87	0.90	12.77	14.0
	Quality Assurance and Standards	0.29	-	0.29	0.04	-	0.04	14.3
	Higher Education Support Services	17.12	-	17.12	2.88	-	2.88	16.8
	Research Management and Development	0.62	0.06	0.68	0.14	-	0.14	20.7

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Research, Science, Technology, and Innovation	Knowledge and Innovation Development and Commercialization	0.10	-	0.10	0.02	-	0.02	16.1
	Science and Technology Development and Promotion	0.27	-	0.27	0.05	-	0.05	19.3
General Administration, Planning, and Support Services	Headquarters Administrative Services	0.35	-	0.35	0.04	-	0.04	12.6
	Sub-Total	102.86	6.98	109.84	15.04	0.90	15.94	14.5
State Department for Post Training and Skills Development				-			-	
Workplace Readiness Services	Workplace Readiness	0.01	-	0.01	0.01	-	0.01	56.0
	Work-Based Learning Services	0.06	0.07	0.13	0.00	-	0.00	2.7
	Management of National Skills Inventory	0.01	-	0.01	0.00	-	0.00	15.5
Post-Training Information Management	Skills and Employment Data-Based Management Services	0.03	-	0.03	0.00	-	0.00	1.9
General Administration, Planning, and Support Services	Planning and Administrative Services	0.09	-	0.09	0.03	-	0.03	34.4
	Sub-Total	0.20	0.07	0.28	0.04	-	0.04	15.6
State Department for Implementation of Curriculum Reforms				-			-	
	General Administration, Planning, and Support Services	0.26		0.26	0.01		0.01	2.7
Coordination of the Curriculum Reforms Implementation	Coordination of Curriculum Reforms Implementation	0.08	-	0.08	0.00	-	0.00	3.5
	Sub-Total	0.34	-	0.08	0.00	-	0.00	3.5
Teachers Service Commission				-			-	
	Teacher Management- Primary	0.02	-	0.02	0.00	-	0.00	13.9
Teacher Resource Management	Teacher management - Secondary	180.61	-	180.61	30.12	-	30.12	16.7
	Teacher management - Tertiary	106.30	0.60	106.90	40.16	0.02	40.18	37.6
	Quality assurance and standards	2.46	-	2.46	0.39	-	0.39	16.0
Governance and Teaching Standards	Teacher professional development	0.00	-	0.00	0.00	-	0.00	5.5
	Teacher capacity development	0.01	-	0.01	0.00	-	0.00	10.0
	Policy, Planning, and Support Service	1.15	-	1.15	0.19	-	0.19	16.4
General Administration, Planning, and Support Services	Field Services	6.71	0.01	6.72	1.33	0.01	1.33	19.8
	Automation of TSC Operations	0.21	-	0.21	0.04	-	0.04	19.0
	Sub-Total	297.47	0.61	298.08	72.23	0.03	72.26	24.2

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Grand Total	515.49	28.98	544.21	130.09	6.34	136.43	25.1

Source: MDAs and National Treasury

During the period under review, the University Education Programme, under the State Department for University Education, placed 123,963 students in universities against a target of 143,902 students. Further, 126,089 students were placed in Technical and Vocational Education and Training institutions against a target of 165,777 students. The total number of university students was 620,480, with a target of 592,376. In addition, the number of undergraduate students awarded loans was 153,201 against a target of 235,952. The number of Technical and Vocational Education and Training students awarded loans was 43,125 against a target of 102,985. Under the Research, Science, Technology, and Innovation Programme, one bilateral research project was supported under the German Academic Exchange Service (Deutscher Akademischer Austauschdienst) against a target of twenty-five. Also, the State Department trained twenty-seven innovators to commercialize their innovations against a target of 250. Further, 2,013 research studies were licensed under The National Commission of Science, Technology, and Innovation against a target of 6,500.

In the review period, Primary Education Programme, under the State Department for Early Learning and Basic Education, reported that 8,903,622 learners were in public primary schools against a target of 8,800,000. Further, 1,584 persons with special needs and disabilities were rehabilitated against a target of 4,000 persons. In addition, 304 books were transcribed into braille against a target of 500 books. Also, 11,696 teacher trainees were enrolled in public primary teachers training colleges. Under the Secondary Education Programme, 3,646,398 students were enrolled in public secondary schools against a target of 4,381,701 students. In addition, 17,826 learners were provided with Elimu scholarships against a target of 18,000 learners.

Further, 1,416 students were enrolled in public Diploma Teachers Colleges against a target of 3,900 students. Under the Quality Assurance and Standards Programme, twenty digital items were developed, curated, and disseminated within the Kenya Institute of Curriculum Development. Further, 1244,188 Kenya Certificate of Primary Education candidates and 884,263 Kenya Certificate of Secondary Education candidates were registered on the online registration system against targets of 1,247,867 and 1,016,799 candidates, respectively. In addition, 1,200 schools participated in sports and games organized at sub-county levels against a target of 1,800 schools.

In the review period, the State Department for Post Training and Skills Development under the Workplace Readiness Services Programme reported that fifty-five office career services were established at the Universities and Technical and Vocational Education and Training institutions against a target of 3,300. Under the Post Training Information Management Programme, one skills database was developed for mapping industries against a target of two databases.

In the review period, the State Department for Vocational and Technical Training enrolled 98,824 trainees in National Polytechnics against a target of 123,791 trainees. Also, the State Department enrolled 194,876 trainees in Technical and Vocational Colleges, and 3,805 enrolled in special needs Technical and Vocational Colleges against targets of 132,325 and 3,337 trainees, respectively. In addition, 4,154 trainer trainees were enrolled in Kenya Technical Trainers' College against an expectation of 5,000 trainer trainees.

During the review period, the Teachers Service Commission recruited 5,000 teachers within the set target. Further, 97.2 per cent of teachers were appraised on Teacher Performance Appraisal and Development. Additionally, 64.6 per cent of registered discipline cases were determined and finalized at the county level. In addition, 3,000 employee records were digitized against an expectation of 15,000 employee records.

4.3.4 Project Implementation for Education Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the Education sector incurred a development expenditure of Kshs.6.5 billion representing an absorption rate of 22.5 per cent against a gross development allocation of Kshs.28.92 billion. Table 4.6 summarises the development of some projects with the highest expenditure in the reporting period.

Table 4.6: Education Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project commencement date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Quarter FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	State Department for Vocational and Technical Training	GOK/AfDB Project II		Five years	African Development Bank Group	6,400.00	237.77	237.77	
2	Teachers Service Commission	Kenya Secondary Education Quality Improvement	1 Dec 2017	Six years	Donor Funding	2,300.00	176.28	176.28	80.0
3	State Department for Vocational and Technical Training	Project in Existing Technical Training Institutes		Five years	Gok	8,355.02	157.57	157.57	
4	State Department for University Education	Engineering Complex - University of Nairobi	2022/23	2024/25	GOK/ Foreign	3,957.88	145.00	145.00	7.6
5	State Department for University Education	Construction of KAIST at Konza Technopolis - Directorate of University Education	6 Jul 2017	6 Jun 2023	GOK/ Foreign	13,300.00	76.19	76.19	16.0
6	State Department for Vocational and Technical Training	Construction of 15 Technical Training Institutes		Five years	GOK	1,642.66	68.93	68.93	
7	State Department for University Education	Construction of a Library - Ronggo University	1 Jul 2017	30 Jun 2023	GOK	1,358.00	37.50	37.50	33.3
8	State Department for University Education	Construction of Engineering and Technical and Vocational Education and Training Complex - Masinde Muliro University.	7 Jul 2021	7 Jul 2026	GOK	800.00	35.00	35.00	23.1
9	State Department for University Education	Tuition Block - Garissa University College.	1 Jul 2022	1 Jul 2024	GOK	377	33	33	8.8
10	State Department for University Education	Construction of Research Centre - Jaramogi Oginga Odinga University of Science and Technology.	7 Jan 2017	7 Jan 2023	GOK	499	25	25	58.7

Source: MDAs

The State Department of Early Learning and Basic Education Development did not list its development project for the period under review.

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

4.4.1 Introduction

This sector consists of ten MDAs: State Departments for Infrastructure, Transport, Shipping and Maritime, Housing and Urban Development, Public Works, Youth Affairs, Information Communication, Technology and Innovation, Broadcasting and Telecommunications, Ministry of Energy, and Ministry of Petroleum and Mining.

The EI&ICT sector aims to provide an efficient, affordable, and reliable infrastructure critical for the socio-economic transformation underscored in the Third Medium Term Plan (MTP III) 2018-2022 of the Kenya Vision 2030 and catalyses the realisation of the “Big Four Agenda.”

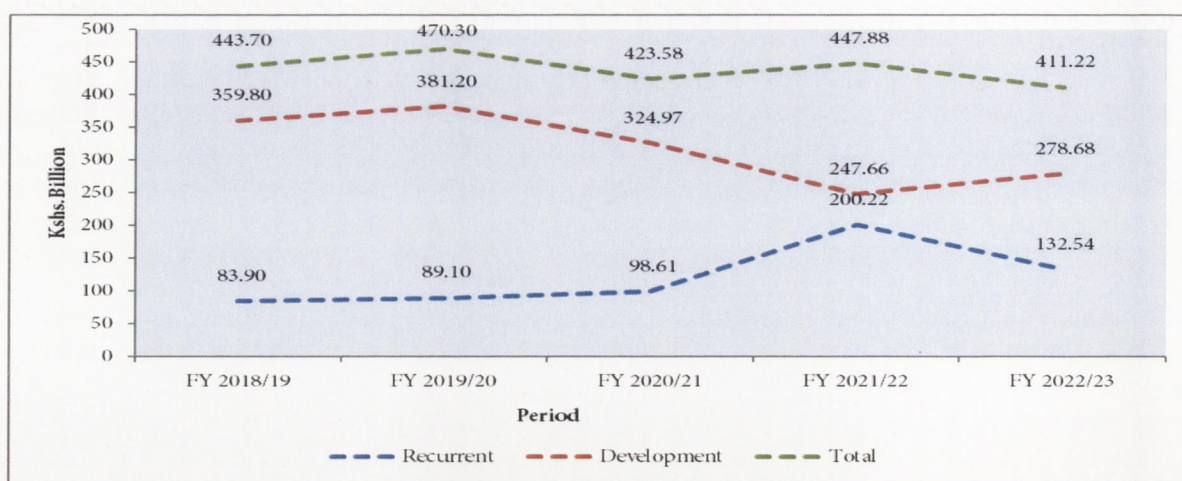
The EI&ICT sector’s critical strategic goals include sustainable transport infrastructure and services, vibrant shipping and maritime industry, affordable and sustainable housing infrastructure, a regulated construction industry, universal access to ICT services, and sufficient, secure, efficient, and affordable energy.

4.5 Budget Performance for EI & ICT Sector

The budgetary allocation to the EI&ICT sector in FY 2022/23 was Kshs.411.22 billion, representing 10 per cent of the gross national budget, compared to Kshs.340.46 billion allocated in FY 2021/22. The allocation comprised Kshs.278.68 billion (68 per cent), for development programmes and Kshs.132.54 billion (32 per cent), for recurrent expenditure. The State Department for Infrastructure received the highest budgetary allocation of Kshs.221.29 billion (53.8 per cent of the sector’s budget), attributed to its critical programmes in the construction of roads and bridges and the country’s rehabilitation and maintenance of roads. The State Department for Youth Affairs had the lowest budgetary allocation of Kshs.3.46 billion (less than 1per cent of the sector’s budget).

Figure 4.5 Sector shows the budgetary allocation trend for the EI & ICT Sector for FY 2018/19 to FY 2022/23.

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.41.41 billion, representing 29.8 per cent of the sector's net estimates. This amount comprised Kshs.21.24 billion for the development exchequer, representing 18.5 per cent of development net estimates and Kshs.20.17 billion for the recurrent exchequer, representing 83.1 per cent of recurrent net estimates. Table 4.7 shows EI&ICT sector analysis of exchequer issues and expenditures in the first three months of FY 2022/23.

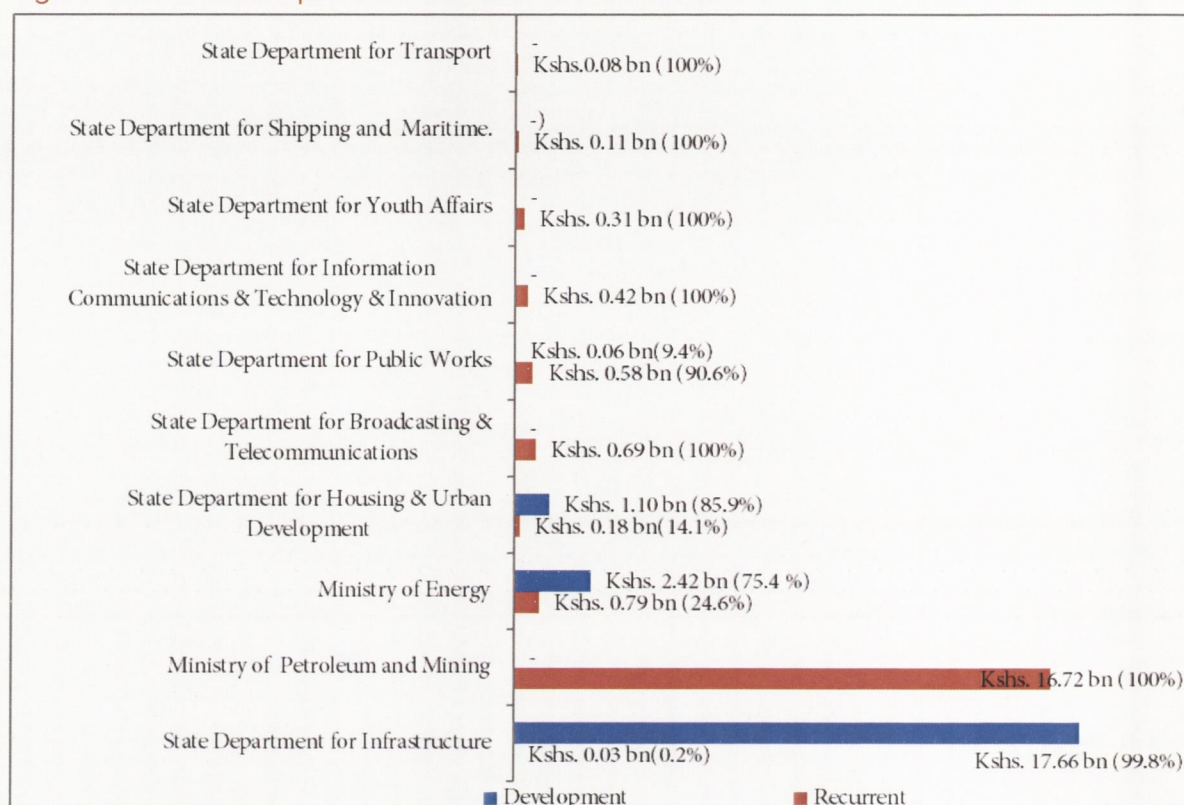
Table 4.7: EI & ICT-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Infrastructure	151.82	62.88	17.66	24.63	28.1	16.2	69.48	1.66	0.30	2.54	17.9	3.7
State Department for Transport	1.35	1.35	-	-	-	0.4	9.62	0.95	0.08	1.85	8.8	19.2
State Department for Shipping and Maritime.	1.18	0.49	-	0.019	-	1.6	2.18	0.58	0.11	0.35	19.3	16.2
State Department for Housing & Urban Development	19.02	17.84	1.10	1.97	6.2	10.3	1.34	1.34	0.18	0.25	13.1	18.3
State Department for Public Works	1.31	1.06	0.06	0.04	6.0	2.7	3.38	2.47	0.58	0.55	23.4	16.4
State Department for Information Communication Technology & Innovation	16.99	3.99	-	1.62	-	9.6	2.27	2.16	0.42	0.46	19.6	20.3
State Department for Broadcasting and Telecommunications	0.82	0.82	-	0.19	-	23.7	6.69	4.02	0.69	1.31	17.0	19.5
Ministry of Energy	80.97	24.03	2.42	3.41	10.1	4.2	14.70	8.84	0.79	0.81	8.9	5.5
Ministry of Petroleum and Mining	3.30	0.60	-	0.15	-	4.4	21.35	0.73	16.72	40.35	2284	189.0
State Department for Youth Affairs	1.93	1.73	-	0.23	-	11.8	1.52	1.52	0.31	0.29	20.2	18.9
Total	278.68	114.78	21.24	32.26	18.5	11.6	132.53	24.27	20.17	48.75	83.1	36.8
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							278.68	114.78	21.24	32.26	18.5	11.6
Recurrent							132.53	24.27	20.17	48.75	83.1	36.8
Total							411.2	139.05	41.41	81.01	29.8	19.7

Source: MDAs and National Treasury

In the period under review, the State Department for Infrastructure received the highest proportion of development exchequer issues to development net estimates at 28.1 per cent. In comparison, the State Department for Public Works received the lowest at 6 per cent. The Ministry of Petroleum and Mining recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 2284 per cent compared to the State Department for Transport recorded the lowest ratio of 8.8 per cent. Figure 4.6 Exchequer Issues shows the EI & ICT sector's exchequer issues in the first three months of FY 2022/23.

Figure 4.6: Exchequer Issues to the EI & ICT Sector



Source: National Treasury

The total expenditure for the EI&ICT sector amounted to Kshs.81.01 billion, representing 19.7 per cent of the gross estimates, compared to Kshs.79.92 billion (23.5 per cent) recorded in FY 2021/22. This amount comprised Kshs.32.26 billion for the development budget representing an absorption rate of 11.6 per cent, compared to 24.3 per cent recorded in FY 2021/22, and Kshs.48.75 billion for recurrent expenditure representing 36.8 per cent of the recurrent gross estimates, compared to 21.3 per cent recorded in FY 2021/22.

The Ministry of Petroleum and Mining recorded the highest absorption of the development budget at 23.7 per cent. In comparison, the State Department for Transport recorded the lowest at 0.4 per cent. The Ministry of Petroleum and Mining recorded the highest recurrent expenditure to gross estimates at 189.0 per cent compared to the State Department of Infrastructure, which recorded the lowest at 3.7 per cent.

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

The EI & ICT sector budgetary allocation was to fund 31 programmes and 62 sub-programmes. Table 4.8 shows budget execution by programmes.

Table 4.8: EI & ICT Sector's Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department of Transport								
General Administration, Planning and Support Services	Human Resources and Support Services	0.26	0.41	0.67	0.05	-	0.05	7.4
Support Services	Financial Management Services	0.01	0.02	0.03	0.00	0.01	0.01	23.9
	Information Communications Services	0.01	-	0.01	0.00	-	0.00	1.7
Marine Transport Services	Marine Transport	0.80	0.25	1.05	0.00	-	0.00	0.3
Air Transport Services	Air Transport	8.53	0.67	9.21	0.02	-	0.02	0.2
Road Transport Services	Road Safety	0.01	-	0.01	0.002	-	0.002	16.7
	Sub-Total	9.62	1.35	10.97	0.08	0.01	0.08	0.7
State Department of Infrastructure								
Road Transport	Construction of Roads and Bridges	-	103.47	103.47	-	9.10	9.10	8.8
	Rehabilitation of Roads	-	39.24	39.24	-	15.30	15.30	39.0
	Maintenance of Roads	66.73	5.24	71.97	2.15	-	2.15	3.0
	General Administration, Planning, and Support Services	2.75	3.86	6.61	0.39	0.23	0.62	9.4
	Sub-Total	69.48	151.82	221.29	2.54	24.63	27.17	12.3
State Department for Shipping & Maritime Affairs								
Marine Transport	Administrative Services	0.23	0.10	0.33	0.05	-	0.05	15.3
	Shipping Affairs	0.11	-	0.11	0.02	-	0.02	18.5
	Maritime Affairs	1.85	1.08	2.93	0.06	0.02	0.08	2.7
	Sub-Total	2.18	1.18	3.36	0.13	0.02	0.15	4.5
State Department for Housing and Urban Development								
Housing Development and Human Settlement	Housing Development	0.45	10.32	10.77	0.08	1.44	1.52	14.1
	Estate Management	0.33	1.02	1.35	0.07	0.11	0.18	13.4
	Delivery of Affordable and Social Housing Units	0.01	2.25	2.26	-	0.30	0.30	13.3
Urban and Metropolitan Development	Metropolitan Planning	0.23	2.18	2.41	0.05	0.01	0.06	2.5
	Urban Development and Planning Services	0.05	3.26	3.31	-	0.10	0.10	3.0
General Administration, Planning, and Support Services	Administration, Planning & Support Services	0.26	-	0.26	0.04	-	0.04	15.2
	Sub-Total	1.34	19.02	20.36	0.24	1.96	2.20	10.8
State Department for Public Works								
Government Buildings	Stalled and new Government buildings	0.55	0.63	1.18	0.12	0.02	0.14	11.9

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Coastline Infrastructure and Pedestrian Access	Coastline Infrastructure Development	0.17	0.06	0.23	0.04	-	0.04	17.5
	Pedestrian access	-	0.27	0.27	-	0.01	0.01	3.8
General Administration, Planning, and Support Services	Administration, Planning & Support Services	0.32	-	0.32	0.06	-	0.06	18.9
	Procurement, Warehousing, and Supply	0.06	0.01	0.08	-	-	-	-
Regulation and Development of the Construction Industry	Regulation of Constructions	2.20	0.28	2.48	0.33	-	0.33	13.3
	Research Services	0.04	0.04	0.08	-	-	-	-
	Building Standards	0.03	0.03	0.06	-	-	-	-
	Sub-Total	3.38	1.31	4.69	0.55	0.03	0.58	12.4
State Department for ICT & Innovation		-	-	-	-	-	-	-
General Administration Planning and Support Services	General Administration, Planning, and Support Services	0.36	-	0.36	0.08	-	0.08	22.4
ICT Infrastructure Development	ICT Infrastructure Connectivity	5.95	-	5.95	-	0.17	0.17	2.9
	ICT and BPO Development	0.57	9.74	10.32	0.11	1.25	1.36	13.2
	Digital Learning	-	0.07	0.07	-	0.02	0.02	28.6
E-Government Services	E-Government Services	1.34	1.23	2.57	0.27	0.18	0.45	17.5
	Sub-Total	8.22	11.04	19.25	0.46	1.62	2.08	10.8
State Department for Broadcasting & Telecommunication		-	-	-	-	-	-	-
General Administration Planning and Support Services	General Administration, Planning, and Support Services	0.23	-	0.23	0.04	-	0.04	17.5
Information and Communication Services	News and Information Services	4.26	0.39	4.65	0.76	0.09	0.85	18.3
	Brand Kenya Initiative	0.17	0.01	0.18	0.04	-	0.04	22.8
	ICT and Media Regulatory Services	0.84	-	0.84	0.21	-	0.21	25.0
Mass Media Skills Development	Mass Media Skills Development	0.23	0.11	0.34	0.06	0.03	0.09	26.6
Film Development Services Programme	Film Development Services	0.97	0.31	1.28	0.19	0.08	0.27	21.2
	Sub-Total	6.69	0.82	7.51	1.30	0.20	1.50	20.0
Ministry of Energy		-	-	-	-	-	-	-
General Administration Planning and Support Services	Administrative Services	0.25	0.06	0.31	0.03	-	0.03	9.7
	Planning and Project Monitoring	0.03	-	0.03	0.01	-	0.01	32.5
	Financial Services	0.13	0.15	0.28	0.01	0.01	0.02	7.1
Power Generation	Geothermal generation	1.91	16.62	18.53	0.04	0.21	0.25	1.3
	Development of Nuclear Energy	1.01	0.58	1.59	0.05	0.10	0.15	9.5
	Coal Exploration and Mining	0.38	-	0.38	-	0.03	0.03	7.9

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Power Transmission & Distribution	National Grid System	9.91	52.67	62.58	0.60	2.70	3.30	5.3
	Rural Electrification	1.33	8.31	9.64	0.04	0.33	0.37	3.8
Alternative Energy Technologies	Alternative Energy Technologies	0.13	2.20	2.33	0.02	0.03	0.05	2.1
	Sub-Total	15.08	80.59	95.67	0.80	3.41	4.21	4.4
Ministry of Petroleum and Mining		-	-	-	-	-	-	-
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	0.09	2.38	2.47	0.01	0.13	0.14	5.8
	Distribution of Oil and Gas	-	0.53	0.53	-	0.01	0.01	1.4
General Administration Planning and Support Services	General Administration and Support Services	20.93	-	20.93	40.30	-	40.30	192.5
Mineral Resource Management	Mineral Resource Development	0.01	0.02	0.03	0.00	-	0.00	4.5
	Geological survey and mineral exploration	0.26	0.15	0.40	0.04	-	0.04	9.2
Geological Survey and Geoinformation Management	Geological Survey	0.06	0.20	0.26	0.00	0.01	0.01	4.2
	Geoinformation Management	-	0.03	0.03	-	-	-	-
	Sub-Total	21.35	3.30	24.65	40.35	0.15	40.49	164.3*
State Department for Youth Affairs								
Youth Empowerment Services	Youth Social and Sustainable Community Development	0.05	0.30	0.35	0.00	0.00	0.00	1.2
	Youth Mentorship, Leadership, and Governance	0.13	-	0.13	0.03	-	0.03	23.4
	Youth Employment and Employability Scheme	0.32	0.18	0.50	0.08	0.04	0.12	24.0
Youth Development Services	Youth Development Research and Quality Management	0.04	-	0.04	0.00	-	0.00	9.4
	Youth Entrepreneurship and Talent Development	0.07	1.03	1.11	0.01	0.17	0.18	16.3
	Youth Development Field	0.52	0.43	0.95	0.12	0.01	0.13	13.7
General Administration, Planning and Support Services	Administration and Support Services	0.39	-	0.39	0.05	-	0.05	12.9
	Sub -Total	1.52	1.93	3.46	0.30	0.22	0.52	15.0
	Grand Total	138.86	272.36	411.22	46.74	32.24	78.98	19.2

Source: MDAs and National Treasury

*The over-absorption by General Administration Planning and Support Services under the Ministry of Petroleum and Mining is attributed to the funding towards fuel subsidy released under Article 223 of the Constitution at Kshs .16.6 billion

The Ministry of Petroleum and Mining is responsible for enhancing the commercialization of oil and gas discoveries and improving access to competitive, reliable, and quality petroleum products; geological surveys and geo-information and investment opportunities in mining and quarrying; ensuring effective mineral resources management, licensing and concession, minerals value addition and marketing of minerals. In the period under review, the Ministry marketed ten Petroleum Blocks during the International Meeting for Applied Geoscience and Energy, Esri User Conference 2022, and Gastech Exhibition and Conference 2022,

which was at par with the target. Also, the Ministry conducted 1,144 tests on 1,182 sites against a target of 5,125 tests. The test found 98.6 per cent of the sites to be compliant, while three were non-compliant. Under the mineral resource management programme, the implementation of the Vihiga Granite Processing Centre was at 30 per cent, and equipping of Voi Gemstone was at 10 per cent, both of which were at par with the set target. The geological survey and geo-information management programme did not report any activity during the review period.

The State Department for Housing and Urban Development is charged with increasing access to affordable and decent housing and enhancing estates management services. It is also responsible for ensuring sustainable urban planning, development, and management. In the review period, under the Housing Development and Human Settlement Programme, the construction of 605 affordable housing units was at a 50 per cent completion rate against a target of 80 per cent. Also, the construction of 410 housing units for disciplined forces/services was at an 82 per cent completion rate against a target of 100 per cent. The following projects were reported to have a 100 per cent completion rate in the review period, i.e., construction of 193 housing units for civil servants constructed in Kiambu county; construction of Ngaru market sheds in Kirinyaga; construction of Dede market in Migori; completion of four-kilometres sewer line in Nyagachok in Kericho, and completion of a 3.4-kilometre bitumen access road in Londiani, Kericho county. Under the Urban and Metropolitan Development Programme, the Ministry undertook 85 per cent of the Mitubiri sanitary landfill in Murang'a County against a target of 100 per cent. Also, 59 municipalities implemented the Kenya Urban Support Programme in 45 Counties (excluding Nairobi and Mombasa City), implementing various urban infrastructure projects against a target of 53 municipalities.

The State Department of Transport is responsible for efficient and safe road transport services, reducing transport and traffic congestion costs, ensuring efficient, secure, and safe maritime transport, and enhancing air transport safety, security, and connectivity. In the review period, under Air Transport Programme, the State Department registered a growth of 143 per cent in enrolment of aviation courses and other related short cases against a target of 0.75 per cent, as per the updates of European Aviation Safety Agency courses from foreign countries (168) and Kenyan students (1,433). Further, airlines were cleared within the set timeline of 24 hours which was at par with the target, rehabilitated five Aerodromes, i.e., Kakamega, Kitale, Migori, Kutulo, and Africity (Kisumu), that were at par with the target.

In the period under review, the State Department for Public Works implemented the construction of County government Headquarters as follows: Isiolo County from 53.5 per cent to 55 per cent; Nyandarua County from 45 per cent to 60 per cent; Tharaka Nithi County remained at 82 per cent; Tana River County from 66 per cent to 70 per cent; and Lamu County remained at 60 per cent. The average completion of County Headquarters was at 65.4 per cent against a target of 65.55 per cent. Under the Coastline Infrastructure and Pedestrian Access Programme, the new Mokowe Jetty was implemented from 88 per cent to 92 per cent completion level against a target of 91 per cent. Under the Regulation and Development of the Construction Industry Programme, one research was done to explore plastic as an alternative building material and component in providing affordable housing in Kenya. A plastic housing prototype model was developed that aligned with the target. In addition, 180 buildings/ structures were inspected and audited against a target of 625 buildings/ structures.

The State Department of Youth Affairs programmes is charged with enhancing employability, entrepreneurship, and job creation for national development, strengthening capacity among the youth for improved livelihoods, and effective engagement in National development. In the review period, under the Youth Empowerment Services Programme, the State Department engaged 18,726 youths in sustainable community development

against a target of 72,500 youths. Also, 11,271 youths were involved in positive health-seeking behaviour against a target of 19,900 youths. In addition, 11,232 youths were trained in entrepreneurship skills against a target of 23,000 youths. Under the Youth Development Services Programme, 5,641 youths were trained in life skills against a target of 7,000 youths. Also, 4,500 youths were sensitized on the Kenya Youth Development Policy 2019 against a target of 5,250.

In the review period, the State Department of Infrastructure trained 381 plant operators, 134 contractors, and 1,641 technicians/ artisans against a target of 300 operators, 200 contractors, and 575 technicians/artisans, respectively. The State Department constructed 91 kilometres of roads and four bridges against a target of 674 kilometres of roads and eight bridges, respectively. In addition, the State Department designed 312 kilometres of roads against a target of 620 kilometres of roads.

The State Department for Shipping and Maritime is mandated to increase the share of the maritime sector's contribution to the Gross Domestic Product. In the review period, under the Shipping Affairs, Sub-Programme 736 seafarers were employed against a target of 375. Also, forty-five seafarers were offered sea time against a target of 375 seafarers.

4.5.2 Project Implementation for EI&ICT Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the EI & ICT sector incurred a development expenditure of Kshs.32.26 billion representing an absorption rate of 11.6 per cent against a gross development allocation of Kshs.278.68 billion. Table 4.9 summarises the development of some of the projects with the highest expenditure in the EI & ICT sector reporting period.

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

No.	MDA	Project Name	Project commencement date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Quarter FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	Ministry of Energy	500kV High-voltage direct current Eastern Electricity Highway Project (Ethiopia –Kenya Interconnector)	Aug 2018	Aug 2023		60,680	1,470	1,199	98
2	State Department of Information Communications & Technology & Innovation	Konza Engineering, Procurement, Construction, and Financing model	Mar 2018	5 Years	Italy	39,200	1,288	1,007	64
3	State Department for Housing & Urban Development	Economic Stimulus Programme (Kazi Mtaani)	2022	2023	GOK	25,000	2,000	884	71
4	Ministry of Energy	Kenya Electricity Modernization project	Jan 2017	Dec 2022		24,800	969	714	93
5	Ministry of Energy	132 KV Rabai Bamburi Kilifi	Dec 2018	Aug 2024		3,670	266	419	52
6	Ministry of Energy	Last mile connectivity	Dec 2015	Dec 2026		77,600	1,451	410	71
7	Ministry of Energy	Electrification of Public Facilities	Jul 2022	Jun 2022		65,257	1,210	354	51
8	Ministry of Energy	Supplementary Financing for Ethiopia Kenya Highway Project (Nanyuki UG Cable)	Jul 2022	Dec 2023		1,800	563	343	-
9	State Department for Housing & Urban Development	Rehabilitation of selected roads in Gikomba	Oct 2012	Sep 2014	GOK	571	-	330	57

No.	MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Quarter FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
10	State Department for Housing & Urban Development	Construction of Social Housing Units	Mar 2019	Jun 2025	GOK	40,000	300	300	15

Source: MDAs

The State Department of Infrastructure reported a cumulative development expenditure of Kshs.24.63 billion in the review period but failed to provide a list of its development project.

4.6 Environmental Protection, Water, and Natural Resources (EPW&NR) Sector

4.6.1 Introduction

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

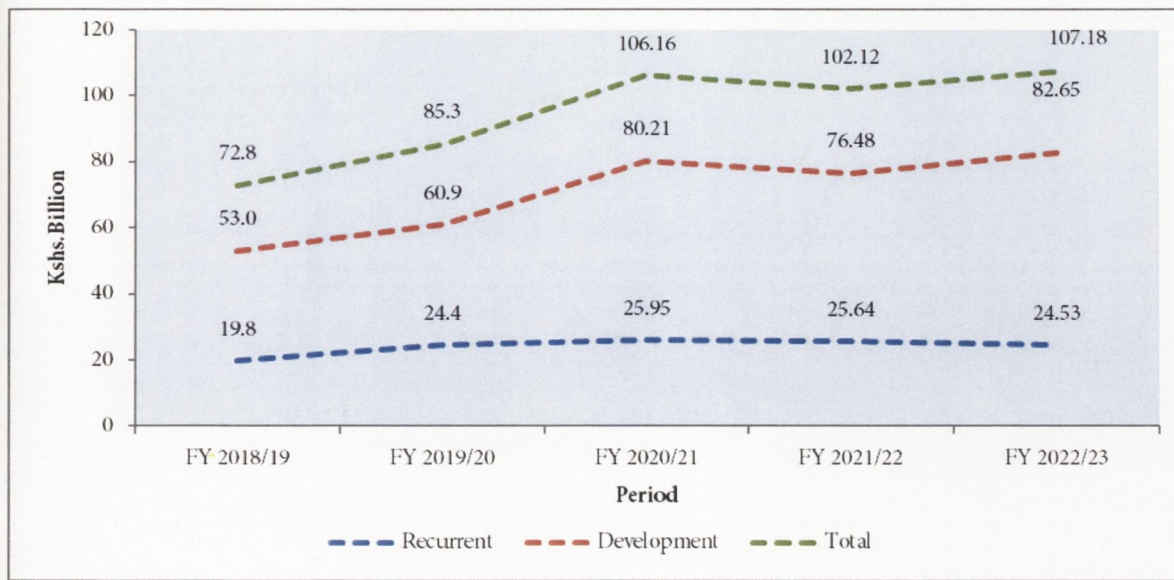
The EPW&NR sector plays a critical role in Kenya's economy, securing, stewarding, and sustaining the environment and natural capital of the country. The overall goal of the EPW&NR sector is to ensure sustainable development in a clean and secure environment. The specific objectives include: providing the policy, the legal and integrated planning framework for sustainable management of the environment and natural resources for socio-economic development, enhancing good governance in the protection, restoration, conservation, development, and management of the environment, and forest resources for sustainable development, enhance control and development of water resources for sustainable social-economic development and to enhance water harvesting and storage for domestic, irrigation and industrial use. The sector also aims to increase land productivity through reclamation, rehabilitate degraded land through irrigation and drainage services, and enhance conversation of wildlife, biological resources, and their habitats for posterity.

4.6.2 Budget Performance for EPW&NR Sector

The annual budgetary allocation to the EPW&NR sector in FY 2022/23 amounted to Kshs.107.18 billion, representing 3% of the gross national budget, compared to Kshs.100.59 billion (3 per cent) allocated in FY 2021/22.

The allocation comprised Kshs.82.65 billion (77.1 per cent) for development activities and Kshs.24.53 billion (22.9 per cent) for recurrent expenditure. Ministry of Water, Sanitation, and Irrigation received the highest budgetary allocation of Kshs.83.93 billion (78.3 per cent of the sector's share). The State Department for Wildlife had the lowest budgetary allocation of Kshs.7.99 billion (7.5 per cent of the sector's portion). Figure 4.7 shows the budgetary allocation trend for the EPW&NR Sector for FY 2018/19 to FY 2022/23.

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



Source: National Treasury

The total exchequer issues to the EPW&NR sector amounted to Kshs.12.76 billion, representing 21.4 per cent of the sector's net estimates. This amount comprised Kshs.9.42 billion for development expenditure, representing 22.5 per cent of development net estimates, and Kshs.3.34 billion for recurrent spending representing 18.9 per cent of recurrent net estimates. Table 4.10 shows EPW&NR sector analysis of exchequer issues and expenditures in the first three months of FY 2022/23.

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

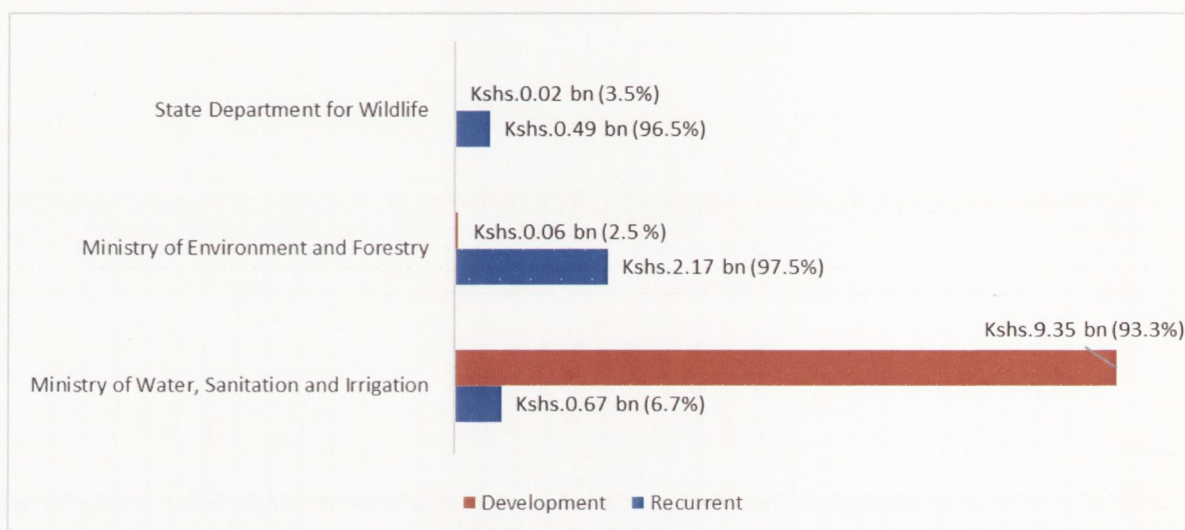
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Water, Sanitation, and Irrigation	77.19	37.90	9.35	5.77	24.7	7.5	6.75	4.36	0.67	1.34	15.5	19.9
Ministry of Environment and Forestry	4.64	3.37	0.06	0.39	1.6	8.5	10.62	9.35	2.17	2.36	23.2	22.3
State Department for Wildlife	0.82	0.69	0.018	0.03	2.6	3.7	7.16	3.95	0.49	0.72	12.5	10.0
Total	82.65	41.95	9.42	6.19	22.5	7.5	24.53	17.65	3.34	4.43	18.9	18.0
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							82.65	41.95	9.42	6.19	22.5	7.5
Recurrent							24.53	17.65	3.34	4.43	18.9	18.0

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Total							107.18	59.60	12.76	10.62	21.4	9.9

Source: MDAs and National Treasury

In the period under review, the Ministry of Water, Sanitation, and Irrigation received the highest proportion of development exchequer issues to development net estimates at 24.7 per cent. The Ministry of Environment and Forestry received the lowest at 1.6 per cent. The Ministry of Environment and Forestry recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 23.2 per cent. In contrast, the State Department for Wildlife recorded the lowest ratio of 12.5 per cent. Figure 4.8 shows the exchequer issues to the EPW&NR Sector in the first three months of FY 2022/23.

Figure 4.8: Exchequer Issues to EPW&NR Sector



Source: National Treasury

The total expenditure for the EPW&NR sector amounted to Kshs.10.62 billion, representing 9.9 per cent of the gross estimates, compared to the Kshs.12.02 billion (11.9 per cent), recorded in a similar period FY 2021/22. The figure comprised Kshs.6.19 billion for the development budget representing an absorption rate of 7.5 per cent, compared to 8.7 per cent (Kshs.6.60 billion) recorded in a similar period in FY 2021/22 and Kshs.4.43 billion for recurrent expenditure representing 18.9 per cent of the recurrent gross estimates, compared to 22.1 per cent (Kshs.5.42 billion) recorded in a similar period FY 2021/22.

The Ministry of Environment and Forestry recorded the highest absorption on the development budget at 8.5 per cent, while the State Department for Wildlife recorded the lowest at 3.7 per cent. The Ministry of Environment and Forestry recorded the highest recurrent expenditure to gross estimates at 22.3 per cent, while the State Department for Wildlife recorded the lowest at 10 per cent.

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

The budgetary allocation to the EPW&NR sector was to fund eleven programmes and 25 sub-programmes. Table 4.11 shows budget execution by programmes and sub-programmes in the first three months of FY 2022/23.

Table 4.11: EPW&NR Sectors Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Water, Sanitation, and Irrigation								
General Administration, Planning, and Support Services	Water Policy Management	0.81	0.87	1.68	0.13	0.25	0.38	22.6
Water Resources Management	Water Resources Conservation and Protection	1.78	13.43	15.21	0.26	1.03	1.29	8.5
	Transboundary Waters	-	0.10	0.10	-	0.01	0.01	5.0
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3.40	33.51	36.91	0.55	2.07	2.62	7.1
	Sanitation Infrastructure Development and Management	-	8.81	8.81	-	0.25	0.25	2.8
Irrigation and Land Reclamation	Land Reclamation	0.05	0.01	0.06	0.00	-	0.00	3.5
	Irrigation and Drainage	0.65	8.39	9.04	0.07	1.36	1.43	15.8
	Irrigation Water Management	0.01	-	0.01	0.00	-	0.00	12.0
	Irrigation Administration Services	0.02	-	0.02	0.00	-	0.00	14.5
Water Storage and Flood Control	Water Storage and Flood Control	-	9.01	9.01	-	0.05	0.05	0.6
	Water Harvesting	-	1.00	1.00	-	0.23	0.23	23.0
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	0.76	0.76	-	0.19	0.19	25.2
	Water Harvesting for Irrigation	0.03	1.30	1.33	-	0.33	0.33	24.7
	Sub-Total	6.75	77.19	83.94	1.02	5.77	6.78	8.1
Ministry of Environment and Forestry								
Environment Management and Protection	National Environment Management	1.80	1.06	2.86	0.45	0.05	0.50	17.5
	Policy & Governance in Environment Management	0.15	-	0.15	0.03	-	0.03	19.5
	Climate Change Adaptation and Mitigation	-	0.10	0.10	-	0.01	0.01	10.4
General Administration, Planning, and Support Services	General Administration, Planning, and Support Services	0.48	-	0.48	0.09	-	0.09	18.9
Meteorological Services	Modernization of Meteorological Services	1.10	0.27	1.37	0.17	-	0.17	12.4
	Advertent Weather Modification	-	0.14	0.14	-	0.00	0.00	0.0
Forests and Water Towers Conservation	Forests Resources Conservation and Management	5.07	2.47	7.54	1.13	0.21	1.34	17.8
	Forests Research and Development	1.52	0.46	1.98	0.38	0.08	0.46	23.3
	Water Towers Rehabilitation and Conservation	0.49	0.14	0.63	0.12	0.04	0.16	25.2

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Sub-Total	10.62	4.64	15.26	2.37	0.39	2.76	18.1
State Department for Wildlife		-	-	-			-	
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	6.27	0.75	7.02	0.54	0.01	0.55	7.8
	Wildlife Research and Development	0.63	0.07	0.69	0.13	0.02	0.15	21.6
	Administrative Services	0.27	-	0.27	0.04	0.01	0.05	18.7
	Sub-Total	7.16	0.82	7.99	0.71	0.04	0.75	9.3
	Grand Total	24.53	82.65	107.18	4.10	6.19	10.29	9.6

Source: MDAs and National Treasury

During the period under review, Wildlife Security Conservation and Management sub-programme under the State Department for Wildlife reported that twenty-five wildlife-human compensation claims were verified and approved against a target of ten 593,000 people visited parks against a target of 525,000. Under the Wildlife Research and Training Institute sub-programme, two wildlife research reports were published and publicized against a target of six. The completion rate for the rehabilitation of Research and Training facilities at Naivasha was 39 per cent, which was at par with the target.

In the review period, the Environment Management and Protection Programme under the Ministry of Environment and Forestry reported that one MDA was capacity built on engaging local communities in monitoring pollution that was at par with the target, thirty-eight Counties established County Climate Change Funds that were at par with the target, National Environment, and Management Authority sensitised 17,000 stakeholders on environmental management against a target of 20,000. Under the Meteorological Services programme, 77 per cent of meteorological services were modernized against an expectation of 77 per cent, and one hundred and eight weather forecasts were issued. Under Forest and Water Towers Conservation Programme, 227.1 hectares of forest plantations were established against a target of 750 hectares, and 142,601 hectares of water towers were protected against a target of 150,000. Challenges reported include; delays in the disbursement of development funds, lawsuits in court by some licensed saw millers, and dry spells in some of the project areas, thus not favourable for tree planting.

In the first three months of FY 2022/23, the Ministry of Water, Sanitation, and Irrigation undertook various activities, including issuing 221 water permits against a target of 200 under the water resources authority sub-programme. Further, the construction of Thwake Multi-Purpose dam 681-million-meter cube storage under the Water Storage and Flood Control Programme was 74 per cent against a projection of 75 per cent. In addition, the access to water services by Coastal Water Works Development Agency under the Water and Sewerage Infrastructure Development Programme was at 62.6 per cent against a target of 60.25 per cent. Also, the completion of the Gatundu water and sewerage project under Kenya Towns' sustainable water supply and sanitation programme stood at 50 per cent against a target of 52 per cent.

4.6.4 Project Implementation for EWP&NR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the EWP&NR sector incurred a development expenditure of Kshs.6.19 billion

representing an absorption rate of 22.5 per cent. Table 4.12 summarises the development of some projects with the highest spending in the reporting period for the EWP&NR sector. Notably, all the projects were implemented by the Ministry of Water, Sanitation, and Irrigation under different SAGAs.

Table 4.12: EWP&NR Development Projects with the Highest Expenditure

No.	Implementing Agency	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	Quarter 1, FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	Central Rift Valley Water Works Development Agency	Kenya Town Sustainable Water Supply and Sanitation Programme - Rift Valley	Jul 2017	5	GOK/Foreign	15,924.00	981	981	74
2	Athi Water Works Development Agency	Nairobi Metro Area Bulk Water Sources - Kari-menu II	Jan 2018	7	GOK/Foreign	27,500.00	863	863	91
3	Tana Water Works Development Agency	Kenya Towns Sustainable Water Supply and Sanitation Programme - Tana	Jan 2017	7	GOK/Foreign	12,172.00	862	862	92
4	Ministry of Water Headquarters	Water Security and Climate Resilience (Project Advanced) (Kenya Water Security and Climate Resilience Project -1)	Jan 2012	12	GOK/Foreign	19,370.00	845	845	81
5	National Irrigation Authority	National Expanded Irrigation Programme	Jun 2012	18	GOK	123,930.00	833.75	833.75	40
6	Athi Water Works Development Agency	Nairobi Rivers Basin Restoration Prog Sewerage Improvement	Jul 2019	5	GOK/Foreign	8,800.00	768	768	20
7	Athi Water Works Development Agency	Kenya Town Sustainable Water Supply and Sanitation Programme - Athi	Mar 2017	7	GOK/Foreign	11,863	738	738	65
8	Lake Victoria South Water Works Development Agency	Kisumu water supply, The Lake Victoria Water and Sanitation	Jul 2017	7	GOK/Foreign	7,000.00	514	514	75
9	National Irrigation Authority	Mwea Irrigation Development Project (Thiba dam)	Feb 2011	14	GOK/Foreign	19,967.00	498.3	498.3	99
10	National Irrigation Authority	Household Irrigation Water Harvesting Project	Jan 2019	8	GOK	7,680.00	303	303.25	65

Source: MDAs

4.7 General Economic and Commercial Affairs (GECA) Sector

4.7.1 Introduction

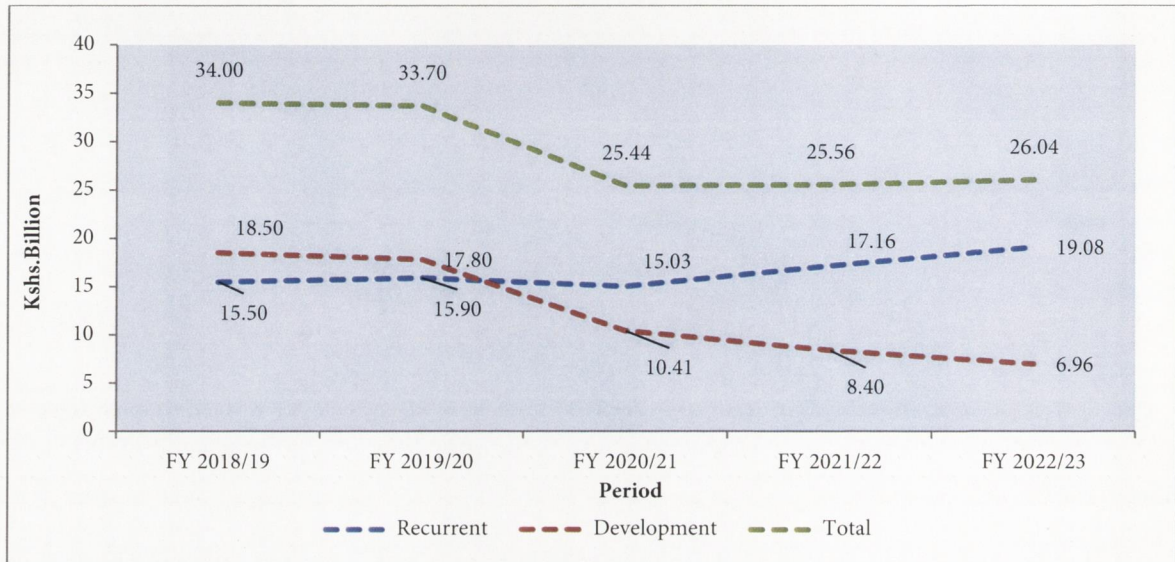
The General Economic and Commercial Affairs (GECA) sector consists of five MDAs: the State Departments for Industrialization, Tourism, Trade and Enterprise Development, East African Community, and Regional and Northern Corridor Development.

The GECA sector's strategic goals are to promote and develop domestic and regional trade, integration, industrialization, tourism, and regional and northern corridor development.

4.7.2 Budget Performance for GECA Sector

The budgetary allocation to the GECA sector in FY 2022/23 amounted to Kshs. 26.03 billion, representing 0.6 per cent of the gross national budget, compared to Kshs. 20.58 billion allocated in FY 2021/22. The allocation comprises Kshs. 6.96 billion (27.0 per cent) for development activities and Kshs. 19.08 billion (73.0 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation of Kshs.9.03 billion (34.7 per cent of the sector's budget). In comparison, the State Department for East African Community had the lowest budgetary allocation of Kshs. 0.77 billion (2.9 per cent of the sector's funding). Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2018/19 to FY 2022/23.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector in the period under review amounted to Kshs.2.81 billion, representing 16.5 per cent of the sector's net estimates. This amount comprised Kshs. 813.76 million for development expenditure, representing 12.2 per cent of development net estimates and Kshs. 2.00 billion for recurrent spending representing 19.3 per cent of recurrent net estimates. Table 4.13 analyses exchequer issues and expenditures to the GECA sector in the first three months of FY 2022/23.

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

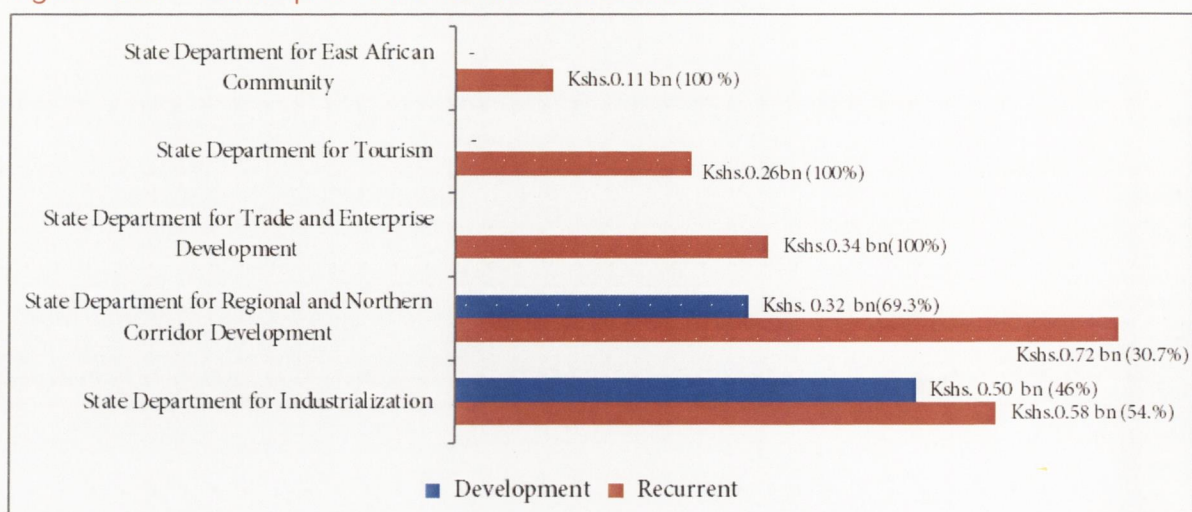
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Trade and Enterprise Development	1.49	1.49	-	0.05	0.0	3.5	2.51	2.47	0.34	0.43	13.7	17.2
State Department for Industrialisation	3.50	3.50	0.50	0.50	14.2	14.2	3.62	2.65	0.58	0.78	22.0	21.5

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for East African Community	-	-	-	-	-	-	0.77	0.77	0.11	0.11	13.8	14.8
State Department for Regional and Northern Corridor Development	1.61	1.33	0.32	0.30	23.9	18.5	3.49	3.02	0.72	0.77	23.7	22.1
State Department for Tourism	0.35	0.35	-	-	0.0	0.0	8.68	1.44	0.26	0.19	17.7	2.2
Total	6.96	6.67	0.81	0.85	12.2	12.2	19.08	10.35	2.00	2.29	19.3	12.0
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							6.96	6.67	0.81	0.85	12.2	12.2
Recurrent							19.08	10.35	2.00	2.29	19.3	12.0
Total							26.04	17.02	2.81	3.14	16.51	12.0

Source: MDAs and National Treasury

In the period under review, the State Department for Regional and Northern Corridor Development received the highest proportion of development exchequer issues to development net estimates at 23.9 per cent. In comparison, the State Department for Trade and Enterprise Development and State Department for Tourism did not receive development exchequer issues despite having development allocation. The State Department for Regional and Northern Corridor Development recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 23.7 per cent. In comparison, State Department for Trade and Enterprise Development recorded the lowest ratio of 13.7 per cent. Figure 4.10 shows the exchequer issues to GECA Sector in the first three months of FY 2022/23.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA sector amounted to Kshs. 3.14 billion, representing 12.0 per cent of the gross estimates, compared to Kshs. 4.07 billion (18.2 per cent), recorded in FY 2021/22. This amount comprised Kshs. 0.85 billion for the development budget representing an absorption rate of 12.2 per cent, compared to 24.7 per cent (Kshs. 1.76 billion) recorded in a similar period in FY 2021/22 and Kshs. 2.29 billion for recurrent expenditure representing 12.0 per cent of the recurrent gross estimates, compared to 15.2 per cent (Kshs. 2.31 billion) recorded in a similar period in FY 2021/22.

The State Department for Regional and Northern Corridor Development recorded the highest absorption on the development budget at 18.5 per cent. At the same time, the State Department for Tourism did not report any development expense despite having a development allocation. In comparison, the State Department for Regional and Northern Corridor Development recorded the highest absorption of the recurrent budget at 22.1 per cent, while the State Department for Tourism recorded the lowest at 2.2 per cent.

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

The budgetary allocation to the GECA sector was to fund 12 programmes and 31 sub-programmes. Table 4.11 shows budget execution by programmes and sub-programmes in the first three months of FY 2022/23.

Table 4.14: GECA Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Industrialization								
General Administration Planning and Support Services	General Administration Planning and Support Services	0.46	-	0.46	0.06	-	0.06	13.0
Industrial Development and Investments	Promotion of Industrial Development and Investments	1.41	0.90	2.30	0.15	0.22	0.37	16.1
	Promotion of Industrial Training	0.23	0.10	0.33	0.03	-	0.03	9.0

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Standards and Business Incubation	Standardization, Metrology, and Conformity Assessment	0.40	-	0.40	0.08	-	0.08	19.9
	Business financing & incubation for MSMEs	0.48	1.93	2.40	0.07	0.15	0.22	9.2
	Promotion of Industrial Products	-	-	-	-	-	-	-
	Industrial Research, Development, and Innovation	0.64	0.58	1.22	0.15	0.13	0.28	22.9
	Sub-Total	3.62	3.50	7.13	0.54	0.50	1.04	14.6
State Department for Trade and Enterprise Development		-	-	-	-	-	-	-
Domestic Trade and Enterprise Development	Promotion of Local Content	0.07	-	0.07	0.02	-	0.02	23.8
	Development, Promotion, and Regulation of Wholesale & Retail Trade	0.00	0.07	0.07	0.00	0.00	0.00	4.9
	Development, Promotion & Regulation of Micro, Small & Medium Enterprises	0.49	1.37	1.86	0.12	0.05	0.17	9.0
Fair Trade Practices and Compliance with Standards	Enforcement of Intellectual Property & Trade Remedies Measures	0.45	-	0.45	0.09	-	0.09	21.1
	Enforcement of Legal Metrology	0.07	0.05	0.12	0.01	-	0.01	10.5
	Consumer Protection	0.04	-	0.04	0.01	-	0.01	24.9
International Trade Development and Promotion	Market Diversification and Access	0.46	-	0.46	0.04	-	0.04	7.7
	Export Trade Development, Promotion, and National Branding	0.57	-	0.57	0.06	-	0.06	11.1
General Administration, Planning, and Support Services	General Administration, Planning and Support Services	0.37	-	0.37	0.08	-	0.08	22.1
	Sub-Total	2.51	1.49	4.00	0.43	0.05	0.49	12.1
State Department for East African Community		-	-	-	-	-	-	-
East African Affairs and Regional Integration	East African Customs Union	0.02	-	0.02	0.00	-	0.00	19.4
	East African Common Market	0.27	-	0.27	0.05	-	0.05	19.4
	EAC Monetary Union	0.03	-	0.03	0.01	-	0.01	24.1
	Kenya-South Sudan Advisory Services	0.12	-	0.12	0.00	-	0.00	3.5
	Business Transformation	0.05	-	0.05	0.01	-	0.01	16.8
	General Administration Planning and Support Services	0.29	-	0.29	0.04	-	0.04	13.7
	Sub-Total	0.77	-	0.77	0.11	-	0.11	14.8
State Department for Regional and Northern Corridor Development		-	-	-	-	-	-	-

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Integrated Regional Development	Integrated basin-based Development	3.26	1.61	4.88	0.69	0.30	0.99	20.3
	Management of Northern Corridor Integration	0.05	-	0.05	0.00	-	0.00	5.6
	General Administration, Planning, and Support Services	0.19	-	0.19	0.02	-	0.02	8.9
	Sub-Total	3.49	1.61	5.11	0.71	0.30	1.01	19.7
State Department for Tourism		-	-	-			-	
Tourism Development and Promotion	Niche Tourism Product Development and Diversification	3.37	0.12	3.49	0.04	-	0.04	1.1
	Tourism Infrastructure Development	3.48	0.15	3.63	-	-	-	-
	Tourism Training and Capacity Building	0.48	-	0.48	0.02	-	0.02	3.5
Tourism Promotion and Marketing	Destination Marketing	0.48	0.05	0.53	0.01	-	0.01	2.0
	Tourism Promotion	0.48	-	0.48	0.05	-	0.05	11.5
General Administration, Planning and Support Services	General Administration, Planning and Support Services	0.39	0.03	0.42	0.07	-	0.07	15.6
	Sub-Total	8.68	0.35	9.03	0.19	-	0.19	2.1
	Grand Total	19.08	6.96	26.03	1.98	0.85	2.84	10.9

Source: MDAs and National Treasury

During the period under review, the promotion of the industrial development and investment programme under the State Department for Industrialization reported growth of the manufacturing sector by 3 per cent against a target of 4 per cent, three Ns assessed business development services against a target of thirteen, and one Biashara Centre was established. Further, four machines were procured though yet to be installed under the modernisation of textile machinery within the Rift Valley Textile (RIVATEX) sub-programme against a target of seven. Under the Standards, Business Incubation and Research Programme, Kenya Bureau of Standards developed 205 standards against a target of 183; Kenya Industrial Estate trained 15,813 entrepreneurs against a target of 14,500; Kenya Industrial Research and Development Institute supported 127 start-up enterprises against a target of 100.

In the first three months of FY 2022/23, the Domestic Trade and Enterprise Development Programme under the State Department for Trade and Enterprise Development reported that the Kenya Institute of Business Training capacity built sixty-five Micro, Small, and Medium-sized Enterprises against a target of five hundred, five industrial development centres were constructed that was at par with the target, Kenya Youth Empowerment Services created 5,312 jobs against a target of 4,328. Under the Fair-Trade Practices and Compliance of Standards Programme, eighty intellectual property rights infringement cases were resolved against a target of ninety-five, and six weighing and measuring equipment were verified at strategic national installations against a target of twenty-five. In the International Trade Development and Promotion Programme, three commercial offices were established in targeted countries (Brazilia in Brazil, Jakarta in Indonesia, and Seoul in South Korea) to diversify and increase market access per the target.

In the review period, the Integrated Regional Development Programme under the State Department for Regional and Northern Corridor Development reported that Kerio Valley Development Authority implementing the Lomut irrigation project had a completion status of 75 per cent, 50 per cent for Aror Multipurpose dams, and 25 per cent for Kimwarer Multipurpose dam that was in line with their targets. Under Tana and Athi Rivers Development Authority, the reported completion status for Kieni Integrated irrigation Project and lower Murang'a Integrated programme were 13 per cent against a target of 13.3 per cent. Under Ewaso Ng'iro South Development Authority, the reported completion status for Agro-processing – Tomato processing – the factory was 75 per cent, and 98 per cent for Ewaso Ng'iro Tannery and Leather factory against the target of 100 per cent.

During the period under review, the Tourism Promotion and Marketing under State Department for Tourism, Kenya Tourism Board reported 421,395 international and cross-border arrivals against a target of 397,896. Tourism Regulatory Authority regulated 818 tourism enterprises against a target of 750. The Tourism Product Development and Diversification programme, Bomas of Kenya, re-choreographed four dances per the target; resident visitors at Bomas was 8,520 against a target of 21,594, with the variance being attributed to the closure of the institution as it was the national tallying centre for the results of the general elections for the year 2022. Kenyatta International Convention Centre hosted 190 local conferences and events with cumulative 26,855 delegates against a target of 180 local conferences and 19,000 delegates. Under the Tourism Infrastructure Development Programme, the construction of Ronald Ngala College was reported at a 78 per cent completion rate, which was at par with the target.

In the first three months of FY 2022/23, the Ministry of East African Community reported completing 97 East African Kidney Institute against their target of 80, which shows they exceeded their actual target. The preferential treatment accorded to Kenyan products and merchandise in the EAC was achieved at 100 per cent. 1929 EAC Regional standards were developed and adopted against a target of 1720. EAC programmes and projects designed, phase I of the LBVC headquarters in Kisumu was reported at 72 per cent rate of completion against their target of 70.

4.7.4 Project Implementation for GECA Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of the FY 2022/23, the GECA sector incurred a development expenditure of Kshs.850.53 million representing an absorption rate of 12.2 per cent. Table 4.15 summarises the development of the projects with the highest spending in the GECA sector in the reporting period.

Table 4.15: GECA Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project commencement date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	Quarter 1, FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	State Department of Industrialization	Kenya Industry and Entrepreneurship Project	Jul-18	5	GOK & Donor	5,665.00	325.10	325.10	8.0
2	State Department of Industrialization	Provision of Finances to Small and Medium Enterprises (SMEs) in the Manufacturing Sector – Kenya Industrial Estate	Jul-15	5	GOK	5,350.00	151.00	151.00	63.0
3	State Department of Industrialization	Construction of Industrial Research Laboratories Kenya Industrial Research and Development Institute - South B	Jun-14	7	GOK	5,500.00	125.00	125.00	73.0

No.	MDA	Project Name	Project commencement date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	Quarter 1, FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
4	State Department for Trade and Enterprise Development	Construction of Constituency Industrial Development Centres	Jul-15	6	GOK	1,260.00	100.00	50.00	73.9
5	State Department of Industrialization	Construction on Investors Sheds - Export Processing Zones Authority	Jul-22	5	GOK	2,693.00	50.00	50.00	-
6	State Department of Industrialization	Development of Athi-River textile Hub - Export Processing Zones Authority	Jul-14	6	GOK	8,240.00	46.25	46.25	65.0
7	State Department for Regional and Northern Corridor Development	Jiko Dam	Jul-22	1	GOK	60.00	60.00	45.38	75.0
8	State Department of Industrialization	Cotton Development subsidy and Extension Support	Jul-18	5	GOK	1,187.00	35.69	35.69	31
9	State Department of Industrialization	Modernisation of RIVA-TEX Machinery	Jul-15	5	GOK & Donor	7,200.00	33.10	33.10	94
10	State Department for Regional and Northern Corridor Development	Tana Delta Rice Irrigation Project	Jul-09	15	GOK	2,924.00	120.00	30.00	44

Source: MDAs

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

4.8.1 Introduction

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

The GJLO Sector creates a favourable 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 in peace and security building, correctional services, legal advisory services to government agencies, national government representation in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. The GJLO Sector also significantly promotes good governance, integrity, and corruption eradication, provides public prosecution services, regulates political parties, and protects witnesses and human rights. Further, the sector also delimits electoral boundaries and manages electoral processes, promoting gender equality, including marginalised groups and communities, and oversight of police operations.

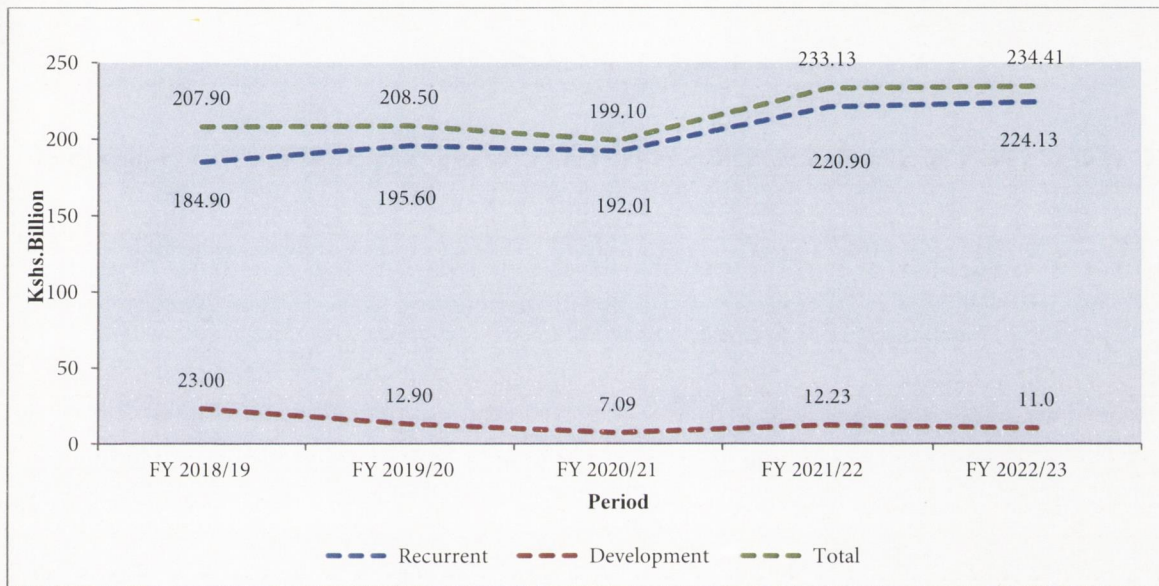
Besides, GJLO Sector plays a role in border management, peace-building and conflict management, registration services, gaming industry regulation, population management services, eradicating drugs and substance abuse, crime research, and government printing services. The Sector also plays a crucial role in ensuring national values and promoting national cohesion.

4.8.2 Budget Performance for GJLO Sector

The budgetary allocation to the GJLO Sector in FY 2022/23 was Kshs.234.41 billion, representing 6 per cent of the gross national budget, compared to Kshs.217.32 billion allocated in FY 2021/22. The allocation comprises Kshs.10.28 billion (4 per cent) for development activities and Kshs.224.13 billion (96 per cent) for recurrent expenditure.

The State Department for interior and Citizen Services received the highest budgetary allocation of Kshs.143.53 billion (61 per cent of the sector's share), and this is attributed to the budgetary allocation to the National Police service. In comparison, the National Commission for Human rights had the lowest budgetary allocation of Kshs.464.36 million (0.2 per cent of the sector's funding). Figure 4.11 shows the budgetary allocation trend for the GJLO sector for FY 2018/19 to FY 2022/23.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

In the first three months of FY 2022/23, the total exchequer issues to the GJLO sector amounted to Kshs.53.85 billion, representing 23.3 per cent of the sector's net estimates compared to 20.7 per cent (Kshs.44.24 billion) recorded in a similar period FY 2021/22. The amount comprised Kshs.1.04 billion for development expenditure, representing 10.4 per cent of development net estimates compared to 18.3 per cent (Kshs.1.90 billion) recorded in FY 2021/22, and, Kshs.52.81 billion for recurrent expenditure representing 23.8 per cent of recurrent net estimates compared to 20.8 per cent (Kshs.42.33 billion) recorded in a similar period in FY 2021/22. Table 4.16 shows the GJLO sector analysis of exchequer issues and expenditures in the first three months of FY 2022/23.

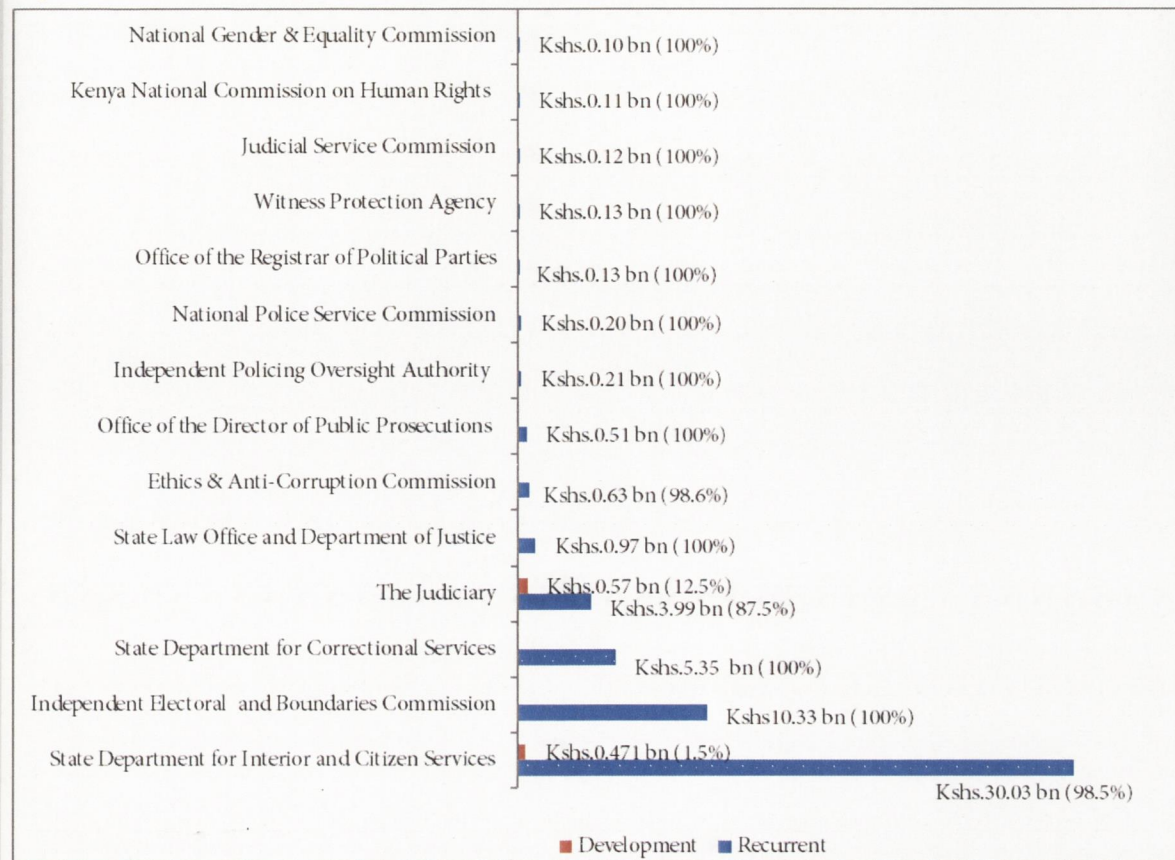
Table 4.16: GJLO Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Interior and Citizen Services	6.78	6.58	0.47	2.81	7.1	41.4	136.75	134.65	30.03	35.55	22.3	26.0
State Department for Correctional Services	1.17	1.10	-	-	-	-	31.05	31.05	5.35	5.39	17.2	17.4
State Law Office and Department of Justice	0.22	0.22	-	-	-	-	5.18	4.61	0.97	0.98	21.1	18.9
The Judiciary	1.90	1.90	0.57	0.22	30.1	11.4	16.40	16.40	3.99	3.52	24.3	21.4
EACC	0.16	0.16	-	-	-	-	3.42	3.42	0.63	1.06	18.3	31.1
ODPP	0.05	0.05	-	0.00	-	0.1	3.28	3.28	0.51	0.77	15.5	23.4
ORPP	-	-	-	-	-	-	2.13	2.13	0.13	0.14	6.2	6.8
WPA	-	-	-	-	-	-	0.65	0.65	0.13	0.18	19.3	28.4
KNCHR	-	-	-	-	-	-	0.46	0.46	0.11	0.14	24.6	30.8
IEBC	-	-	-	-	-	-	21.69	21.69	10.33	10.98	47.6	50.6
JSC	-	-	-	-	-	-	0.59	0.59	0.12	0.11	19.9	18.3
NPSC	-	-	-	-	-	-	1.03	1.03	0.20	0.20	19.4	19.2
NGEC	0.01	0.01	-	-	-	-	0.47	0.47	0.10	0.15	21.2	30.7
IPOA	-	-	-	-	-	-	1.02	1.02	0.21	0.25	20.9	24.6
Total	10.28	10.01	1.04	3.03	10.4	29.4	224.13	221.46	52.81	59.42	23.8	26.5
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							10.28	10.01	1.04	3.03	10.4	29.4
Recurrent							224.13	221.46	52.81	59.42	23.8	26.5
Total							234.41	231.47	53.85	62.44	23.3	26.6

Source: MDAs and National Treasury

In the period under review, the Judiciary received the highest proportion of development exchequer issues to development net estimates at 30.1 per cent. In comparison, the State Department for Correctional Services, the State Law Office and Department of Justice, the Ethics & Anti-Corruption Commission, the Office of the Director of Public Prosecutions, and the National Gender & Equality Commission did not receive any development exchequer, despite having development allocations. The Independent Electoral and Boundaries Commission recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 47.6 per cent. In comparison, the Office of the Registrar of Political Parties recorded the lowest ratio at 6.2 per cent. Figure 4.12 shows the exchequer issues to GJLO Sector in the first three months of FY 2022/23.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO sector amounted to Kshs.62.44 billion, representing 26.6 per cent of the gross estimates, compared to 22.5 per cent (Kshs.48.88 billion) recorded in a similar period in FY 2021/22. This amount comprised Kshs.3.03 billion for the development budget representing an absorption rate of 29.4 per cent, compared to 29.8 per cent (Kshs.3.28 billion) recorded in FY 2021/22 and Kshs.59.42 billion for recurrent expenditure representing 26.5 per cent of the recurrent gross estimates, compared to 22.1 per cent (Kshs.45.6 billion) recorded in FY 2021/22.

The State Department for Interior and Citizen Services recorded the highest absorption on the development budget at 41.4 per cent. In comparison, the Office of the Director of Public Prosecutions recorded the lowest at 0.1 per cent. The Independent Electoral and Boundaries Commission recorded the highest proportion of recurrent expenditure to gross estimates at 50.6 per cent. In comparison, the Office of the Registrar of Political Parties recorded the lowest at 6.8 per cent.

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

The GJLO sector allocation was to fund 25 programmes and 58 sub-programmes. Table 4.17 shows budget execution by programmes and sub-programmes by the GJLO sector in the first three months of FY 2022/23.

Table 4.17: GJLO Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Interior and Citizen Services								
Policing services	Kenya Police Services	53.03	1.08	54.11	15.75	0.22	15.97	29.5
	Administration Police Services	24.35	0.08	24.43	5.54	0.03	5.57	22.8
	Criminal Investigation Services	8.24	0.56	8.80	2.16	0.40	2.56	29.1
	General-Paramilitary Service	15.69	0.08	15.78	3.78	-	3.78	24.0
Planning, Policy Coordination, and Support Services	National Campaign Against Drug and Substance Abuse	0.62	0.10	0.72	0.16	-	0.16	22.1
	NGO Regulatory Services	0.25	-	0.25	0.05	-	0.05	19.6
	Crime Research	0.18	-	0.18	0.04	-	0.04	25.0
Government Printing Services	Government Printing Services	0.74	0.30	1.04	0.15	-	0.15	14.5
Road Safety	Road Safety	2.30	0.52	2.83	0.07	0.17	0.24	8.5
Population Registration Services	National Registration Bureau	3.07	0.94	4.01	1.12	0.82	1.94	48.3
	Civil Registration Services	0.84	0.07	0.91	0.21	-	0.21	23.0
	Integrated Personal Registration Services	0.09	0.22	0.31	0.02	0.00	0.02	6.9
General Administration, Planning, and Support Services	National Government Coordination Services	23.53	1.83	25.35	5.55	0.63	6.18	24.4
	Betting Control & Lottery Policy Services	0.11	-	0.11	0.03	-	0.03	27.0
	Disaster Risk Reduction	0.04	-	0.04	0.01	-	0.01	20.6
	Peace Building, National Cohesion, and Values	0.45	0.05	0.50	0.11	-	0.11	22.2
	Government Chemist Services	0.42	0.01	0.43	0.10	-	0.10	23.3
Migration and Citizen Services Management	Immigration Services	2.58	0.95	3.53	0.66	0.53	1.19	33.8
	Refugee Affairs	0.20	-	0.20	0.04	-	0.04	19.6
	Sub-Total	136.75	6.78	143.53	35.55	2.80	38.35	26.7
State Department for Correctional Services								
Prison Services	Offender Services	28.14	0.88	29.02	4.87	-	4.87	16.8
	Capacity Development	0.71	-	0.71	0.16	-	0.16	22.4
Probation and After Care Services	Probation Services	1.75	0.20	1.95	0.31	-	0.31	15.9
	After Care Services	0.10	0.07	0.16	0.01	-	0.01	6.2
General Administration, Planning, and Support Services	Planning, Policy Coordination, and Support Service	0.36	0.02	0.37	0.05	-	0.05	13.4
	Sub-Total	31.05	1.17	32.22	5.40	-	5.40	16.8
State Law Office and Department of Justice								
		-	-	-			-	

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Legal Services	Civil litigation and Promotion of legal and ethical Standards	1.12	-	1.12	0.19	-	0.19	17.0
	Legislations, Treaties, and Advisory Services	0.27	-	0.27	0.06	-	0.06	21.8
	Public Trusts and Estates management	0.32	-	0.32	0.08	-	0.08	25.1
	Registration Services	0.63	-	0.63	0.15	-	0.15	23.8
	Copyrights Protection	0.14	-	0.14	0.03	-	0.03	22.1
Governance, Legal Training, and Constitutional Affairs	Governance Reforms	0.32	0.08	0.40	0.05	-	0.05	12.5
	Constitutional and Legal Reforms	0.66	-	0.66	0.17	-	0.17	25.9
	Legal Education Training and Policy	0.92	0.06	0.97	0.09	-	0.09	9.3
General Administration, Planning, and Support Services	Transformation of Public legal services	0.18	-	0.18	0.04	-	0.04	22.6
	Administrative services	0.63	0.09	0.72	0.11	-	0.11	15.4
	Sub-Total	5.18	0.22	5.40	0.97	-	0.97	18.0
The Judiciary		-	-	-	-	-	-	-
Dispensation of Justice	Access to Justice	11.51	1.90	13.41	2.46	0.15	2.61	19.5
	General Administration Planning and Support Services	4.89	-	4.89	1.06	0.06	1.12	22.9
	Sub-Total	16.40	1.90	18.30	3.52	0.21	3.73	20.4
Ethics and Anti-Corruption Commission		-	-	-	-	-	-	-
Ethics and Anti-Corruption	Ethics and Anti-Corruption	3.42	0.16	3.58	1.06	-	1.06	29.6
	Sub-Total	3.42	0.16	3.58	1.06	-	1.06	29.6
Office of Director of Public Prosecutions		-	-	-	-	-	-	-
Public Prosecution Services	Prosecution of criminal offences	3.28	0.05	3.33	0.77	-	0.77	23.1
	Sub-Total	3.28	0.05	3.33	0.77	-	0.77	23.1
Office of the Registrar of Political Parties		-	-	-	-	-	-	-
Registration, Regulation, and Funding of Political Parties	Registration and regulation of political parties	0.63	-	0.63	0.14	-	0.14	22.1
	Funding of political parties	1.48	-	1.48	-	-	-	-
	Political party's liaison committee	0.02	-	0.02	-	-	-	-
	Sub-Total	2.13	-	2.13	0.14	-	0.14	6.6
Witness Protection Agency		-	-	-	-	-	-	-
Witness Protection	Witness Protection	0.65	-	0.65	0.18	-	0.18	27.7
	Sub-Total	0.65	-	0.65	0.18	-	0.18	27.7
Kenya National Commission of Human Rights		-	-	-	-	-	-	-
Protection and Promotion of Human Rights	Complaints, Investigations, and redress	0.46	-	0.46	0.14	-	0.14	30.1
	Sub-Total	0.46	-	0.46	0.14	-	0.14	30.1
Independent Electoral and Boundaries Commission		-	-	-	-	-	-	-

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management of Electoral Processes	General Administration Planning and Support Services	5.06	-	5.06	0.75	-	0.75	14.8
	Voter Registration and Electoral Operations	14.55	-	14.55	10.10	-	10.10	69.4
	Voter Education and Partnerships	0.52	-	0.52	0.07	-	0.07	12.7
	Electoral Information and Communication Technology	1.24	-	1.24	0.04	-	0.04	2.9
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	0.32	-	0.32	0.02	-	0.02	5.6
	Sub-Total	21.69	-	21.69	10.97	-	10.97	50.6
Judicial Service Commission		-	-	-				
	Administration and Judicial Services	0.41	-	0.41				
General Administration, Planning, and Support Services	Judicial Training	0.18	-	0.18	0.11	-	0.11	62.5
	Sub-Total	0.59	-	0.59	0.11	-	0.11	18.7
National Police Service Commission		-	-	-				
National Police Service Human Resource Management	Human Resource Management	0.59	-	0.59	0.13	-	0.13	22.2
	Administration and Standards Setting	0.31	-	0.31	0.04	-	0.04	13.0
	Counselling Management Services	0.14	-	0.14	0.02	-	0.02	14.8
	Sub-Total	1.03	-	1.03	0.19	-	0.19	18.5
National Gender and Equality Commission		-	-	-				
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	0.02	-	0.02	0.00	-	0.00	18.9
	Mainstreaming and Coordination	0.01	0.01	0.02	0.00	-	0.00	16.8
	Public Education, Advocacy, and Research	0.02	-	0.02	0.01	-	0.01	43.6
	General Administration Planning and Support Services	0.42	-	0.42	0.08	-	0.08	19.9
	Sub-Total	0.47	0.01	0.48	0.10	-	0.10	20.6
Independent Police Oversight Authority		-	-	-				
Policing Oversight Services	Policing Oversight Services	1.02	-	1.02	0.25	-	0.25	24.4
	Sub-Total	1.02	-	1.02	0.25	-	0.25	24.4
	Grand Total	224.13	10.28	234.41	59.35	3.01	62.37	26.6

Source: MDAs and National Treasury

In the period under review, the Policing Services Programme under the State Department for Interior and Citizen Services reported that 5,300 cadets were trained out-off a target of 5,025. In addition, several activities reported 100 per cent performances, including implementation of community policing in all police stations, enforcement of traffic rules, security coverage in all the counties, and coverage of tourist sites and residences.

Under the Immigration Services sub-programme, 100 per cent performance was reported in processing passports, processing work permits, processing Visas, and clearance of border applications. Under the reliable and efficient services sub-programme, road fatality rates stood at 2.7 per cent against a target of 6 per cent, and injury rate stood at 9.7 per cent against a target of 4 per cent. Under the National Registration Bureau sub-programme, the processing of identity cards was reported to have 100 per cent performance. Under the National Campaign Against Drug and Substance Abuse, fifty-two schools were mainstreamed against drug and substance abuse against a target of fifty.

The Judiciary Fund, established under Article 173 of the Constitution, became operational effective 1st July 2022. In the first three months of FY 2022/23, critical achievements by the Judiciary under the access to justice sub-programme, the case clearance rate was 85 per cent against a target of 88 per cent. Rehabilitation of Nyeri and Nakuru Courts of Appeal was undertaken, and eleven Court of Appeal judges were appointed. Under the general administration, planning, and support services sub-programme, four quarterly monitoring reports were developed, 209 staff members were recruited, and two surveys were undertaken, i.e., court user and employee/work environment satisfaction surveys.

Under the Judicial Service Commission, within the general administration planning and support services programme, seven judges were recruited against a target of twenty-six. Under the Judicial Training sub-programme, 24 per cent of judges and 20 per cent of judicial officers were trained against a target of 25 per cent, were trained respectively.

The Office of the Director of Public Prosecutions attained 100 per cent performance of several planned activities, which included reviewing investigative files and making charge decisions, processing public complaints within twenty-one days, and facilitating witnesses to attend court. Further, the roll-out of the Uadilifu Case Management System was done to forty of the institution offices against a target of one hundred and twenty-five.

The Commission on Administrative Justice opened a regional office in Garissa on 22nd September 2022 as per the target. Further, the Commission sensitized 9,060 persons on the mandate of the Commission, policies, and procedures against a target of 1,250 persons. The Commission resolved 935 complaints out of 1,390 received, with the negative variance attributed to unresponsiveness and delays by some public institutions in responding to inquiries from the Commission. In addition, the Commission evaluated reports from 355 public institutions that reported for quarter four of FY 2021/22 and issued feedback reports on their performance against a target of 350. Moreover, 323 public institutions, against a target of 350, complied with the FY 2021/22 reporting framework and were issued compliance certificates.

The Ethics and Anti-Corruption Commission investigated thirty-three corruption and economic crime cases against a target of 120, reviewed and forwarded forty-six files to the Office of the Director of Public Prosecutions. Further, the Commission tracked and recovered four corruptly acquired assets against a target of 12.75. Additionally, thirty-six integrity assurance officers were trained in anti-corruption against a target of 250.

The Kenya National Commission on Human Rights received, processed, and filed in court 370 human rights violation cases against a target of 925 cases. Further, the Commission investigated thirteen cases against a target of forty, with the variance attributed to fewer complaints reported that required investigation. The Commission also submitted six advisories to relevant policymakers that infuse human rights principles against a target of five. In addition, the Commission sensitized 1,100 citizens on the bill of rights against a target of 2,775.

The Independent Electoral and Boundaries Commission reported 100 per cent achievement in conducting statutory elections, filling electoral position vacancies, updating voters in the electronic register, and electronic transmission and tallying of results for the August 2022 general elections. The reported voter turn-out was 64.77 per cent against a target of 70 per cent, and the reported number of rejected votes was 113,614 against a nil target. Under the Delimitation of Electoral Boundaries Programme, nine administrative boundaries were updated that were at par with the target. Also, 5,346 polling stations and 1,913 registration centres were mapped, both at par with their target.

The National Police Service Commission has one programme, the National Police Service Human Resource Management Programme, that ensures an efficient and effective National Police Service. In the period under review, 621 police officers were promoted against a target of 825 police officers. Under the approval of early retirements, the succession management plan, counselling of officers, and automation of the human resource module were implemented, recording 100 per cent performance.

The Office of the Registrar of the Political Parties reported 100 per cent performance in the processing applications for provisional registration and compliance by political parties with the funding regulations. The ORPP also supervised ninety political parties to ensure compliance with the Political Parties Act of 2011. Further, the ORPP monitored the general election and Mini-elections for the postponed eight elective positions. In addition, the office disseminated 500 brochures to sensitize the public on their political rights and the Office mandate against a target of 4,000. The variance was attributed to a lack of attendance at the planned Agricultural Society of Kenya shows. However, the ORPP did not distribute Kshs.368.75 million to political parties, which is attributed to the delay in submission of the official 2022 election votes for the various elective positions before developing the Fund distribution formula and making the disbursement.

Independent Policing Oversight Authority has the Policing Oversight Services Programme responsible for promoting public trust and confidence in the National Police Service. The Authority reported 100 per cent performance in the proportion of complaints received and cleared within time, cases monitored and reviewed, and completed investigation files submitted to the Office of the Director of Public Prosecutions on time. Also, the Authority finalized the investigation of 111 cases against a target of 279 cases. The Authority inspected fourteen police premises and monitored forty-three police operations against targets of 60 police premises and 30 police operations, respectively.

The National Gender and Equality Commission has one programme for the Promotion of Gender Equality and Freedom from Discrimination Programme. During the review period, ten legal, policy, and administrative instruments were reviewed for the National Government and one for the County Governments against a target of thirty policies and ten policies, respectively. The Commission received 60 complaints, 39 of which were still in process, while 21 were finalized (35 per cent) against a target of 100 per cent. Further, a rapid audit of 47 County Assemblies was undertaken on compliance with nominations against a target of ten counties. In addition, 278 agencies complied with gender and inclusion requirements against a target of 280 agencies.

The State Department for Correctional Services, through the Prison Services Programme, 800 borstal girls and boys were rehabilitated against a target of 950. Further, 8,000 offenders were offered vocational training against a target of 8,100, and 700 inmates were registered for the Kenya Certificate of Primary Education against a target of 750. In addition, 50,000 inmates were provided with medical services against a target of 56,000. Under the Probation and After Care Services Programme, the State Department 14,578 reports were generated and submitted to courts and penal institutions against a target of 55,000. In addition, 19,435 offenders under probation orders were supervised against a target of 50,000.

4.8.4 Project Implementation for GJLO Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the GJLO sector incurred a development expenditure of Kshs.3.03 billion representing an absorption rate of 29.4 per cent. Table 4.18 summarises the development of some of the projects with the highest spending reporting period in the GJLO sector.

Table 4.18: GJLO Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Quarter FY 2022/23(Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	State Department for Interior and Citizen Services	Supplies for ID cards materials	Jul 2014	8 Years	GOK	10,000	900	785	68
2	State Department for Interior and Citizen Services	National Security Communication and Surveillance System	Jul 2016	9 Years	GOK	17,291	563	537	100
3	State Department for Interior and Citizen Services	Purchase of e-Passport books	Jul 2016	9 Years	GOK	4,500	640	531	58
4	State Department for Interior and Citizen Services	Equipping and training for the National Forensics Lab	Jan 2017	8 Years	GOK	7,000	401	400	41
5	The Judiciary	Mombasa Law Courts	Sep 2017	78 weeks	IDA	445.17	50.00	359.80	81
6	The Judiciary	Kajiado Law Courts	Mar 2018	78 weeks	IDA	398.41	17.60	347.80	87
7	The Judiciary	Nakuru Law Courts	Feb 2016	110 weeks	IDA	347.77	17.40	347.77	100
8	The Judiciary	Makueni Law Courts	Sep 2017	78 weeks	IDA	410.10	18.00	346.45	84
9	The Judiciary	Kapenguria Law Courts	Mar 2017	78 weeks	IDA	400.88	17.50	344.84	86
10	The Judiciary	Garissa Law Courts	Jan 2016	110 weeks	IDA	351.32	17.60	342.75	96

Source: MDAs

4.9 Health Sector

4.9.1 Introduction

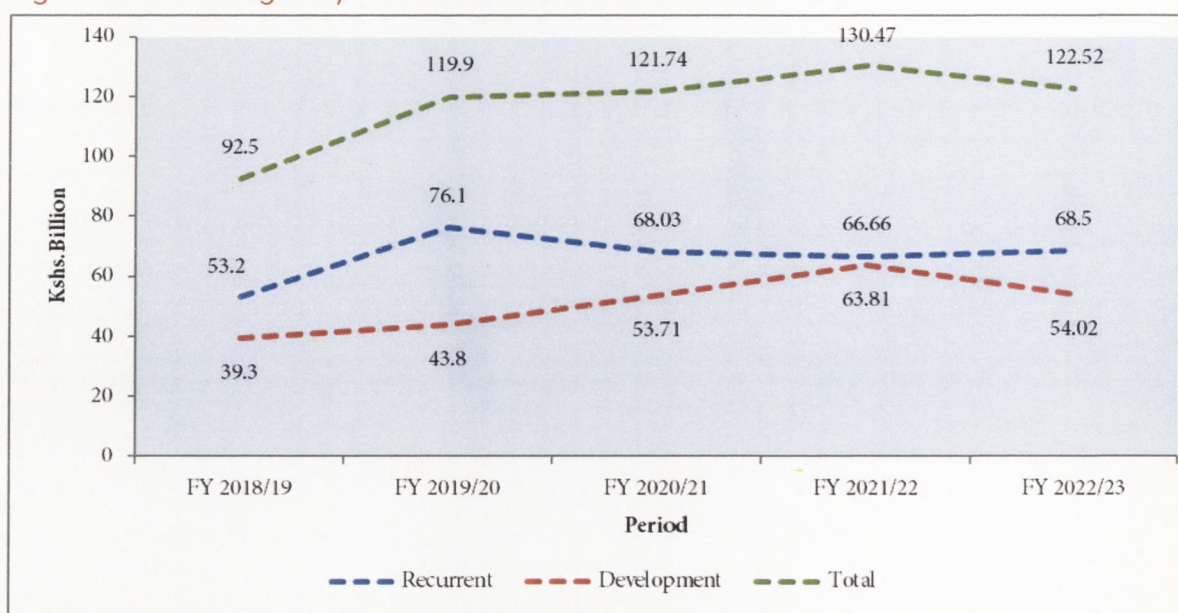
Health is a devolved function under the Fourth Schedule of the Constitution of Kenya. The national level Health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care.

The sector comprises of Ministry of Health and Semi-Autonomous Government Agencies, namely: Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical Training College, National Acquired Immune Deficiency Syndrome (AIDS) Control Council, Kenyatta University Teaching, Referral and Research Hospital, National Cancer Institute of Kenya, Kenya Nuclear Regulatory Authority and the National Health Insurance Fund.

4.9.2 Budget Performance for Health Sector

The budgetary allocation to the Health sector in FY 2022/23 amounts to Kshs.122.52 billion, representing 3 per cent of the gross national budget, compared to Kshs.121.09 billion allocated in FY 2021/22. The allocations comprised Kshs.54.02 billion (44 per cent) for development activities and Kshs.68.5 billion (56 per cent) for recurrent expenditure. Figure 4.13 shows the budgetary allocation for the Health sector for FY 2018/19 to FY 2022/23.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the Health sector amounted to Kshs.8.14 billion, representing 9.2 per cent of the sector's net estimates, comprised of Kshs.485.46 million for development expenditure, representing 1.2 per cent of development net estimates and Kshs.7.65 billion for recurrent spending representing 15.7 per cent of recurrent net estimates. Table 4.19 shows the Health sector analysis of exchequer issues and expenditures in the first three months of FY 2022/23.

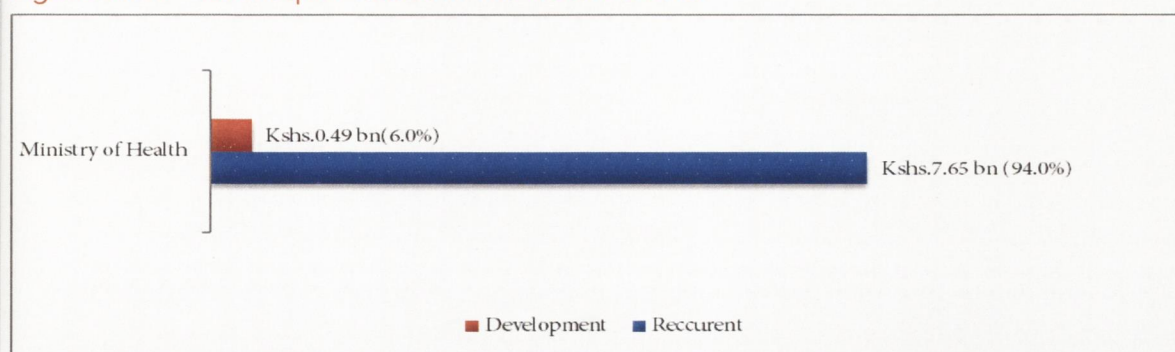
Table 4.19: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Health	54.02	39.76	0.49	0.68	1.2	1.3	68.5	48.84	7.65	10.4	15.7	15.2
Total	54.02	39.76	0.49	0.68	1.2	1.3	68.5	48.84	7.65	10.4	15.7	15.2
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							54.02	39.76	0.49	0.68	1.2	1.3
Recurrent							65.50	48.84	7.65	10.40	15.7	15.2
Total							122.52	88.59	8.14	11.08	9.2	9.0

Source: MDAs and National Treasury

Figure 4.14 shows the exchequer issues to the Health Sector in the first three months of FY 2022/23.

Figure 4.14: Exchequer Issues in the Health Sector



Source: National Treasury

The total expenditure for the Health Sector in the period under review amounted to Kshs.11.08 billion, representing 9 per cent of the gross budget compared to Kshs.15.21 billion (12.6 per cent) recorded in a similar period FY 2021/22. This amount is comprised of Kshs.10.40 billion spent on development activities representing an absorption rate of 15.2 per cent, compared to 9.7 per cent (Kshs.5.45 billion) in a similar period in FY 2021/22 and Kshs.675.75 million on recurrent activities representing 1.3 per cent on recurrent gross estimates, compared to 15.0 per cent (Kshs.9.76 billion) recorded in a similar period in FY 2021/22.

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

The Health sector allocation accommodates five programmes and 21 sub-programmes under the Ministry of Health. Table 4.20 shows budget execution by programmes and sub-programmes in the Health sector in the first three months of FY 2022/23.

Table 4.20: Health Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Preventive, Promotive & RMNCAH*	Non-Communicable Disease Prevention and Control	0.29	0.49	0.78	0.00	0.01	0.01	1.5
	Reproductive Maternal Neo-natal Child & Adolescent Health-RMNCAH	0.14	7.75	7.89	0.01	-	0.01	0.2
	Radiation Safety and Nuclear Security	0.18	-	0.18	0.02	-	0.02	13.3
	Communicable Disease Control	1.19	6.79	7.98	0.23	0.05	0.28	3.6
	Disease Surveillance and Response	-	9.26	9.26	-	0.29	0.29	3.1
	Environmental Health	0.38	0.08	0.46	0.01	-	0.01	2.4
National Referral & Specialized Services	National Referral Services	37.26	2.88	40.15	5.61	-	5.61	14.0
	National Public Health Labs	0.13	-	0.13	-	-	-	-
	Forensic and Diagnostics	0.00	3.33	3.33	-	0.18	0.18	5.4
	Health Infrastructure and Equipment	-	5.21	5.21	-	-	-	-
	National Blood Transfusion Services	0.13	-	0.13	-	-	-	-
	Health Products and Technologies	2.48	0.43	2.91	0.03	0.01	0.04	1.4

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Health Research and Development	Capacity Building & Training (Pre-Service & In Service)	7.86	0.64	8.50	1.06	-	1.06	12.4
	Research & Innovations on Health	2.99	0.91	3.90	0.69	-	0.69	17.8
General Administration, Planning & Support Services	Health Policy, Planning & Financing	0.38	1.08	1.46	0.03	-	0.03	2.3
	Health Standards, Quality Assurance & Standards	1.08	-	1.08	0.14	-	0.14	13.3
	National Quality Control Laboratories	0.12	-	0.12	-	-	-	-
	Human Resource Management and Development	6.18	-	6.18	1.18	-	1.18	19.1
Health Policy, Standards, and Regulations	Health Policy, Planning & Financing	0.04	15.16	15.20	-	0.06	0.06	0.4
	Health Standards and Regulations	0.46	-	0.46	0.02	-	0.02	3.7
	Social Protection in Health	7.22	-	7.22	1.33	-	1.33	18.4
	Sub-Total	68.50	54.02	122.52	10.38	0.60	10.98	9.0
Grand Total		68.50	54.02	122.52	10.38	0.60	10.98	9.0

Source: MDAs and National Treasury

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

During the period under review, the Ministry of Health undertook awareness seminars on COVID-19 in four counties against a target of twenty counties. It tracked 36,552 travellers using the deployed COVID-19 Jitenge App under the Communicable disease control programme against a target of 30,000. Further, ten laboratories received special funding for conducting testing on priority diseases under the Laboratory Services Department against a target of fifteen. In addition, the Ministry reached out to 200,000 men with an integrated information package on Human Immunodeficiency Virus (HIV) prevention and sexual reproductive health against a quarter target of 152,000. The Ministry further installed twelve condom dispensers in non-health settings against a quarter target of fifty, distributed 159,120 condoms against a quarter target of 3.5 million and reached out to 16.64 million people with HIV prevention messages against a quarter target of 2.7 million. Mother-to-child new HIV infections transmission rate stood at 9.7 per cent out of a target of 5 per cent and carried out 667,958 tests amongst high-risk populations against a quarter target of 1.15 million.

Under the National Malaria Programme, the Ministry distributed 395,287 long-lasting insecticidal nets against a target of 575,000 and distributed 237,000 doses of Artemisinin Combination Therapy to public health facilities. Under the Mental Health Unit, 486 healthcare workers were trained in mental health and psychosocial support in fifteen counties against a target of 300. Under the National Referral and Specialized Services Programme, Kenyatta National Hospital undertook 160 heart surgeries against a target of 99, carried out 160 cardiothoracic surgeries against a quarter target of 282, and undertook 945 minimally invasive surgeries against a target of 1,489. The number of patients on chemotherapy and radiotherapy was 7,495, against a target of 11,017.

4.9.4 Project Implementation for Health Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of the FY 2022/23, the Health sector incurred a development expenditure of Kshs.675.75 million representing an absorption rate of 1.3 per cent. Table 4.21 summarises the development of some projects with the highest spending in the reporting period in the Health sector.

Table 4.21: Ministry of Health Development Projects with the Highest Expenditure

No.	Project Name	Project start date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	Quarter 1, FY 2022/23 (Kshs. Mn)		Completion Status (%)
						Total Disbursement	Amount paid	
1	Acquisition of COVID-19 Vaccines	01/01/2021	3	GOK	16,963	800	200	25.0
2	Procurement of Equipment at the National Blood Transfusion Services	02/07/2025	11	GOK	8,396	619	155	25.0
3	Fight for Maternal and Infant Mortality	07/07/2020	6	FSE	-	160	40	25.0
4	The rollout of Universal Health Coverage	07/10/2018	8	GOK	10,000	9,310	25	0.3
5	Supply of Medical Equipment and Associated Services	07/07/2020	6	FSE	4,118	100	20	20.0
6	COVID-19 Vaccines Programme	01/07/2020	3	World Bank	13,400	6,224	16	0.3
7	East Africa's Centre of Excellence for Skills & Tertiary Education	18/02/2016	7	GOK & AfDB	3,674	1,200	5	0.4

Source: Ministry of Health

4.10 National Security Sector

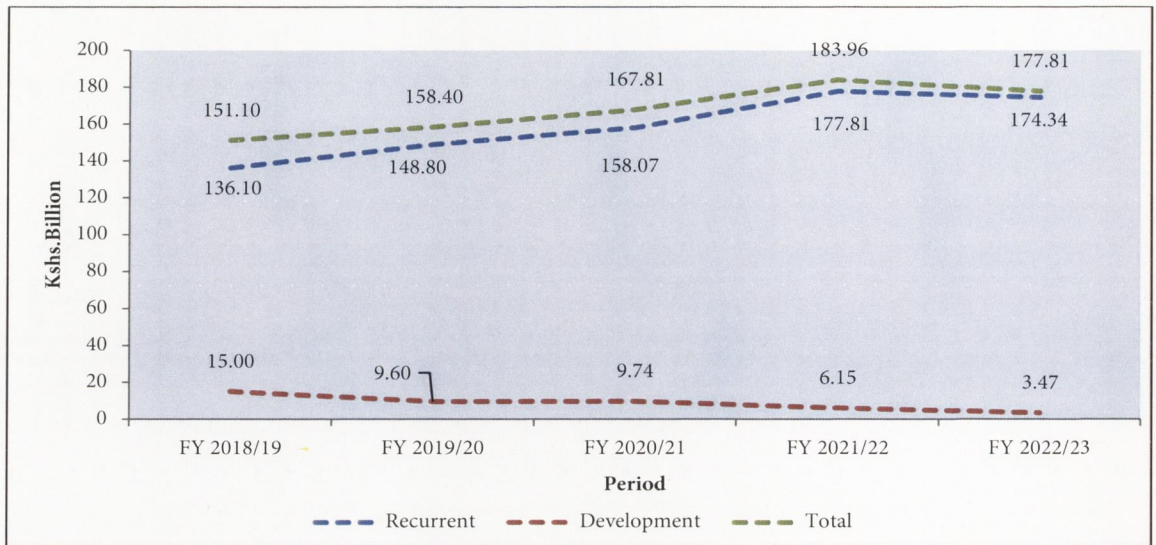
4.10.1 Introduction

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.

4.10.2 Budget Performance for National Security Sector

The budgetary allocation to the National Security sector in FY 2022/23 amounts to Kshs.177.81 billion, representing 4 per cent of the gross national budget, compared to Kshs.162.20 billion allocated in FY 2021/22. The allocation comprised Kshs.3.47 billion for development expenditure (2 per cent of the sector's budget) and Kshs.174.34 billion for recurrent expenditure (98 per cent of the sector's allocation). Ministry of Defence was allocated Kshs.131.68 billion (74.1 per cent of the sector's share), while NIS received Kshs.46.13 billion (25.9 per cent of the sector's allocation). Figure 4.15 below shows the budgetary allocation trend for the National Security sector for FY 2018/19 to FY 2022/23.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first three months of FY 2022/23, the National Security sector received Kshs.35.69 billion, representing 20.1 per cent of the sector's net estimates, comprised of Kshs.0.84 billion for development expenditure representing 24.1 per cent of the development net estimates, and Kshs.45.62 billion for recurrent spending representing 20 per cent of the recurrent net estimates.

Ministry of Defence received Kshs.27.40 billion for recurrent activities representing 21.4 per cent, and Kshs.0.84 billion for development expenditure representing 24.1 per cent of development exchequer net estimates, while NIS received Kshs.7.46 billion, representing 16.2 per cent of the recurrent net estimates. Table 4.22 shows the National Security sector analysis of exchequer issues and expenditures in the first three months of FY 2022/23.

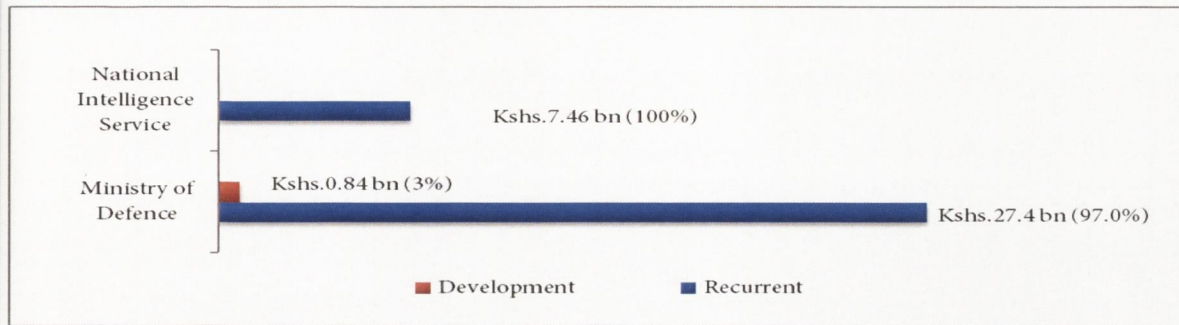
Table 4.22: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Defence	3.47	3.47	0.84	1.41	24.1	40.6	128.22	128.22	27.40	39.13	21.4	30.5
National Intelligence Service	-	-	-	-	-	-	46.13	46.13	7.46	6.49	16.2	14.1
Total	3.47	3.47	0.84	1.41	24.1	40.6	174.34	174.34	34.86	45.62	20.0	26.2
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							3.47	3.47	0.84	1.41	24.1	40.6
Recurrent							174.34	174.34	34.86	45.62	20.0	26.2
Total							177.81	177.81	35.69	47.02	20.1	26.4

Source: MDAs and National Treasury

Figure 4.16: Exchequer Issues to the National Security Sector shows exchequer issues to the National Security sector in the first three months of FY 2022/23.

Figure 4.16: Exchequer Issues to the National Security Sector



Source: National Treasury

The total expenditure for the National Security sector in the first three months of FY 2022/23 amounted to Kshs.47.02 billion, representing 26.4 per cent of the gross estimates, compared to 26.7 per cent (Kshs.43.23 billion) recorded in a similar period FY 2021/22. The Ministry of Defence spent Kshs.1.41 billion on development activities, an absorption rate of 40.6 per cent compared to 55.6 per cent (Kshs.2.82 billion) recorded in FY 2021/22, and Kshs.39.13 billion on recurrent activities representing 30.5 per cent of the gross estimates compared to 26.7 per cent (Kshs.30.61 billion) recorded in FY 2021/22. NIS spent Kshs.6.49 billion on recurrent activities, recording 14.1 per cent of its gross estimates compared to 23.3 per cent (Kshs.9.89 billion) recorded in FY 2021/22.

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

The National Sector allocation in FY 2022/23 funds five programmes and eight sub-programmes. Table 4.23 shows budget execution by programmes and sub-programmes by the National Security sector in the first three months of FY 2022/23.

Table 4.23: National Security Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Defence								
Defence	National Defence	124.97	3.47	128.44	38.38	1.41	39.79	31.0
Civil Aid	Civil Aid	0.40	-	0.40	0.10	-	0.10	25.0
General Administration, Planning, and Support Services	Headquarter Administrative Services	2.51	-	2.51	0.48	-	0.48	19.1
	Defence Policy and Planning	0.04	-	0.04	-	-	-	-
	Defence Co-operation and Diplomacy	0.03	-	0.03	0.01	-	0.01	33.3
	Defence Financial Management and Oversight	0.04	-	0.04	-	-	-	-
National Space Management	National Space Management	0.22	-	0.22	0.11	-	0.11	50.0
	Sub-Total	128.21	3.47	131.68	39.08	1.41	40.49	30.7
National Intelligence Service								
National security intelligence	Security Intelligence	46.13	-	46.13	6.49	-	6.49	14.1
	Sub-Total	46.13	-	46.13	6.49	-	6.49	14.1
	Grand Total	174.34	3.47	177.81	45.57	1.41	46.98	26.4

Source: MDAs and National Treasury

4.11 Public Administration and International Relations (PAIR) Sector

4.11.1 Introduction

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

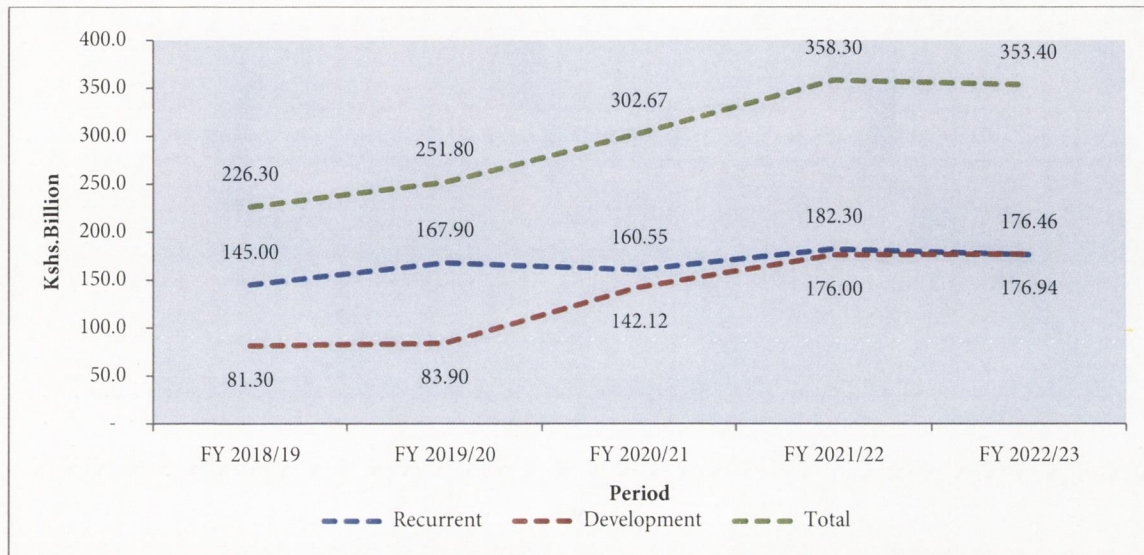
The PAIR sector is a fundamental pillar of the Kenyan economy. The sector provides overall national leadership, oversight, and policy direction, prudent public finance management for transparency and accountability, oversees national legislation, and the human resource function in the public service. Further, the sector coordinates national and sectoral development planning, management of population policy, implementation, monitoring and evaluation, resource mobilisation and management, devolution oversight, implementation of Kenya's foreign policy, and oversight of public resources and service delivery.

4.11.2 Budget Performance for the PAIR Sector

The budgetary allocation to the PAIR sector in FY 2022/23 amounted to Kshs.353.40 billion, representing 9 per cent of the gross national budget, compared to Kshs.327.87 billion allocated in FY 2021/22. The allocation consists of Kshs.176.94 billion (50 per cent) for development activities and Kshs.176.46 billion (50 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.174.40 billion (49.3 per cent of the sector's budget), while the Commission on Revenue Allocation received the

lowest budgetary allocation of Kshs.491.96 million (0.1 per cent of the sector's budget). Figure 4.17 Budgetary Allocation Trend for the PAIR Sector shows the budgetary allocation trend for the PAIR Sector for FY 2018/19 to FY 2022/23.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

The total exchequer issues to the PAIR sector amounted to Kshs.47.59 billion, representing 16.5 per cent of the sector's net estimates compared to 22.2 per cent (Kshs.56.11 billion) recorded in a similar period FY 2021/22. The amount comprised Kshs.18.99 billion for development expenditure, representing 14.4 per cent of development net estimates compared to 22.1 per cent (Kshs.21.56 billion) recorded in a similar period in the FY 2021/22. Kshs.28.59 billion for recurrent spending represented 18.3 per cent of recurrent net estimates compared to 22.2 per cent (Kshs.34.55 billion) recorded in FY 2021/22. Table 4.24 analyses exchequer issues and expenditures for the PAIR Sector in the first three months of FY 2022/23.

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

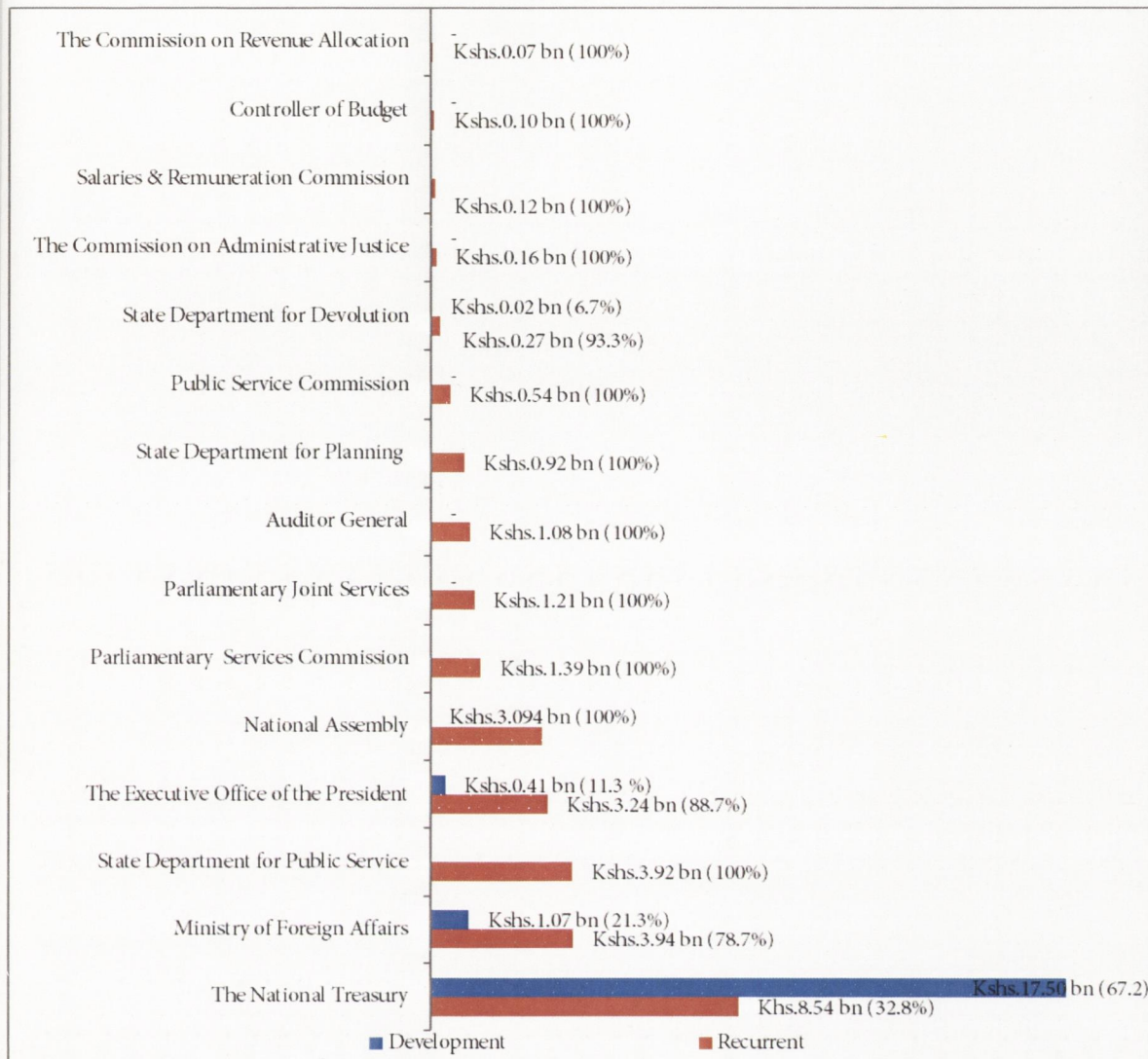
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
The Executive Office of the President	5.98	0.63	0.41	0.99	64.9	16.6	17.08	8.00	3.24	7.66	40.4	44.9
State Department for Devolution	0.30	0.30	0.02	0.01	6.5	2.0	1.44	1.44	0.27	0.31	18.6	21.2
State Department for Planning	45.13	45.13	-	-	-	-	3.96	3.88	0.92	0.85	23.7	21.5
Ministry of Foreign Affairs	1.80	1.80	1.07	1.09	59.6	60.5	17.24	16.82	3.94	4.33	23.5	25.1
The National Treasury	120.55	81.13	17.50	19.49	21.6	16.2	53.85	46.41	8.54	13.89	18.4	25.8
State Department for Public Service	0.70	0.60	-	0.10	-	13.9	23.14	20.50	3.92	8.81	19.1	38.1

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Parliamentary Service Commission	-	-	-	-	-	-	8.79	8.79	1.39	1.02	15.8	11.7
National Assembly	-	-	-	-	-	-	33.27	33.27	3.09	2.98	9.3	9.0
Parliamentary Joint Services	2.07	2.07	-	0.39	-	18.7	6.10	6.08	1.21	1.08	19.9	17.7
Commission on Revenue Allocation	-	-	-	-	-	-	0.49	0.49	0.07	0.11	15.0	22.7
Public Service Commission	0.03	0.03	-	-	-	-	2.56	2.55	0.54	0.44	21.2	17.3
Salaries & Remuneration Commission	-	-	-	-	-	-	0.61	0.61	0.12	0.16	19.8	25.4
Auditor General	0.39	0.38	-	-	-	-	6.51	6.36	1.08	1.35	17.0	20.7
Controller of Budget	-	-	-	-	-	-	0.70	0.70	0.10	0.09	14.5	12.8
Commission on Administrative Justice	-	-	-	-	-	-	0.72	0.72	0.16	0.10	21.5	13.9
Total	176.94	132.1	19.00	22.07	14.4	12.5	176.5	156.7	28.59	43.19	18.3	24.5
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							176.94	132.07	19.00	22.07	14.4	12.5
Recurrent							176.46	156.64	28.59	43.19	18.3	24.5
Total							353.4	288.7	47.59	65.25	16.5	18.5

Source: MDAs and National Treasury

In the period under review, The Executive Office of the President received the highest proportion of development exchequer issues to development net estimates at 64.9 per cent. In comparison, the State Department for Devolution, State Department for Public Service, Parliamentary Joint Services, Public Service Commission, and Auditor General did not receive development exchequer despite having a development allocation. The Executive Office of the President recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 40.4 per cent. The National Assembly recorded the lowest ratio of 9.3 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in the first three months of FY 2022/23.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR sector amounted to Kshs.65.25 billion, representing 18.5 per cent of the gross estimates, compared to 16.2 per cent (Kshs.53.12 billion), recorded in a similar period FY 2021/22. This amount comprised Kshs.22.07 billion for the development budget representing an absorption rate of 12.5 per cent, compared to 12.4 per cent (Kshs.19.64 billion) recorded in FY 2021/22 and Kshs.43.19 billion for recurrent expenditure representing 24.5 per cent of the recurrent gross estimates, compared to 19.7 per cent (Kshs.33.48 billion) recorded in FY 2021/22.

The Ministry of Foreign Affairs recorded the highest absorption of the development budget at 60.5 per cent, while the State Department for Devolution recorded the lowest at 2.0 per cent. The Executive Office of the President recorded the highest recurrent expenditure to gross estimates at 44.9 per cent, while the National Assembly recorded the lowest at 9.0 per cent.

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

The PAIR sector allocation in FY 2022/23 was to fund 39 programmes and 106 sub-programmes. Table 4.25 budget execution by programmes and sub-programmes in the PAIR sector in the first three months of FY 2022/23.

Table 4.25: PAIR Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
The Executive Office of the President								
Cabinet Services	Management of Cabinet Affairs	1.43	0.21	1.64	0.25	0.05	0.30	18.3
	Resource Surveys and Remote Sensing	0.17	0.04	0.21	0.03		0.03	14.2
Government Advisory Services	State Corporations Advisory Services	0.03	-	0.03	0.00		0.00	6.3
	Power of Mercy Advisory Services	0.04	0.00	0.04	0.01		0.01	24.3
	National Counter Terrorism Centre	0.45	0.08	0.53	0.11		0.11	21.0
	Inspectorate of State Corporations	0.13	-	0.13	0.03		0.03	23.8
State House Affairs	Coordination of State House Functions	3.78	0.29	4.07	1.89		1.89	46.5
	Administration of Statutory benefits for the retired presidents	0.30	-	0.30	0.07		0.07	23.2
Deputy President Services	General Administration and Support Services	0.66	0.02	0.68	0.09	-	0.09	13.3
	Coordination and Supervision	1.03	-	1.03	0.18		0.18	17.4
	Sub-Total	8.02	0.63	8.65	2.66	0.05	2.71	31.4
Nairobi Metropolitan Services	General Administration and Support	2.63	-	2.63	0.49	-	0.49	18.7
	Metropolitan Health Services	3.94	0.95	4.89	2.13	-	2.13	43.7
	Metropolitan Transport, Roads and Public Works	0.51	2.72	3.23	0.09	0.51	0.60	18.5
	Metropolitan, Lands, Housing, Planning, and Development	0.27	0.71	0.97	0.04	0.02	0.06	6.4
	Metropolitan Environment, Water, Waste, and Ancillary Services	1.34	0.60	1.94	2.03	0.41	2.44	125.7
	Metropolitan Energy, Reticulation, and Public Lighting	0.38	0.38	0.76	0.21	-	0.21	27.7
	Sub-Total	9.07	5.35	14.42	4.99	0.94	5.93	41.2
State Department for Planning								
Economic Policy and National Planning	Economic Planning Coordination services	0.47	-	0.47	0.08		0.08	16.6
	Community Development	0.06	44.42	44.49	0.01		0.01	0.0
	Macro-Economic policy planning and regional Integration	0.59	0.16	0.75	0.14		0.14	18.1
	Policy Research	0.53	0.07	0.59	0.13		0.13	22.1
	Population Management Services	0.32	0.13	0.45	0.08		0.08	17.8
	Infrastructure, science, technology, and Innovation	0.04	-	0.04	0.01		0.01	15.6

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Sectoral Policy and Planning	0.09	0.02	0.12	0.02		0.02	15.0
National Statistical Information Services	Census and Surveys	1.32	0.23	1.55	0.31		0.31	20.2
Monitoring and Evaluation Services	National Integrated Monitoring and Evaluation	0.09	0.10	0.19	0.02		0.02	8.4
	Public Investments Management Services	0.09	-	0.09	0.02		0.02	18.0
General Administration Planning and Support Services	Human Resources and Support Services	0.27	-	0.27	0.05		0.05	18.7
	Financial Management Services	0.06	-	0.06	0.01		0.01	18.1
	Information Communications Services	0.02	-	0.02	0.00		0.00	17.4
	Sub-Total	3.96	45.13	49.09	0.87	-	0.87	1.8
State Department for Devolution								
Devolution Support Services	Management of devolution affairs	0.08	0.26	0.34			-	-
	Intergovernmental Relations	0.58	-	0.58	0.01		0.01	2.3
	Capacity Building and Technical Assistance	0.30	0.04	0.34	0.08	0.00	0.08	22.6
	Human Resource and Support Services	0.42	-	0.42	0.08		0.08	18.5
	Finance Management Services	0.05	-	0.05	0.00		0.00	1.8
	Information Communication and Technology	0.01	-	0.01			-	-
Management of Intergovernmental Relations	Management and facilitation of Intergovernmental Structures	-	-	-	0.14		0.14	
	Sub-Total	1.44	0.30	1.74	0.31	0.00	0.31	17.7
Ministry of Foreign Affairs								
		-	-	-			-	
General Administration Planning and Support Services	Administration services	2.41	0.25	2.67	0.68	-	0.68	25.5
Foreign Relations and Diplomacy	Management of Kenya missions abroad	13.59	-	13.59	3.44		3.44	25.3
	Infrastructure Development for Missions	-	1.39	1.39		1.07	1.07	76.8
	Management of International Treaties, Agreements, and Conventions	0.02	-	0.02	-		-	-
	Coordination of State Protocol	0.83	-	0.83	0.17		0.17	20.4
	Management of Diaspora and Consular Affairs	0.01	-	0.01			-	-
	International Relations and Cooperation	0.17	-	0.17			-	-
Economic Cooperation and Commercial Diplomacy	Economic and Commercial Cooperation	0.05	-	0.05	0.01		0.01	19.3
Foreign Policy Research & Capacity Development	Foreign Policy Research and Analysis	0.14	-	0.14	0.02		0.02	14.3
	Regional Technical Cooperation	-	0.15	0.15		0.01	0.01	6.7
	Sub-Total	17.24	1.80	19.03	4.32	1.08	5.40	28.4

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
The National Treasury								
Rail Transport	Rail Transport	-	31.93	31.93		4.43	4.43	13.9
Marine Transport	Marine Transport	-	3.12	3.12		-	-	-
General Administration, Planning and Support Services	Administration Services	16.43	13.68	30.10	4.88	-	4.88	16.2
	Human Resources and Support Services	0.13	-	0.13	0.02		0.02	15.1
	Financial Management Services	28.04	0.84	28.88	7.67		7.67	26.6
	Information Communications Services	0.10	-	0.10	0.01		0.01	8.8
Public Financial Management	Resource Mobilization	0.23	14.56	14.79	0.05		0.05	0.3
	Budget Formulation Coordination and Management	2.87	13.27	16.13	0.05	0.56	0.61	3.8
	Audit Services	0.81	-	0.81	0.14		0.14	17.2
	Accounting Services	2.02	1.14	3.16	0.42		0.42	13.3
	Supply Chain Management Services	0.58	0.40	0.98	0.12	-	0.12	12.2
	Public Financial Management Reforms	0.08	1.29	1.36		0.00	0.00	0.0
	Government Investment and Assets	0.98	30.73	31.71	0.22	0.25	0.47	1.5
Fiscal Policy Formulation, Development, and Management	Fiscal Policy Formulation, Development, and Management	1.03	6.51	7.54	0.22	0.09	0.31	4.1
	Debt Management	0.13	-	0.13	0.02		0.02	15.3
	Microfinance Sector Support and Development	0.04	3.05	3.09	0.00	0.01	0.01	0.4
Market Competition and Creation of an Enabling Business Environment	Elimination of Restrictive Trade Practices	0.30	0.03	0.33	0.08	0.01	0.09	27.1
Government Clearing Services	Government Clearing Services	0.07	-	0.07	-		-	-
	Sub-Total	53.85	120.55	174.40	13.88	19.49	33.37	19.1
State Department for Public Service								
Public Service Transformation	Human Resource Management	5.79	-	5.79	5.35		5.35	92.3
	Human Resource Development	2.42	0.42	2.84	0.13		0.13	4.6
	Management Consultancy Services	0.13	-	0.13	0.01	0.08	0.09	69.7
	Huduma Kenya Service Delivery	1.16	0.18	1.34	0.10		0.10	7.5
	Performance Management	0.09	-	0.09	0.01		0.01	10.8
	Public Service Reforms	0.07	-	0.07	-		-	-
General Administration, Planning and	Human Resources and Support Services	0.49	0.03	0.52	0.10		0.10	19.2
Support Services	Financial Management Services	0.07	-	0.07	0.01		0.01	14.5
	Information Communications Services	0.01	-	0.01	0.00		0.00	10.6

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Youth Service	Paramilitary Training and Service Regimentation	7.51	0.07	7.58	1.70		1.70	22.4
	Technical and Vocational Training	4.44	-	4.44	1.11	0.02	1.13	25.4
	Enterprise Development	0.96	-	0.96	0.24		0.24	24.9
	Sub-Total	23.14	0.70	23.84	8.76	0.10	8.86	37.2
Parliamentary Service Commission								
Senate Affairs	General Administration, Planning, and support	8.79	-	8.79	1.02		1.02	11.6
	Sub-Total	8.79	-	8.79	1.02		1.02	11.6
National Assembly								
National Legislation, Representation and Oversight	Legislation and Representation	33.27	-	33.27	2.99		2.99	9.0
Parliamentary Joint Services								
General Administration, Planning, and Support Services	General Administration, Planning, and support	5.91	2.07	7.97	1.04	0.39	1.43	17.9
Legislative Training Research Knowledge and Management	Legislative Training Research & Knowledge Management	0.19	-	0.19	0.02		0.02	10.4
	Sub-Total	6.10	2.07	8.17	1.06	0.39	1.45	17.8
Commission on Revenue Allocation								
Inter-Governmental Revenue and Financial Matters	General Administration and Support Services	0.43	-	0.43	0.11		0.11	25.3
	Equitable Sharing of Revenues	0.02	-	0.02	-		-	-
	Public Financial Management	0.01	-	0.01	-		-	-
	Transitional Equalization	0.03	-	0.03	-		-	-
	Sub-Total	0.49	-	0.49	0.11	-	0.11	22.4
Public Service Commission								
General Administration, Planning and Support Services	Administration	0.87	0.03	0.90	0.17		0.17	19.0
Support Services	Board Management Service	0.05	-	0.05	0.01		0.01	21.4
Human Resource Management and Development	Establishment and Management and Consultancy Service	0.06	-	0.06	0.01		0.01	18.0
	Human Resource Management	0.19	-	0.19	0.03		0.03	15.4
	Human Resource Development	1.20	-	1.20	0.20		0.20	16.7
Governance and National Values	Compliance and quality assurance	0.10	-	0.10	0.02		0.02	20.0
	Ethics, Governance, and National values	0.05	-	0.05	0.01		0.01	21.0
Performance and Productivity Management	Performance and Productivity Management	0.05	-	0.05	0.01		0.01	21.9
	Sub-Total	2.56	0.03	2.58	0.46	-	0.46	17.8
Salaries and Remuneration Commission								

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Salaries and Remuneration Management	Remuneration and Benefits management	0.61	-	0.61	0.16		0.16	26.1
	Sub-Total	0.61	-	0.61	0.16		0.16	26.1
Auditor General		-	-	-			-	
Audit Services	CDF* Audits	0.05	-	0.05	-		-	-
	County Governments Audit	0.83	-	0.83	0.17		0.17	20.4
	Specialized Audits	0.50	-	0.50	0.08		0.08	15.9
	National Government Audit	5.12	0.39	5.51	1.09		1.09	19.8
	Sub-Total	6.51	0.39	6.90	1.34	-	1.34	19.4
Controller of Budget		-	-	-			-	
Control and Management of Public Finances	Authorization of withdrawal from public Funds	0.18	-	0.18	0.03		0.03	16.9
	Budget implementation and Monitoring	0.06	-	0.06	0.01		0.01	17.6
	General Administration Planning and Support Services	0.42	-	0.42	0.04		0.04	9.5
	Research & Development	0.05	-	0.05	0.01		0.01	10.8
	Sub-Total	0.70	-	0.70	0.09	-	0.09	12.1
Commission on Administrative Justice								
Promotion of Administrative Justice	General Administration and Support Services	0.52	-	0.52	0.00		0.00	0.4
	Administrative Justice Services	0.17	-	0.17	0.03		0.03	18.1
	Access to Information Services	0.04	-	0.04	0.07		0.07	174.7
	Sub-Total	0.72	-	0.72	0.10	-	0.10	14.2
Grand Total		176.46	176.94	353.40	43.12	22.05	65.17	18.4

Source: MDAs and National Treasury

*CDF - Constituency Development Fund

During the period under review, the State Department for Devolution reported that 920 participants were trained in civic education, campaigns on devolution, and disaster risk management against a target of 2,000 participants. Further, thirty-eight County level 2 Kenya Devolution Support Programme project investment proposals were developed that were at par with the target. In addition, one Kenya Devolution Support Programme close-out workshop was conducted in line with the set target.

In the review period, the Ministry of Foreign Affairs prepared Country position papers for the 77th session of the United Nations General Assembly from 13th to 27th September 2022; the 39th Intergovernmental Authority on Development Extraordinary Summit of the Assembly of Heads of State and Government on July 5th, 2022, Nairobi Kenya; the High-Level Political Forum on Sustainable Development 2022 from 5th to 15th July 2022 in New York City, the 22nd Ordinary Summit of the East African Community Heads of State on 22nd July 2022. The Ministry also coordinated and attended four environmental meetings against a target of two, namely, the United Nations Oceans Conference, the 18th Ordinary Sessions of African Ministerial Conference on the Environment, the Group of 77 China consultation meetings of countries accredited to the United Nations Environment Programme, and the Open-Ended Working Group on Science policy resolution.

In addition, The Ministry coordinated eighteen inbound state/official visits and five outbound state/official visits against a target of ten and five trips, respectively. In addition, the Ministry concluded fifteen bilateral agreements/ memorandum of understanding on various areas of cooperation against a set target of seven agreements/memorandum of understanding.

In the review period, the State Department for Planning capacity-built 1,645 officers against a target of 235 officers for integrated development planning. Further, fourteen thematic research reports were published under The Kenya Institute for Public Policy Research and Analysis (KIPPRA) delivery unit against a target of 126 thematic research. Further, 8,495 public policy publications were shared with stakeholders against a target of 40,000 under the KIPPRA delivery unit.

In the review period, the Commission of Revenue Allocation reported 100 per cent performance in the following areas: analysis of the national and county fiscal framework; analysis of macro-economic framework; publishing County Governments' revenue potential and tax gap aimed at enhancing revenue administration system at the county level; publishing of the status of socio-economic inequalities in Kenya; finalizing on closure procedures for FY 2021/22; training of staff on performance management and upgrading of data backup solution.

In the review period, the Public Service Commission audited forty-eight MDAs in line with the set target and report tabled to the Commission Board by 30th September 2022. Also, the Commission determined eighty-three discipline cases and decisions conveyed to Authorized Officers out of 171 cases received. In addition, the Commission reported that a total of thirty-seven candidates from various counties during the quarter were appointed, of which twenty-six (70 per cent) were males while eleven (30 per cent) were females.

During the period under review, the Salaries and Remuneration Commission inducted Members of Parliament on "Remuneration and Benefits for Members of Parliament." In addition, the Commission provided advice on Performance and Productivity Incentives to two public service institutions. The Commission also offered advice on Collective Bargaining Negotiations to six public institutions in the period under review.

The Commission on Administrative Justice reported having sensitized 9,060 persons on the mandate of the Commission, policies, and procedures against 1,250 persons during the national elections conference held on 11th to 12th July at Kenyatta International Conference Centre, Independent and Electoral Boundaries Commission exhibition; Launch of the Garissa Regional Office on 22nd September 2022. The Commemoration of the International Day for Universal Access to Information in Bungoma County on 28th September 2022, and engagement with non-state actors was done in Bungoma County on 29th September 2022. In addition, the Commission resolved 935 complaints out of 1,390 complaints received on maladministration. Further, the commission evaluated 355 public institutions whose FY 2021/22 fourth-quarter report against a set target of 350 institutions and issued feedback on their performance.

The Parliamentary Service Commission reported on the swearing-in of Senators and capacity building of the new Senators during the induction retreat recording 100 per cent performance. Also, six staff were capacity built against a target of twelve.

Under the Legislative Training Research and Knowledge Management Programme, the Parliamentary Joint Services reported that sixty Senior staff were trained against a target of seventy-five. Further, under the General Administration, Planning and Support Services Programme, fifty staff were trained against a target of sixty staff to enhance skills for better performance.

The National Assembly reported the administration of the oath to 349 Members of Parliament against a target of 400 Members of Parliament. The President's Joint Sitting address was also at par with the set target.

In the period under review under State House Affairs Programme, within the President's Executive Office, one garden party was held against a target of four. At the same time, 4,000 guests were hosted against a target of 12,000 guests. Further, two hundred pupils were mentored under the Pupils Reward Scheme programme, which was at par with the set target.

4.11.4 Project Implementation for PAIR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the PAIR sector incurred a development expenditure of Kshs.21.13 billion representing an absorption rate of 11.9 per cent against a gross development allocation of Kshs.176.94 billion. Table 4.26 summarises the development of some projects with the highest expenditure in the reporting period in the ARUD sector.

Table 4.26: PAIR Sector Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project commence date	Expected Completion Date of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Three Months FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	The National Treasury	Development of Nairobi to Naivasha Standard Gauge Railway	1 Oct 2016	30 Jun 2024	GoK/ Foreign	280,121	161,495	161,495	58
2	The National Treasury	LAPSSET Project Lamu Port	1 Jan 2016	1 Jan 2022	GoK/ Foreign	67,900		36,050	53
3	The National Treasury	Equalization Fund Transfers	1 Jul 2019	1 Jun 2023	GoK	42,054	12,400	12,400	29
4	The National Treasury	Contingency Fund Transfers	1 Jul 2019	1 Jun 2023	GoK	30,000		7,000	23
5	The National Treasury	Special Global Fund - HIV NFM 3	1 Jan 2021	30 Jun 2024	GoK/ Foreign	24,705	5,509	5,509	22
6	The National Treasury	Support to Public Financial Management Reforms (PFMR)	7 Jan 2014	30/06/2026	GoK/ Foreign	23,178	4,270	4,270	18
7	The National Treasury	Kenya Affordable Housing Project	1 Jul 2020	30 Jun 2024	GoK/ Foreign	25,000	4,083	4,083	16
8	The National Treasury	The Kenya National Single Window Support Project	1 Jul 2011	Continuous	GoK	6,170	3,917	3,917	63
9	The National Treasury	Infrastructure Finance and Public-Private Partnership Project 1	11 Jan 2013	31/10/2022	GoK/ Foreign	4,000	3,560	3,560	89
10	The National Treasury	Equity and Subscriptions in International Financial Institutions	1 Jul 2016	Annually	GoK	20,988	3,094	3,094	15

Source: MDAs

4.12 Social Protection, Culture, and Recreation (SPCR) Sector

4.12.1 Introduction

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

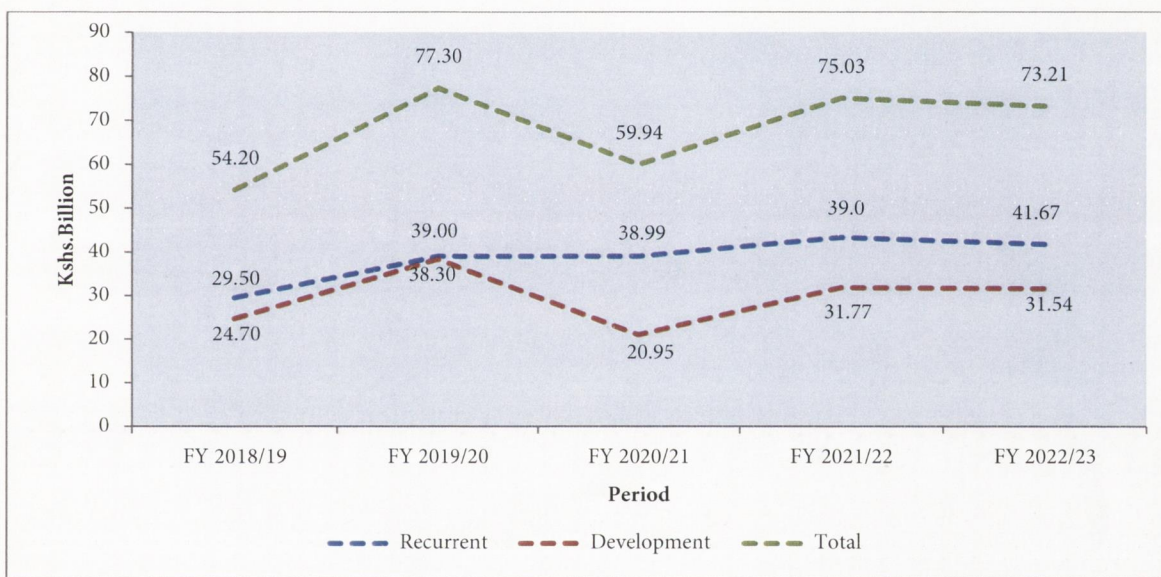
The SPCR sector plays a strategic role in the country's transformation and socio-economic development by implementing special programmes for the development of the ASALs. The SPCR sector promotes sustainable employment, harmonious industrial relations, a productive workforce, and gender equity and equality. Other key roles include empowering communities and vulnerable groups, safeguarding children's rights, and promoting diverse cultures, arts and sports to enhance cohesiveness and Kenya's regional and international competitiveness.

4.12.2 Budget Performance for SPCR Sector

The budgetary allocation to the SPCR sector in FY 2022/23 amounts to Kshs.73.21 billion, representing 2 per cent of the gross national budget, compared to Kshs.72.19 billion allocated in FY 2021/22. The allocation comprised Kshs.31.54 billion (43 per cent), for development activities and Kshs.41.67 billion (57 per cent), for recurrent expenditure. The State Department for Social Protection, Pensions & Senior Citizens Affairs received the highest budgetary allocation of Kshs.34.68 billion (47 per cent of the sector's budget). In comparison, the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.3.23 billion (4 per cent of the sector's funding).

Figure 4.19 shows the budgetary allocation trend for the SPCR sector for FY 2018/19 to FY 2022/23.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

The total exchequer issues to the SPCR sector in the first three months of FY 2022/23 amounted to Kshs.3.07 billion, representing 5.5 per cent of the sector's net estimates. This amount comprised Kshs.597.43 million for development expenditure, representing 3.9 per cent of development net estimates, and Kshs.2.47 billion for recurrent spending representing 6.2 per cent of recurrent net estimates. Table 4.27 shows the SPCR sector analysis of exchequer issues and expenditures in the first three months of FY 2022/23.

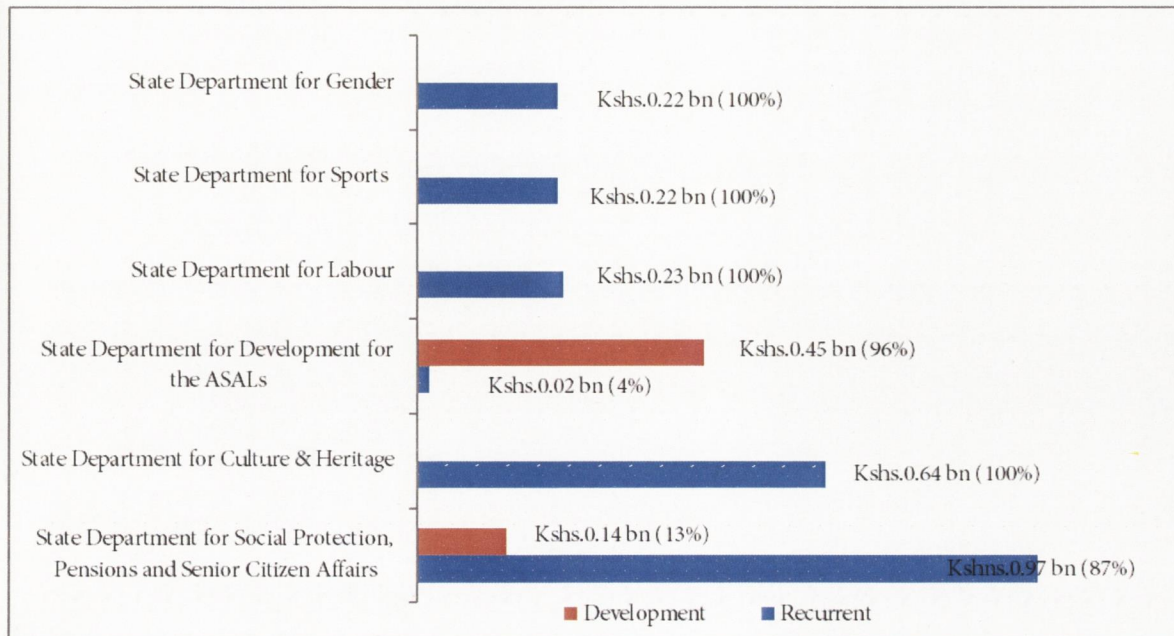
Table 4.27: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Development for the ASALs	9.36	9.36	0.45	1.50	4.8	16.0	1.06	1.06	0.20	0.22	18.5	20.5
State Department for Sports	15.88	0.13	-	0.02	0.0	0.2	1.54	1.40	0.22	0.32	15.6	20.6
State Department for Culture and Heritage	0.08	0.08	-	-	0.0	0.0	3.15	2.73	0.64	0.63	23.5	20.1
State Department for Labour	0.57	0.57	-	0.03	0.0	5.3	2.91	2.00	0.23	0.84	11.3	28.9
State Department for Social Protection, Pensions & Senior Citizens Affairs	2.87	2.81	0.14	0.29	5.1	10.2	31.81	31.75	0.97	1.27	3.0	4.0
State Department for Gender	2.78	2.46	-	0.60	0.0	21.6	1.20	1.07	0.22	0.21	21.1	17.7
Total	31.54	15.41	0.60	2.45	3.9	7.8	41.67	40.00	2.47	3.49	6.2	8.4
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							31.54	15.41	0.60	2.45	3.9	7.8
Recurrent							41.67	40.00	2.47	3.49	6.2	8.4
Total							73.21	55.40	3.07	5.94	5.5	8.1

Source: MDAs and National Treasury

In the period under review, the State Department for Social Protection, Pensions & Senior Citizens Affairs received the highest proportion of development exchequer issues to development net estimates at 5.1 per cent. In contrast, State Department for Sports, State Department for Culture and Heritage, State Department for Labour, and State Department for Gender did not receive development exchequer despite having development allocations. The State Department for Culture and Heritage recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 23.5 per cent. In contrast, the State Department for Social Protection, Pensions & Senior Citizens Affairs recorded the lowest ratio of 3 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in the first three months of FY 2022/23.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR sector amounted to Kshs.5.9 billion, representing 8.1 per cent of the gross estimates, compared to 9.5 per cent (Kshs.6.83 billion), recorded in a similar period FY 2022/23. Expenditure comprised Kshs.2.45 billion for the development budget representing an absorption rate of 7.8 per cent, compared to 12.4 per cent (Kshs.4.03 billion) recorded in FY 2021/22 and Kshs.3.49 billion for recurrent expenditure representing 8.4 per cent of the recurrent gross estimates, compared to 7.1 per cent (Kshs.2.80 billion) recorded in FY 2021/22.

The State Department for Gender recorded the highest absorption of the development budget at 21.6 per cent, while the State Department for Sports recorded the lowest at 0.2 per cent. The State Department for Labour recorded the highest recurrent expenditure to gross estimates at 28.9 per cent. In comparison, the State Department for Social Protection, Pensions & Senior Citizens Affairs recorded the lowest at 4 per cent.

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

The SPCR sector allocation was to fund 15 programmes and 33 sub-programmes. Table 4.28 shows budget execution by programmes and sub-programmes by the SPCR sector in the first three months of FY 2022/23.

Table 4.28: SPCR Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Development of the ASALs								
Accelerated ASALs Development	ASALs Development	0.15	0.10	0.25	0.02	-	0.02	8.1
	Drought Management	0.66	6.64	7.30	0.16	1.46	1.62	22.2
	Administrative Services	0.24	-	0.24	0.04	-	0.04	17.0
	Peace and Conflict Management	0.02	2.62	2.64	-	0.04	0.04	1.5
Sub-total		1.06	9.36	10.42	0.22	1.50	1.72	16.5
State Department for Sports								
Sports	Sports Training and competitions	0.67	0.13	0.81	0.18	-	0.18	22.3
	Development and Management of Sports Facilities	0.59	15.75	16.34	0.09	0.02	0.11	0.7
	General Administration, Planning, and Support Services	0.27	-	0.27	0.05	-	0.05	18.2
Sub-Total		1.54	15.88	17.43	0.32	0.02	0.34	2.0
State Department for Culture & Heritage								
Culture/Heritage	Conservation of Heritage	1.68	0.04	1.72	0.35	-	0.35	20.4
	Public Records and Archives Management	0.13	0.01	0.15	0.02	-	0.02	13.6
	Development and Promotion of Culture	0.19	-	0.19	0.03	-	0.03	15.4
Arts	Performing Arts	0.11	-	0.11	0.01	-	0.01	9.4
	Promotion of Kenyan Music and Dance	0.05	-	0.05	0.01	-	0.01	19.5
Library Services	Library Services	0.79	0.03	0.82	0.17	-	0.17	20.6
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	0.19	-	0.19	0.03	-	0.03	15.7
Sub-Total		3.15	0.08	3.23	0.62	-	0.62	19.2
Ministry of Labour								
General Administration, Planning and Support Services	Policy, Planning, and General Administrative Services	0.50	-	0.50	0.13	-	0.13	26.5
Promotion of the Best Labour Practice	Promotion of harmonious industrial relations	0.45	0.01	0.46	0.09	-	0.09	19.7
	Regulation of Trade Unions	0.02	-	0.02	0.00	-	0.00	20.0
	Provision of Occupational Safety and Health	0.26	0.11	0.37	0.06	-	0.06	16.4

Programmes	Sub-Programmes	Approved Estimates (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Manpower Development, Employment and Productivity Management	Human Resource Planning & Development	0.07	0.23	0.30	0.02	0.02	0.04	11.9
	Provision of Industrial Skills	1.15	0.17	1.31	0.47	0.01	0.48	36.6
	Employment Promotion	0.39	0.06	0.46	0.05	-	0.05	11.3
	Productivity Promotion, Measurement & Improvement	0.07	-	0.07	0.02	-	0.02	22.0
	Sub-Total	2.91	0.57	3.48	0.84	0.03	0.87	25.0
State Department for Social Protection, Pensions & Senior Citizens Affairs		-	-	-	-	-	-	-
Social Development and Children Services	Social Welfare and vocational rehabilitation	0.63	0.27	0.90	0.14	-	0.14	15.6
	Community Mobilization and development	0.77	0.02	0.79	0.04	-	0.04	5.1
	Child Community Support Services	2.39	0.02	2.41	0.44	-	0.44	18.3
	Child Rehabilitation and Custody	0.47	0.02	0.48	0.05	-	0.05	10.4
National Social Safety Net	Social Assistance to Vulnerable Groups	27.31	2.55	29.86	0.28	0.29	0.57	1.9
General Administration, Planning and Support Services	Administrative Support Services	0.24	-	0.24	0.33	-	0.33	135.3
	Sub-Total	31.81	2.87	34.68	1.28	0.29	1.57	4.5
State Department for Gender		-	-	-	-	-	-	-
Community Development	Affirmative Action	-	2.13	2.13	-	0.53	0.53	24.9
Gender Empowerment	Gender Mainstreaming	0.39	0.38	0.77	0.06	-	0.06	7.8
	Gender and Socio-Economic Empowerment	0.49	0.26	0.75	0.12	0.07	0.19	25.4
General Administration, Planning, and Support Services	General Administration and Planning Services	0.21	-	0.21	0.04	-	0.04	18.9
	Gender County and Sub-County Activities	0.11	-	0.11	0.02	-	0.02	17.5
	Sub-Total	1.20	2.78	3.98	0.24	0.60	0.84	21.1
	Grand Total	41.67	31.54	73.21	3.52	2.44	5.96	8.1

Source: MDAs and National Treasury

The State Department of Labour, under the Promotion of Best Labour Practices Programme, undertook 3,750 workplace inspections on wages and terms of conditions of employment against a target of 2,550. Further, 12,590 foreign contracts were attested for renewal or extension against a target of 20,000. The State Department also carried out medical examinations of 35,146 workers in hazardous occupations against a target of 30,000. Under the Manpower Development Employment and Productivity Management Programme, the State Department trained 15,130 workers on relevant industrial skills, including textiles and apparel, within the Export Processing Zone against a target of 36,500 workers. Also, 17,105 Kenyan Migrant workers were provided with pre-departure training against a target of 33,438 migrant workers.

The State Department of Gender, under the Gender and Women Empowerment Programme, the State Department reached 511 persons with Anti-Female Genital Mutilation messages against a target of 480 persons.

Further, three gender-based violence groups were reached against a target of four. The State Department capacity built 250 women on Access to Government Procurement Opportunities, financial literacy, and inclusion against a target of 125. In addition, fifty widows were trained on unclaimed assets, entrepreneurship skills, and affirmative action against a target of 125 widows.

The State Department for Social Protection, Senior Citizens and Special Programme under the Social Development and Children's Services Programme registered 10,373 groups against a target of 15,000, and six-thousand groups were linked to various micro-finance institutions against a target of seven thousand five hundred. In addition, 5,779 vulnerable community members were supported through consumption support and asset transfer against a target of 7,500 members. In addition, the State Department supported 22,300 orphans and vulnerable children with Presidential Secondary School Bursary, which was at par with the target. Under the National Social Safety Net Programme, the State Department rescued 1,184 street families against a target of 1,125 families. Also, 1,322 street persons were provided with psychosocial support services against a target of 1,250 persons and integrated 852 street persons with their families against a target of 750 persons.

During the reporting period, the State Department for Development of the Arid and Semi-Arid Lands produced and disseminated sixty-nine drought early warning bulletins, at par with the target. In addition, the State Department implemented twenty-four preparedness/ resilience projects with funding from the National Drought Emergency fund that was par the quarter target. Also, sixty ward drought contingency plans were produced to inform response plans against a target of forty-six contingency plans and supported 20,000 people through cash/food for assets against a target of 50,000.

The State Department for Culture and Heritage published twenty-two scientific research papers at par with the target. Ten thousand heritage collections were standardized and digitized for user needs which were at par with the quarterly target. Under the Arts Programme, the Kenya Cultural Centre held twenty-eight theatrical productions against a target of forty. Further, forty youths were trained in music and dance against a target of seventy-five under the Presidential Permanent Music Commission. Under the Library Services Programme, the Kenya National Library Service registered 21,104 library members against a target of 21,000. Also, 213 publishers were issued with the International Standard Book Number against a target of 200.

The State Department of Sports sensitized 4,302 persons on Anti-Doping issues against 2,300 and presented four teams in international sports competitions against a target of ten. The State Department also handled 100 per cent of all court cases. In addition, the completion of Phase IB of the Kenya Academy of Sports Complex stood at 45 per cent against a target of 50 per cent. The variance is attributed to a delay in the commencement of construction works due to a lengthy procurement process.

4.12.4 Project Implementation for SPCR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first three months of FY 2022/23, the SPCR sector incurred a development expenditure of Kshs.2.45 billion representing an absorption rate of 7.8 per cent against a gross development allocation of Kshs.31.54 billion. Table 4.28 summarises the development of the projects with the highest expenditure in the reporting period in the SPCR sector.

Table 4.29: SPCR Development Projects with the Highest Expenditure

No.	MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First Quarter FY 2022/23 (Kshs. Mn)		Completion Status (%)
							Total Disbursement	Amount paid	
1	State Department for Development for the ASALs	Kenya Hunger Safety Net Programme GOK Counterpart	Apr 2019	April 2019 June 2024	GOK	27,811	1,270.33	1,270.33	44
2	State Department for Sports	Phase I Kenya Academy of Sports Complex	Mar 2013	Mar 2023	GOK	1,332		1,233.55	98
3	State Department for Gender	Affirmative Action Social Development Fund	2015/16		GOK	2,130	532.5	532.5	25
4	State Department for Social Protection, Senior Citizens Affairs	Construction of a foster care centre in CWSK* Kisumu	Mar 2013	Jun 2022	GOK	371		306.2	83
5	State Department for Sports	Marsabit Stadium	Sep 2016	Dec 2024	GOK	366.2	285.73	285.73	78
6	State Department for Social Protection, Senior Citizens Affairs	Kenya Social Economic Inclusion Project	Mar 2019	Dec 2023	GOK/Foreign	12096	637.88	250.18	13
7	State Department for Sports	Chuka - Tharaka Nithi Stadium	Sep 2016	Jul 2022	GOK	274.2	222.1	222.1	98
8	State Department for Sports	Ruringu Stadium	Sep 2016	Dec 2024	GOK	288.05	167.2	167.2	54
9	State Department for Sports	Wote Stadium	Sep 2016	Dec 2024	GOK	299.31	151.5	151.5	47
10	State Department for Sports	Kamariny Stadium	Sep 2016	Dec 2024	GOK	287.8	141.55	141.55	49

Source: MDAs

*CWSK (Child Welfare Society of Kenya)

5 KEY ISSUES AND RECOMMENDATIONS

5.1 Introduction

This chapter highlights the critical issues that affected budget implementation first three months of FY 2022/23. Further, it provides recommendations to achieve effective budget execution by the Government.

5.2 Key Issues and Recommendations

During the reporting period, the Controller of Budget identified critical issues that affected budget implementation as discussed hereunder;

5.3 Public Debt

As of 30th September 2022, the Public debt stock stood at Kshs.8.56 trillion, comprising Kshs.4.19 trillion dues to external lenders (49 per cent) and Kshs.4.37 trillion dues to domestic lenders (51 per cent), showing that the domestic stock has surpassed the external lender.

In FY 2022/23, the approved budget for the repayment of public debt principal amounted to Kshs.1.39 trillion, representing 38 per cent of the National Government Budget compared to 19 per cent towards the country's development budget. Total expenditure on Public debt during the first three months of FY 2022/23 amounted to Kshs.236.88 billion, representing 17.0 per cent of the annual estimates, compared to Kshs.204.19 billion (17.4 per cent) recorded in a similar period FY 2021/22.

The National Treasury has a loan portfolio worth Kshs.1.149 trillion that is yet to be disbursed but has been paying commitment fees. In the first Quarter of the FY 2022/23, the National Treasury paid Kshs.398.54 million in commitment fees. These avoidable payments can save the country from losses to attain value for money on borrowings. A slow pace in project implementation resulted in slow drawdowns from loans occasioned by implementing agencies unable to execute the programmes funded from the loan proceeds fully.

The Controller of the Budget is concerned with the growth in the public debt and expenditure on commitment fees and notes that the commitment fees can be avoided by ensuring the government contracts loans when implementing agencies are fully prepared to proceed with implementation. In addition, there is a need to enhance fiscal consolidation by reducing budget deficits and preparing progress reports on projects financed from debt to strengthen oversight.

5.4 Low Uptake of the Budget

In the reporting period, the gross expenditure for the National government was Kshs.697.10 billion, representing 18.9 per cent of the gross annual budget. The cost comprised 11.0 per cent on development activities and 20.8 per cent. The gross spending appears low compared to an expected expenditure of 25 per cent for the first quarter of the financial year.

The low uptake of the budget in the period under review was attributed to the anticipated rationalisation of budget allocations by the new administration, which delayed the implementation of planned budget activities as MDAs rescheduled activity implementation during the period under review. The delays were also informed by the General Elections of August 2022, which saw a period where there was delayed disbursement of funds by the National Treasury.

To enhance budget implementation, the Controller of Budget recommends that in the remainder of the financial year, the Executive should fast-track and finalise the budget rationalisation to create certainty in budget implementation. Planned activities by MDAs should now be executed timely.

6 CONCLUSION

This report has been prepared in fulfilment of Article 228 (6) of the Constitution of Kenya, 2010, and Section 9 of the Controller of Budget Act, 2016. It is the first publication in a series of reports prepared to provide information on budget implementation by the National Government in FY 2022/23. The report was produced when there was a transition in government administration following the general elections held in August 2022, which has implications for budget implementation.

Low uptake of the budget was noted during the reporting period, which can be attributed to reduced activities due to the general elections held in August 2022. Further, while the country is recovering from the COVID-19 pandemic, unfavourable weather conditions have occasioned prolonged drought that has additionally affected the country's economic activities.

During the period, receipts into the consolidated fund amounted to Kshs.681.30 billion (19.2 per cent of the annual target), a decline compared to Kshs.782.21 billion (23.8 per cent of the yearly target) recorded in a similar period FY 2021/22. Exchequer issues to Ministries, Departments and Agencies, Consolidated Fund Services, and County Governments were Kshs.679.29 billion, recording a slight growth compared to Kshs.675.46 billion in the first three months of FY 2021/22. National government gross expenditure was Kshs.697.10 billion, representing an absorption rate of 18.9 per cent compared to Kshs.631.52 billion (19.3 per cent) in a similar reporting period in FY 2021/22. The low absorption of funds was partly attributed to the anticipated rationalization of the budget by Kshs.300 billion, which occasioned MDAs to suspend the implementation of planned activities.

In overseeing budget implementation, the Controller of the Budget identified vital issues that require attention to ensure seamless performance. First, the office is concerned about the growth in public debt allocations for interest and principal repayment. The payment of commitment fees on undisbursed loans, penalties on existing loans, and the additional costs due to unfavourable exchange rates on foreign debt repayment have burdened the citizens. Therefore, the Controller of Budget calls for prudent borrowing in compliance with Article 201(c) of the Constitution, which states that “the burdens and benefits of the use of resources and public borrowing shall be shared equitably between present and future generations.”

Secondly, the reporting period registered low absorption, especially on the development expenditure. MDAs suspended activities in anticipation of budget rationalization by the new administration, resulting in missed targets on planned activities as MDAs avoided spending in anticipation of budget cuts. Further, this slowed down economic activities as government spending positively impacts the economy due to the multiplier effect associated with expenditure. There is, therefore, a need to fast-track the budget revision so that the MDAs can implement the realigned activities without further delay.

In line with her mandate, the Controller of Budget will keep track of budget implementation by the government and point out areas that need to be addressed to ensure the prudent use of public funds.

ANNEX I: MDAs Development Expenditure (Kshs.)

MINISTRY/STATE DEPARTMENT	Gross Estimates	A-i-A	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates.	% of Expenditure to Gross Estimates
The Executive Office of the President	5,983,070,000	5,348,570,000	634,500,000	411,909,903	994,734,785	64.9	16.6
State Department for Interior and Citizen Services	6,778,886,159	202,000,000	6,576,886,159	465,393,220	2,809,084,764	7.1	41.4
State Department for Correctional Services	1,165,400,000	70,000,000	1,095,400,000	-	-	-	-
State Department for Devolution	297,000,000	-	297,000,000	19,318,659	5,900,354	6.5	2.0
State Department for Development for the ASALs	9,360,193,700	-	9,360,193,700	453,055,656	1,502,022,884	4.8	16.0
Ministry of Defence	3,468,000,000	-	3,468,000,000	837,500,000	1,408,342,764	24.1	40.6
Ministry of Foreign Affairs	1,796,120,000	-	1,796,120,000	1,070,000,000	1,087,352,000	59.6	60.5
State Department for Vocational and Technical Training	5,829,822,807	3,543,822,807	2,286,000,000	248,070,249	409,173,725	10.9	7.0
State Department for University Education	6,980,716,330	2,803,486,330	4,177,230,000	895,168,100	898,909,839	21.4	12.9
State Department for Early Learning & Basic Education	15,379,239,910	227,200,000	15,152,039,910	10,801,865,533	5,007,689,999	71.3	32.6
Post-Training and Skills Development	73,000,000	40,000,000	33,000,000	-	-	-	-
The National Treasury	120,551,831,325	39,417,555,835	81,134,275,490	17,496,637,100	19,494,778,324	21.6	16.2
State Department of Planning	45,130,640,000	-	45,130,640,000	-	-	-	-
Ministry of Health	54,016,254,652	14,259,554,052	39,756,700,600	485,456,000	675,751,866	1.2	1.3
State Department of Infrastructure	151,815,567,854	88,939,567,854	62,876,000,000	17,664,765,631	24,630,649,535	28.1	16.2
State Department of Transport	1,350,000,000	-	1,350,000,000	-	4,997,800	0.0	0.4
State Department for Shipping and Maritime	1,178,000,000	689,000,000	489,000,000	-	18,574,913	0.0	1.6
State Department for Housing & Urban Development	19,020,000,000	1,184,000,000	17,836,000,000	1,097,787,727	1,965,122,179	6.2	10.3
State Department for Public Works	1,310,000,000	250,000,000	1,060,000,000	63,831,907	35,937,855	6.0	2.7
Ministry of Environment and Forestry	4,639,800,000	1,270,500,000	3,369,300,000	55,299,233	393,510,158	1.6	8.5
Ministry of Water, Sanitation, and Irrigation	77,189,124,881	39,293,124,881	37,896,000,000	9,350,288,946	5,768,592,832	24.7	7.5
Ministry of Lands and Physical Planning	2,621,800,000	-	2,621,800,000	78,251,000	556,082,370	3.0	21.2
State Department for Information Communications and Technology	16,985,700,000	12,996,700,000	3,989,000,000	-	1,623,162,118	-	9.6

MINISTRY/STATE DEPARTMENT	Gross Estimates	A-i-A	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates.	% of Expenditure to Gross Estimates
State Department for Broadcasting & Telecommunications	817,000,000	-	817,000,000	-	193,525,000	-	23.7
State Department for Sports	15,883,000,000	15,750,000,000	133,000,000	-	24,750,000	-	0.2
State Department for Culture and Heritage	77,500,000	-	77,500,000	-	-	-	-
Ministry of Energy	80,971,855,000	56,943,855,000	24,028,000,000	2,415,250,000	3,412,307,774	10.1	4.2
State Department for Livestock.	3,617,100,000	208,120,000	3,408,980,000	123,537,771	109,071,155	3.6	3.0
State Department for Fisheries, Aquaculture and the Blue Economy	8,105,770,000	720,000,000	7,385,770,000	655,908,653	674,357,704	8.9	8.3
State Department for Crop Development & Agricultural Research	27,042,327,321	2,990,541,809	24,051,785,512	1,343,059,816	2,201,446,491	5.6	8.1
State Department for Cooperatives	422,500,000	-	422,500,000	-	9,071,530	-	2.1
State Department for Trade and Enterprise Development	1,486,600,000	-	1,486,600,000	-	52,726,300	-	3.5
State Department for Industrialization	3,501,550,000	-	3,501,550,000	497,292,500	498,842,500	14.2	14.2
State Department for Labour	572,500,000	-	572,500,000	-	30,412,006	0.0	5.3
State Department for Social Protection, Pensions and Senior Citizens Affairs	2,870,300,000	61,800,000	2,808,500,000	144,378,943	293,343,878	5.1	10.2
Ministry of Petroleum and Mining	3,302,000,000	2,700,000,000	602,000,000	-	145,298,427	-	4.4
State Department for Tourism	352,210,000	-	352,210,000	-	-	-	-
State Department for Wildlife	821,810,000	135,000,000	686,810,000	17,765,886	30,141,003	2.6	3.7
State Department for Gender	2,776,000,000	320,000,000	2,456,000,000	-	599,062,800	-	21.6
State Department for Public Service	703,040,000	100,100,000	602,940,000	-	97,525,000	-	13.9
State Department for Youth	1,932,790,000	200,000,000	1,732,790,000	-	227,290,165	-	11.8
State Department for Regional and Northern Corridor Development	1,614,824,000	288,974,000	1,325,850,000	316,462,500	298,962,500	23.9	18.5
State Law Office and Department of Justice	223,500,000	-	223,500,000	-	-	0.0	0.0
The Judiciary	1,900,000,000	-	1,900,000,000	572,500,000	216,069,307	30.1	11.4
Ethics and Anti-Corruption Commission	158,000,000	-	158,000,000	-	-	0.0	0.0
Office of the Director of Public Prosecutions	45,000,000	-	45,000,000	-	39,900	0.0	0.1
National Land Commission	90,300,000	-	90,300,000	-	-	0.0	0.0
Parliamentary Joint Services	2,065,000,000	-	2,065,000,000	-	385,531,882	0.0	18.7
Public Service Commission	26,300,000	-	26,300,000	-	-	0.0	0.0

MINISTRY/STATE DEPARTMENT	Gross Estimates	A-i-A	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates.	% of Expenditure to Gross Estimates
Teachers Service Commission	656,000,000	-	656,000,000	474,996,217	183,937,048	72.4	28.0
Auditor General	389,710,000	9,100,000	380,610,000	-	-	-	0.0
National Gender and Equality Commission	10,131,000	-	10,131,000	-	-	0.0	0.0
TOTAL	715,354,784,939	290,962,572,568	424,392,212,371	68,055,751,148	78,974,083,434	16.0	11.0

Source: National Treasury and MDAs

ANNEX II: Recurrent Expenditure (Kshs.)

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	A-i-A	Original Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	17,083,926,379	9,079,127,990	8,004,798,389	3,235,791,258	7,664,884,804	40.4	44.9
State Department for Interior and Citizen Services	136,753,574,522	2,099,670,000	134,653,904,522	30,034,684,974	35,545,867,870	22.3	26.0
State Department for Correctional Services	31,053,251,550	3,500,000	31,049,751,550	5,348,156,460	5,393,514,799	17.2	17.4
State Department for Devolution	1,444,910,000	-	1,444,910,000	268,822,926	306,035,432	18.6	21.2
State Department for Development for the ASAL	1,059,230,000	-	1,059,230,000	195,523,560	217,564,532	18.5	20.5
Ministry of Defence	128,215,300,000	-	128,215,300,000	27,397,369,689	39,128,908,621	21.4	30.5
Ministry of Foreign Affairs	17,236,179,618	420,500,000	16,815,679,618	3,943,824,867	4,330,271,940	23.5	25.1
State Department for Vocational and Technical Training	19,100,500,000	4,693,000,000	14,407,500,000	2,040,978,524	3,351,241,166	14.2	17.5
State Department for University Education	102,857,278,998	42,379,478,998	60,477,800,000	15,239,355,020	15,039,048,635	25.2	14.6
State Department for Early Learning & Basic Education	95,302,000,000	1,433,000,000	93,869,000,000	36,094,522,817	39,417,683,694	38.5	41.4
State Department for Post Training and Skills Development	283,600,000	-	283,600,000	51,382,048	43,314,092	18.1	15.3
State Department for Implementation of Curriculum Reforms	339,299,400	-	339,299,400	20,538,080	9,864,238	6.1	2.9
The National Treasury	53,845,085,913	7,436,814,306	46,408,271,607	8,535,471,225	13,894,093,303	18.4	25.8
State Department of Planning	3,955,480,000	71,000,000	3,884,480,000	920,502,568	850,385,811	23.7	21.5
Ministry of Health	68,503,000,000	19,665,000,000	48,838,000,000	7,654,340,227	10,399,809,126	15.7	15.2
State Department of Infrastructure	69,478,000,000	67,821,000,000	1,657,000,000	296,402,524	2,536,310,453	17.9	3.7
State Department of Transport	9,622,000,000	8,677,000,000	945,000,000	83,076,545	1,846,463,989	8.8	19.2
State Department for Shipping and Maritime	2,182,000,000	1,606,000,000	576,000,000	111,376,572	353,119,064	19.3	16.2
State Department for Housing and Urban Development	1,341,000,000	-	1,341,000,000	175,597,767	245,352,637	13.1	18.3
State Department for Public Works	3,383,000,000	912,000,000	2,471,000,000	577,159,024	554,387,380	23.4	16.4
Ministry of Environment and Forestry	10,616,000,000	1,268,900,000	9,347,100,000	2,169,950,554	2,364,175,707	23.2	22.3
Ministry of Water, Sanitation and Irrigation	6,747,500,000	2,388,500,000	4,359,000,000	674,447,371	1,344,923,200	15.5	19.9
Ministry of Lands and Physical Planning	3,306,450,000	9,000,000	3,297,450,000	455,464,719	647,915,359	13.8	19.6
State Department for Information Communications and Technology & Innovation	2,268,400,000	105,000,000	2,163,400,000	424,033,923	460,685,475	19.6	20.3
State Department for Broadcasting & Telecommunications	6,690,600,000	2,668,500,000	4,022,100,000	685,178,880	1,307,849,500	17.0	19.5

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	A-i-A	Original Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Sports	1,542,950,000	141,400,000	1,401,550,000	218,345,003	318,205,436	15.6	20.6
State Department for Culture and Heritage	3,154,414,367	426,189,820	2,728,224,547	641,524,403	634,374,760	23.5	20.1
Ministry of Energy	14,696,000,000	5,856,000,000	8,840,000,000	788,234,522	808,781,442	8.9	5.5
State Department for Livestock.	3,590,200,000	1,084,000,000	2,506,200,000	537,653,136	423,028,196	21.5	11.8
State Department for Fisheries, Aquaculture and the Blue Economy	2,391,630,000	10,000,000	2,381,630,000	564,285,896	559,820,425	23.7	23.4
State Department for Crop Development & Agricultural Research	14,463,700,000	6,328,700,000	8,135,000,000	6,155,094,105	5,908,454,314	75.7	40.9
State Department for Cooperatives	1,839,700,000	1,326,000,000	513,700,000	85,227,725	482,647,413	16.6	26.2
State Department for Trade and Enterprise Development	2,514,590,000	42,000,000	2,472,590,000	338,541,782	432,374,485	13.7	17.2
State Department for Industrialization	3,624,990,000	972,000,000	2,652,990,000	584,685,592	778,176,765	22.0	21.5
State Department for Labour	2,911,130,000	913,420,000	1,997,710,000	225,890,254	842,609,358	11.3	28.9
State Department for Social Protection, Pensions and Citizen Affairs	31,805,940,000	60,000,000	31,745,940,000	968,127,758	1,269,916,867	3.0	4.0
Ministry of Petroleum and Mining	21,349,000,000	20,617,000,000	732,000,000	16,717,867,437	40,349,221,562	17.7	189.0
State Department for Tourism	8,676,465,760	7,232,380,000	1,444,085,760	255,767,707	187,655,354	12.5	2.2
State Department for Wildlife	7,164,000,000	3,219,000,000	3,945,000,000	494,407,206	718,064,473	21.1	10.0
State Department for Gender	1,200,350,000	135,000,000	1,065,350,000	224,684,946	212,062,759	19.1	17.7
State Department for Public Service	23,141,770,000	2,638,740,000	20,503,030,000	3,920,807,982	8,811,685,009	20.2	38.1
State Department for Youth Affairs	1,524,330,000	-	1,524,330,000	308,148,532	288,394,850	13.8	18.9
State Department for East African Community	767,060,000	-	767,060,000	105,966,659	113,373,983	23.7	14.8
State Department for Regional and Northern Corridor Development	3,493,710,000	478,500,000	3,015,210,000	715,418,902	773,594,803	21.1	22.1
State Law Office and Department of Justice	5,179,370,000	565,580,000	4,613,790,000	974,429,127	976,429,126	24.3	18.9
The Judiciary	16,397,400,000	-	16,397,400,000	3,990,611,354	3,517,010,966	18.3	21.4
Ethics and Anti-Corruption Commission	3,420,530,000	-	3,420,530,000	625,698,386	1,063,860,272	16.2	31.1
National Intelligence Service	46,127,700,000	-	46,127,700,000	7,459,785,600	6,486,182,046	15.5	14.1
Office of the Director of Public Prosecutions	3,281,950,000	-	3,281,950,000	508,227,406	769,023,480	6.2	23.4
Office of the Registrar of Political Parties	2,126,850,000	-	2,126,850,000	131,891,339	144,487,670	19.3	6.8
Witness Protection Agency	649,070,000	-	649,070,000	125,470,754	184,482,966	24.6	28.4

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	A-i-A	Original Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Kenya National Commission on Human Rights	464,360,000	-	464,360,000	114,256,068	142,835,556	10.8	30.8
National Land Commission	1,468,000,000	-	1,468,000,000	158,099,640	211,625,955	47.6	14.4
Independent Electoral and Boundaries Commission	21,686,840,000	-	21,686,840,000	10,325,863,681	10,975,308,665	15.8	50.6
Parliamentary Service Commission	8,785,000,000	-	8,785,000,000	1,389,559,920	1,023,662,223	9.3	11.7
National Assembly	33,270,000,000	-	33,270,000,000	3,085,960,337	2,982,184,871	19.9	9.0
Parliamentary Joint Services	6,100,000,000	24,000,000	6,076,000,000	1,211,161,553	1,076,846,045	19.9	17.7
Judicial Service Commission	587,000,000	-	587,000,000	116,807,505	107,311,092	15.0	18.3
The Commission on Revenue Allocation	491,960,000	-	491,960,000	73,674,590	111,876,276	21.2	22.7
Public Service Commission	2,555,840,000	1,000,000	2,554,840,000	541,608,080	442,144,751	19.8	17.3
Salaries and Remuneration Commission	612,500,000	-	612,500,000	121,422,225	155,507,693	21.1	25.4
Teachers Service Commission	297,718,000,000	547,000,000	297,171,000,000	62,815,956,384	72,316,639,217	19.4	24.3
National Police Service Commission	1,029,250,000	-	1,029,250,000	200,036,133	197,720,453	17.0	19.2
Auditor General	6,508,450,000	150,000,000	6,358,450,000	1,082,566,074	1,346,805,955	14.5	20.7
Controller of Budget	702,370,000	-	702,370,000	101,699,728	89,569,583	21.5	12.8
The Commission on Administrative Justice	724,320,000	-	724,320,000	155,966,566	100,594,053	21.2	13.9
National Gender and Equality Commission	473,170,000	-	473,170,000	100,540,362	145,408,459	20.9	30.7
Independent Policing Oversight Authority	1,024,600,000	-	1,024,600,000	213,851,894	251,771,153	23.4	24.6
TOTAL	1,403,904,026,507	225,504,901,114	1,178,399,125,393	276,109,776,373	355,985,401,605	23.4	25.4

Source: National Treasury and MIDAs

ANNEX III: MDAs Development Expenditure by Sector (Kshs.)

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	41,899,797,321	37,981,135,512	2,200,757,240	3,550,029,250	5.8	8.5
Energy, Infrastructure and ICT	278,682,912,854	114,779,790,000	21,241,635,265	32,256,865,766	18.5	11.6
General Economics and Commercial Affairs	6,955,184,000	6,666,210,000	813,755,000	850,531,300	12.2	12.2
Health	54,016,254,652	39,756,700,600	485,456,000	675,751,866	1.2	1.3
Education	28,918,779,047	22,304,269,910	12,420,100,099	6,499,710,611	55.7	22.5
Governance, Justice, Law, and Order	10,280,917,159	10,008,917,159	1,037,893,220	3,025,193,971	10.4	29.4
Public Administration and International Relations	176,942,711,325	132,067,385,490	18,997,865,661	22,065,822,345	14.4	12.5
National Security	3,468,000,000	3,468,000,000	837,500,000	1,408,342,764	24.1	40.6
Social Protection, Culture and Recreation	31,539,493,700	15,407,693,700	597,434,599	2,449,591,568	3.9	7.8
Environmental Protection, Water and Natural Resources	82,650,734,881	41,952,110,000	9,423,354,064	6,192,243,993	22.5	7.5
Total	715,354,784,939	424,392,212,371	68,055,751,148	78,974,083,434	16.0	11.0

Source: National Treasury and MDAs

ANNEX IV: MDAs Recurrent Expenditure by Sector (Kshs.)

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	27,059,680,000	18,301,980,000	7,955,825,221	8,233,491,662	43.5	30.4
Energy, Infrastructure and ICT	132,534,330,000	24,271,830,000	20,167,075,727	48,750,566,351	83.1	36.8
General Economics and Commercial Affairs	19,076,815,760	10,351,935,760	2,000,380,642	2,285,175,390	19.3	12.0
Health	68,503,000,000	48,838,000,000	7,654,340,227	10,399,809,126	15.7	15.2
Education	515,600,678,398	466,548,199,400	116,262,732,872	130,177,791,042	24.9	25.2
Governance, Justice, Law and Order	224,127,216,072	221,458,466,072	52,810,525,443	59,415,032,526	23.8	26.5
Public Administration and International Relations	176,457,791,910	156,636,609,614	28,588,839,897	43,186,547,749	18.3	24.5
National Security	174,343,000,000	174,343,000,000	34,857,155,289	45,615,090,667	20.0	26.2
Social Protection, Culture and Recreation	41,674,014,367	39,998,004,547	2,474,095,924	3,494,733,712	6.2	8.4
Environmental Protection, Water and Natural Resources	24,527,500,000	17,651,100,000	3,338,805,131	4,427,163,380	18.9	18.0
Total	1,403,904,026,507	1,178,399,125,393	276,109,776,373	355,985,401,605	23.4	25.4

Source: National Treasury and MIDAs

ANNEX V: MDAs Total Expenditure by Sector (Kshs.)

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	68,959,477,321	56,283,115,512	10,156,582,461	11,783,520,912	18.0	17.1
Energy, Infrastructure and ICT	411,217,242,854	139,051,620,000	41,408,710,992	81,007,432,117	29.8	19.7
General Economics and Commercial Affairs	26,031,999,760	17,018,145,760	2,814,135,642	3,135,706,690	16.5	12.0
Health	122,519,254,652	88,594,700,600	8,139,796,227	11,075,560,992	9.2	9.0
Education	544,519,457,445	488,852,469,310	128,682,832,971	136,677,501,653	26.3	25.1
Governance, Justice, Law and Order	234,408,133,231	231,467,383,231	53,848,418,662	62,440,226,497	23.3	26.6
Public Administration and International Relations	353,400,503,235	288,703,995,104	47,586,705,559	65,252,370,094	16.5	18.5
National Security	177,811,000,000	177,811,000,000	35,694,655,289	47,023,433,431	20.1	26.4
Social Protection, Culture and Recreation	73,213,508,067	55,405,698,247	3,071,530,523	5,944,325,280	5.5	8.1
Environmental Protection, Water and Natural Resources	107,178,234,881	59,603,210,000	12,762,159,195	10,619,407,373	21.4	9.9
MDAs Total	2,119,258,811,446	1,602,791,337,764	344,165,527,521	434,959,485,039	21.5	20.5

Source: National Treasury and MDAs

ANNEX VI: Capital Transfer to SAGAs (Kshs.)

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Total	Expenditure (Kshs)		Total Expenditure
			A-I-A	Transfers (Capital)		Use of goods and services	Other Expenses	
State Department for Wildlife	Kenya Wildlife Service- (Headquarter)	145,000,000	-	28,750,000	28,750,000	145,000,000	-	145,000,000
	Wildlife Research and Training Institute	17,250,000	-	-	-	-	-	-
	Wildlife Clubs of Kenya	4,750,000	-	-	-	4,750,000	-	4,750,000
State Department for Tourism	Tourism Fund	37,500,000	-	37,500,000	37,500,000	-	-	-
	Kenya Tourism Board	12,550,000	-	12,550,000	12,550,000	-	-	-
	Bomas of Kenya	17,000,000	-	17,000,000	17,000,000	-	-	-
State Department for Shipping and Maritime	Kenya Maritime Authority	735,480,000	228,411,416	-	228,411,416	14,956,782	-	14,956,782
	Bandari Maritime Academy	97,250,000	-	-	-	-	-	-
	Pest Control Products Board	86,725,000	1,372,663	-	1,372,663	1,372,663	-	1,372,663
State Department for Crop Development and Agricultural Research	Mau Buffer Tea Zone	50,000,000	-	-	-	-	-	-
	Kenya Tsetse and Trypanosomiasis Eradication Council	150,000,000	-	150,000,000	-	-	-	-
	Agriculture and Food Authority-Cotton Industry Revitalization	90,000	-	-	-	-	-	-
	Agriculture and Food Authority-Cane Testing Units	430,000	-	322,500	322,500	-	-	-
	Agriculture and Food Authority-Sugar Reform Projects	500,000	-	500,000	500,000	500,000	-	500,000
	Agriculture and Food Authority-Irish Potato Production Revitalization Project	143,000	-	-	-	-	-	-
	Agriculture and Food Authority-Farmers Data Registration	100,000	-	-	-	-	-	-
	KARLO-equipping of milk research & processing plant	400,000	-	-	-	-	-	-
	KARLO-Climate Smart Agricultural Productivity project	10,000,000	-	-	-	-	-	-
	KARLO-Expansion of Improved Indigenous Chicken	34,000,000	-	-	-	-	-	-
	KARLO-Construction of Tea Research and Development Factory	40,000,000	-	-	-	-	-	-
Ministry of Defence	Pyrethrum Processing Company of Kenya Ltd (PPCK)	200,000	-	-	-	7,264,525	-	7,264,525
	Warehouse Receipt Council	50,000,000	-	-	-	-	-	-
	Commodities Fund	60,000,000	-	-	-	-	-	-
	Kenya Meat Commission	410,000,000	-	205,000,000	205,000,000	205,000,000	-	205,000,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Capital)	Total	Use of goods and services	Other Expenses		
State Law Office and Department of Justice	Kenya School of Law	14,125,000	-	-	-	-	-	-	-
	Kerio Valley Development Authority	308,730,000	-	23,432,500	23,432,500	23,432,500	-	23,432,500	23,432,500
State Department for Regional and Northern Corridor Development	Coast Development Authority	464,000,000	-	41,000,000	41,000,000	41,000,000	-	41,000,000	41,000,000
	Ewaso Nyiro North Development Authority	90,390,000	-	22,597,500	22,597,500	19,800,000	1,850,000	21,650,000	21,650,000
	Ewaso Nyiro South Development Authority	139,430,000	-	34,857,500	34,857,500	-	20,726,733	20,726,733	20,726,733
	Lake Basin Development Authority	318,300,000	-	79,575,000	79,575,000	17,333,811	-	17,333,811	17,333,811
	Tana and Athi Rivers Development Authority	160,000,000	-	40,000,000	40,000,000	-	40,000,000	40,000,000	40,000,000
	LAPSSET Corridor Development Authority	133,974,000	-	60,000,000	60,000,000	45,370,000	-	45,370,000	45,370,000
State Department of Broadcasting and Telecommunication	Kenya Institute of Mass Communication	27,500,000	-	27,500,000	27,500,000	27,500,000	-	27,500,000	27,500,000
	Kenya Broadcasting Corporation (KBC)	74,500,000	-	74,500,000	74,500,000	74,500,000	-	74,500,000	74,500,000
	Kenya Year Editorial Board	2,500,000	-	2,500,000	2,500,000	2,500,000	-	2,500,000	2,500,000
	Kenya Film Classification Board	52,500,000	-	52,500,000	52,500,000	52,500,000	-	52,500,000	52,500,000
	Film School	12,500,000	-	12,375,000	12,375,000	12,375,000	-	12,375,000	12,375,000
	Kenya Film Commission	12,250,000	-	12,250,000	12,250,000	12,250,000	-	12,250,000	12,250,000
State Department for ICT and Innovation	ICT Authority	3,000,000,000	289,361,878	-	289,361,878	-	168,564,979	168,564,979	168,564,979
	Konza Technopolis Development Authority	2,435,425,000	1,003,697,621	-	1,003,697,621	-	1,003,697,621	1,003,697,621	1,003,697,621
State Department for Youth Affairs	Youth Enterprise Development Fund	43,750,000	68,970,000	43,750,000	112,720,000	-	23,650,000	23,650,000	23,650,000
	Kenya Institute for Public Policy Research and Analysis (KIPPPRA)	68,000,000	-	-	-	-	-	-	-
State Department for Planning	National Government Constituency Development Fund	44,289,900,000	-	-	-	-	-	-	-
	National Council for Population and Development	129,500,000	-	-	-	-	-	-	-
State Department for Social Protection, Senior Citizens Affairs	Kenya National Bureau of Statistics	228,750,000	-	-	-	-	-	-	-
	National Council for Persons with Disabilities	64,750,000	-	-	-	-	-	-	-
State Department for Labour	National Industrial Training Authority	165,320,000	-	165,320,000	165,320,000	-	13,585,296	13,585,296	13,585,296

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Total	Expenditure (Kshs)		Total Expenditure
			A-I-A	Transfers (Capital)		Use of goods and services	Other Expenses	
State Department for the Development of the ASALs	National Drought Management Authority	6,561,090,000	-	173,825,000	173,825,000	8,760,000	1,893,000	10,653,000
	Kenya Airports Authority	713,000,000	-	-	-	-	-	-
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	294,750,000	32,250,000	262,500,000	294,750,000	32,250,000	-	32,250,000
	National Slum Upgrading Project and Civil Servants Housing Scheme	834,500,000	9,250,000	825,250,000	834,500,000	75,000,000	-	75,000,000
State Department for Gender	ANTU-FGM BOARD	2,130,000,000	-	532,500,000	532,500,000	18,830,377	513,669,623	532,500,000
	Women Enterprise Fund	170,000,000	-	42,000,000	42,000,000	-	42,000,000	42,000,000
	UWEZO Fund	92,000,000	-	23,000,000	23,000,000	-	23,000,000	23,000,000
State Department for Public Works	National Construction Authority	277,934,000	-	-	-	-	-	-
	Kenya Diary Board	104,860,000	18,210,583	-	18,210,583	-	18,210,583	18,210,583
State Department of Livestock	Kenya Leather Development Council	250,000,000	-	-	-	-	6,010,743	6,010,743
	Veterinary Medicines Directorate Council	-	-	-	-	-	-	-
	Kenya Veterinary Vaccines Production Institute	164,715,000	-	-	-	-	-	-
	Kenya Veterinary Board	24,000,000	-	-	-	-	-	-
	Kenya National Trading Corporation (KNTC)	22,500,000	-	5,625,000	5,625,000	-	5,625,000	5,625,000
State Department for Co-operatives	New Kenya Planters Cooperative Union - Headquarters	7,500,000	-	-	-	-	-	-
	Kenya Academy of Sports	99,000,000	-	-	-	-	-	-
State Department for Sports	Sports, Arts and Social Development Fund	15,750,000,000	3,150,000,000	-	3,150,000,000	-	2,250,000,000	2,250,000,000
	Kenya School of Government	80,025,000	-	-	-	-	-	-
State Department for Public Service	National Youth Service	17,500,000	-	-	-	-	-	-
	National Oil Corporation of Kenya	62,500,000	-	62,500,000	62,500,000	-	-	-
Ministry of Petroleum and Mining	Energy and Petroleum Regulatory Authority (EPRA)	82,500,000	-	82,500,000	82,500,000	-	82,500,000	82,500,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Capital)	Total	Use of goods and services	Other Expenses		
Ministry of Energy	Kenya Power and Lighting Company	4,298,000,000	-	1,074,500,000	1,074,500,000	1,074,500,000	-	1,074,500,000	
	Nuclear Power and Energy Agency	780,000,000	-	-	-	58,255,000	2,150,000	60,405,000	
	Geothermal Development Company	7,165,000,000	377,207,160	-	377,207,160	1,191,192,253	439,288,472	1,630,480,725	
	Kenya Electricity Transmission Company	37,100,855,000	2,526,730,544	-	2,526,730,544	2,945,971,225	-	2,945,971,225	
	Rural Electricity and Renewable Energy Corporation	8,561,580,000	1,447,451,049	-	1,447,451,049	523,388,873	188,135,187	711,524,060	
	Kenya Forest Service	2,143,500,000	-	-	-	-	-	-	
	National Environment Management Authority	278,000,000	-	10,592,552	10,592,552	3,657,150	-	3,657,150	
	Kenya Forestry Research Institute	381,000,000	-	-	-	-	-	-	
	Kenya Water Towers Agency	205,000,000	-	-	-	3,000,000	-	3,000,000	
	National Environment Trust Fund	195,000,000	-	-	-	-	-	-	
Ministry of Environment & Forestry	Modernization of RIVATEX Machinery	33,100,000	-	3,310,000	3,310,000	-	3,310,000	3,310,000	
	Railway siding and related infrastructure	6,250,000	-	-	-	6,250,000	-	6,250,000	
	Provision of Finances to SMES in the Manufacturing sector-KIE	151,000,000	-	151,000,000	151,000,000	-	151,000,000	151,000,000	
	Modernization of NMC's Foundry Plant and Fabrication Workshop and Establishment of Hot Dip Galvanizing Project	10,500,000	-	10,500,000	10,500,000	-	10,500,000	10,500,000	
	Karichen Apparels Value Chain	2,500,000	-	2,500,000	2,500,000	-	2,500,000	2,500,000	
	Nyando Apparels Value Chain	27,500,000	-	27,500,000	27,500,000	-	27,500,000	27,500,000	
	Cotton development subsidy and extension support-RIVATEX	35,690,000	-	35,690,000	35,690,000	-	35,690,000	35,690,000	
	Construction of Industrial Research Laboratories KIRDI-South B	125,000,000	-	125,000,000	125,000,000	-	125,000,000	125,000,000	
	Development of Freeport and Industrial Park Mombasa-SEZA	-	-	-	-	-	-	-	
	Construction of investor sheds-EPZA	50,000,000	-	50,000,000	50,000,000	-	50,000,000	50,000,000	
State Department for Industrialization	Naivasha SEZ Textile Park	-	-	-	-	-	-	-	
	Establishment of One Stop Centre for Investment and Office Part	10,000,000	-	10,000,000	10,000,000	-	10,000,000	10,000,000	
	Development of Athi-River textile Hub-EPZA	46,250,000	-	46,250,000	46,250,000	-	46,250,000	46,250,000	

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Capital)	Total	Use of goods and services	Other Expenses		
Ministry of Health	Kenya National Hospital	740,500,000	-	-	-	9,485,119	-	9,485,119	
	Kenya Medical Research Institute	-	-	-	-	-	-	-	
	Moi Teaching and Referral Hospital	406,000,000	-	-	-	-	16,841,418	16,841,418	
	Kenyatta University Teaching Referral & Research Hospital	820,000,000	-	-	-	-	-	-	
	Gatundu Hospital	100,000,000	-	-	-	-	-	-	
	Kenya Medical Supplies Authority (KEMSA)	310,000,000	-	-	-	-	-	-	
	Kenya Medical Training College (KEMTC)	636,000,000	130,760,309	-	130,760,309	130,760,309	-	130,760,309	
	National Cancer Institute	-	-	-	-	-	-	-	
	National AIDS Control Council	330,000,000	-	-	-	-	168,118,238	168,118,238	
	Kenya Bio Vax Institute limited	400,000,000	-	-	-	-	-	-	
National Health Insurance Fund	247,982,500	-	-	-	-	-	-		
State Department for Interior and Citizen Services	National Transport & Safety Authority	520,856,159	-	92,303,292	92,303,292	454,456	75,515,367	75,969,823	
	National Authority for Campaign Against Alcohol and Drug Abuse (NACADA)	100,000,000	-	-	-	27,124,000	-	27,124,000	
Ministry of Devolution	Council of Governors	5,000,000	-	-	-	-	-	-	
	State Department for Trade and Enterprise Development	1,370,100,000	-	65,000,000	65,000,000	43,262,972	-	43,262,972	
Ministry of Water, Sanitation and Irrigation	Water Sector Trust Fund	1,481,000,000	-	295,403,400	295,403,400	295,403,400	-	295,403,400	
	Kenya Water Institute	746,000,000	-	125,000,000	125,000,000	-	-	-	
	National Water Harvesting & Storage Authority	900,000,000	-	252,000,000	252,000,000	-	225,000,000	225,000,000	
	Regional Centre on Ground Water Resource Education Training & Research	30,000,000	-	7,500,000	7,500,000	539,308	-	539,308	
	Water Resources Authority	310,000,000	-	72,000,000	72,000,000	-	76,873,151	76,873,151	
	National Irrigation Authority	8,992,000,000	475,656,967	1,726,550,000	2,202,206,967	1,604,443,603	475,656,967	2,080,100,570	
Lake Victoria South Water Works Development Agency	Athi Water Works Development Agency	21,956,000,000	-	2,769,690,000	2,769,690,000	2,769,690,000	-	2,769,690,000	
	Lake Victoria South Water Works Development Agency	3,601,000,000	542,822,715	162,750,000	705,572,715	446,130,480	-	446,130,480	
	Lake Victoria North Water Works Development Agency	590,000,000	-	97,500,000	97,500,000	96,816,458	-	96,816,458	

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)		Total Expenditure
			A-I-A	Transfers (Capital)	Total	Use of goods and services	Other Expenses	
Ministry of Water, Sanitation and Irrigation (Continued)	Central Rift Valley Water Works Development Agency	3,749,000,000	-	473,658,463	473,658,463	256,493,832	-	256,493,832
	Coastal Water Works Development Agency	19,820,000,000	87,500,000	112,500,000	200,000,000	189,481,856	-	189,481,856
	Tana Water Works Development Agency	3,383,000,000	173,378,057	202,000,000	375,378,057	-	375,378,057	375,378,057
State Department of Vocational and Technical Training	Northern Water Works Development Agency	473,000,000	-	118,250,000	118,250,000	-	-	-
	TANATHI Water Works Development Agency	476,124,881	-	68,750,000	68,750,000	-	-	-
	Rift Valley Technical Training	101,062,409	-	-	-	-	-	-
	Technical University of Kenya	90,000,000	-	22,500,000	22,500,000	-	-	-
	University of Nairobi	1,235,716,330	5,231,340	-	-	-	-	-
	Koitalel Samoei University College	100,000,000	-	-	-	-	-	-
	University of Embu	70,000,000	-	17,500,000	17,500,000	26,051,372	-	26,051,372
	Machakos University	70,000,000	56,500,000	17,500,000	74,000,000	609,463	-	609,463
	Egerton University	-	-	25,000,000	25,000,000	-	-	-
	Jomo Kenyatta University of Agriculture and Technology	69,000,000	4,073,300	17,250,000	21,323,300	21,323,300	-	21,323,300
State Department for University Education and Research	Kirinyaga University	60,000,000	-	15,000,000	15,000,000	7,608,775	7,391,225	15,000,000
	Muranga University	65,000,000	-	16,250,000	16,250,000	16,250,000	-	16,250,000
	Taita Taveta University	90,000,000	-	22,500,000	22,500,000	1,613,852	-	1,613,852
	Co-operative University of Kenya	356,100,000	-	22,275,000	22,275,000	-	52,444,070	52,444,070
	Maseno University	88,000,000	-	22,000,000	22,000,000	-	-	-
	Tom Mboya University College	100,000,000	-	25,000,000	25,000,000	25,000,000	-	25,000,000
	Moi University	80,000,000	-	20,000,000	20,000,000	20,000	-	20,000
	Gatundu University College	100,000,000	-	25,000,000	25,000,000	4,752,035	-	4,752,035
	Bomet University College	100,000,000	-	25,000,000	25,000,000	-	26,286,249	26,286,249
	Rongo University	197,000,000	-	49,250,000	49,250,000	-	37,331,140	37,331,140
	Alupe University College	50,000,000	-	12,500,000	12,500,000	-	8,934,220	8,934,220
	Masinde Muliro University of Science and Technology	140,000,000	5,105,934	35,000,000	40,105,934	5,105,934	-	5,105,934

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Total	Expenditure (Kshs)		Total Expenditure
			A-I-A	Transfers (Capital)		Use of goods and services	Other Expenses	
State Department for University Education and Research (Continued)	Kibabii University	84,000,000	21,000,000	21,000,000	42,000,000	-	42,000,000	42,000,000
	Kaimosi Friends University College	134,000,000	-	33,500,000	33,500,000	12,034,623	-	12,034,623
	Turkana University College	70,000,000	-	17,500,000	17,500,000	-	-	-
	South Eastern Kenya University	71,000,000	-	17,750,000	17,750,000	17,750,000	-	17,750,000
	Pwani University	68,000,000	17,000,000	17,000,000	34,000,000	4,500,000	-	4,500,000
	Chuka University	40,000,000	10,000,000	10,000,000	10,000,000	-	10,000,000	10,000,000
	Kisii University	65,000,000	16,250,000	16,250,000	16,250,000	-	16,250,000	16,250,000
	Laikipia University of Technology	81,000,000	2,257,606	20,250,000	22,507,606	54,509,070	-	54,509,070
	Dedan Kimathi University	58,000,000	-	14,500,000	14,500,000	-	14,500,000	14,500,000
	Meru University of Science & Technology	284,000,000	-	71,000,000	71,000,000	66,658,421	-	66,658,421
	Multimedia University	52,900,000	13,225,000	13,225,000	13,225,000	-	13,225,000	13,225,000
	University of Kabianga	70,000,000	17,500,000	17,500,000	17,500,000	-	37,484,828	37,484,828
	University of Eldoret	50,000,000	12,500,000	12,500,000	12,500,000	-	18,589,020	18,589,020
	Karatina University	70,000,000	17,500,000	17,500,000	17,500,000	-	17,500,000	17,500,000
	Jaramogi Oginga Odinga University of Science and Technology	200,000,000	50,000,000	50,000,000	50,000,000	-	-	-
Garissa University	210,000,000	52,500,000	52,500,000	52,500,000	-	1,130,600	1,130,600	
Tharaka University College	136,000,000	34,000,000	34,000,000	34,000,000	-	23,832,455	23,832,455	
Total		220,802,903,279	10,674,199,142	12,138,927,707	22,651,645,509	12,631,082,797	6,389,195,697	19,828,922,039

Source: MIDAs & SAGAs

ANNEX VII: Current Transfer to SAGAs (Kshs.)

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employees	Use of goods and services	Other Expenses	
State Department for Wildlife	Kenya Wildlife Service-(Head Quarter)	1,994,000,000	1,504,000,000	490,000,000	1,994,000,000	1,269,000,000	184,000,000	526,000,000	1,979,000,000
	Wildlife Research and Training Institute	162,500,000	36,347,042	126,750,000	163,097,042	96,248,311	948,987	39,195,330	136,392,628
State Department for Tourism	Wildlife Clubs of Kenya	11,000,000	4,126,951	7,250,000	11,376,951	7,250,000	2,000,000	2,126,951	11,376,951
	Tourism Regulatory Authority	101,400,000	11,379,268	-	11,379,268	48,573,804	33,308,970	81,882,774	163,765,548
	Tourism Research Institute	15,925,000	-	15,925,000	15,925,000	296,147	8,218,499	1,428,721	9,943,367
	Bomas of Kenya	85,560,000	209,860,144	39,873,334	249,733,478	55,409,954	4,770,225	244,041,422	304,221,601
	Kenya Tourism Board	120,747,500	46,781,455	80,000,000	126,781,455	60,943,566	77,213,504	24,821,806	162,978,876
	Kenya Utalii College	119,317,500	31,112,473	100,171,997	131,284,470	92,771,801	106,201,362	-	198,973,163
	Tourism Fund	809,700,000	-	-	-	-	538,306,610	-	538,306,610
	Tourism Promotion Fund	445,717,500	433,630,075	-	433,630,075	-	31,567,151	-	31,567,151
	Kenyatta International Convention Centre	280,497,500	201,326,568	-	201,326,568	52,228,080	106,416,258	1,255,200	159,899,538
	Tourism Finance Corporation	60,430,000	-	-	-	-	-	-	-
State Department for Shipping and Maritime	Kenya Maritime Authority	1,120,068,000	211,736,029	-	211,736,029	92,695,450	96,160,889	22,879,690	211,736,029
	Bandari Maritime Academy	82,000,000	58,534,708	18,300,000	76,834,708	13,692,256	31,348,496	11,291,554	56,332,306
	Kenya National Shipping Line	68,000,000	605,302	17,000,000	17,605,302	7,372,603	2,493,844	7,738,855	17,605,302
	Kenyatta National Hospital (KNH)	18,091,900,000	2,048,061,909	2,610,250,000	4,658,311,909	3,168,278,074	747,410,291	556,866,212	4,472,554,577
Ministry of Health	Othaya- (KNH)	1,012,000,000	123,772,387	198,750,000	322,522,387	193,085,212	45,029,232	35,893,785	274,008,229
	Moi Teaching and Referral Hospital (MTRH)	8,048,000,000	974,978,361	2,007,000,000	2,981,978,361	2,082,552,681	1,216,352,024	-	3,298,904,705
	Kenya Medical Training College (KMITC)	4,219,000,000	928,831,251	1,054,749,999	1,983,581,250	1,047,500,905	595,655,143	-	1,643,156,048
	Kenya Medical Research Institute (KEMRI)	2,891,000,000	135,000,000	677,000,000	812,000,000	662,000,000	37,000,000	113,000,000	812,000,000
	Kenya Medical Supplies Authority (KEMSA)	4,741,254,086	844,564,586	-	844,564,586	287,520,863	557,043,723	-	844,564,586
	National AIDS Control Council	877,700,000	-	146,166,667	146,166,667	112,317,772	38,857,537	22,183,940	173,359,249
	Kenyatta University Teaching Research & Referral Hospital	3,829,000,000	601,712,370	432,166,667	1,033,879,037	783,847,581	424,371,549	104,695,718	1,312,914,848

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employees	Use of goods and services	Other Expenses	
Ministry of Health (Continued)	Gatundu Level V Hospital - KUTRRH	750,000,000	-	83,333,333	83,333,333	27,461,817	6,163,058	-	33,624,875
	Kenya Nuclear Regulatory Authority	180,000,000	38,646,868	24,166,166	62,813,034	6,594,234	5,052,900	28,998,573	40,645,707
	National Cancer Institute of Kenya (NCI-K)	35,000,000	-	23,333,334	23,333,334	-	15,492,314	4,841,020	20,333,334
	Kenya Bio Vax Institute Limited	100,000,000	-	8,333,333	8,333,333	2,339,312	4,325,511	-	6,664,823
	National Hospital Insurance Fund (NHIF)	93,071,651,929	14,329,535,962	-	14,329,535,962	1,199,252,142	16,891,163,989	409,223,690	18,499,639,821
	Pest Control Products Board	243,275,000	20,309,099	26,250,000	46,559,099	31,918,268	10,072,494	2,813,268	44,804,030
	Kenya Tsetse and Trypanosomiasis Eradication Council (KENTTEC)	72,000,000	-	18,000,000	18,000,000	5,191,301	-	8,014,058	13,205,359
	Agriculture and Food Authority	2,128,766	661,324	361,750	1,023,074	327,062	262,916	51,522	641,500
	Kenya Genetic Resource Centre	302,000,000	28,724,238	18,000,000	46,724,238	40,829,158	56,967,505	-	97,796,663
	Tea Board of Kenya	300,000,000	20,356,466	75,000,000	95,356,466	44,749,074	43,890,259	26,696,129	115,335,462
State Department for Crop Development and Agricultural Research	Commodities Fund	405,000,000	75,282,482	12,500,000	87,782,482	23,053,558	39,052,891	21,253,206	83,359,655
	Warehouse receipt system council	19,000,000	-	4,749,999	4,749,999	3,870,255	2,564,133	690,275	7,124,663
	Kenya Plant Health Inspectorate Service	1,552,000	256,431,275	40,250,000	296,681,275	134,390,470	148,302,041	18,743,005	301,435,516
	Pyrethrum Processing Company of Kenya (PPCK)	132,000	25,264	33,000	58,264	40,038	16,120	2,106	58,264
	Kenya Livestock Research Organization	-	130,322,876	1,078,750,000	1,209,072,876	973,415,820	235,657,056	-	1,209,072,876
	Special Economic Zones Authority	6,340,000	1,250,000	5,090,000	6,340,000	-	6,340,000	-	6,340,000
	Numerical Machine Complex	79,210,000	36,500,000	42,710,000	79,210,000	45,350,000	21,110,000	12,750,000	79,210,000
	Kenya Industrial Research and Development Institute	160,850,000	6,500,000	154,350,000	160,850,000	123,600,000	22,880,000	14,370,000	160,850,000
	Scrap Metal Council	7,940,000	5,000,000	2,940,000	7,940,000	-	7,940,000	-	7,940,000
	Kenya Investment Authority (KEN-INVEST)	61,980,000	500,000	61,480,000	61,980,000	45,120,000	12,000,000	4,860,000	61,980,000
State Department of Industrialization	Kenya Accreditation Services	80,030,000	17,480,000	62,550,000	80,030,000	31,100,000	30,070,000	18,860,000	80,030,000
	Kenya Industrial Estate	117,000,000	48,770,000	68,230,000	117,000,000	71,500,000	40,000,000	5,500,000	117,000,000
	Rivatex Textile Development	125,000,000	-	12,500,000	12,500,000	-	-	12,500,000	12,500,000
	Export Processing Zones Authority (EPZA)	141,120,000	118,750,000	22,370,000	141,120,000	75,110,000	29,560,000	36,450,000	141,120,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Expenditure (Kshs)			Total Expenditure	
			A-I-A	Transfers (Current)	Total	Compensation to Employees	Use of goods and services		Other Expenses
Ministry of Devolution	Council of Governors	52,660,000	-	52,660,000	52,660,000	44,257,754	7,418,185	984,061	52,660,000
	Intergovernmental Relations	81,925,000	-	81,925,000	81,925,000	439,999,405	28,429,013	9,482,034	477,910,451
State Department for Culture and Heritage	National Museums of Kenya	421,002,500	75,000,000	346,002,500	421,002,500	269,666,443	74,558,836	-	344,225,279
	Kenya Cultural Centre	22,750,000	10,500,000	12,250,000	22,750,000	9,771,725	15,032,725	-	24,804,450
	Kenya National Library Service	191,502,500	20,422,455	171,080,045	191,502,500	152,613,623	24,439,120	21,272,222	198,324,965
	National Heroes Council	15,520,305	-	15,520,305	15,520,305	414,229	4,986,790	-	5,401,019
Ministry of Defence	Kenya Space Agency	220,000,000	-	110,000,000	110,000,000	5,210,334	9,778,109	17,861,117	32,849,560
	Kenya Meat Commission	395,000,000	798,853,468	197,500,000	996,353,468	72,030,036	726,823,432	-	798,853,468
	Kenya Shipyards Ltd	250,000,000	-	125,000,000	125,000,000	-	50,000,000	-	50,000,000
	Kenya Law Reform Commission	68,665,000	-	66,665,000	66,665,000	32,970,986	33,687,285	-	66,658,271
	Kenya School of Law	142,147,500	69,277,661	47,777,500	117,055,161	54,030,243	15,756,508	47,268,410	117,055,161
	Council for Legal Education	86,967,500	46,420,500	44,442,500	90,863,000	37,731,214	10,914,561	15,185,328	63,831,103
	Kenya Copyright Board	33,205,000	91,646	33,205,000	33,296,646	24,406,087	7,707,603	-	32,113,690
	Nairobi Center for International Arbitration	42,460,000	823,047	42,460,000	43,283,047	17,246,548	10,739,008	4,496,559	32,482,115
	Assets Recovery Agency	38,820,000	-	38,820,000	38,820,000	17,742,900	5,478,687	15,000,000	38,221,587
	Business Registration Services	105,087,500	-	105,087,500	105,087,500	61,853,810	19,850,680	18,238,450	99,942,940
State Law Office and Department of Justice	Auctioneer's Licensing Board	6,747,500	-	6,747,500	6,747,500	-	6,747,500	-	6,747,500
	National Council for Law Reporting	88,772,500	-	88,772,500	88,772,500	38,881,218	41,392,764	5,636,154	85,910,136
	Kenya National Anti-Corruption Steering Committee	25,665,000	-	25,665,000	25,665,000	-	20,232,480	-	20,232,480
	Victims Compensation Fund	8,402,500	-	8,402,500	8,402,500	-	-	-	-
	Victim Protection Board	8,085,000	-	8,085,000	8,085,000	-	6,208,620	-	6,208,620
	Multi-Agency Team (MAT) Secretariat	11,167,500	-	11,167,500	11,167,500	-	4,692,040	-	4,692,040
	National Coroners Service	7,500,000	-	7,500,000	7,500,000	-	5,500,000	-	5,500,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)		Compensation to Employees	Use of goods and services	Other Expenses	
State Department for Regional and Northern Corridor Department	Kerio Valley Development Authority	227,880,000	41,416,267	56,970,000	98,386,267	62,196,470	14,155,926	22,033,872	98,386,267
	Coastal Development Authority	244,030,000	1,561,500	56,507,500	58,069,000	44,404,606	2,487,359	11,177,035	58,069,000
	Ewaso Nyiro Northern Development Authority	335,670,000	80,000	80,167,500	80,247,500	60,240,000	4,520,000	15,100,000	79,860,000
	Ewaso Nyiro South Development Authority	346,480,000	15,651,345	86,722,500	102,373,845	60,468,829	31,988,118	25,934,450	118,391,397
	Lake Basin Development Authority	693,340,000	9,078,960	102,890,000	111,968,960	79,590,454	23,383,709	8,994,797	111,968,959
	Tana and Athi River Development Authority	713,600,000	34,504,231	139,150,000	173,654,231	102,375,000	34,504,231	36,775,000	173,654,231
	LAPSSET Corridor Development Authority	433,800,000	-	108,450,000	108,450,000	68,930,000	30,420,000	9,100,000	108,450,000
	Media Council of Kenya	210,250,000	2,808,800	207,750,000	210,558,800	51,451,265	159,107,535	-	210,558,800
	Kenya Institute of Mass Communication	57,000,000	9,500,000	51,900,000	61,400,000	36,200,000	25,200,000	-	61,400,000
	Kenya Year Editorial Board	41,375,000	15,375,000	26,000,000	41,375,000	12,226,873	29,148,127	-	41,375,000
State Department of Broadcasting and Telecommunication	Kenya Broadcasting Corporation	768,250,000	328,250,000	440,000,000	768,250,000	272,422,079	251,573,722	-	523,995,801
	Kenya Film Classification Board	111,700,000	10,984,030	100,200,000	111,184,030	47,248,376	41,023,369	10,595,849	98,867,594
	Kenya Film Commission	78,000,000	-	78,000,000	78,000,000	22,762,941	5,242,452	33,498,945	61,504,338
	African Audio	12,500,000	-	12,500,000	12,500,000	-	-	-	-
	Kenya Film School	19,250,000	500,000	18,750,000	19,250,000	-	16,728,966	-	16,728,966
	National Commission Secretariat	37,500,000	37,500,000	-	37,500,000	21,521,548	15,978,452	-	37,500,000
	ICT Authority	557,000,000	2,843,700	139,249,993	142,093,693	89,903,993	13,129,514	33,505,670	136,539,177
	Konza Techno Development Authority	134,750,000	24,976,055	73,166,667	98,142,722	48,424,717	29,597,232	20,000,000	98,021,949
	Office of the Data Protection Commissioner	159,750,000	-	150,000,000	150,000,000	12,659,340	16,861,060	-	29,520,400
	Youth Enterprise Development Fund	81,012,500	99,500,000	81,012,500	180,512,500	41,130,000	50,120,000	15,700,000	106,950,000
State Department for Youth Affairs	National Youth Council	24,500,000	-	24,500,000	24,500,000	10,707,351	200,000	13,592,649	24,500,000
	The President's Award-Kenya	5,000,000	-	5,000,000	5,000,000	2,000,000	3,000,000	-	5,000,000
State Department for Gender	ANTI-Female Genital Mutilation BOARD	102,570,000	-	25,642,500	25,642,500	5,389,686	18,830,377	1,432,437	25,652,500
	Women Enterprise Fund	153,530,000	33,750,000	49,305,000	83,055,000	76,250,000	6,805,000	-	83,055,000
UWEZO Fund	588,320,000	-	38,400,000	38,382,500	1,250,000	32,037,750	5,094,750	38,382,500	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)		Compensation to Employees	Use of goods and services	Other Expenses	
State Department for Planning	Kenya Institute for Public Policy Research and Analysis (KIPPR)	525,780,000	-	131,445,000	131,445,000	65,651,000	17,894,000	47,900,000	131,445,000
	National Council for Population and Development	322,960,000	-	80,740,000	80,740,000	59,110,000	5,480,000	16,150,000	80,740,000
	Kenya National Bureau of Statistics	1,246,620,000	17,750,000	311,655,000	329,405,000	201,310,000	24,340,000	103,755,000	329,405,000
	Kenya Vision 2030	219,210,000	-	54,802,500	54,802,500	22,700,000	16,060,000	16,042,500	54,802,500
	The New Partnership for Africa's Development	210,130,000	-	52,532,500	52,532,500	26,550,000	15,010,000	10,972,500	52,532,500
	National Council for Persons with Disabilities	412,000,000	1,474,000	274,667,000	276,141,000	38,221,966	20,911,388	4,977,386	64,110,740
	National Council for Children Services	22,375,000	-	22,375,000	22,375,000	-	22,375,000	-	22,375,000
	Child Welfare Society of Kenya	235,960,000	-	235,960,000	235,960,000	-	235,960,000	-	235,960,000
	Street Families Rehabilitation Trust Fund	50,500,000	-	23,961,231	23,961,231	-	3,369,830	20,591,401	23,961,231
	Technical University of Kenya	2,926,880,331	152,509,215	497,220,082	649,729,297	773,487,046	68,173,469	38,639,499	880,300,013
State Department for Social Protection, Senior Citizens Affairs	Technical University of Mombasa	415,586,980	416,851,154	240,586,980	657,438,134	410,767,302	22,455,072	71,135,291	504,357,665
	University of Nairobi	16,456,709,474	2,207,145,880	1,402,741,839	3,609,887,719	2,300,045,070	477,327,827	799,068,611	3,576,441,508
	Koitalel Samoei University College	129,688,316	11,117,910	26,164,590	37,282,500	39,435,502	9,834,561	-	49,270,063
	University of Embu	999,750,182	80,216,612	104,791,698	185,008,310	214,514,303	48,967,409	4,808,450	268,290,162
	Kenyatta University	9,359,601,856	1,397,291,699	843,650,463	2,240,942,162	1,641,564,600	256,035,297	106,303,984	2,003,903,881
	Machakos University	1,537,531,333	158,164,285	250,744,308	408,908,593	247,193,588	52,198,196	-	299,391,784
	Egerton University	3,751,358,479	440,982,612	557,089,619	998,072,231	765,193,467	45,032,113	35,407,619	1,164,301,779
	Jomo Kenyatta University of Agriculture and Technology	6,182,118,252	1,210,477,710	752,279,563	1,962,757,273	1,263,342,454	389,642,157	86,418,143	1,739,402,754
	Kirinyaga University	700,106,665	171,567,075	90,026,667	261,593,742	139,735,770	18,437,745	29,319,763	187,493,278
	Murang'a University	798,665,957	181,887,437	128,916,489	310,803,926	268,807,806	62,015,446	-	330,823,252
State Department for University Education and Research	Taita Taveta University	537,118,797	30,159,753	67,686,466	97,846,219	85,139,023	17,708,436	5,088,804	107,936,263
	Co-operative University of Kenya	866,060,756	136,855,128	47,176,792	184,031,920	153,033,163	56,709,214	11,972,800	221,715,177
	Maseno University	2,832,126,981	460,189,560	426,281,745	886,471,305	622,411,271	124,458,567	42,426,120	789,295,958
	Tom Mboya University College	520,135,453	34,316,307	97,283,862	131,600,169	69,057,366	44,116,864	17,757,936	130,932,166
	Moi University	1,728,820,151	425,581,391	859,570,151	1,285,151,542	1,123,460,873	127,561,264	67,707,149	1,318,729,286

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)		Compensation to Employees	Use of goods and services	Other Expenses	
	Gatundu University College	177,234,111	5,025,757	36,308,529	41,334,286	22,121,053	7,865,052	-	29,986,105
	Bomet University College	396,170,059	22,894,750	52,195,010	75,089,760	76,730,017	3,379,059	7,085,909	87,194,985
	Gariissa University	609,085,070	30,310,206	117,271,268	147,581,474	100,819,239	36,488,076	-	137,307,315
	Ronggo University	868,719,691	82,474,662	157,179,922	239,654,584	189,410,670	74,727,050	2,216,374	266,354,094
	Alupe University College	244,316,260	39,711,719	45,829,065	85,540,784	52,921,851	18,755,254	7,610,203	79,287,308
	Masinde Muliro University of Science and Technology	3,128,741,503	605,688,540	293,790,250	899,478,790	547,607,431	146,359,654	9,333,898	703,300,982
	Kibabii University	1,028,226,401	108,871,912	163,056,600	271,928,512	210,819,634	49,181,845	17,467,996	277,469,475
	Kaimosi University College	624,358,077	100,197,017	114,089,519	214,286,536	98,319,384	52,182,202	-	150,501,586
	Turkana University College	319,778,983	41,789,948	56,694,745	98,484,693	42,259,449	9,638,987	6,059,862	57,958,298
	South Eastern Kenya University	1,209,357,506	107,748,738	235,089,376	342,838,114	236,327,846	85,702,074	17,592,162	339,622,081
	Pwani University	1,219,105,289	105,831,000	196,026,000	301,857,000	297,122,000	70,568,000	-	367,690,000
	Chuka University	1,865,854,722	343,198,220	333,463,680	676,661,900	345,810,303	107,310,512	-	453,120,815
	Kisii University	1,943,877,278	273,867,919	295,969,319	569,837,238	375,360,953	114,678,985	29,174,041	519,213,979
	Laikipia University of Technology	1,250,695,904	218,199,417	149,115,984	367,315,401	248,253,137	54,543,358	-	302,796,495
	Deedan Kimathi University	1,406,103,693	167,033,287	231,525,924	398,559,211	283,472,994	21,503,118	91,911,956	396,888,068
	Meru University of Science & Technology	1,190,783,422	113,078,811	184,695,855	297,774,666	230,076,923	69,835,413	36,528,615	336,440,951
	Multimedia University	1,109,558,004	154,345,699	154,889,502	309,235,201	217,231,105	15,313,220	59,946,929	292,491,253
	Maasai Mara University	1,420,337,864	181,893,156	263,834,466	445,727,622	285,725,931	67,732,038	14,749,549	368,207,518
	University of Kabanga	1,187,344,604	205,132,205	203,586,150	408,718,355	263,242,210	34,515,149	24,923,955	322,681,314
	University of Eldoret	2,440,976,469	131,743,675	493,374,367	625,118,042	480,257,992	122,104,658	16,875,810	619,238,460
	Karatina University	1,050,597,143	168,103,271	187,649,285	355,752,556	191,030,444	76,881,024	-	267,911,468
	Jaramogi Oginga Odinga University of Science and Technology	1,735,976,228	196,813,120	211,996,038	408,809,158	300,203,202	43,655,239	21,280,011	365,138,452
	Tharaka University College	344,526,438	59,510,646	71,131,611	130,642,257	75,939,975	9,751,905	85,691,880	87,936,038
	Kenya Universities and Colleges Central Placement Services (KUC-CPS)	877,958,110	32,579,266	5,489,527	38,068,793	52,654,545	19,430,755	15,850,738	87,936,038
	National Commission for Science Technology and Innovation (NA-COSTI)	269,841,804	21,236,962	51,960,450	73,197,412	29,389,645	34,080,603	2,591,468	66,061,716

State Department for University Education and Research
(Continued)

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)		Compensation to Employees	Use of goods and services	Other Expenses	
State Department for University Education and Research (Continued)	Commission for Universities Education (CUE)	285,050,487	20,959,230	40,762,621	61,721,851	46,228,519	21,801,088	-	68,029,607
	Higher Education Loans Board (HELB)	15,819,598,080	1,095,748,937	2,773,399,520	3,869,148,457	180,657,392	140,289,496	11,848,876,556	12,169,823,444
	National Research Fund (NRF)	323,037,923		80,759,480	80,759,480	1,727,827	65,616,399		67,344,226
	Kenya National Innovation Agency (KENIA)	97,875,963	5,333,036	15,718,990	21,052,026	4,613,202	7,195,239	3,031,559	14,840,000
	University Funding Board (UFB)	274,525,812	879,104	68,631,453	69,510,557	8,884,747	32,317,431	1,521,112	42,723,290
	National Biosafety Authority (NBA)	148,900,000	553,100	36,225,000	36,778,100	19,677,311	18,319,038	5,561,866	43,558,215
	Kenya Revenue Authority	24,126,565,541		5,294,316,385	5,294,316,385			5,294,316,385	5,294,316,385
	Financial Reporting Centre	619,000,000		154,750,000	154,750,000			154,750,000	154,750,000
	Competition Authority of Kenya	276,100,000		69,025,000	69,025,000			69,025,000	69,025,000
	Public Accounting Standard Board	142,900,000		35,725,000	35,725,000			35,725,000	35,725,000
	Registration of Certified Public Secretaries	23,800,000		5,950,000	5,950,000			5,950,000	5,950,000
	Public Procurement Regulatory Authority	306,000,000		76,500,000	76,500,000			76,500,000	76,500,000
	Kenya Institute of Supplies Management	51,000,000		12,750,000	12,750,000			12,750,000	12,750,000
	Kenya Trade Network Agency	364,400,000		91,100,000	91,100,000			91,100,000	91,100,000
	Africa Institute of Remittance	70,000,000							
	Unclaimed Financial Assets Authority	149,900,000		37,475,000	37,475,000			37,475,000	37,475,000
	Privatization Commission	127,000,000		31,750,000	31,750,000			31,750,000	31,750,000
Institute of Certified Investment and Financial Analyst	20,000,000		5,000,000	5,000,000			5,000,000	5,000,000	
Competition Appeal Tribunal	26,000,000		6,500,000	6,500,000			6,500,000	6,500,000	
State Corporation Appeal Tribunal	76,464,835		6,606,209	6,606,209			6,606,209	6,606,209	
Tax Appeal Tribunal	135,000,000								
Kenya Institute of Supplies Management Examination Board	50,000,000		12,500,000	12,500,000			12,500,000	12,500,000	
Public Service Superannuation Board	50,000,000		1,266,076	1,266,076			1,266,076	1,266,076	

1 The National Treasury did not provide disaggregated expenditure for its SAGAs

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)		Compensation to Employees	Use of goods and services	Other Expenses	
State Department for Trade and Enterprise Development	Micro and Small Enterprises Authority	393,400,000	1,143,437	32,575,000	33,718,437	80,012,419	16,721,137	-	96,733,556
	Kenya Export Promotion and Branding Agency	566,600,000	1,981,480	25,729,782	27,711,262	54,161,913	84,017,588	-	138,179,501
	Anti-Counterfeit Authority	410,000,000	1,407,449	28,333,333	29,740,782	69,215,138	13,557,428	3,386,416	86,158,982
	Kenya Trade Remedies Agencies	35,800,000	-	8,950,000	8,950,000	-	8,950,000	-	8,950,000
	Kenya National Qualification Authority	325,000,000	35,000,000	290,000,000	325,000,000	14,588,262	113,574	60,190,900	74,892,736
	Technical and Vocational Education and Training Authority	350,000,000	35,000,000	315,000,000	350,000,000	39,541,000	13,049,000	37,917,000	90,507,000
	Curriculum Development, Assessment and Certification Council	311,500,000	30,000,000	281,500,000	311,500,000	18,284,390	1,077,258	50,224,449	69,586,097
	Kisumu National Polytechnic	390,000,000	300,000,000	90,000,000	390,000,000	30,247,145	-	143,139,763	173,386,908
	Eldoret National Polytechnic	588,176,882	530,000,000	58,176,882	588,176,882	74,000,000	27,600,000	30,100,000	131,700,000
	Nyeri National Polytechnic	295,000,000	250,000,000	45,000,000	295,000,000	135,000,000	18,250,000	42,900,000	196,150,000
	Meru National Polytechnic	451,182,790	406,182,790	45,000,000	451,182,790	15,599,187	3,074,210	54,424,707	73,098,104
	Kenya Coast National Polytechnic	238,700,000	193,700,000	45,000,000	238,700,000	14,236,526	547,900	6,587,991	21,372,417
	Kisii National Polytechnic	344,619,254	299,619,254	45,000,000	344,619,254	29,000,000	36,200,000	16,700,000	81,900,000
	Kitale National Polytechnic	336,860,530	291,860,530	45,000,000	336,860,530	18,886,961	52,591,075	-	71,478,036
State Department of Vocational and Technical Training	Sigalagala National Polytechnic	403,200,000	358,200,000	45,000,000	403,200,000	27,800,000	25,600,000	121,200,000	174,600,000
	Kenya Technical Trainers College National Polytechnic	311,530,726	201,530,726	110,000,000	311,530,726	27,500,000	-	95,100,000	122,600,000
	Kabete National Polytechnic	446,200,000	401,200,000	45,000,000	446,200,000	29,854,297	25,726,417	35,388,949	90,969,663
	Nyandarua National Polytechnic	93,000,000	47,000,000	46,000,000	93,000,000	6,100,000	28,800,000	15,800,000	50,700,000
	North Eastern National Polytechnic	53,826,700	8,826,700	45,000,000	53,826,700	4,301,201	2,411,862	6,901,141	13,614,204
	Kaiboi Technical Training Institute	70,910,000	70,410,000	500,000	70,910,000	4,278,699	15,001,987	-	19,280,686
	Keroka Technical Training Institute	40,500,000	40,000,000	500,000	40,500,000	3,087,500	1,879,365	2,000,000	6,966,865
	Kiambu Institute of Science and Technology	200,500,000	200,000,000	500,000	200,500,000	9,008,100	12,371,022	5,687,911	27,067,033
	Kisumu Technical Training Institute	92,970,000	92,970,000	500,000	93,470,000	3,600,102	1,893,211	900,800	6,394,113
	Mawego Technical Training Institute	40,500,000	40,000,000	500,000	40,500,000	2,546,133	854,600	-	3,400,733
Nairobi Technical Training Institute	250,500,000	250,500,000	500,000	251,000,000	7,655,300	4,253,699	3,001,984	14,910,983	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Compensation to Employees	Expenditure (Kshs)		Total Expenditure
			A-I-A	Transfers (Current)			Use of goods and services	Other Expenses	
State Department of Vocational and Technical Training (O'lessos Technical Training Institute	100,500,000	100,000,000	500,000	100,500,000	5,698,741	-	3,699,914	9,398,655
	RIAT Technical Training Institute	100,500,000	100,000,000	500,000	100,500,000	4,512,361	129,311	978,500	5,620,172
	Rift Valley Technical Training Institute	211,500,000	211,000,000	500,000	211,500,000	6,841,208	2,501,488	-	9,342,696
	Sangalo Institute of Science and Technology	35,500,000	35,000,000	500,000	35,500,000	2,741,300	1,400,000	1,020,350	5,161,650
Office of the Registrar of Political Parties	Tharaka University College	284,526,444	59,510,646	71,131,611	130,642,257	75,939,975	9,751,905	39,585,042	125,276,922
	Thika Technical Training Institute	160,500,000	160,000	500,000	660,000	6,333,208	3,674,000	-	10,007,208
	Jubilee Party	-	-	-	-	-	-	-	-
State Department of Fisheries, Aquaculture and the Blue Economy	Orange Democratic Movement	-	-	-	-	-	-	-	-
	Other Registered Political Parties	-	-	-	-	-	-	-	-
	Kenya Marine Fisheries Research Institute	1,394,000,000	2,204,380	348,500,000	350,704,380	197,076,547	165,220,806	5,450,012	367,747,365
	Kenya Fisheries Service	480,200,000	-	120,050,000	120,050,000	89,130,183	30,919,817	-	120,050,000
State Department of Sports	Anti-Doping Agency of Kenya	295,380,000	2,057,368	23,781,666	25,839,034	24,477,623	48,924,745	-	73,402,368
	Sports Kenya	337,500,000	32,750,000	51,625,000	84,375,000	46,843,340	32,541,454	4,710,036	84,094,830
	Kenya Academy of Sports	251,400,000	-	62,850,000	62,850,000	24,616,855	35,313,945	2,919,200	62,850,000
	Sports, Arts and Social Development Fund	257,440,000	-	64,360,000	64,360,000	36,700,000	8,910,000	23,302,500	68,912,500
State Department for Transport	Kenya Civil Aviation Authority	8,114,000,000	1,770,043,627	-	1,770,043,627	623,376,902	349,741,495	279,773,571	1,252,891,968
	Kenya Airports Authority	60,000,000	-	-	-	-	-	-	-
	Kenya Ferry Services	790,000,000	-	-	-	-	-	-	-
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	22,500,000	-	22,500,000	22,500,000	-	22,500,000	-	22,500,000
	National Construction Authority	547,000,000	314,948,776	325,000,000	639,948,776	210,463,927	178,634,854	-	389,098,781
State Department for the Development of the ASALs	National Drought Management Authority	659,140,000	-	164,785,000	164,785,000	134,617,000	15,979,000	-	150,596,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employees	Use of goods and services	Other Expenses	
State Department for Livestock	Kenya Dairy Board	552,740,000	148,600,676	2,575,000	151,175,676	53,462,560	560,477	76,241,319	130,264,356
	Kenya Leather Development Council	188,500,000	382,255	46,625,000	47,007,255	29,656,385	13,607,687	5,538,270	48,802,342
	Veterinary Medicines Directorate Council	22,194,605	18,119,605	4,075,000	22,194,605	2,504,505	14,126,158	-	16,630,663
	Kenya Veterinary Vaccines Production Institute	116,437,500	33,707,000	-	33,707,000	17,757,000	73,524,000	-	91,281,000
State Department for Labour	Kenya Veterinary Board	111,000,000	5,300,000	21,500,000	26,800,000	12,508,329	12,986,352	1,256,345	26,751,026
	National Employment Authority	315,000,000	50,000,000	265,000,000	315,000,000	524,820	64,194,453	4,680,831	69,400,104
	National Industrial Training Authority	1,145,940,000	855,320,000	290,620,000	1,145,940,000	133,911,000	294,835,000	4,853,000	433,599,000
Ministry of Petroleum and Mining	National Mining Corporation	9,750,000	-	9,750,000	9,750,000	-	-	9,750,000	9,750,000
	Water Sector Trust Fund	207,000,000	-	51,750,000	51,750,000	65,500,000	-	-	65,500,000
Ministry of Water, Sanitation and Irrigation	Kenya Water Institute	408,000,000	44,730,722	50,750,001	95,480,723	55,481,026	36,921,131	19,807,810	112,209,967
	National Water Harvesting & Storage Authority	483,000,000	39,252,186	63,833,334	103,085,520	45,692,365	19,906,207	6,794,264	72,392,836
	Regional Centre on Ground Water Resource Education Training & Research	69,000,000	-	11,500,000	11,500,000	4,036,655	6,663,732	894,812	11,595,199
	Water Resources Authority	1,074,000,000	132,857,222	118,500,000	251,357,222	219,546,052	28,257,641	2,329,004	250,132,697
	Water Appeals Board	29,000,000	-	7,932,638	7,932,638	-	7,932,638	-	7,932,638
	Water Services Regulatory Authority	370,000,000	88,539,289	-	88,539,289	32,282,313	54,079,588	-	86,361,901
	National Irrigation Authority	554,000,000	59,619,675	61,500,000	121,119,675	88,102,869	29,340,663	3,676,142	121,119,674
	Athi Water Works Development Agency	390,000,000	-	97,500,000	97,500,000	58,810,000	23,490,000	15,600,000	97,900,000
	Lake Victoria South Water Works Development Agency	138,000,000	-	34,500,000	34,500,000	30,100,484	4,399,516	-	34,500,000
	Lake Victoria North Water Works Development Agency	143,000,000	6,385,861	35,750,000	42,135,861	32,969,162	9,166,699	-	42,135,861
	Coastal Water Works Development Agency	1,152,000,000	136,263,711	103,248,201	239,511,912	35,200,787	177,915,033	11,392,525	224,508,345
	Tana Water Works Development Agency	173,000,000	-	43,250,000	43,250,000	40,544,807	17,570,886	7,208,539	65,324,232
Northern Water Works Development Agency	102,000,000	-	17,000,000	17,000,000	19,528,739	6,274,858	2,679,092	28,482,689	
TANATHI Water Works Development Agency	116,000,000	-	29,000,000	29,000,000	20,517,561	6,470,350	3,283,896	30,271,807	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Compensation to Employees	Expenditure (Kshs)		Total Expenditure
			A-I-A	Transfers (Current)			Use of goods and services	Other Expenses	
Ministry of Water, Sanitation and Irrigation (Continued)	Hydrologist Registration Board	25,000,000	-	6,249,999	6,249,999	-	6,249,999	-	6,249,999
	North Rift Valley Water Works Development Agency	65,000,000	-	10,833,333	10,833,333	2,541,102	4,336,546	2,852,383	9,730,031
	Central Rift Valley Water Works Development Agency	230,000,000	18,314,955	29,333,334	47,648,289	17,540,376	13,101,988	-	30,642,364
State Department for Co-operatives	Sacco Societies Regulatory Authority (SASRA)	153,975,000	237,705,998	-	237,705,998	58,001,502	25,209,635	39,319,033	122,530,170
	Kenya National Trading Corporation (KNTC)	113,600,000	70,595,000	5,625,000	76,220,000	24,325,000	46,007,000	5,888,000	76,220,000
	New Kenya Planters Cooperative Union - Headquarters	87,975,000	85,000,000	6,550,000	91,550,000	38,580,000	32,855,000	16,250,000	87,685,000
	National Cohesion and Integration Commission	342,760,000	-	85,690,000	85,690,000	64,458,671	14,602,200	8,970,208	88,031,079
	The Firearms Licensing Board	40,140,000	-	9,969,913	9,969,913	-	9,969,913	-	9,969,913
State Department for Interior and Citizen Services	National Crime Research Centre	178,900,000	-	44,725,000	44,725,000	17,682,514	15,798,444	1,270,461	34,751,419
	National Transport & Safety Authority	2,304,400,000	370,976,295	73,650,000	444,626,295	283,236,546	335,915,391	-	619,151,937
	Non-Governmental Organizations	219,550,000	9,364,300	54,887,500	64,251,800	36,363,356	12,648,531	15,239,913	64,251,800
	National Authority for Campaign Against Alcohol and Drug Abuse (NACADA)	624,990,000	2,934,000	156,248,000	159,182,000	77,424,000	64,177,000	8,463,000	150,064,000
	Private Security Regulatory Authority	130,900,000	-	32,725,000	32,725,000	17,727,213	8,156,744	6,841,043	32,725,000
Ministry of Energy	Kenya Power and Lighting Company Ltd	7,050,000,000	587,500,000	587,500,000	587,500,000	-	587,500,000	-	587,500,000
	Nuclear Power and Energy Agency	1,007,000,000	-	94,789	-	94,789	12,212	8,455	115,456
	Geothermal Development Company	1,850,000,000	265,841,236	-	265,841,236	283,110,301	56,046,991	173,427,150	512,584,443
	Kenya Electricity Transmission Company	2,799,000,000	781,580,822	-	781,580,822	240,443,757	310,952,649	-	551,396,407
	Rural Electrification and Renewable Energy Corporation	1,558,000,000	242,018,473	41,115,840	283,134,313	275,752,813	83,768,000	-	359,520,813
State Department for Public Service	Kenya School of Government	560,017,605	201,074,696	100,385,103	301,459,799	244,735,831	56,722,507	-	301,458,338
	National Youth Service	3,228,288,168	97,014,260	1,690,037,778	1,787,052,038	329,509,200	1,129,817,462	1,519,032	1,460,845,694
	Human Resource Management Professional Board	12,500,000	-	12,500,000	12,500,000	12,500,000	-	-	12,500,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts		Total	Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)		Compensation to Employees	Use of goods and services	Other Expenses	
Ministry of Environment and Forestry	Kenya Forest Service	5,034,000,000	83,323,672	1,040,000,000	1,123,323,672	995,146,716	47,412,948	3,018,410	1,045,578,074
	National Environment Management Authority	1,444,000,000	75,000,000	286,000,000	361,000,000	301,078,000	31,878,000	18,044,000	351,000,000
	Kenya Forestry Research Institute	1,517,000,000	18,810,657	360,250,000	379,060,657	317,222,861	42,884,763	18,953,033	379,060,657
	National Environment Trust Fund	160,000,000	-	40,000,000	40,000,000	22,964,650	17,026,450	-	39,991,100
	Kenya Water Towers Agency	494,000,000	-	123,500,000	123,500,000	69,629,321	53,870,679	-	123,500,000
	National Environmental Complaints Committee	136,000,000	-	34,000,000	34,000,000	22,000,000	6,000,000	5,500,000	33,500,000
	National Environment Tribunal	640,000,000	-	16,000,000	16,000,000	13,591,371	2,193,629	215,000	16,000,000
TOTALS		339,398,096,527	48,299,206,164	43,529,160,057	91,617,789,921	38,469,236,929	33,597,980,074	24,380,902,381	96,448,119,384

Source: MDAs & SAGAs

