

OFFICE OF THE CONTROLLER OF BUDGET



**NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT
FY 2023/24**

AUGUST, 2024

BUDGET IMPLEMENTATION REVIEW REPORT






OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FY 2023/24

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|  THE NATIONAL ASSEMBLY PAPERS LAID | | | |
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| TABLED BY: | The Deputy Leader Majority (Hon. Omari Bawa) | | |
| CLERK-AT THE TABLE: | Randa Kilili | | |

AUGUST 2024

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 of the National and County Governments by authorising withdrawals from Public Funds and reporting to each House of Parliament every four months. Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429 requires that I submit to Parliament quarterly budget implementation reports of the National and County Governments thirty days after the end of each quarter.

On this premise, I present the National Government Budget Implementation Review Report for the Financial Year (FY) 2023/24 covering 1st July 2023 to 30th June 2024. The report is based on the latest approved budget and Appropriation Act(s) for the FY 2023/24, published records of receipts into the Consolidated Fund, exchequer issues and financial and non-financial reports submitted by Ministries, Departments and Agencies (MDAs) to OCOB. It examines budget performance on targeted receipts into the Consolidated Fund, exchequers issued to the Consolidated Fund Services, MDAs and County Governments, expenditure against budget for development and recurrent votes for the national government. Consolidated Fund Services comprise Public debt, Pensions and Gratuities, Salaries, Allowances and Miscellaneous Services.

The report highlights the key issues I identified that hampered budget implementation and recommends measures to address them. Information in this report is valuable to the Legislature and the Executive Arms of government in making decisions relating to public finance. I also call upon all stakeholders addressed in the report to take necessary action on the recommendations to improve budget execution in the subsequent budget cycle.

I take this opportunity to express appreciation to my staff for their effort, dedication, and commitment in preparing this report. I also thank the MDAs' who submitted annual financial and non-financial reports to facilitate the preparation of this report. My office will endeavour to publish and publicise budget implementation reports in line with Section 39(8) of the Public Finance Management Act, Cap 412A.



FCPA Dr. Margaret Nyakang'o, CBS
CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

| | |
|----------|---|
| AfDB | - African Development Bank Group |
| A-I-A | - Appropriations- in- Aid |
| ARUD | - Agriculture Rural and Urban Development |
| ASALs | - Arid and Semi-Arid Lands |
| BETA | - Bottom-Up Economic Transformation Agenda |
| Bn | - Billion |
| BPO | - Business Process Outsourcing |
| CARA | - County Allocation of Revenue Act |
| CBK | - Central Bank of Kenya |
| CF | - Consolidated Fund |
| CFS | - Consolidated Fund Services |
| CoB | - Controller of Budget |
| COFOG | - Classification of Functions of Government |
| COVID-19 | - Corona Virus Disease 2019 |
| DSSI | - Debt Service Suspension Initiative |
| EA | - East Africa |
| EACC | - Ethics and Anti-Corruption Commission |
| EIICT | - Energy Infrastructure and Information Communications Technology |
| EPWNR | - Environment 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 |
| IDA | - International Development Association |
| IEBC | - Independent Electoral and Boundaries Commission |
| IFMIS | - Integrated Financial Management Information System |
| IMF | - International Monetary Fund |
| IPOA | - Independent Policing Oversight Authority |
| JSC | - Judicial Service Commission |
| KeNHA | - Kenya National Highways Authority |
| KIRDI | - Kenya Industrial Research and Development Institute |
| KNH | - Kenyatta National Hospital |
| Kshs | - Kenya Shillings |

| | |
|---------|---|
| MDAs | - Ministries Departments and Agencies |
| MPARD | - Mombasa Port Area Road Development |
| MSME | - Micro, Small Medium Enterprises |
| MTEF | - Medium Term Expenditure Framework |
| MTP | - Medium Term Plan |
| NCPB | - National Cereals and Produce Board |
| NGEC | - National Gender and Equality Commission |
| NIS | - National Intelligence Service |
| NLC | - National Land Commission |
| NMS | - Nairobi Metropolitan Services |
| NPSC | - National Police Service Commission |
| OCOB | - Office of the Controller of Budget |
| ODPP | - Office of the Director of Public Prosecutions |
| ORPP | - Office of the Registrar of Political Parties |
| PAIR | - Public Administration and International Relations |
| PDF | - Portable Document Format |
| PE | - Personnel Emoluments |
| PFM | - Public Finance Management |
| PPG | - Public and Publicly Guaranteed |
| PSSS | - Public Service Superannuation Scheme |
| RIVATEX | - Rift Valley Textile |
| RMNCAH | - Reproductive, Maternal, New-born Child, and Adolescent Health |
| SACCO | - Savings and Credit Cooperative Society |
| SAGAs | - Semi-Autonomous Government Agencies Services |
| SAM | - Salaries, Allowances, and Miscellaneous Services |
| SCs | - State Corporations |
| SDR | - Special Drawing Rights |
| SME | - Small and Medium Enterprises |
| SOEs | - State-Owned Enterprises |
| SPCR | - Social Protection Culture and Recreation |
| Tn | - Trillion |
| TSC | - Teachers Service Commission |
| TVET | - Technical Vocational and Education Training |
| USA | - United States of America |
| Yrs | - Years |

EXECUTIVE SUMMARY

This National Government Budget Implementation Review Report for FY 2023/24 covers the period from 1st July 2023 to 30th June 2024. It has been prepared to comply with Article 228 of the Constitution and Section 9 of the Controller of Budget Act, 2016. These provisions require the Controller of Budget to submit quarterly budget implementation reports for the National and County governments to Parliament.

The FY 2023/24 budget aimed at implementing the government's Bottom-up Economic Agenda (BETA) and necessitated the alignment of budgetary priorities. Revenue generation was enhanced through the Finance Policy 2023, which came into force during the year. Specifically, revenue collection through the e-citizen platform was enforced using the pay bill code 222222.

The approved original gross budget was Kshs.4.34 trillion. It was revised to Kshs.4.54 trillion in Supplementary Budget I and Kshs.4.43 in Supplementary Budget II, a significant increase from the Kshs.3.67 trillion budgeted for FY 2022/23. The revised budget included Kshs.708.85 billion for ministerial development expenditure, which was 16 per cent of the revised gross national budget of Kshs.4.43 trillion and 29 per cent of the revised gross ministerial budget of Kshs.2.44 trillion. Recurrent allocation comprised ministerial recurrent allocation of Kshs.1.62 trillion (39 per cent of the revised gross national budget) and Consolidated Fund Services (CFS) at Kshs.1.76 trillion (45 per cent of the revised gross national budget).

The actual Receipts into the Consolidated Fund amounted to Kshs.3.80 trillion, representing 89 per cent of the revised estimates of Kshs.4.26 trillion. This was a significant increase compared to the Kshs.3.24 trillion (90 per cent) received in FY 2022/23. The total exchequer issues from the Consolidated Fund to MDAs, CFS, and the County Governments amounted to Kshs.3.80 trillion, representing 89 per cent of the revised net estimates of Kshs.4.26 trillion, compared to Kshs.3.24 trillion (90 per cent) recorded in FY 2022/23. The exchequer issues comprised Kshs.315.06 billion (70 per cent) for ministerial development expenditure, Kshs.1.36 trillion (95 per cent) for ministerial recurrent expenditure, Kshs.1.76 trillion (89 per cent) to CFS and Kshs.354.59 billion (92 per cent) as shareable revenue to County governments of the revised net estimates.

The National Government spent Kshs.3.89 trillion, representing 88 per cent of the National Government's revised gross estimates of Kshs.4.43 trillion, compared to Kshs.3.18 trillion (87 per cent) recorded in FY 2022/23. The expenditure constituted three broad categories: ministerial development expenditure, recurrent ministerial expenditure, and CFS. Ministerial development expenditure was Kshs.516.86 billion (absorption rate of 73 per cent) compared to Kshs.473.55 billion (81 per cent) in the prior year. Recurrent ministerial expenditure was Kshs.1.62 trillion (an absorption rate of 93 per cent) compared to Kshs.1.40 trillion (93 per cent) incurred in FY 2022/23. The total CFS expenditure was Kshs.1.76 trillion (an absorption rate of 88 per cent) compared to Kshs.1.31 trillion (83 per cent) recorded in FY 2022/23. This comprised of Kshs.1.59 trillion for public debt payment, Kshs.148.95 billion for pension and gratuities and Kshs.20.77 billion towards Salaries, Allowances and Miscellaneous Services, which includes guaranteed debts. Public debt expenditure includes principal redemption, interest, commitment fees, and other charges.

The highest development expenditure categories included Capital Transfers by the MDAs in subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.350.91 billion, representing 67 per cent of the gross development expenditure. Other major development expenditures were the Construction and Civil Works at Kshs.37.89 billion and the Purchase of Specialised Plant, Equipment and Machinery at Kshs.20.20 billion,

representing 7 per cent and 4 per cent, respectively, of the gross development expenditure.

A review of the recurrent expenditure shows that Kshs.597.87 billion.¹ was spent on Compensation to Employees, representing 27 per cent of the gross recurrent expenditure by MDAs. Total Grants/transfer to other government institutions was Kshs.603.72 billion; subsidies amounted to Kshs.141.30 billion, and use of goods and services at Kshs.95.13 billion, representing 27 per cent, 6 per cent, and 4 per cent, respectively, of the gross recurrent expenditure. In FY 2023/24, the Government emphasized the prudent use of resources on core activities geared towards service delivery to the citizens. Analysis of goods and services shows that MDAs spent Kshs.27.34 billion on travel, comprising Kshs.18.15 billion for domestic and Kshs.9.19 billion for foreign travel, respectively. Foreign travel should focus on essential trips aligned with essential state obligations.

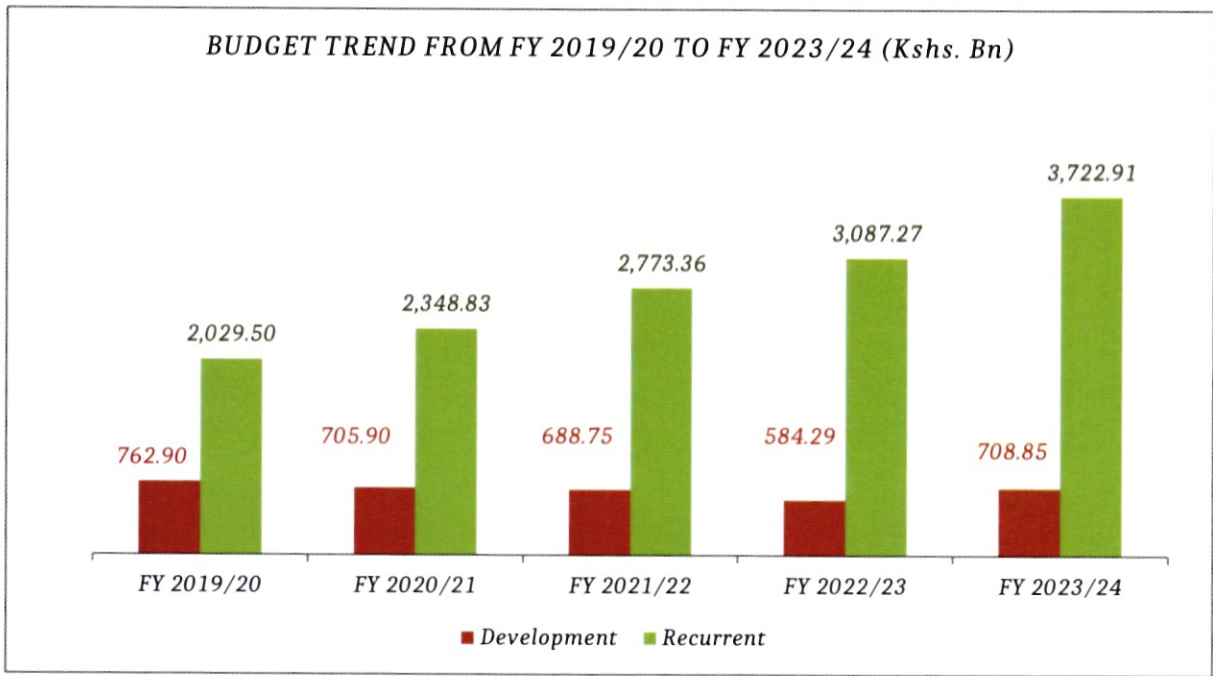
The sectors whose percentage of exchequer issues to revised net estimates declined between FY 2023/24 and FY 2022/23 include the GECA Sector (a decline of 23 per cent), the EI and ICT Sector (a decline of 25 per cent), the Health Sector (a decline of 20 per cent), the PAIR Sector (a drop of 17 per cent), and the Education Sector (a decline of 15 per cent).

Some challenges negatively affected the effective budget implementation in FY 2023/24. They included weak budgetary practices that led to overdrawn budget lines, where expenditure in some government departments exceeded the allocated amounts at the item level due to Supplementary Budget movements; delays in funding MDAs and County Governments caused by revenue shortfall; late submission of quarterly reports to the Controller of Budget by MDAs thereby affecting reporting timelines by CoB; delay in project implementation; non-linking of financial, non-financial performance and Programme Based Budget; and High cost of Public Debt.

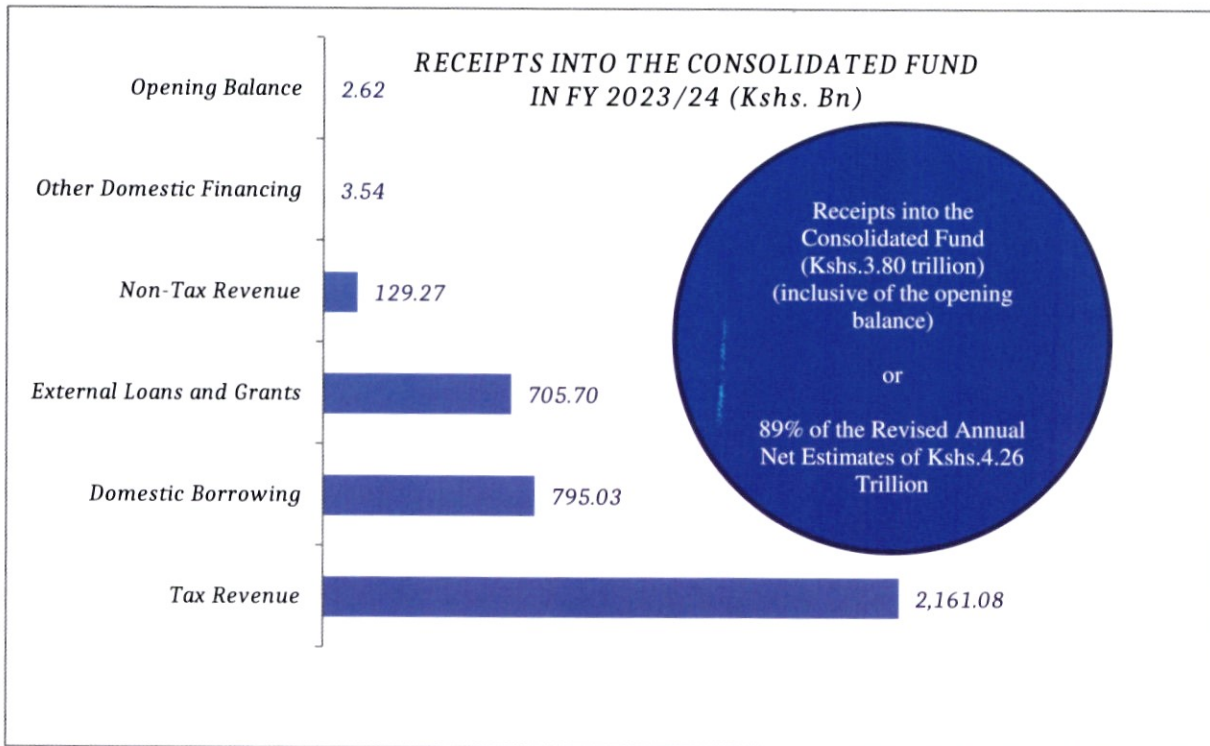
To address these challenges, the Controller of Budget recommends that budget revisions should always be aligned to actual expenditure status and made in line with Section 43 of the Public Finance Management Act; the government should enhance revenue mobilisation by broadening the tax base; the National Treasury should authorise government departments to spend collected Appropriations in Aid on a timely manner to improve service delivery; Accounting Officers should ensure timely submission of quarterly reports to the Controller of Budget; timely funding and monitoring of ongoing projects; implementation of budget according to issued guidelines and reduce borrowing to curb growth of the public debt.

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

KEY HIGHLIGHTS

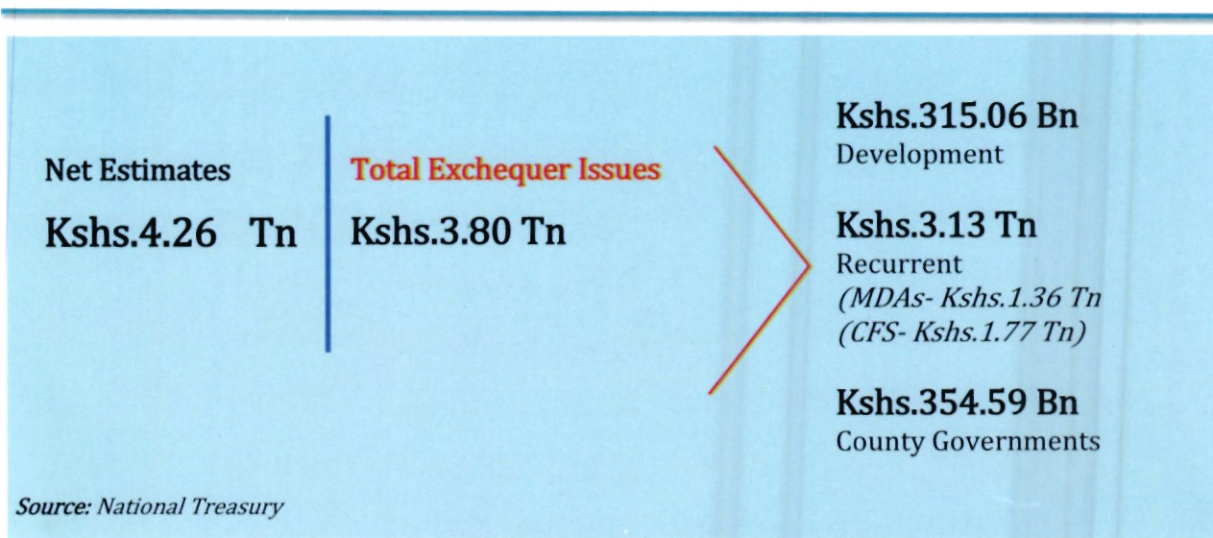


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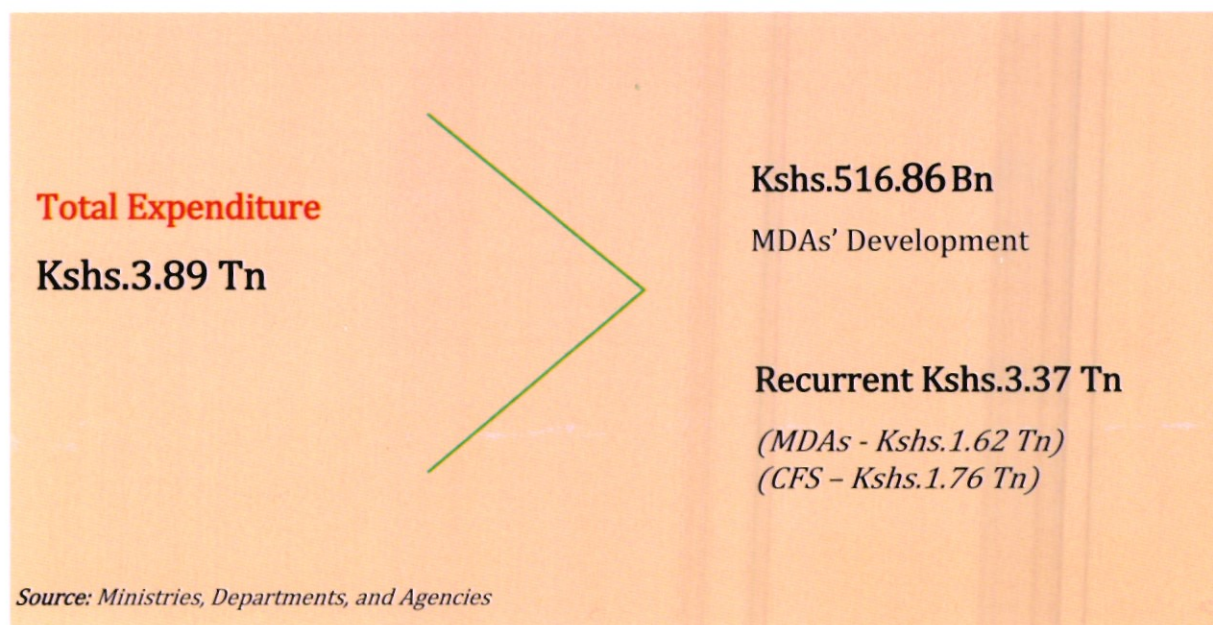


Source: The National Treasury

EXCHEQUER ISSUES FROM THE CONSOLIDATED FUND IN FY 2023/24



NATIONAL GOVERNMENT EXPENDITURE FOR FY 2023/24

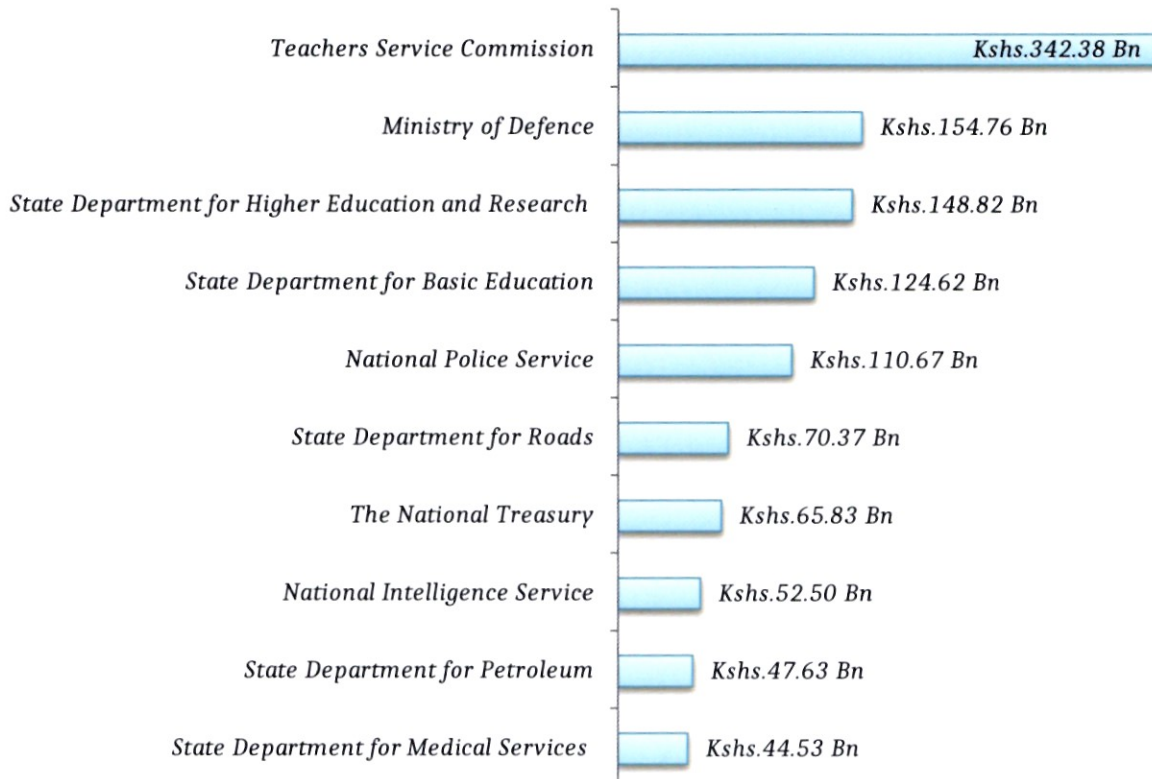


TOP 10 SPENDING MDAs ON DEVELOPMENT EXPENDITURE IN FY 2023/24

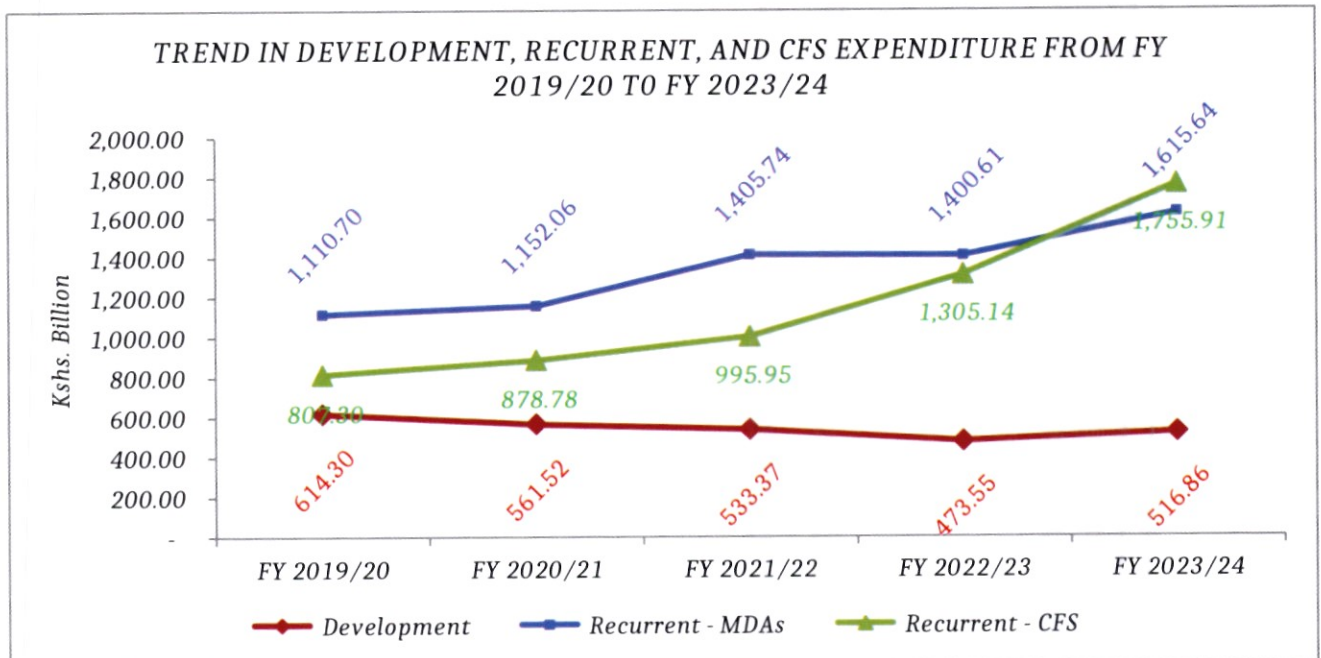


Source: Ministries, Departments, and Agencies

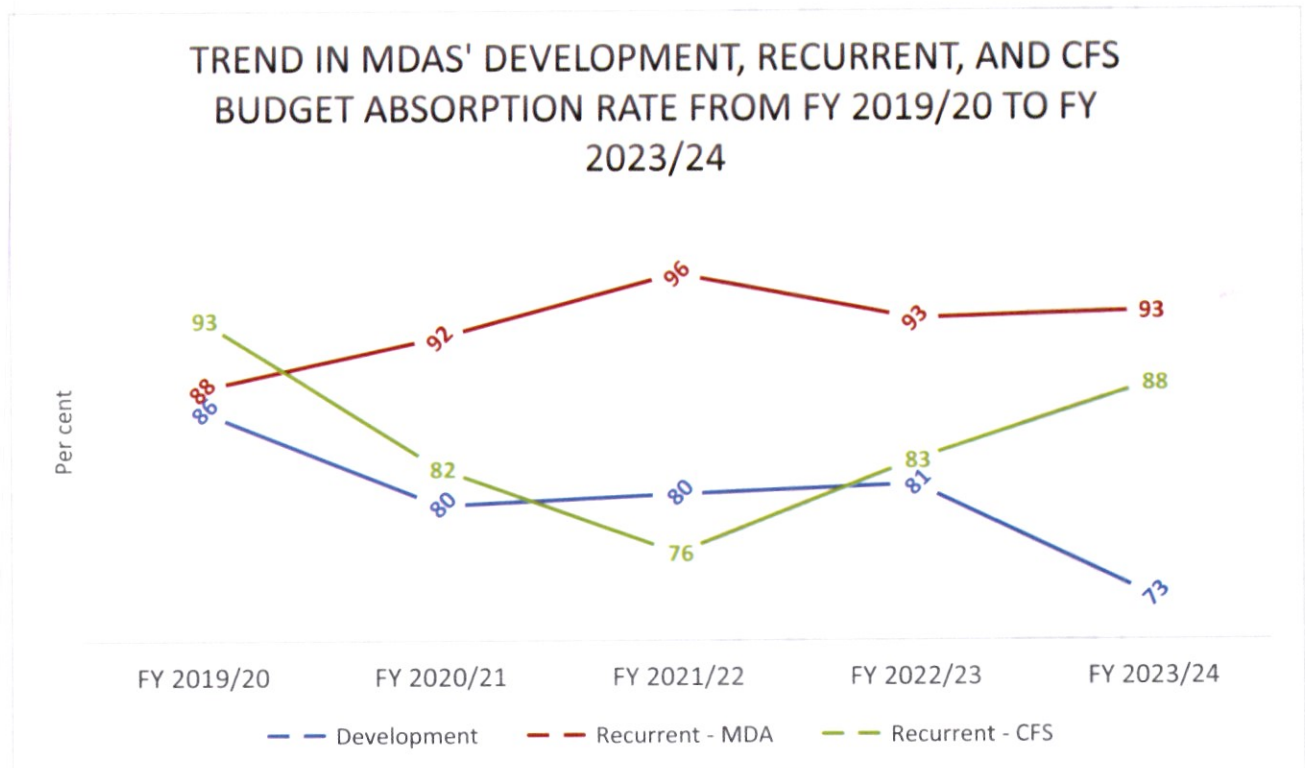
TOP 10 SPENDING MDAs ON RECURRENT EXPENDITURE IN FY 2023/24



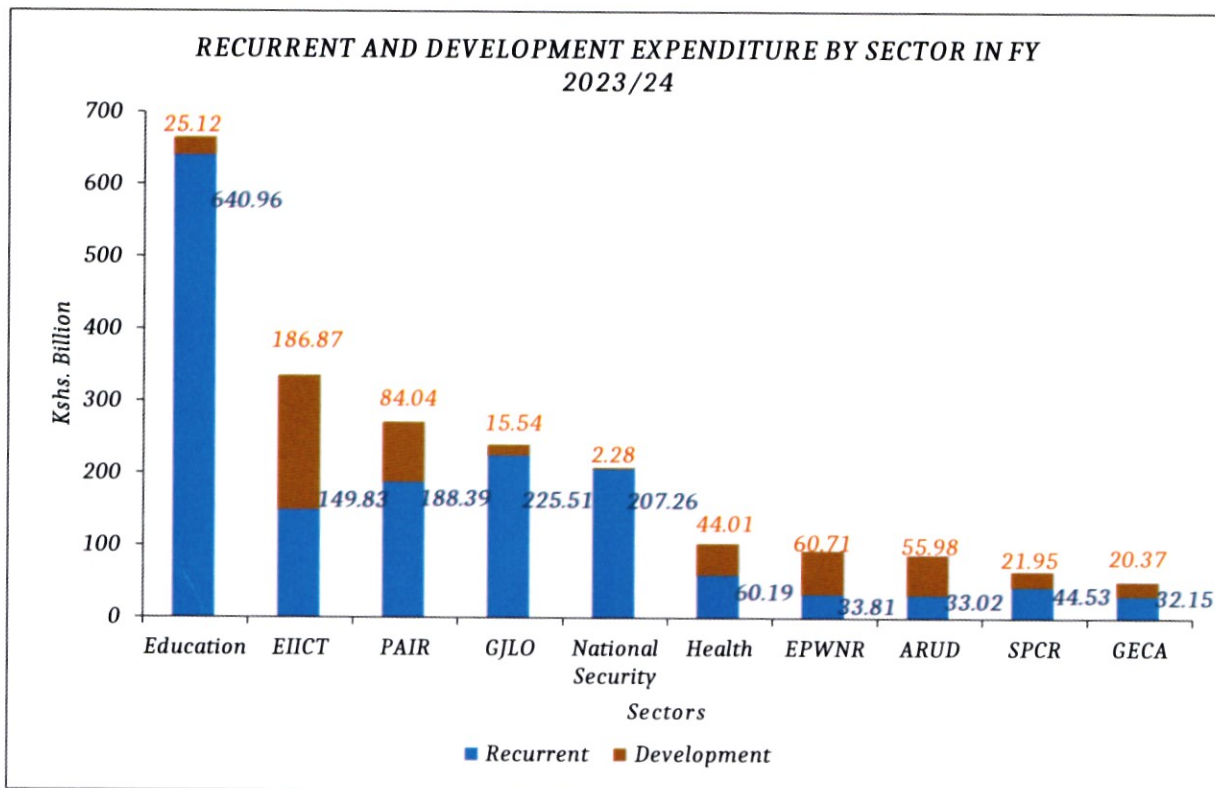
Source: Ministries, Departments, and Agencies



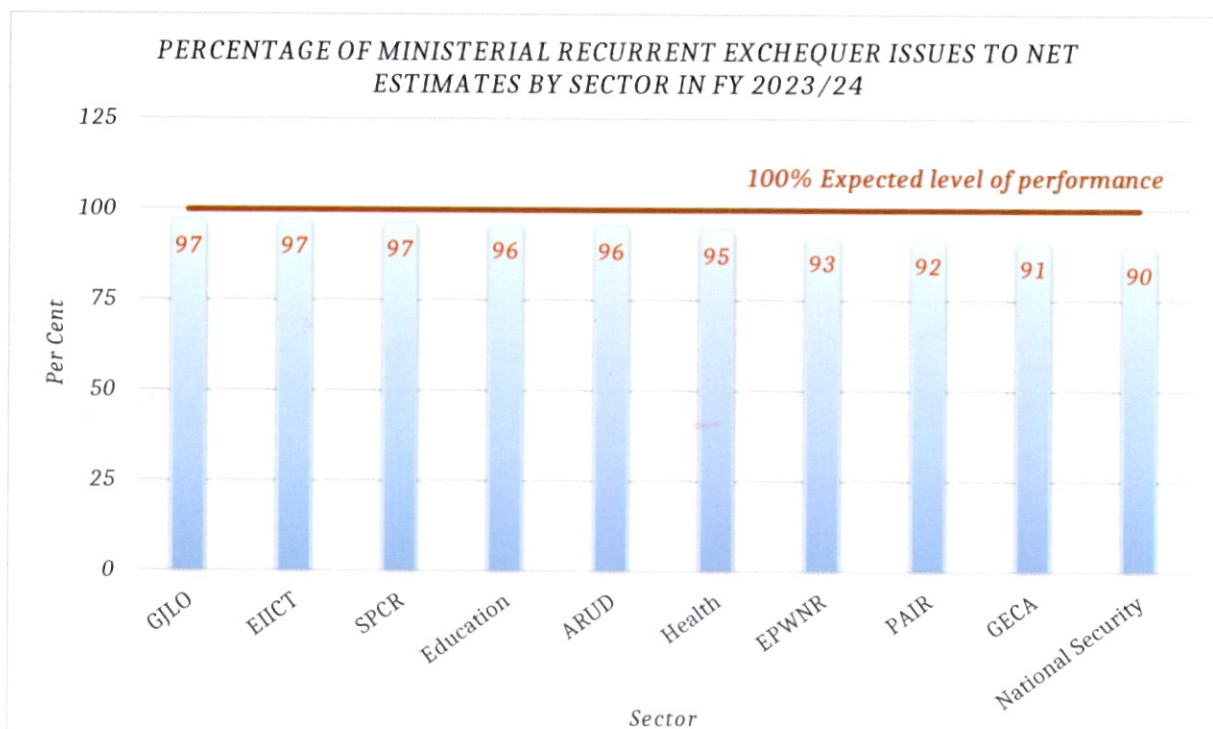
Source: Ministries, Departments, and Agencies



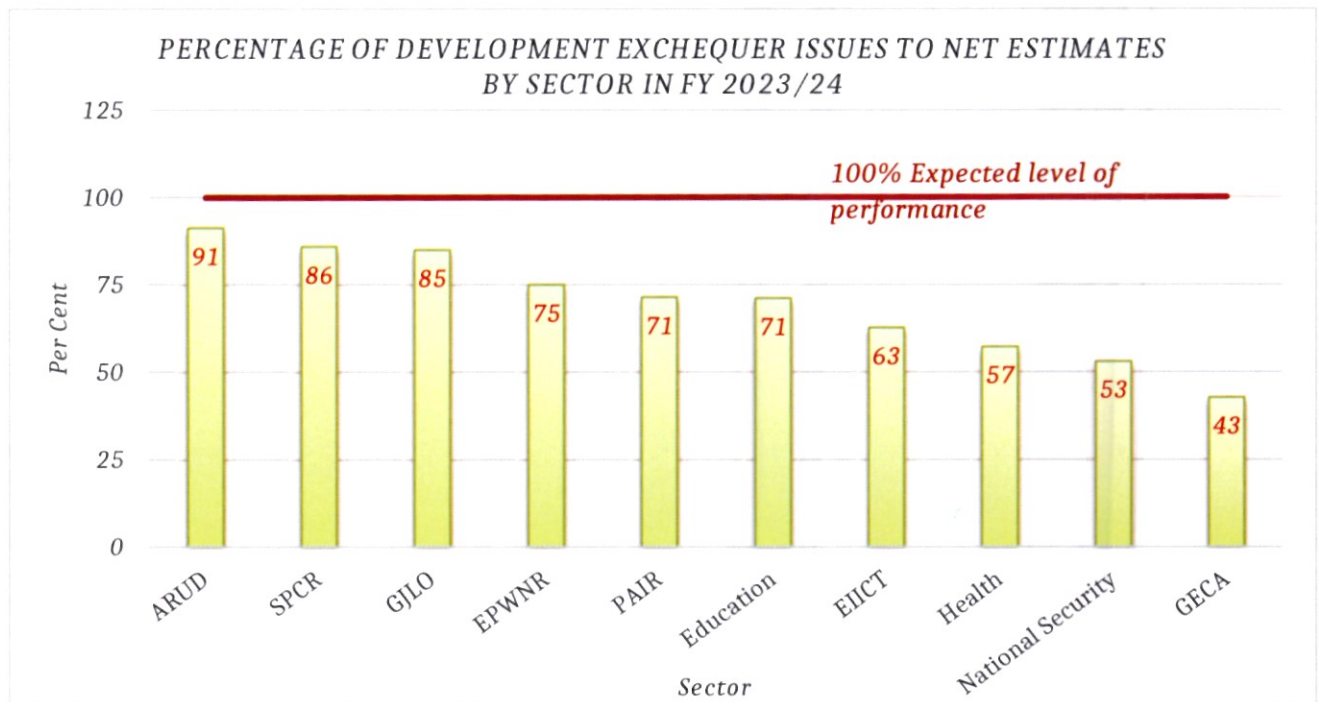
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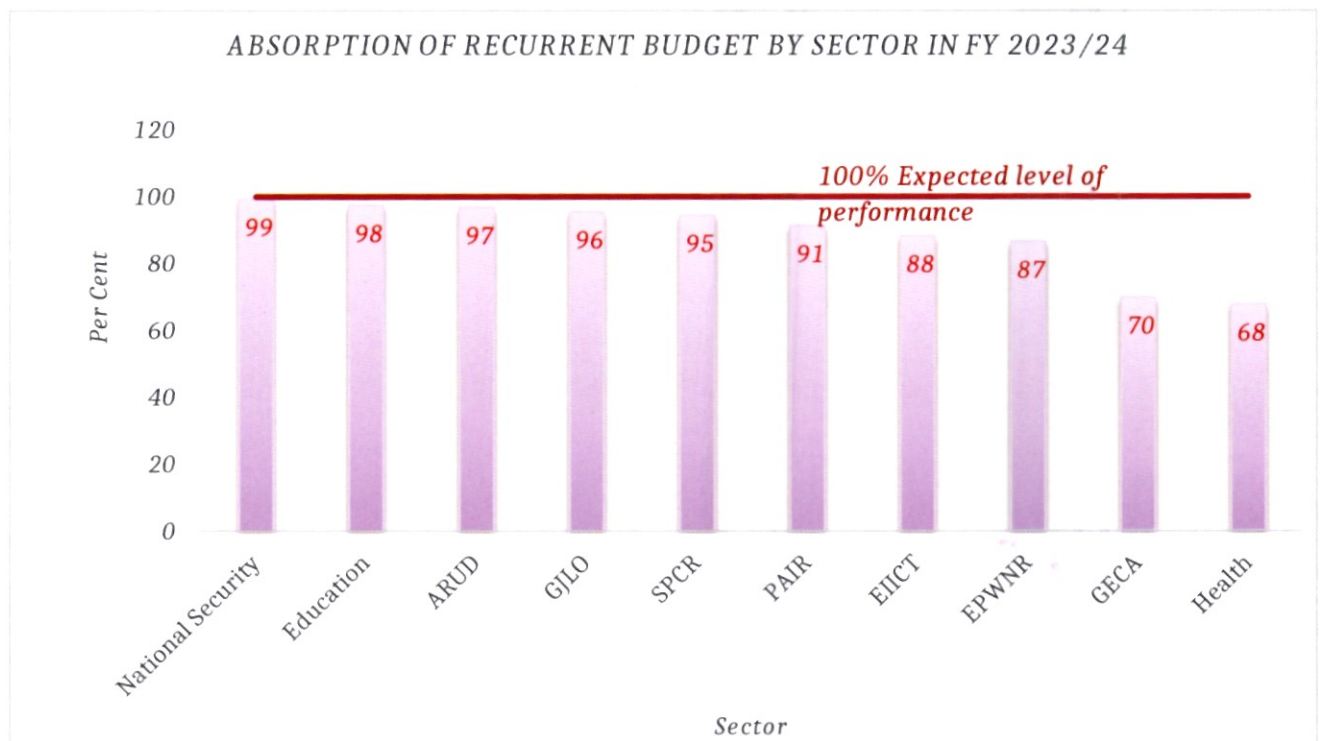
Source: Ministries, Departments, and Agencies



Source: Ministries, Departments, and Agencies

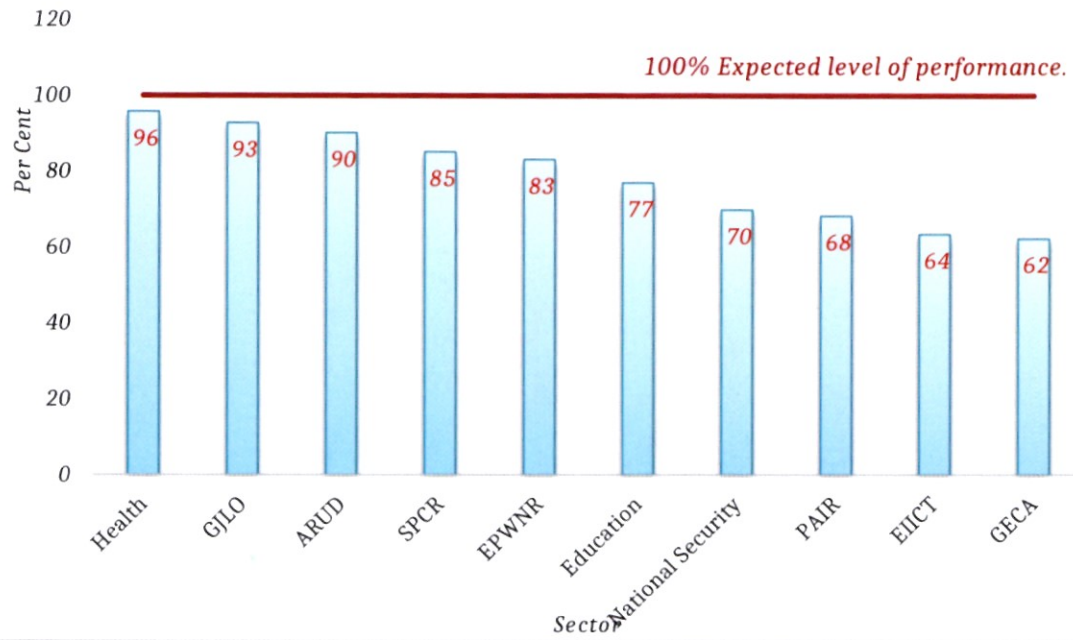


Source: Ministries, Departments and Agencies



Source: Ministries, Departments, and Agencies

ABSORPTION OF DEVELOPMENT BUDGET BY SECTOR IN FY 2023/24

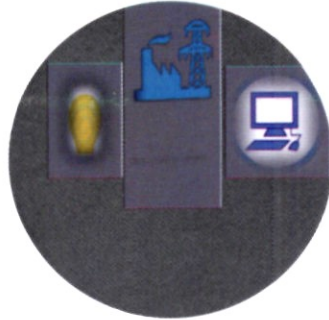


Source: Ministries, Departments, and Agencies

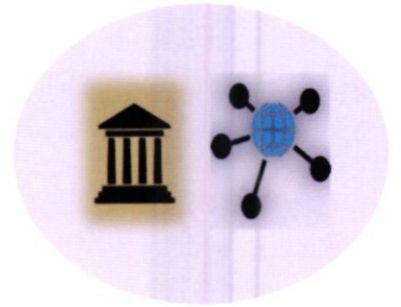
FY 2023/24 GROSS BUDGET BY SECTORS (REVISED)



Agriculture Rural & Urban
Development *Kshs.96.09 Bn*



Energy, Infrastructure & ICT
Kshs.463.53 Bn



Public Administration and
International Relations *Kshs.328.88
Bn*



General Economics & Commercial
Affairs *Kshs.78.67 Bn*



Health
Kshs.134.76 Bn



Education
Kshs.689.40 Bn



National Security
Kshs.211.64 Bn



Governance, Justice, Law & Order
Kshs.252.49 Bn



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



Environmental Protection, Water &
Natural Resources – *Kshs.111.96 Bn*

1. INTRODUCTION

The Office of the Controller of Budget (OCoB) is an independent office established under Article 228 of the Constitution of Kenya, with the primary mandate 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 and any other public fund and to report on the implementation of the budgets of both National and County governments to each House of Parliament every four months.

This report covers FY 2023/24 and was prepared in accordance with Section 9(5) of the Controller of Budget Act 2016 (CoB Act), which states that despite the first quarterly report of the year submitted under Section 9, each subsequent report shall contain cumulative amounts from the beginning of that year.

The report is presented in Seven chapters. The first chapter is the introduction. The second chapter presents the receipts into the Consolidated Fund and exchequers issued from the Consolidated Fund for Consolidated Fund Services expenditures, ministerial development and recurrent budgets, and the equitable shareable revenue to the forty-seven counties.

The third chapter presents budget performance by providing information on pending bills and the Consolidated Fund Services (CFS). The CFS information presents the public debt stock as of 30 June 2024 disaggregated into external and domestic debt, expenditures on public debt, pensions and gratuities, salaries, allowances, and miscellaneous services, and MDAs' expenditures by major economic classification. The economic classifications are compensation to employees, use of goods and services, and transfers to other government agencies.

The fourth chapter presents the budget performance of the eighty-one MDAs. It presents budget allocations, exchequer issues as a percentage of net estimates and budget absorption by each MDA. Net estimates represent the proportion of the budget funded by the national exchequer, excluding Appropriation-in-Aid from other revenue streams. The absorption rate represents the proportion of expenditure to the budget during the financial year, which should be 100 per cent at the end of the financial year. The chapter also presents the MDAs' budget performance by programmes and sub-programmes, key achievements on non-financial targets, and some of the projects implemented by MDAs in each of the ten sectors. The ten sectors include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation sector.

Chapter Five presents challenges the Controller of Budget observed during the year that affected budget implementation and provides recommendations to address these challenges. Chapter Six presents emerging issues, and Chapter Seven concludes the report.

Annexes support the chapters. Annex I presents major Foreign Currencies Movement, Annex II shows Capital transfer to SAGAs, Annex III details the MDAs' Recurrent Performance by Economic Classification, Annex IV shows Current Transfer, Annex V and VI show MDAs' and State Corporations/State Owned Enterprises/SAGAs Pending Bills as of 30th June 2024 respectively, Annex VII presents the MDAs' Development Expenditure; Annex VIII details the Recurrent Expenditure, Annex IX, X and XI shows ministerial development and recurrent expenditure per sector and total expenditure per sector respectively, and Annex XII shows the foreign travel details by MDAs.

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

2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1. Introduction

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

2.2. Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of receipts into the Consolidated Fund for FY 2023/24. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and refers to the account into which all money raised or received by or on behalf of the national government is paid. It 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. Notably, at the beginning of FY 2023/24, the government directed that all money collected by all National Government entities as a fee on services offered be deposited into a centralised account, pay bill 222222.

2.2.1 Financing of FY 2023/24 Budget

To finance the budget, the government, through the National Treasury, targeted to raise funds from various sources. The sources included Tax Revenue (Kshs.2.25 trillion), Non-Tax Revenue (Kshs.209.14 billion), Domestic borrowing (Kshs.1.05 trillion - comprised of net domestic borrowing Kshs.662.42 billion and internal debt redemption/roll-over of Kshs.389.67 billion), External Loans and Grants (Kshs.747.57 billion) and other Domestic financings at Kshs.3.27 billion. Other domestic financing includes recovery of unspent balances of Kshs.901.54 million, loan reimbursement for Athi Water Works Development Agency of Kshs.1.96 billion, miscellaneous revenue of Kshs.180 million, and Kenya University and Placement Service of Kshs.500 million. The Government also targeted to raise Kshs.552.23 billion from Appropriations in Aid (A-I-A) comprising Kshs.296.47 billion recurrent A-I-A and Kshs.256.76 billion development A-I-A.

2.2.2 Receipts into the Consolidated Fund

The government targeted to receive Kshs.4.26 trillion into the Consolidated Fund in FY 2023/24. The total receipts into the Consolidated Fund were Kshs.3.80 trillion, representing 89 per cent of the revised annual target, compared to Kshs.3.25 trillion (90 per cent of the revenue annual target) recorded in FY 2022/23. The receipts comprised opening balances from the previous financial year (FY 2022/23), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund for the FY 2023/24.

Table 2.1: Statement of Receipts into the Consolidated Fund

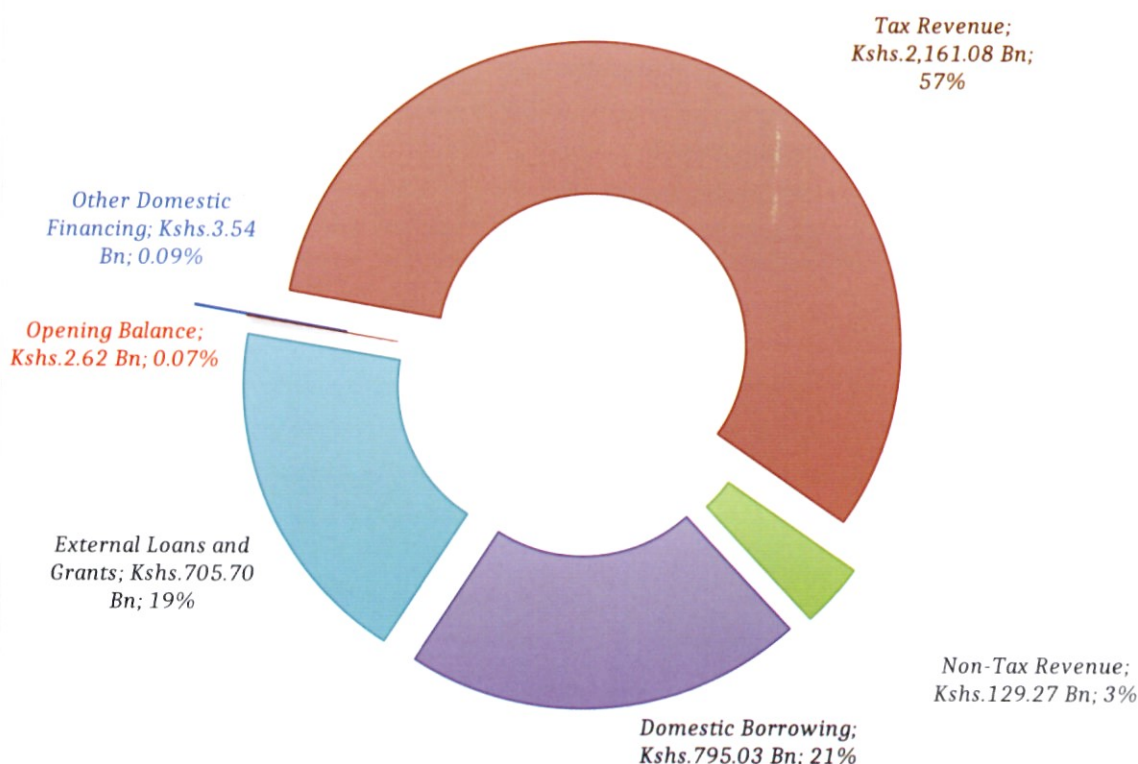
| Receipts Category | Original Estimates FY 2023/24 (Kshs.) | Revised Estimates FY 2023/24 (Kshs.) | Receipts as of 30th June 2024 (Kshs.) | Performance Against Annual Target (%) | Contribution by Category (%) | Receipts as of 30th June 2023 (Kshs.) | Change over Receipts as of June 2024 |
|----------------------------|---------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| Opening Balance 01.07.2023 | - | - | 2,617,485,484* | - | 0.1 | 616,548,952 | - |
| Tax Revenue | 2,495,825,165,005 | 2,251,879,776,705 | 2,161,080,036,283 | 96 | 57 | 1,961,974,892,387 | 10 |
| Non-Tax Revenue | 75,333,897,602 | 209,140,542,077 | 129,269,752,420 | 62 | 3 | 81,998,439,277 | 58 |
| Domestic Borrowing | 688,213,698,151 | 1,052,088,687,184 | 795,026,175,981 | 76 | 21 | 696,402,157,519 | 14 |
| External Loans and Grants | 870,178,136,084 | 747,571,954,622 | 705,704,926,155 | 94 | 19 | 488,311,124,134 | 45 |
| Other Domestic Financing | 3,190,000,000 | 3,267,485,405 | 3,543,591,359 | 108 | 0.1 | 16,104,714,395 | (78) |
| Total | 4,132,740,896,842 | 4,263,948,445,993 | 3,797,241,967,682* | 89 | 100 | 3,245,407,876,662* | 17 |

Source: National Treasury

*Includes Opening Balance

During the review period, tax revenue performed 96 per cent of the revised annual target (Kshs.2.25 trillion) compared to 94 per cent (a target of Kshs.2.08 trillion) reported in FY 2022/23, recording a 17 per cent growth. The Tax Revenue category contributed the highest proportion to total receipts, at 57 per cent, as shown in Figure 2.1.

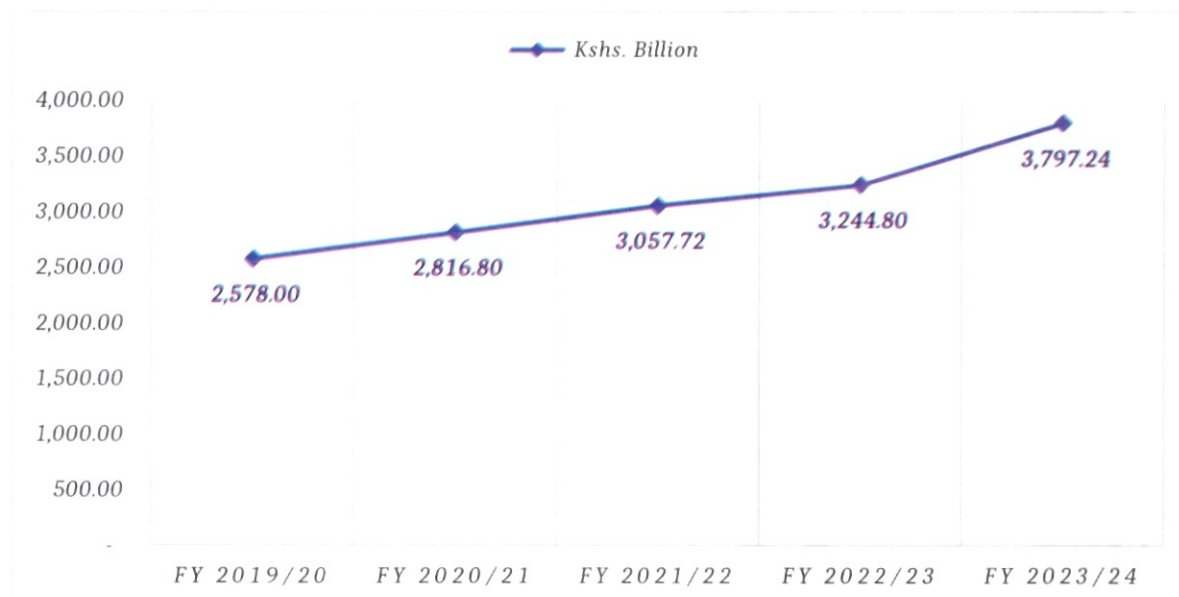
Figure 2.1: Contribution to the Consolidated Fund by Receipt Category



Source: National Treasury

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

Figure 2.2: Receipts into the Consolidated Fund (Kshs. Billion)



Source: National Treasury

The trend analysis indicates a 17 per cent increase in receipts in FY 2023/24 compared to FY 2022/23. External loans and grants recorded the highest growth by Kshs.217.40 billion in absolute figures. Additionally, non-tax revenue grew by 58 per cent in the current reporting period compared to Kshs.82 billion reported in FY 2022/23. Domestic borrowing also increased by 14 per cent during the review period, recording Kshs.795.03 billion. Tax revenue recorded a 10 per cent growth in FY 2023/24 compared to the Kshs.1.96 trillion received in FY 2022/23.

2.3. Exchequer Issues by the National Treasury

The Appropriation Act 2023 and Supplementary II Estimates for FY 2023/24 allocated funds to eighty-one (81) MDAs, forty-seven (47) Counties and Consolidated Fund Service Votes.

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

During FY 2023/24, net exchequer issues to the National and County governments amounted to Kshs.3.80 trillion, representing 89 per cent of the revised annual net estimates, compared to Kshs.3.08 trillion (92 per cent) issued in FY 2022/23. Table 2.2 summarises net exchequer issues by the National Treasury in FY 2023/24.

Table 2.2: Summary of Net Exchequer Issues

| Vote | FY 2023/24 | | | | | FY 2022/23 | | | |
|-----------|-----------------------------------|----------------------------------|-----------------------------|--|---------------------------------------|----------------------------------|-----------------------------|--|---------------------------------------|
| | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issues to Revised Net Estimates | % of Exchequer Issues to Total Issues | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issues to Revised Net Estimates | % of Exchequer Issues to Total Issues |
| Recurrent | 3,266.50 | 3,426.43 | 3,126.42 | 91 | 82 | 2,846.55 | 2,535.16 | 89 | 78 |
| : MDAs | 1,302.80 | 1,434.96 | 1,360.06 | 95 | 36 | 1,268.81 | 1,221.57 | 96 | 38 |
| : CFS | 1,963.70 | 1,991.48 | 1,766.36 | 89 | 47 | 1,577.74 | 1,313.59 | 83 | 41 |

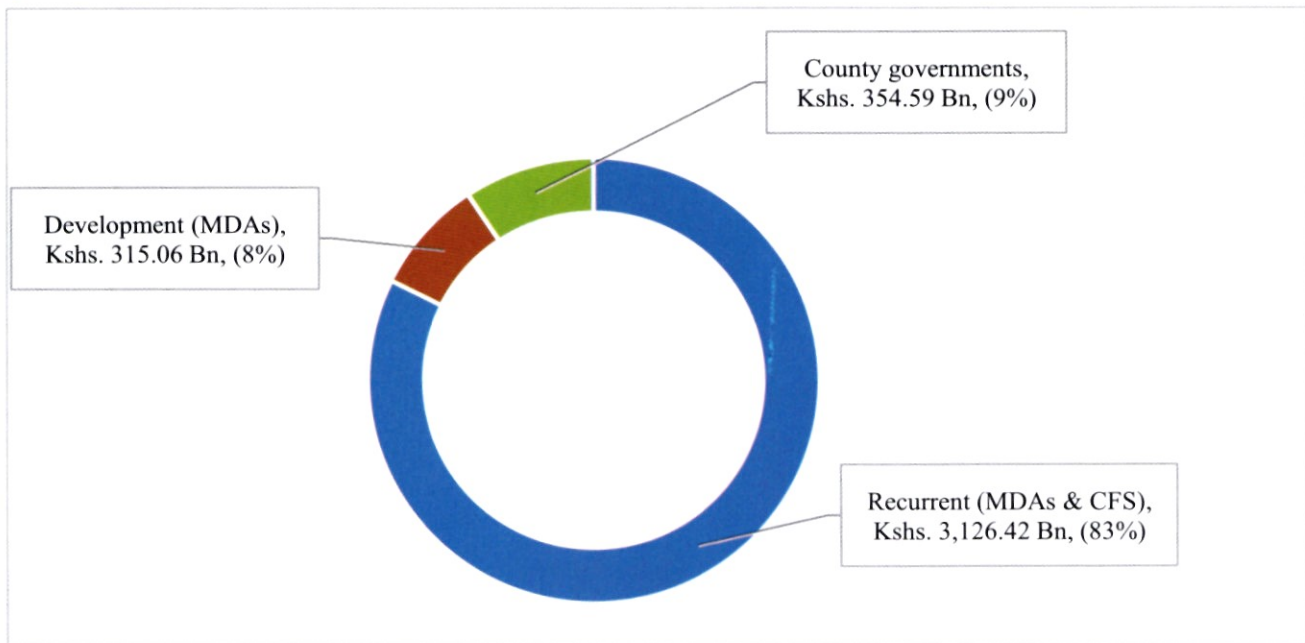
| Vote | FY 2023/24 | | | | | FY 2022/23 | | | |
|--------------------|-----------------------------------|----------------------------------|-----------------------------|--|---------------------------------------|----------------------------------|-----------------------------|--|---------------------------------------|
| | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issues to Revised Net Estimates | % of Exchequer Issues to Total Issues | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issues to Revised Net Estimates | % of Exchequer Issues to Total Issues |
| Development (MDAs) | 480.82 | 452.09 | 315.06 | 70 | 8 | 374.00 | 308.03 | 82 | 10 |
| Sub-Total | 3,747.32 | 3,878.52 | 3,441.49 | 89 | 91 | 3,220.55 | 2,843.19 | 88 | 88 |
| County Governments | 385.42 | 385.42 | 354.59 | 92 | 9 | 399.60 | 399.60 | 100 | 12 |
| Grand Total | 4,132.74 | 4,263.95 | 3,796.08 | 89 | - | 3,620.15 | 3,242.79 | 87 | - |

Source: National Treasury and OCOB

Table 2.2 shows that the National government received 91 per cent and the County government 9 per cent of the total exchequers released by the National Treasury. The County Governments received the highest proportion of exchequer issues to revised net estimates, at 92 per cent, while the National Government received 89 per cent. The County governments did not receive Kshs.30.83 billion for the June 2024 disbursement per the County Allocation of Revenue Act (CARA), 2023.

Figure 2.3 illustrates the proportion of exchequer issues by Vote for FY 2023/24.

Figure 2.3: Proportion of Exchequer Issues by Vote



Source: National Treasury

2.4. Exchequer Issues by Sector

The MDAs are classified into ten sectors according to the Classification of Functions of Government (COFOG), designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors. The ten sectors are (i) Agriculture, Rural and Urban Development, (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix)

In FY 2023/24, exchequer issues to MDAs amounted to Kshs.1,675.12 billion, representing 89 per cent of their annual net estimates compared to 93 per cent (Kshs.1,529.60 billion) in FY 2022/23. Table 2.3 summarises the sector's exchequer issues FY 2023/24.

Table 2.3: Exchequer Issues by Sector

| Sector | FY 2023/24 | | | | FY 2022/23 | | |
|-------------------|-----------------------------------|----------------------------------|-----------------------------|--|----------------------------------|-----------------------------|--|
| | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates |
| ARUD | 65.82 | 79.40 | 73.63 | 93 | 79.23 | 68.33 | 86 |
| EIICT | 172.12 | 148.59 | 108.23 | 73 | 141.95 | 130.35 | 92 |
| GECA | 49.99 | 62.16 | 41.06 | 66 | 17.79 | 14.98 | 84 |
| Health | 102.10 | 98.56 | 79.07 | 80 | 86.06 | 76.16 | 89 |
| Education | 569.90 | 613.10 | 582.57 | 95 | 512.05 | 501.08 | 98 |
| GJLO | 228.36 | 249.46 | 241.22 | 97 | 236.91 | 229.52 | 97 |
| PAIR | 285.22 | 301.51 | 254.51 | 84 | 273.14 | 240.58 | 88 |
| National Security | 188.71 | 208.30 | 185.75 | 89 | 176.61 | 165.16 | 94 |
| SPCR | 50.63 | 52.48 | 49.75 | 95 | 68.66 | 58.82 | 86 |
| EPWNR | 70.78 | 73.48 | 59.32 | 81 | 50.42 | 44.62 | 89 |
| Total | 1,783.62 | 1,887.05 | 1,675.12 | 89 | 1,642.81 | 1,529.60 | 93 |

Source: National Treasury

The GJLO Sector had the highest proportion of exchequer issues to revised net estimates, at 97 per cent, while the GECA Sector had the lowest exchequer issues, at 66 per cent. The low performance of the GECA sector is attributed to the 32 per cent exchequer issued to the State Department for Investment Promotion against its revised net estimates, 42 per cent exchequer issued to the State Department for Micro, Small and Medium Enterprise and 44 per cent exchequer issued to the State Department for Cooperatives all under the development budgets.

2.4.1 Ministerial Development Exchequer Issues by Sector

The gross Ministerial Development Budget was Kshs.807.64 billion, revised to Kshs.783.22 billion in Supplementary Estimates I and Kshs.708.85 billion in Supplementary Budget II. The allocation represented 29 per cent of the gross ministerial budget of Kshs.2.44 trillion, compared to Kshs.582.24 billion allocated in FY 2022/23. Table 2.4 shows sectoral development gross estimates and exchequer issues in the FY 2023/24 following approval of Supplementary I and II.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

| Sector | FY 2023/24 | | | | FY 2022/23 | | | |
|------------|------------------------------------|----------------------------------|-----------------------------|--|------------------------------------|----------------------------------|-----------------------------|--|
| | Revised Gross Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates | Revised Gross Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates |
| ARUD | 62.04 | 56.23 | 51.38 | 91 | 65.11 | 61.8 | 47.02 | 76 |
| EI and ICT | 294.05 | 105.48 | 66.22 | 63 | 173.73 | 81.24 | 71.06 | 88 |
| GECA | 32.63 | 32.36 | 13.83 | 43 | 7.73 | 7.5 | 4.94 | 66 |

| Sector | FY 2023/24 | | | | FY 2022/23 | | | |
|-------------------|------------------------------------|----------------------------------|-----------------------------|--|------------------------------------|----------------------------------|-----------------------------|--|
| | Revised Gross Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates | Revised Gross Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates |
| Health | 45.94 | 38.34 | 21.97 | 57 | 44.32 | 35.61 | 27.31 | 77 |
| Education | 32.58 | 29.84 | 21.24 | 71 | 33.76 | 28.93 | 24.92 | 86 |
| GJLO | 16.73 | 15.39 | 13.10 | 85 | 6.57 | 6.50 | 5.45 | 84 |
| PAIR | 122.92 | 112.55 | 80.45 | 72 | 146.66 | 96.75 | 85.73 | 89 |
| National Security | 3.25 | 2.72 | 1.44 | 53 | 3.37 | 3.37 | 1.75 | 52 |
| SPCR | 25.76 | 9.11 | 7.84 | 86 | 33.00 | 19.89 | 13.2 | 66 |
| EPWNR | 72.95 | 50.07 | 37.59 | 75 | 68.00 | 32.41 | 26.65 | 82 |
| Total | 708.85 | 452.09 | 315.06 | 70 | 582.24 | 374.00 | 308.03 | 82 |

Source: National Treasury

The total development exchequer issue was Kshs.315.06 billion, representing 70 per cent of the revised net estimates, compared to 82 per cent (Kshs.308.03 billion) issued in FY 2022/23. Analysis of exchequer issues towards development expenditure by sector shows that the Agriculture, Rural and Urban Development Sector received the highest proportion of exchequer issues to revised net estimates at 91 per cent. In comparison, the GECA Sector received the lowest at 43 per cent. Under the GECA Sector, four State Departments out of the six recorded less than 50 per cent of the exchequer to revised net estimates.

The sectors whose percentage of exchequer issues to revised net estimates declined between FY 2023/24 and FY 2022/23 include the GECA Sector (a decline of 23 per cent), EI and ICT Sector (a decline of 25 per cent), Health Sector (a decline of 20 per cent), PAIR Sector (a decline of 17 per cent) and Education Sector (a decline of 15 per cent).

Table 2.5 shows exchequer issues for development expenditure to MDAs under each of the ten sectors in FY 2023/24.

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

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|---|---|-----------------------------------|----------------------------------|-----------------------------|---|
| Agriculture, Rural and Urban Development | | | | | |
| D1112 | State Department for Lands and Physical Planning | 4.48 | 4.60 | 4.39 | 95 |
| D1162 | State Department for Livestock Development | 5.26 | 3.38 | 2.95 | 87 |
| D1169 | State Department for Crop Development | 28.33 | 40.70 | 37.06 | 91 |
| D1166 | State Department for the Blue Economy and Fisheries | 9.01 | 7.28 | 6.72 | 92 |
| D2021 | National Land Commission | 0.11 | 0.27 | 0.26 | 96 |
| | Sub Total | 47.18 | 56.23 | 51.38 | 91 |
| Energy, Infrastructure and ICT | | | | | |
| D1091 | State Department for Roads | 88.26 | 63.27 | 40.58 | 64 |
| D1092 | State Department for Transport | 6.48 | 4.79 | 2.84 | 59 |
| D1093 | State Department for Shipping and Maritime Affairs | 0.57 | 0.27 | 0.27 | 100 |
| D1094 | State Department for Housing and Urban Development | 28.34 | 12.57 | 8.52 | 68 |
| D1095 | State Department for Public Works | 1.11 | 0.73 | 0.40 | 54 |

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|--|--|-----------------------------------|----------------------------------|-----------------------------|---|
| D1122 | State Department for Information Communications Technology and Digital Economy | 3.48 | 3.71 | 2.99 | 81 |
| D1123 | State Department for Broadcasting and Telecommunications | 0.63 | 0.53 | 0.16 | 30 |
| D1152 | State Department for Energy | 25.51 | 19.33 | 10.17 | 53 |
| D1193 | State Department for Petroleum | 0.32 | 0.29 | 0.29 | 100 |
| | Sub Total | 154.71 | 105.48 | 66.22 | 63 |
| General Economics and Commercial Affairs | | | | | |
| D1174 | State Department for Trade | 0.05 | 0.05 | 0.05 | 100 |
| D1036 | State Department for the ASALs and Regional Development | 5.86 | 9.35 | 6.15 | 66 |
| D1175 | State Department for Industry | 7.09 | 5.74 | 2.50 | 44 |
| D1176 | State Department for Micro, Small and Medium Enterprises Development | 11.26 | 5.93 | 1.72 | 29 |
| D1177 | State Department for Investment Promotion | 6.55 | 5.52 | 1.26 | 23 |
| D1173 | State Department for Cooperatives | 0.11 | 5.65 | 2.09 | 37 |
| D1202 | State Department for Tourism | 0.15 | 0.12 | 0.07 | 57 |
| | Sub Total | 31.06 | 32.36 | 13.83 | 43 |
| Health | | | | | |
| D1082 | State Department for Medical Services | 40.84 | 31.86 | 17.77 | 56 |
| D1083 | State Department for Public Health and Professional Standards | 5.82 | 6.48 | 4.20 | 65 |
| | Sub Total | 46.66 | 38.34 | 21.97 | 57 |
| Education | | | | | |
| D1064 | State Department for Vocational and Technical Training | 4.52 | 4.77 | 2.32 | 49 |
| D1065 | State Department for Higher Education and Research | 2.86 | 3.72 | 1.81 | 49 |
| D1066 | State Department for Basic Education | 18.55 | 20.20 | 16.42 | 81 |
| D2091 | Teachers Service Commission | 1.14 | 1.16 | 0.69 | 59 |
| | Sub Total | 27.07 | 29.84 | 21.24 | 71 |
| Governance, Justice, Law and Order | | | | | |
| D1023 | State Department for Correctional Services | 1.10 | 0.80 | 0.60 | 76 |
| D1024 | State Department for Immigration and Citizen Services | 2.68 | 3.05 | 2.72 | 89 |
| D1025 | National Police Service | 1.85 | 2.29 | 1.15 | 50 |
| D1026 | State Department for Internal Security and National Administration | 1.18 | 7.48 | 7.48 | 100 |
| D1252 | The State Law Office | 0.19 | 0.18 | 0.03 | 18 |
| D1261 | The Judiciary Fund | 1.85 | 1.40 | 0.93 | 66 |
| D1271 | Ethics and Anti-Corruption Commission | 0.07 | 0.07 | 0.06 | 87 |
| D1291 | Office of the Director of Public Prosecutions | 0.06 | 0.06 | 0.05 | 93 |
| D2031 | Independent Electoral and Boundaries Commission | 0.08 | 0.08 | 0.07 | 93 |
| D2141 | National Gender and Equality Commission | 0.004 | 0.005 | | |
| | Sub Total | 9.05 | 15.39 | 13.10 | 85 |
| Public Administration and International Relations | | | | | |
| D1011 | The Executive Office of the President | 0.74 | 0.70 | 0.60 | 86 |
| D1012 | Office of the Deputy President | 0.25 | 0.40 | 0.38 | 94 |
| D1017 | State House | 0.93 | 1.31 | 1.30 | 99 |

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|--|---|-----------------------------------|----------------------------------|-----------------------------|---|
| D1032 | State Department for Devolution | 0.29 | 0.20 | 0.06 | 29 |
| D1072 | State Department for Economic Planning | 56.02 | 59.41 | 45.86 | 77 |
| D1053 | State Department for Foreign Affairs | 1.87 | 1.17 | 1.04 | 88 |
| D1071 | The National Treasury | 38.05 | 46.85 | 28.98 | 62 |
| D1213 | State Department for Public Service | 1.04 | 0.83 | 0.74 | 90 |
| D2043 | Parliamentary Joint Services | 2.07 | 1.57 | 1.44 | 92 |
| D2071 | Public Service Commission | 0.05 | 0.05 | 0.04 | 95 |
| D2111 | Auditor General | 0.31 | 0.07 | 0.01 | 10 |
| | Sub Total | 101.61 | 112.55 | 80.45 | 72 |
| National Security | | | | | |
| D1041 | Ministry of Defence | 3.72 | 2.72 | 1.44 | 53 |
| | Sub- Total | 3.72 | 2.72 | 1.44 | 53 |
| Social Protection, Culture and Recreation | | | | | |
| D1135 | State Department for Youth Affairs | 0.83 | 0.78 | 0.58 | 74 |
| D1132 | State Department for Sports | 0.13 | 0.08 | 0.08 | 95 |
| D1134 | State Department for Culture and Heritage | 0.09 | 0.15 | 0.14 | 88 |
| D1184 | State Department for Labour and Skills Development | 0.69 | 0.79 | 0.33 | 42 |
| D1185 | State Department for Social Protection and Senior Citizen Affairs | 3.62 | 3.85 | 3.28 | 85 |
| D1212 | State Department for Gender and Affirmative Action | 3.27 | 3.45 | 3.44 | 100 |
| | Sub Total | 8.63 | 9.11 | 7.84 | 86 |
| Environment Protection, Water and Natural Resources | | | | | |
| D1109 | State Department for Water and Sanitation | 28.17 | 30.25 | 20.48 | 68 |
| D1104 | State Department for Irrigation | 16.02 | 13.75 | 13.22 | 96 |
| D1331 | State Department for Environment and Climate Change | 1.90 | 2.00 | 1.57 | 79 |
| D1332 | State Department for Forestry | 2.47 | 2.20 | 1.66 | 75 |
| D1192 | State Department for Mining | 1.04 | 0.89 | 0.21 | 23 |
| D1203 | State Department for Wildlife | 1.53 | 0.97 | 0.46 | 47 |
| | Sub Total | 51.13 | 50.07 | 37.59 | 75 |
| | Grand Total | 480.82 | 452.09 | 315.06 | 70 |

Source: National Treasury

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2023/24, the original gross Ministerial Recurrent Budget was Kshs.1.56 trillion. This was revised to Kshs.1.68 trillion in Supplementary Budget I and to Kshs.1.73 trillion in Supplementary Budget II, representing 71.0 per cent of the ministerial expenditure allocation of Kshs.2.44 trillion compared to Kshs.1.51 trillion allocated in FY 2022/23.

Table 2.6 shows the sectorial recurrent estimates and exchequer issues FY 2023/24.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

| Name of the Sector | FY 2023/24 | | | | Revised Gross Estimates (Kshs. Bn) | FY 2022/23 | | |
|--------------------|------------------------------------|----------------------------------|-----------------------------|--|------------------------------------|----------------------------------|-----------------------------|--|
| | Revised Gross Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates | | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Exchequer Issues as % of Revised Net Estimates |
| ARUD | 34.05 | 23.17 | 22.24 | 96 | 27.55 | 17.43 | 21.31 | 122 |
| EI and ICT | 169.48 | 43.11 | 42.02 | 98 | 170.20 | 60.71 | 59.29 | 98 |
| GECA | 46.03 | 29.80 | 27.23 | 91 | 21.36 | 10.29 | 10.04 | 98 |
| Health | 88.83 | 60.22 | 57.10 | 95 | 72.07 | 50.45 | 48.85 | 97 |
| Education | 656.82 | 583.26 | 561.33 | 96 | 534.05 | 483.12 | 476.16 | 99 |
| GJLO | 235.76 | 234.06 | 228.13 | 98 | 232.58 | 230.40 | 224.07 | 97 |
| PAIR | 205.96 | 188.96 | 174.07 | 92 | 198.67 | 176.39 | 154.85 | 88 |
| National Security | 208.38 | 205.58 | 184.31 | 90 | 173.24 | 173.24 | 163.41 | 94 |
| SPCR | 47.09 | 43.37 | 41.92 | 97 | 50.57 | 48.77 | 45.62 | 94 |
| EPWNR | 39.02 | 23.42 | 21.73 | 93 | 27.63 | 18.00 | 17.97 | 100 |
| Total | 1,731.43 | 1,434.96 | 1,360.06 | 95 | 1,507.94 | 1,268.81 | 1,221.57 | 96 |

Source: National Treasury and OCOB

Total exchequer issues to ministerial recurrent expenditure amounted to Kshs.1.36 trillion, representing 95 per cent of the revised net estimates, compared to 96 per cent (Kshs.1.22 trillion) issued in FY 2022/23. A review of MDAs' recurrent exchequer issues in the FY 2023/24 shows that the GJLO Sector received the highest percentage of exchequer issues to revised net estimates at 98 per cent, and the National Security Sector received the lowest at 90 per cent.

Table 2.7 shows recurrent issues with the MDAs in each of the ten sectors in FY 2023/24.

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

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|---|---|-----------------------------------|----------------------------------|-----------------------------|---|
| Agriculture, Rural and Urban Development | | | | | |
| R1112 | State Department for Lands and Physical Planning | 3.38 | 3.38 | 3.35 | 99 |
| R1162 | State Department for Livestock Development | 3.08 | 3.34 | 3.02 | 90 |
| R1169 | State Department for Crop Development | 7.75 | 12.22 | 11.70 | 96 |
| R1166 | State Department for the Blue Economy and Fisheries | 2.78 | 2.75 | 2.69 | 98 |
| R2021 | National Land Commission | 1.64 | 1.48 | 1.48 | 100 |
| | Sub Total | 18.64 | 23.17 | 22.24 | 96 |
| Energy, Infrastructure and ICT | | | | | |
| R1091 | State Department for Roads | 1.66 | 1.54 | 1.48 | 96 |
| R1092 | State Department for Transport | 2.70 | 3.18 | 2.52 | 79 |
| R1093 | State Department for Shipping and Maritime Affairs | 0.76 | 0.64 | 0.64 | 100 |
| R1094 | State Department for Housing and Urban Development | 1.20 | 1.28 | 1.28 | 100 |

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|---|--|-----------------------------------|----------------------------------|-----------------------------|---|
| R1095 | State Department for Public Works | 2.56 | 2.43 | 2.38 | 98 |
| R1122 | State Department for Information Communications Technology and Digital Economy | 2.39 | 2.53 | 2.49 | 99 |
| R1123 | State Department for Broadcasting and Telecommunications | 3.89 | 4.26 | 3.99 | 94 |
| R1152 | State Department for Energy | 1.89 | 2.12 | 2.12 | 100 |
| R1193 | State Department for Petroleum | 0.34 | 25.13 | 25.12 | 100 |
| | Sub Total | 17.41 | 43.11 | 42.02 | 97 |
| General Economics and Commercial Affairs | | | | | |
| R1174 | State Department for Trade | 1.97 | 2.13 | 1.81 | 85 |
| R1036 | State Department for the ASALs and Regional Development | 9.25 | 19.37 | 17.80 | 92 |
| R1175 | State Department for Industry | 2.47 | 2.65 | 2.60 | 98 |
| R1176 | State Department for Micro, Small and Medium Enterprises Development | 1.68 | 1.76 | 1.47 | 83 |
| R1177 | State Department for Investment Promotion | 0.98 | 1.17 | 0.88 | 75 |
| R1221 | State Department for East African Community | 0.72 | 0.98 | 0.96 | 98 |
| R1173 | State Department for Cooperatives | 0.78 | 0.73 | 0.73 | 100 |
| R1202 | State Department for Tourism | 1.09 | 1.01 | 0.99 | 98 |
| | Sub Total | 18.93 | 29.80 | 27.23 | 91 |
| Health | | | | | |
| R1082 | State Department for Medical Services | 43.52 | 45.59 | 43.59 | 96 |
| R1083 | State Department for Public Health and Professional Standards | 11.92 | 14.64 | 13.51 | 92 |
| | Sub Total | 55.44 | 60.22 | 57.10 | 95 |
| Education | | | | | |
| R1064 | State Department for Vocational and Technical Training | 15.87 | 20.92 | 17.11 | 82 |
| R1065 | State Department for Higher Education and Research | 79.34 | 91.19 | 82.90 | 91 |
| R1066 | State Department for Basic Education | 125.64 | 132.61 | 127.33 | 96 |
| R2091 | Teachers Service Commission | 321.99 | 338.54 | 333.98 | 99 |
| | Sub Total | 542.84 | 583.26 | 561.33 | 96 |
| Governance, Justice, Law and Order | | | | | |
| R1023 | State Department for Correctional Services | 34.67 | 34.57 | 32.34 | 94 |
| R1024 | State Department for Immigration and Citizen Services | 8.00 | 8.85 | 8.72 | 99 |
| R1025 | National Police Service | 104.64 | 111.00 | 108.72 | 98 |
| R1026 | State Department for Internal Security and National Administration | 26.97 | 33.62 | 33.62 | 100 |
| R1252 | The State Law Office | 5.65 | 5.91 | 5.54 | 94 |
| R1261 | The Judiciary Fund | 20.44 | 21.02 | 20.63 | 98 |
| R1271 | Ethics and Anti-Corruption Commission | 3.82 | 3.92 | 3.78 | 97 |
| R1291 | Office of the Director of Public Prosecutions | 3.59 | 4.11 | 4.09 | 100 |
| R1311 | Office of the Registrar of Political Parties | 2.07 | 1.46 | 1.43 | 98 |
| R1321 | Witness Protection Agency | 0.74 | 0.79 | 0.78 | 98 |
| R2011 | Kenya National Commission on Human Rights | 0.53 | 0.54 | 0.52 | 97 |
| R2031 | Independent Electoral and Boundaries Commission | 4.57 | 4.70 | 4.41 | 94 |
| R2051 | Judicial Service Commission | 0.90 | 0.90 | 0.89 | 99 |

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|--|---|-----------------------------------|----------------------------------|-----------------------------|---|
| R2101 | National Police Service Commission | 1.19 | 1.18 | 1.17 | 99 |
| R2141 | National Gender and Equality Commission | 0.47 | 0.45 | 0.44 | 98 |
| R2151 | Independent Policing Oversight Authority | 1.05 | 1.05 | 1.04 | 99 |
| | Sub Total | 219.31 | 234.06 | 228.13 | 97 |
| Public Administration and International Relations | | | | | |
| R1011 | The Executive Office of the President | 3.59 | 4.51 | 4.00 | 89 |
| R1012 | Office of the Deputy President | 3.28 | 4.36 | 4.35 | 100 |
| R1013 | Office of the Prime Cabinet Secretary | 1.20 | 1.42 | 1.27 | 90 |
| R1014 | State Department for Parliamentary Affairs | 0.67 | 0.39 | 0.36 | 93 |
| R1015 | State Department for Performance and Delivery Management | 0.48 | 0.34 | 0.34 | 100 |
| R1016 | State Department for Cabinet Affairs | 0.90 | 0.52 | 0.36 | 68 |
| R1017 | State House | 6.37 | 10.03 | 10.02 | 100 |
| R1032 | State Department for Devolution | 1.88 | 2.15 | 1.99 | 93 |
| R1072 | State Department for Economic Planning | 4.03 | 4.12 | 4.08 | 99 |
| R1053 | State Department for Foreign Affairs | 17.70 | 21.84 | 19.02 | 87 |
| R1054 | State Department for Diaspora Affairs | 1.31 | 1.19 | 1.00 | 84 |
| R1071 | The National Treasury | 69.23 | 61.93 | 57.51 | 93 |
| R1213 | State Department for Public Service | 20.35 | 22.71 | 19.36 | 85 |
| R2041 | Parliamentary Service Commission | 0.91 | 1.10 | 0.96 | 87 |
| R2042 | National Assembly | 24.55 | 24.93 | 23.28 | 93 |
| R2043 | Parliamentary Joint Services | 6.29 | 6.37 | 6.07 | 95 |
| R2044 | Senate | 7.16 | 7.40 | 7.31 | 99 |
| R2061 | The Commission on Revenue Allocation | 0.52 | 0.52 | 0.46 | 89 |
| R2071 | Public Service Commission | 3.66 | 3.53 | 3.31 | 94 |
| R2081 | Salaries and Remuneration Commission | 0.56 | 0.55 | 0.54 | 98 |
| R2111 | Auditor General | 7.42 | 7.64 | 7.11 | 93 |
| R2121 | Controller of Budget | 0.77 | 0.72 | 0.67 | 93 |
| R2131 | The Commission on Administrative Justice | 0.77 | 0.73 | 0.71 | 98 |
| | Sub Total | 183.60 | 188.96 | 174.07 | 92 |
| National Security | | | | | |
| R1041 | Ministry of Defence | 140.69 | 153.03 | 131.76 | 86 |
| R1281 | National Intelligence Service | 44.30 | 52.55 | 52.55 | 100 |
| | Sub Total | 184.99 | 205.58 | 184.31 | 90 |
| Social Protection, Culture and Recreation | | | | | |
| R1135 | State Department for Youth Affairs | 2.80 | 2.87 | 2.87 | 100 |
| R1132 | State Department for Sports | 1.38 | 1.31 | 1.29 | 99 |
| R1134 | State Department for Culture and Heritage | 2.44 | 2.23 | 2.23 | 100 |
| R1184 | State Department for Labour and Skills Development | 1.74 | 2.27 | 2.22 | 98 |
| R1185 | State Department for Social Protection and Senior Citizen Affairs | 32.44 | 32.64 | 31.78 | 97 |
| R1212 | State Department for Gender and Affirmative Action | 1.20 | 2.05 | 1.52 | 74 |
| | Sub Total | 42.00 | 43.37 | 41.92 | 97 |
| Environment Protection, Water and Natural Resources | | | | | |
| R1109 | State Department for Water and Sanitation | 3.28 | 3.43 | 3.38 | 99 |
| R1104 | State Department for Irrigation | 1.15 | 1.15 | 1.15 | 100 |

| Vote Code | Sector and Respective MDAs | Original Net Estimates (Kshs. Bn) | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | % of Exchequer Issue to Revised Net Estimates |
|-----------|---|-----------------------------------|----------------------------------|-----------------------------|---|
| R1331 | State Department for Environment and Climate Change | 3.58 | 3.82 | 3.79 | 99 |
| R1332 | State Department for Forestry | 5.57 | 8.54 | 8.54 | 100 |
| R1192 | State Department for Mining | 1.37 | 1.82 | 1.38 | 75 |
| R1203 | State Department for Wildlife | 4.70 | 4.66 | 3.50 | 75 |
| | Sub Total | 19.65 | 23.42 | 21.73 | 93 |
| | Grand Total | 1,302.80 | 1,434.96 | 1,360.06 | 95 |

Source: National Treasury and OCOB

2.4.3 Exchequer Issues to the Consolidated Fund Services (CFS)

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 original allocation to CFS in FY 2023/24 amounted to Kshs.1.96 trillion, revised to Kshs.2.08 trillion in Supplementary Budget I, and to Kshs.1.99 trillion in Supplementary Budget II, compared to Kshs.1.58 trillion allocated in FY 2022/23, representing 45 per cent of the revised gross national budget of Kshs.4.43 trillion. The growth of 26 per cent (Kshs.413.74 billion) towards CFS in FY 2023/24 compared to FY 2022/23 is attributed to a 29 per cent increase in debt payment obligations and a 9 per cent increase in Pensions and Gratuity allocations.

Table 2.8 shows the exchequer issues to CFS in the FY 2022/23.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

| CFS Category | FY 2023/24 | | | | FY 2022/23 | | |
|---|--|---------------------------------------|----------------------------------|---|---------------------------------------|----------------------------------|-------------------------------------|
| | Original Net Estimates (Kshs. Billion) | Revised Net Estimates (Kshs. Billion) | Exchequer Issues (Kshs. Billion) | % of Exchequer to Revised Net Estimates | Revised Net Estimates (Kshs. billion) | Exchequer Issues (Kshs. Billion) | % of Exchequer to Revised estimates |
| Public Debt | 1,751.07 | 1,782.39 | 1,596.64 | 90 | 1,385.07 | 1,161.58 | 84 |
| Pensions and Gratuities | 189.09 | 187.56 | 148.95 | 79 | 172.64 | 136.34 | 79 |
| Salaries, Allowances and Miscellaneous Services | 23.53 | 21.52 | 20.77 | 97 | 20.04 | 15.65 | 78 |
| Total | 1,963.70 | 1,991.48 | 1,766.36 | 89 | 1,577.74 | 1,313.59 | 83 |

Source: National Treasury and OCOB

In the FY 2023/24, exchequer issues to CFS were Kshs.1.77 trillion, representing 89 per cent of the revised net estimates, compared to 83 per cent (Kshs.1.31 trillion) issued in FY 2022/23. Salaries, Allowances and Miscellaneous Services received the highest proportion of exchequer issues to revised net estimates at 97 per cent. Pensions and Gratuities received the lowest proportion of exchequer issues to revised net estimates at 79 per cent.

2.4.4 Exchequer Issues Under Article 223 of the Constitution of Kenya

Article 223 of the Constitution allows the MDAs to access additional funding during the budget implementation period. In FY 2023/2024, the Controller of Budget authorised Kshs.19.12 billion under Article 223 of the Constitution. This amount was 0.5 per cent of the revised net estimates and within the 10 per cent ceiling in accordance with

Article 223 of the Constitution. The approvals were regularised in Supplementary Budget I, dated 23rd November 2023, and Supplementary Budget II, dated 10th June 2024.

Table 2.9 shows exchequer issues under Article 223 of the Constitution of Kenya in the reporting period.

Table 2.9: Exchequer Issues Under Article 223 of the Constitution

| No. | MDAs | Date of Approval | Amount Approved (Kshs.) | Purpose | Amount Requisitioned and Approved (Kshs.) |
|-----|---|------------------|-------------------------|---|---|
| 1 | State Department for Information Communications and Technology and Innovation | 9/21/2023 | 221,537,951 | EA regional transport, Trade and development facilitation project | 221,537,951 |
| 2 | State Department for Energy | 9/21/2023 | 78,044,638 | Eastern Electricity Highway project | 78,044,638 |
| 3 | State Department for Crop Development | 10/17/2023 | 448,800,000 | To cater for mobilisation and purchase of grain dryers | 448,800,000 |
| 4 | State Department for Development of the ASAL | 11/1/2023 | 1,037,321,765 | Related to donor fund IDA under Kenya Development Response to Displaced Impact Project Loan | 1,037,321,765 |
| 5 | State Department for Crop Development | 11/14/2023 | 500,000,000 | Funds for the National Food Reserve - Purchase of Maize | 500,000,000 |
| 6 | State Department for Development of the ASAL | 11/23/2023 | 1,007,218,057 | To cater for drought and humanitarian emergency | 1,007,218,057 |
| 7 | State Department for Internal Security and National Administration | 2/22/2024 | 1,500,000,000 | To cater for Multi-Agency Security Operation | 594,000,000 |
| 8 | State Department for Forestry | 3/19/2024 | 2,022,664,000 | To cater for personnel emoluments for the state department for forestry | 2,022,664,000 |
| 9 | The National Treasury | 3/26/2024 | 10,982,000,000 | To cater for payment of budget deficit and settling pending bills for revenue mobilisation | 1,000,000,000 |
| 10 | State Department for Internal Security and National Administration | 2/22/2024 | | To cater for Multi-Agency Security Operation | 285,000,000 |
| 11 | The National Treasury | 3/21/2024 | 1,077,353,803 | Related to donor fund IDA under infrastructure finance and public-private partnership project | 1,077,353,803 |
| 12 | State Department for Internal Security and National Administration | 22/02/2024 | | To cater for Multi-Agency Security Operation | 210,000,000 |
| 13 | State House | 9/4/2024 | 2,500,000,000 | To cater for priority expenditures, including national security and state functions | 370,070,570 |
| 14 | State Department for Internal Security and National Administration | 22/02/2024 | | To cater for Multi-Agency Security Operation | 161,000,000 |
| 15 | State House | 9/4/2024 | - | To cater for priority expenditure, including national security and state functions | 265,028,704 |
| 16 | The National Treasury | 26/03/2024 | - | To cater for payment of budget deficit and settling pending bills for revenue mobilisation at KRA | 2,000,000,000 |
| 17 | State House | 9/4/2024 | - | To cater for priority expenditures, including national security and state functions | 358,953,732 |
| 18 | State Department for Internal Security and National Administration | 25/04/2024 | 1,000,000,000 | To cater for Multi-Agency Security Operations, Preparatory activities with respect to the upcoming Madaraka day national celebrations as well as local presidential functions | 300,000,000 |

| No. | MDAs | Date of Approval | Amount Approved (Kshs.) | Purpose | Amount Requisitioned and Approved (Kshs.) |
|--------------|--|------------------|-------------------------|--|---|
| 19 | State Department for University Education | 25/04/2024 | 177,596,931 | Donor fund (IDA) under Eastern and Southern Africa Centers of Excellence | 177,596,931 |
| 20 | National Police Service | 29/04/2024 | 4,000,000,000 | To cater for medical and group life/WIBA/GPA insurance covers | 2,000,000,000 |
| 21 | State Department for Internal Security and National Administration | 25/04/2024 | | To cater for Multi-Agency Security Operations, Preparatory activities concerning the upcoming Madaraka day national celebrations as well as local presidential functions | 400,000,000 |
| 22 | State Department for Trade | 4/5/2024 | 104,000,000 | To support the operations of the cabinet secretary | 54,411,537 |
| 23 | State Department for Crop Development | 3/5/2024 | 3,000,000,000 | To cater for the long rains, the fertiliser subsidy programme | 3,000,000,000 |
| 24 | State Department for Internal Security and National Administration | 23/04/2024 | | To cater for Multi-Agency Security Operations, Preparatory activities concerning the upcoming Madaraka Day national celebrations as well as local presidential functions | 300,000,000 |
| 25 | State Department for Cooperatives | 27/05/2024 | 600,000,000 | To cater for excess milk mop-up | 600,000,000 |
| 26 | State Department for Internal Security and National Administration | 27/05/2024 | 400,000,000 | To compensate victims of floods in Nairobi county | 400,000,000 |
| 27 | State House | 9/4/2024 | | To cater for priority expenditures, including national security and state functions | 247,953,732 |
| Total | | | 30,656,537,144 | | 19,116,955,419 |

Source: The National Treasury

2.4.5 Approval for Withdrawals from the Equalization Fund

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

In FY 2023/24, the Controller of Budget authorised requests amounting to Kshs.363.64million from the Equalization Fund. The amount comprised Kshs.207.5 million for the Equalization Fund Secretariat's recurrent expenses and Kshs.156.14 million for development expenditures. The development expenditure went towards payment of pending bills under the Ministry of Water and Sanitation based on the first policy criteria for identifying marginalised counties.

Table 2.10 shows the approval for withdrawals from the Equalisation Fund in FY 2022/23.

Table 2.10: Withdrawal from the Equalisation Fund

| Date | Details | Issues (Kshs.) | Balance (Kshs.) |
|--------------|--|--------------------|-----------------|
| 7/1/2023 | Opening Balance from FY 2022/2023 | | 1,635,012,783 |
| 9/8/2023 | Recurrent Request - Secretariat | 53,000,000 | 1,582,012,783 |
| 10/24/2023 | Development - Pending bills Ministry of Water and Sanitation | 24,273,836 | 1,557,738,947 |
| 12/13/2023 | Recurrent Request - Secretariat | 18,000,000 | 1,539,738,947 |
| 22/01/2024 | Recurrent Request - Secretariat | 39,000,000 | 1,500,738,947 |
| 7/3/2024 | Development - Pending bills Ministry of Water and Sanitation | 17,426,112 | 1,483,312,835 |
| 25/3/2024 | Recurrent Request - Secretariat | 48,500,000 | 1,434,812,835 |
| 25/3/2024 | Development - Pending bills Ministry of Water and Sanitation | 68,268,336 | 1,366,544,499 |
| 5/22/2024 | Development - Pending bills Ministry of Water and Sanitation | 27,683,452 | 1,338,861,047 |
| 6/24/2024 | Recurrent Request - Secretariat | 49,000,000 | 1,289,861,047 |
| 6/28/2024 | Development - Pending bills Ministry of Water and Sanitation | 18,485,296 | 1,271,375,751 |
| Total | | 363,637,032 | |

Source: OCOB

2.4.6 Approval for Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. In FY 2023/2024, the Controller of Budget authorised the withdrawal of Kshs.21.64 billion from the Judiciary Fund to the Judiciary Operational Accounts comprising Kshs.927.48 million for development activities and Kshs.20.71 billion for recurrent activities, representing 66 per cent and 99 per cent of the development and recurrent estimates, respectively.

Table 2.11 shows the approval for withdrawal from the Judiciary Fund in FY 2023/24.

Table 2.11: Approval for Withdrawal from the Judiciary Fund

| Vote | Original Net Estimates Kshs. | Revised Net Estimates Kshs. | Exchequer Issues Kshs. | % of Exchequer to Budget |
|--------------|---------------------------------|--------------------------------|---------------------------|-----------------------------|
| Recurrent | 21,022,400,000 | 21,022,400,000 | 20,711,889,530 | 99 |
| Development | 1,400,000,000 | 1,400,000,000 | 927,483,056 | 66 |
| Total | 22,422,400,000 | 22,422,400,000 | 21,639,372,586 | 97 |

Source: The National Treasury and OCOB

3. OVERALL BUDGET PERFORMANCE

3.1. Introduction

This chapter presents an overview of the National Government budget implementation in the FY 2023/24. It presents the budget performance of the Consolidated Fund Services, which is classified as recurrent expenditure. It provides information on Public debt, Pensions and gratuities, Salaries and Allowances to Constitutional officeholders and Miscellaneous services. The chapter further disaggregates expenditure for MDAs under major economic items for the development and recurrent votes, respectively. In addition, it presents the status of the pending bills as of 30th June 2024.

3.2. FY 2023/24 Overall Budget

This section summarises the national government budget implementation status in FY 2023/24. The National Government's original gross budget for FY 2023/24 amounted to Kshs.4.34 trillion, revised to Kshs.4.54 trillion in Supplementary Estimates I and Kshs.4.43 trillion in Supplementary Estimates II, compared to Kshs.3.67 trillion in FY 2022/23. This comprised of Kshs.807.64 billion for ministerial development expenditure, revised to Kshs.783.22 billion in Supplementary Estimates I and Kshs.708.85 billion in Supplementary Estimates II (see Annex VII, referenced on page 169) and Kshs.1.56 trillion for ministerial recurrent expenditures, revised to Kshs.1.68 trillion in Supplementary Estimates I and Kshs.1.73 billion in Supplementary Estimates II (see Annex VIII referenced on page 172) and Kshs.1.96 trillion for CFS revised to Kshs.2.08 trillion in Supplementary Estimates I and Kshs.1.99 trillion in Supplementary Estimates II. This recorded growth compared to Kshs.584.29 billion for ministerial development expenditure, Kshs.1.51 trillion for ministerial recurrent spending, and Kshs.1.58 trillion for CFS allocated in FY 2022/23.

To fund the budget, the Government targeted raising Kshs.4.13 trillion, revised to Kshs.4.28 trillion in Supplementary Estimates I, and Kshs.4.26 trillion in Supplementary II to be funded by tax revenue of Kshs.2.25 trillion, Non-Tax Revenue of Kshs.209.14 billion, and Other Domestic Financing of Kshs.3.27 billion. The Government also targeted funding the budget through domestic borrowings of Kshs1.05 trillion and External Loans and Grants amounting to Kshs.747.57 billion. The domestic borrowing comprised net domestic borrowing of Kshs.662.42 billion and internal debt redemptions (roll-overs) of Kshs.389.67 billion. Actual receipts in the Consolidated Fund for FY 2023/24 were Kshs.3.80 trillion, including an opening balance of Kshs.2.62 billion brought forward from FY 2022/23.

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

Table 3.1: Overall Budget Performance

| VOTE | FY 2023/24 (Kshs. Bn) | | | | | | FY 2022/23 (Kshs. Bn) | | | | | |
|--------------------|-------------------------|-----------------------|----------------------|------------------------|---|---------------------|-------------------------|-----------------------|------------------|------------------------|--------------------------------------|---------------------|
| | Revised Gross Estimates | Revised Net estimates | Cumulative Exchequer | Cumulative Expenditure | % of Exchequer to Revised Net Estimates | Absorption Rate (%) | Revised Gross estimates | Revised Net Estimates | Exchequer Issues | Cumulative Expenditure | % Exchequer to Revised Net Estimates | Absorption rate (%) |
| Recurrent | 3,722.91 | 3,426.43 | 3,126.42 | 3,372.66 | 91 | 91 | 3,087.27 | 2,846.55 | 2,535.16 | 2,705.76 | 89 | 88 |
| : MDAs | 1,731.43 | 1,434.96 | 1,360.06 | 1,615.64 | 95 | 93 | 1,509.50 | 1,268.81 | 1,221.57 | 1,400.61 | 96 | 93 |
| : CFS | 1,991.48 | 1,991.48 | 1,766.36 | 1,757.02 | 89 | 88 | 1,577.74 | 1,577.74 | 1,313.59 | 1,305.14 | 83 | 83 |
| Development | 708.85 | 452.09 | 315.06 | 516.86 | 70 | 73 | 584.29 | 374.00 | 308.03 | 473.55 | 82 | 81 |
| Total | 4,431.75 | 3,878.52 | 3,441.49 | 3,889.52 | 89 | 88 | 3,671.56 | 3,220.55 | 2,843.19 | 3,179.30 | 88 | 87 |

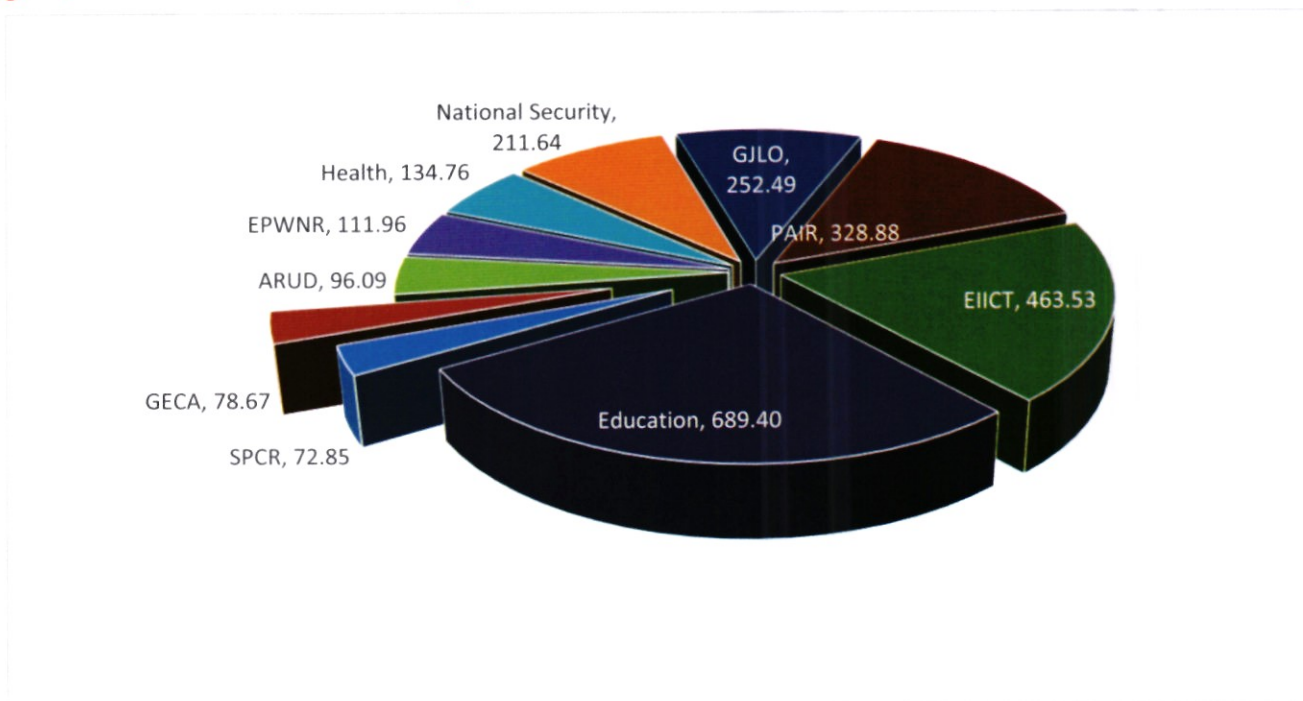
Source: National Treasury, OCOB & MDAs

The total exchequer issued by the National treasury to the National Government in FY 2023/24 was Kshs.3.44 trillion, representing 89 per cent of the revised net estimates, compared to 88 per cent (Kshs.2.84 trillion) recorded in FY 2022/23. The exchequer issues comprised Kshs.315.06 billion (70 per cent) for ministerial development expenditure, Kshs.1.36 trillion (95 per cent) for ministerial recurrent expenditure and Kshs.1.77 billion (89 per cent) to CFS.

The gross expenditure for the National Government was Kshs.3.89 trillion, recording an absorption rate of 88 per cent, compared to Kshs.3.18 trillion (87 per cent) recorded in FY 2022/23. This comprised ministerial development expenditure at Kshs.516.43 billion (absorption rate of 73 per cent), ministerial recurrent expenditure at Kshs.1.62 trillion (absorption rate of 93 per cent), and Consolidated Fund Services at Kshs.1.76 billion (88 per cent).

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

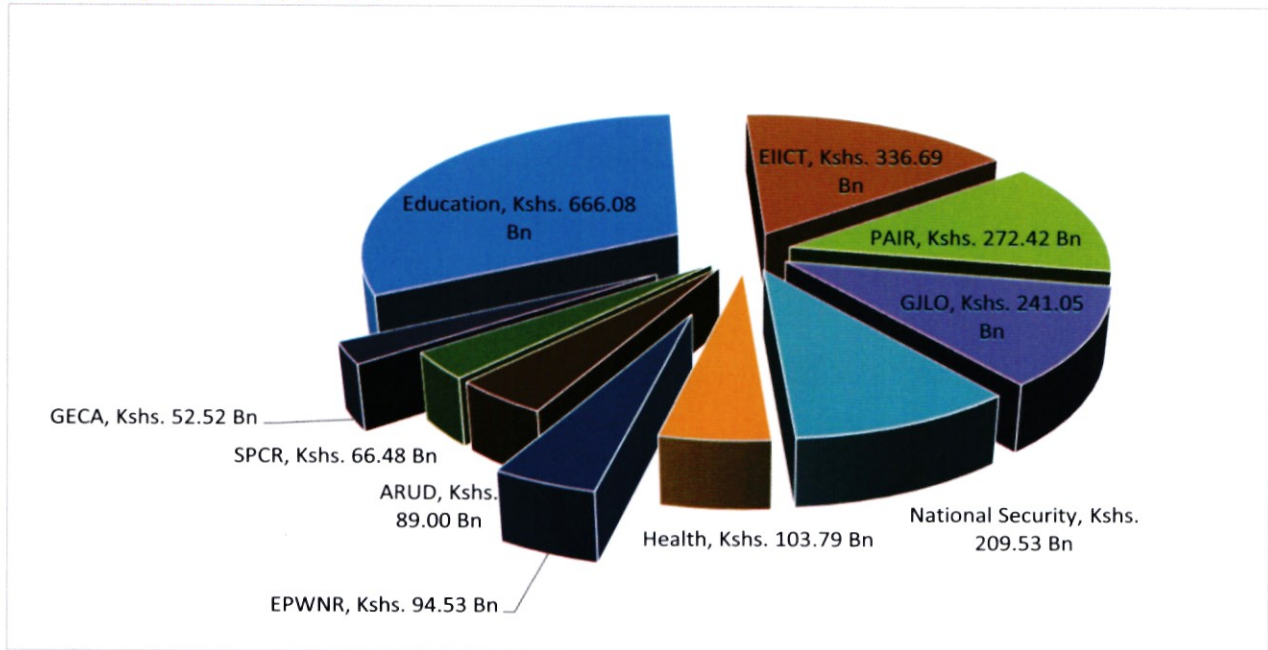
Figure 3.1: Revised Annual Allocation by Sector FY 2023/24 (Kshs. Billion)



Source: National Treasury

Figure 3.2 shows expenditure by sector in the FY 2023/24.

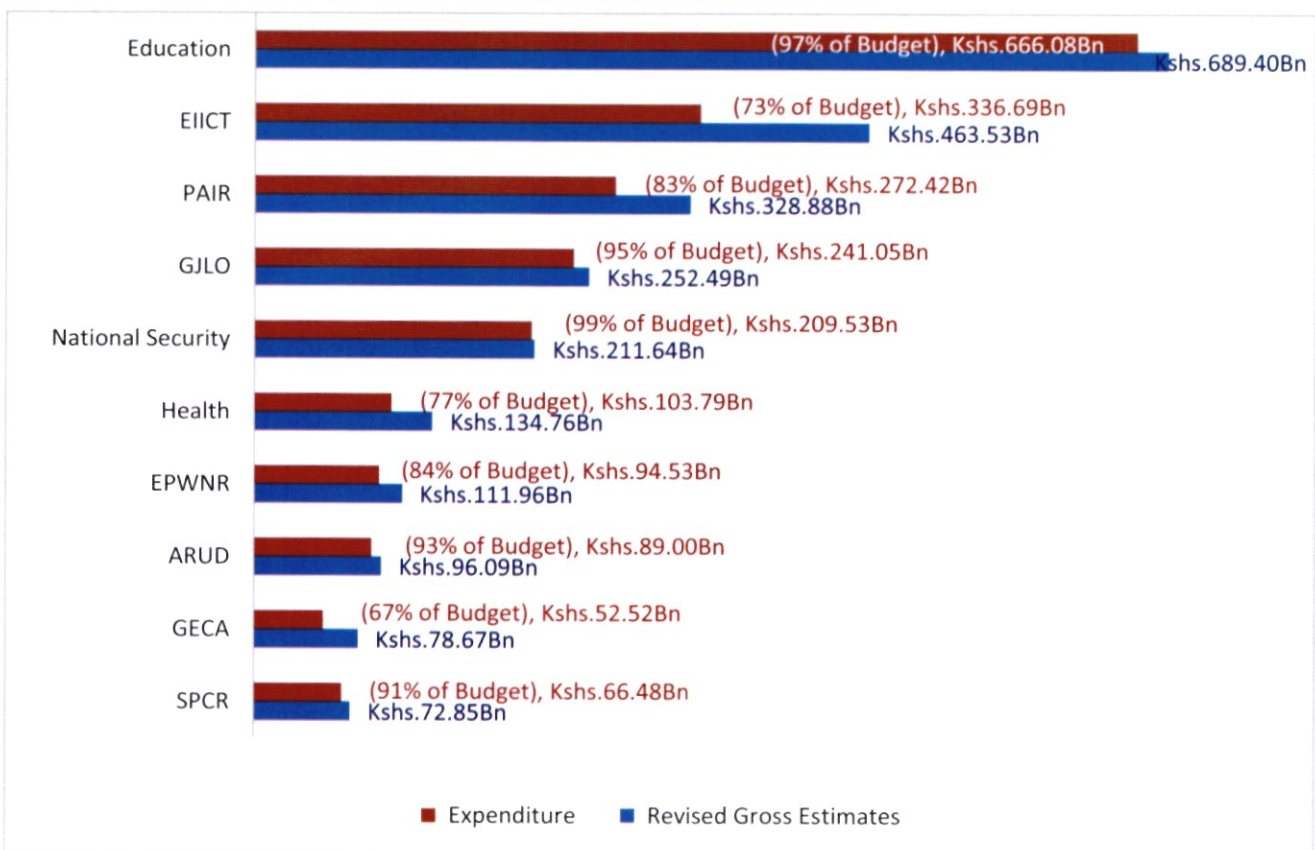
Figure 3.2: Expenditure by Sector



Source: MDAs & National Treasury

Figure 3.3 shows the proportion of expenditure to budget by sector in the FY 2023/24.

Figure 3.3: Proportion of Expenditure to Budget by Sector (Kshs. Billion)



Source: MDAs & National Treasury

3.3. Consolidated Fund Services Budget Performance

The original budget for CFS in FY 2023/24 amounted to Kshs.1.96 trillion. This amount was revised to Kshs.2.79 trillion in Supplementary Estimates I and later to Kshs.1.99 trillion in Supplementary Estimates II, representing a 26 percent increase compared to Kshs.1.58 trillion allocated in FY 2022/23. Table 3.2 summarises the CFS vote implementation status for the FY 2023/24.

Table 3.2: CFS Budget Performance

| CFS Category | FY 2023/24 | | | | | | FY 2022/23 | | | | |
|--|-------------------------------|------------------------------|-----------------------------|------------------------|------------------------------------|-------------------------------|----------------------------------|-----------------------------|------------------------|------------------------------------|-------------------------------|
| | Original Estimates (Kshs. Bn) | Revised Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Expenditure (Kshs. Bn) | Exchequer Issues as % of Estimates | Expenditure as % of Estimates | Revised Net Estimates (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Expenditure (Kshs. Bn) | Exchequer Issues as % of Estimates | Expenditure as % of Estimates |
| Public Debt | 1,751.07 | 1,782.39 | 1,596.64 | 1,587.31 | 90 | 89 | 1,385.07 | 1,161.58 | 1,153.13 | 84 | 83 |
| Pensions and Gratuities | 189.09 | 187.56 | 148.95 | 148.95 | 79 | 79 | 172.64 | 136.36 | 136.36 | 79 | 79 |
| Salaries & Allowances and Miscellaneous Services (includes Guaranteed Debts) | 23.53 | 21.52 | 20.77 | 20.77 | 97 | 96 | 20.04 | 15.65 | 15.66 | 78 | 78 |
| Total | 1,963.70 | 1,991.48 | 1,766.36 | 1,757.02 | 89 | 88 | 1,577.75 | 1,313.59 | 1,305.14 | 83 | 83 |

Source: National Treasury

In FY 2023/24, the total expenditure for CFS amounted to Kshs.1.76 trillion, representing 88 per cent of the revised estimates for CFS, compared to Kshs.1.31 trillion (83 per cent) recorded in FY 2022/23.

3.3.1 Public Debt

As of 30 June 2024, the Public debt stock stood at Kshs.10.56 trillion, comprising Kshs.5.15 trillion (49 per cent) from external lenders and Kshs.5.41 trillion (51 per cent) from domestic lenders. Table 3.3 Represents the public debt position as of 30th June 2024.

Table 3.3: Public and Publicly Guaranteed Debt Stock Debt as of 30th June 2024

| Category | As of 30 th June, 2023 (Kshs. Bn) | FY 2023/24 | | As of 30th June, 2024 (Kshs. Bn) | Percentage Change (%) | Composition (%) of Loan Portfolio |
|--------------------------------|--|----------------------------|----------------------------------|----------------------------------|-----------------------|-----------------------------------|
| | | Loans disbursed (Kshs. Bn) | Loan paid (Principal) (Kshs. Bn) | | | |
| External Debt | | | | | | |
| Bilateral | 1,339.50 | 29.64 | 147.46 | 1,154.67 | (14) | 11 |
| Multilateral | 2,654.93 | 438.81 | 52.64 | 2,774.43 | 5 | 26 |
| Commercial Banks | 1,437.28 | 303.02 | 337.68 | 1,207.50 | (16) | 11 |
| Supplier Credit | 14.85 | | | 14.23 | (4) | 0 |
| Sub-Total External Debt | 5,446.56 | 771.48 | 537.78 | 5,150.84 | (5) | 49 |
| Domestic Debt | | | | | | |
| Central Bank | 102.59 | - | 16.02 | 86.57 | (16) | 1 |
| Commercial Banks | 2,095.07 | 246.97 | 63.20 | 2,278.84 | 9 | 22 |
| Sub-total: Banks | 2,197.66 | 246.97 | 79.23 | 2,365.40 | 8 | 22 |
| Non-bank | 2,506.97 | 554.91 | 134.25 | 2,927.63 | 17 | 28 |

| Category | As of 30 th June, 2023 (Kshs. Bn) | FY 2023/24 | | As of 30 th June, 2024 (Kshs. Bn) | Per-centage Change (%) | Compo-sition (%) of Loan Portfolio |
|--------------------------------------|--|----------------------------|-----------------------------------|--|------------------------|------------------------------------|
| | | Loans disbursed (Kshs. Bn) | Loan paid (Princi-pal) (Kshs. Bn) | | | |
| IMF SDR* Funds On-Lent to Government | 95.72 | 1.75 | 0.01 | 33.71 | 5 | 0 |
| Others (Non-residents) | 31.97 | | 5.10 | 83.54 | (13) | 1 |
| Sub-Total: Non-Banks | 2,634.66 | 556.66 | 139.35 | 3,044.88 | 16 | 29 |
| Sub-Total Domestic | 4,832.32 | 803.63 | 218.58 | 5,410.28 | 12 | 51 |
| Grand Total | 10,278.88 | 1,575.11 | 756.36 | 10,561.12 | 3 | 100 |

Source: National Treasury

*IMF SDR-International Monetary Fund Special Drawing Rights (SDR is an interest-bearing international reserve asset created by the IMF to supplement other member countries' reserve assets. SDR serves as the unit of account of the IMF and other international organisations)

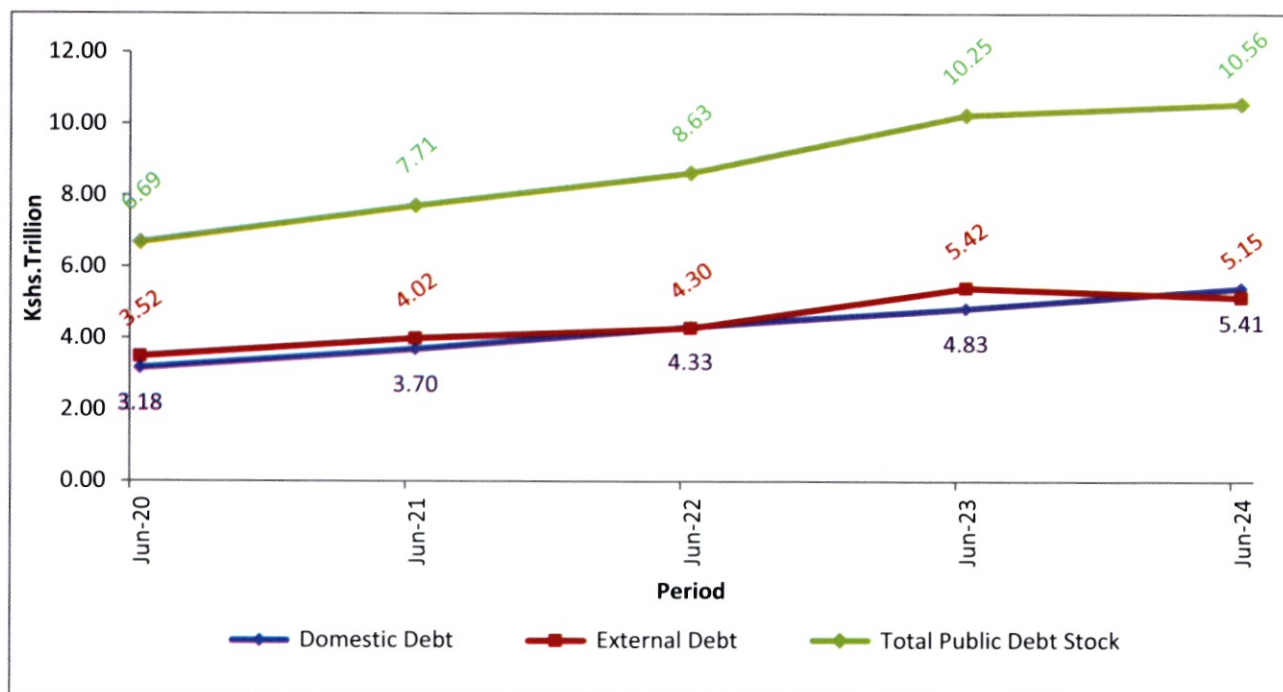
The public debt stock increased by 3 per cent from Kshs.10.28 trillion as of 30th June 2023, to Kshs.10.56 trillion as of 30th June 2024. External debt declined by 5 per cent, while domestic debt recorded 12 per cent growth. The decline in external debt is due to the strengthening of the Kenya Shilling against major foreign currencies. Table 3.4 illustrates the effect of the exchange rate on the external public debt portfolio between March 2024 and June 2024.

Table 3.4: Foreign Exchange Effect on External Public Debt Stock

| External Debt (PPG) in USD | | USD Exchange Rate | External Debt (PPG) in Kshs |
|---|----------------------|-------------------|-----------------------------|
| a | b | c | |
| (1) 39,176,038,652 | Mar 2024 = 131.8005 | 5,163,423,339,660 | |
| (2) 39,176,038,652 | June 2024 = 129.5267 | 5,074,345,008,740 | |
| Change in Public Debt Portfolio = (2-1) | | | (89,078,330,920) |
| % Change in Public Debt Portfolio | | | -2% |

Figure 3.4 Depicts the trend in public debt stock from 30th June 2020 to 30th June 2024.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The original allocation for public debt servicing in FY 2023/24 amounted to Kshs.1.75 trillion. This amount was revised to Kshs.1.87 trillion in Supplementary Estimates I and Kshs.1.78 trillion in Supplementary Estimates II, representing 90 per cent of the CFS budget, an increase of 29 per cent compared to Kshs.1.39 trillion allocated in FY 2022/23.

The revised Public debt allocation for FY 2023/24 of Kshs.1.78 trillion, comprised of Kshs.850.56 billion for interest payments and Kshs.931.84 billion for redemptions (principal payments). Allocation towards servicing external debt amounted to Kshs.763.35 billion, comprising Kshs.542.17 billion for redemption and Kshs.221.19 billion for interest payments. Allocation to domestic debt amounted to Kshs.1.02 trillion, comprising Kshs.389.67 billion for redemption and Kshs.629.37 billion for interest-payments.

Total expenditure on public debt in FY 2023/24 was Kshs.1.59 trillion, representing 89 per cent of the revised annual estimates, compared to Kshs.1.15 billion (83 per cent) recorded in FY 2022/23. The expenditure comprised Kshs.834.85 billion towards principal redemption, Kshs.750.51 billion towards interest payments, Kshs.1.58 billion as commitment fees, and Kshs.361.71 million as other charges.

External debt servicing amounted to Kshs.757.08 billion, consisting of Kshs.538.84 billion for debt redemption, Kshs.216.30 billion for interest payment, Kshs.1.58 billion as commitment fees, and Kshs.361.71 million as other charges. The total domestic debt payment was Kshs.830.22 billion, comprising of Kshs.296.01 billion and Kshs.534.22 billion for redemption and interest payments, respectively. Other domestic debt charges include commission for Stock Brokers (0.15 per cent, Central Bank of Kenya (1.5 per cent), withholding tax, Capital Market Authority approval fees and Nairobi Security Exchanges listing Fees. Analysis of the cost of debt shows that domestic debt accrued high-interest payments compared to external debt, which is attributed to the favourable rate on government securities attracting more investors and commercial banks' lending to the government due to high returns and minimal risk.

3.3.2 Overdraft Facility

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

For the financial year 2023/24, the overdraft limit is set at Kshs.97.05 billion and charged at the prevailing CBK rate on the amount outstanding at the end of each month. In FY 2023/24, the CBK interest rate applied was 10.5 per cent (July to December 2023), 12.5 per cent (December 2023 to February 2024), and 13.0 per cent (February to June 2024).

During FY 2023/24, the total charge on the overdraft facility amounted to Kshs.9.63 billion, an increase of 87 per cent compared to the overdraft facility charges of Kshs.5.16 billion in FY 2022/23. This increase is due to the gradual change in the CBK rate and increased use due to revenue shortfalls at the National Treasury. Further, the overdraft limit increased from Kshs.80.05 billion in FY 2022/23 to Kshs.97.05 billion in FY 2023/24. Table 3.5 shows the monthly charges for overdraft facilities in FY 2023/24.

Table 3.5: Charges on Overdraft Facility by Month

| Month | FY 2023/24, (Kshs.) | FY 2022/23, (Kshs.) | Variance in Per Cent |
|--------------|----------------------|----------------------|----------------------|
| | a | b | c=(a-b)/b*100 |
| July | 589,087,532 | 327,533,507 | 80 |
| August | 639,594,587 | 325,712,817 | 96 |
| September | 660,806,400 | 279,606,848 | 136 |
| October | 683,890,855 | 318,941,010 | 114 |
| November | 697,958,319 | 356,100,815 | 96 |
| December | 936,398,170 | 436,922,401 | 114 |
| January | 947,904,264 | 441,552,347 | 115 |
| February | 866,235,074 | 432,991,812 | 100 |
| March | 1,004,732,202 | 514,284,464 | 95 |
| April | 897,374,654 | 575,690,877 | 56 |
| May | 964,748,762 | 566,255,351 | 70 |
| June | 740,834,942 | 582,313,599 | 27 |
| Total | 9,629,565,761 | 5,157,905,848 | 87 |

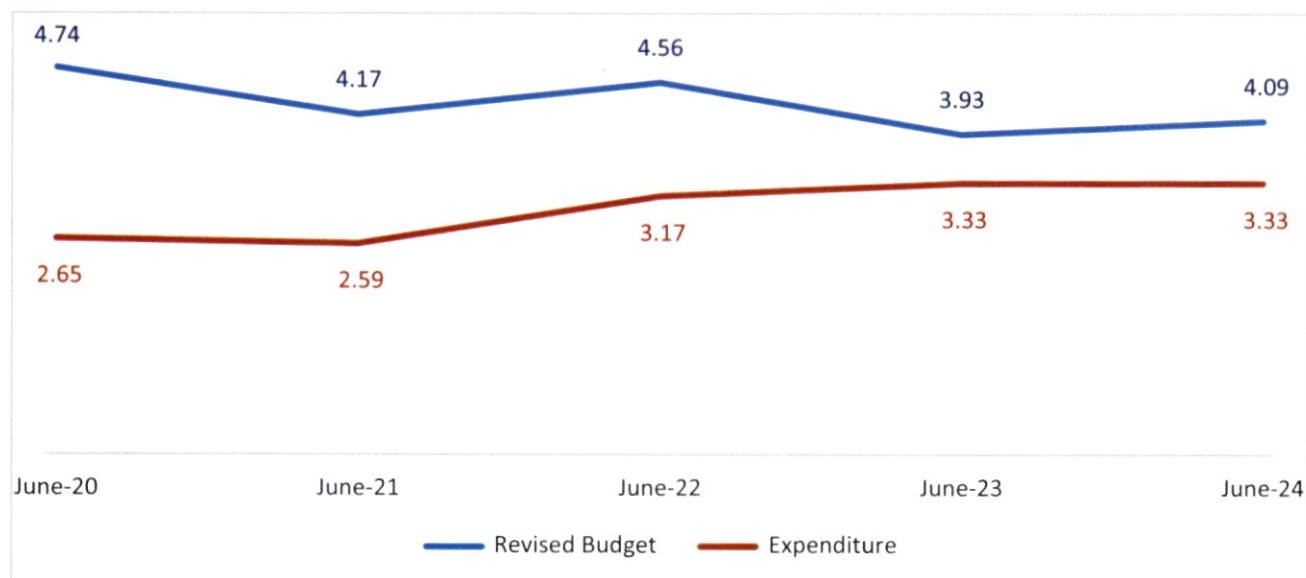
Source: National Treasury

3.3.3 Salaries and Allowances and Miscellaneous Services

In FY 2023/24, the allocations for Salaries and allowances and Miscellaneous Services (SAM) amounted to Kshs.4.74 billion. This was revised to Kshs.4.80 billion in Supplementary Estimates I and Kshs.4.09 in Supplementary Estimates II, compared to Kshs.3.92 billion allocated in FY 2022/23. The 4 per cent growth in the budget was attributed to allocation for Employer Contribution to the Housing Levy following the enactment of Finance Act 2023 and a 12 per cent increase in allocation for the Judicial Service Commission.

In FY 2023/24, the total expenditure on SAM was Kshs.3.33 billion, 82 per cent of the revised annual estimates, compared to Kshs.3.33 billion (84.9 per cent) recorded in FY 2022/23. Figure 3.5 shows the trends in budgetary allocations and expenditures for Salaries, Allowances, and Miscellaneous Services from FY 2019/20 to FY 2023/24.

Figure 3.5: Trend in Salaries, Allowances, and Miscellaneous Services (Kshs. Billion)



Source: National Treasury

Unfunded pension obligations can explain the gap between budget provision and actual expenditure.

Table 3.6 shows SAM performance in the FY 2023/24.

Table 3.6: Salaries, Allowances, and Miscellaneous Services Budget Performance

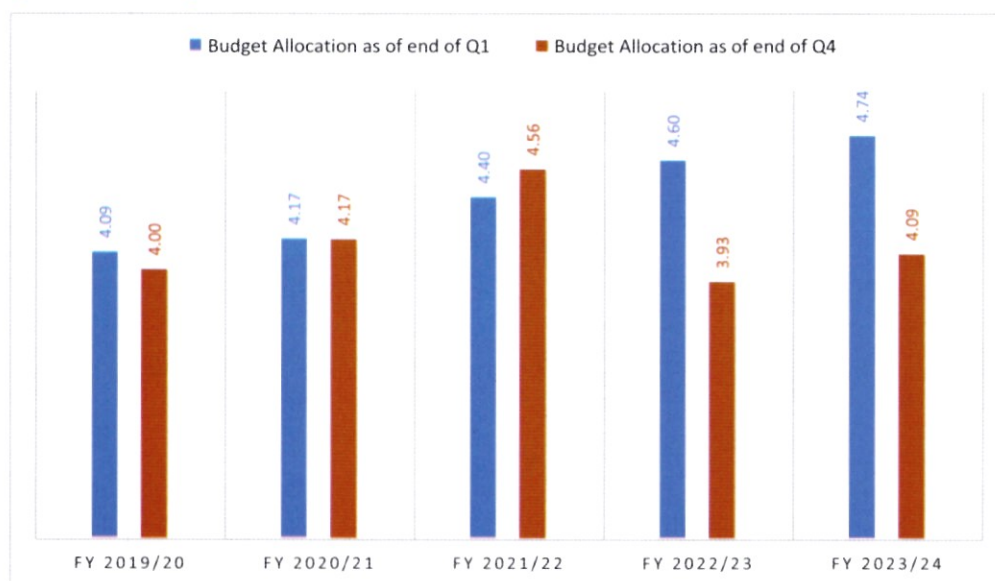
| \Name of the Office | FY 2023/24 | | | | | FY 2022/23 | | |
|---|----------------------------|---------------------------|----------------------|----------------------|------------------------|---------------------------|----------------------|------------------------|
| | Original Estimates (Kshs.) | Revised Estimates (Kshs.) | Exchequer (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) | Revised Estimates (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) |
| Salaries & Allowance | | | | | | | | |
| Office of the Attorney General | 19,305,659 | 12,441,000 | 11,534,000 | 11,534,000 | 93 | 17,002,020 | 22,510,396 | 132 |
| Director of Public Prosecutions | 9,618,404 | 9,618,404 | 17,050,238 | 17,050,238 | 177 | 21,118,404 | 9,338,256 | 44 |
| The Judicial Service Commission | 3,656,204,200 | 3,246,947,236 | 2,558,458,746 | 2,558,458,746 | 79 | 2,905,119,707 | 2,467,236,798 | 85 |
| Auditor General | 21,559,008 | 12,441,000 | 11,534,000 | 11,534,000 | 93 | 14,722,302 | 11,206,000 | 76 |
| Public Service Commission | 86,780,050 | 80,723,747 | 81,359,897 | 81,359,897 | 101 | 84,729,723 | 71,582,256 | 84 |
| Teachers Service Commission | 93,779,919 | 80,723,747 | 74,964,228 | 74,964,228 | 93 | 84,285,924 | 72,032,256 | 85 |
| Ethics and Anti-Corruption Commission | 22,866,000 | 20,866,000 | 20,585,408 | 20,585,408 | 99 | 26,954,873 | 25,367,710 | 94 |
| Kenya National Commission on Human Rights | 42,502,950 | 42,502,950 | 42,412,228 | 42,412,228 | 100 | 42,193,174 | 44,490,321 | 105 |
| Commission on Administrative Justice | 27,379,724 | 27,379,724 | 26,943,215 | 26,943,215 | 98 | 28,451,213 | 25,664,205 | 90 |
| National Gender & Equality Commission | 17,491,725 | 45,675,747 | 42,412,228 | 42,412,228 | 93 | 61,238,882 | 40,688,318 | 66 |
| National Cohesion & Integration Commission | 128,895,693 | 62,874,747 | 58,388,228 | 58,388,228 | 93 | 70,040,918 | 51,072,032 | 73 |
| Commission on Revenue Collection | 79,427,372 | 79,427,372 | 66,447,687 | 66,447,687 | 84 | 153,609,834 | 145,034,994 | 94 |
| Salaries & Remuneration Commission | 96,595,724 | 89,485,747 | 83,102,228 | 83,102,228 | 93 | 81,982,386 | 76,815,039 | 94 |
| National Land Commission | 145,082,448 | 80,871,921 | 74,904,228 | 74,904,228 | 93 | 86,976,924 | 71,802,256 | 83 |
| Controller of Budget | 18,357,787 | 9,560,228 | 9,560,228 | 9,560,228 | 100 | 10,157,724 | 9,232,256 | 91 |
| National Police Service Commission | 88,738,966 | 54,437,747 | 50,550,228 | 50,550,228 | 93 | 64,363,924 | 49,419,207 | 77 |
| Independent Electoral & Boundaries Commission | 105,815,122 | 21,915,456 | 224,238 | 224,238 | 1 | 100,257,304 | 76,708,431 | 77 |
| Sub-Total | 4,660,400,751 | 3,977,892,773 | 3,230,431,253 | 3,230,431,253 | 81 | 3,853,205,236 | 3,270,200,731 | 85 |
| Office of the President / Deputy President: (a) President | 42,439,881 | 33,463,929 | 17,325,000 | 17,325,000 | 95 | 37,835,627 | 19,888,000 | 97 |
| (b) Deputy President | | | 14,550,944 | 14,550,944 | | | 16,829,550 | |
| (a) Former Presidents | 24,179,127 | 22,679,127 | 13,167,000 | 13,167,000 | 87 | 24,960,148 | 16,469,600 | 96 |
| (b) Former First Lady | | | 6,583,500 | 6,583,500 | | | 7,524,000 | |
| Sub-Total | 66,619,008 | 56,143,056 | 51,626,444 | 51,626,444 | 92 | 62,795,775 | 60,711,150 | 97 |

| \Name of the Office | FY 2023/24 | | | | | FY 2022/23 | | |
|---------------------------------------|----------------------------|---------------------------|----------------------|----------------------|------------------------|---------------------------|----------------------|------------------------|
| | Original Estimates (Kshs.) | Revised Estimates (Kshs.) | Exchequer (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) | Revised Estimates (Kshs.) | Expenditure (Kshs.) | Budget Performance (%) |
| Total Salaries and Allowances | 4,727,019,759 | 4,034,035,829 | 3,282,057,697 | 3,282,057,697 | 81 | 3,916,001,011 | 3,330,911,881 | 85 |
| Miscellaneous Services | | | | | | | | |
| Employer Contribution to Housing Levy | - | 50,000,000 | 48,248,830 | 48,248,830 | 96 | | | |
| Employer Contribution to N.S.S. F | 12,500,000 | 3,000,000 | 2,171,480 | 2,171,480 | 72 | | | |
| Total Miscellaneous Services | 12,500,000 | 53,000,000 | 50,420,310 | 50,420,310 | 95 | - | - | |
| Grand Total | 4,739,519,759 | 4,087,035,829 | 3,332,478,007 | 3,332,478,007 | 82 | 3,916,001,011 | 3,330,911,881 | 85 |

Source: The National Treasury

The 177 per cent absorption by the Director of Public Prosecution is attributed to a budget cut from Kshs.19.62 million in the first Supplementary budget to Kshs.9.62 million in Supplementary Budget II despite having processed gratuity for the former Director of Public Prosecution. A review of Figure 3.6 shows that since FY 2019/20, there has been a noticeable gap between the SAM budget estimates and actual expenditures at the end of the financial year. This gap has been narrowing, particularly in FY 2022/23 and FY 2023/24.

Figure 3.6: Budget Allocation Trend for SAM from FY 2019/20 to FY 2023/24



Source: National Treasury

Figure 3.6 displays the budget allocation for Salaries, Allowances, and Miscellaneous services expenses for FY 2019/20 through FY 2023/24. It compares the budget allocation at the end of the first quarter (Q1) and the end of the fourth quarter (Q4) to represent the revised estimates.

In FY 2019/20, the budget allocation decreased by 2 per cent from Kshs.4.09 billion (Q1) to Kshs.4.00 billion (Q4), while allocation remained constant at Kshs.4.17 billion in FY 2020/21. In FY 2021/22, there was a 4 per cent increase in the allocation from Kshs.4.40 billion (Q1) to Kshs.4.56 billion (Q4). However, in FY 2022/23, there was a notable decrease of 15 per cent decrease in the allocation from Kshs.4.60 billion (Q1) to Kshs.3.93 billion (Q4). In FY 2023/24, allocation dropped by 14 per cent from Kshs.4.74 billion (Q1) to Kshs.4.09 billion (Q4). Overall, there

have been fluctuations in budget allocations over the years between Q1 and Q4.

Table 3.7 analyses the expenditure and budget utilisation patterns spanning from FY 2019/20 to FY 2023/24.

Table 3.7: SAM Budget Absorption Rate from FY 2019/20 to FY 2023/24

| Financial Year | Budget (Kshs. Billion) | Expenditure (Kshs. Billion) | Budget Absorption Rate (%) |
|----------------|------------------------|-----------------------------|----------------------------|
| 2019/2020 | 4.00 | 2.65 | 66 |
| 2020/2021 | 4.17 | 2.59 | 62 |
| 2021/2022 | 4.56 | 3.17 | 70 |
| 2022/2023 | 3.93 | 3.33 | 85 |
| 2023/2024 | 4.09 | 3.33 | 81 |

Source: National Treasury

The Controller of Budget has observed that while the budget has fluctuated year to year, expenditures have shown an increasing trend except in FY 2020/21. The average absorption rate of 75 per cent indicates that the SAM budget allocations may not have been fully financed.

3.3.4 Guaranteed Debt

As of 30 June 2024, the guaranteed debt stock stood at Kshs.92.8 billion, compared to Kshs.170.23 billion as of 30 June 2023. The decrease is attributed to the conclusion of Kenya Airways' novation process, which resulted in the government of Kenya assuming the Kenya Airways Guarantee (Tsavo). The debt is considered part of the public debt under the national government. In addition, a loan for rehabilitating and upgrading the Geothermal Plant Olkaria matured during the review period. Table 3.8 shows a list of guaranteed loans as of 30th June 2024.

Table 3.8: List of Guaranteed Loans as of 30th June 2024

| Classification | | | | Loans portfolio as of 30th June 2023 (Kshs. Mn) | FY 2023/24 | | Loans portfolio as of 30th June 2024 (Kshs. Mn) | Composition (%) of Loan Portfolio |
|--------------------------------------|------|--|--|---|-------------------------------|--|---|-----------------------------------|
| Agency | Year | Purpose of the loan | Creditor | | Loan Disbursements (Kshs. Mn) | Loans paid (Principal amount) (Kshs. Mn) | | |
| Kenya Airways | 2017 | Kenya Airways Guarantee (Tsavo) | EXIM Bank USA | 56,610.82 | - | 14,321.37 | - | - |
| | 2017 | Kenya Airways Guarantee (for Local Banks) | MTC Trust & Corporate Service Limited (Security Agent for Local Banks) | 31,613.05 | - | - | 29,139.21 | 31 |
| Kenya Electricity Generating Company | 1995 | Mombasa Diesel Generating Power Plant | Government of Japan | 825.20 | - | - | 343.46 | - |
| | 1997 | Sondu Miriu Hydro-power Project | Government of Japan | 1,148.28 | - | - | 682.77 | 1 |
| | 2004 | Sondu Miriu Hydro-power II | Government of Japan | 7,049.34 | - | - | 5,588.73 | 6 |
| | 2007 | Sondu - Miriu Hydro-power Project Sangoro Power Plant | Government of Japan | 3,296.13 | - | - | 2,629.51 | 3 |
| | 2010 | Olkaria 1 Unit 4 and 5 Geothermal Power Project | Government of Japan | 14,938.45 | - | - | 11,272.67 | 12 |
| | 2010 | Rehabilitation and Expansion of the Hydropower Plant Kindaruma | Government of Federal Republic of Germany - GiZ | 598.16 | - | - | - | - |
| | 2011 | Rehabilitation and Upgrade of the Geothermal Plant Olkaria | Government of Federal Republic of Germany - GiZ | 1,916.42 | - | - | 1,377.15 | 1 |
| | 2021 | DSSI Japan for Ken-Gen Loans Phase 1 | Government of Japan | 1,272.20 | - | - | 76.86 | - |

| Classification | | | | Loans portfolio as of 30th June 2023 (Kshs. Mn) | FY 2023/24 | | Loans portfolio as of 30th June 2024 (Kshs. Mn) | Composition (%) of Loan Portfolio |
|-----------------------|------|--|---------------------|---|-------------------------------|--|---|-----------------------------------|
| Agency | Year | Purpose of the loan | Creditor | | Loan Disbursements (Kshs. Mn) | Loans paid (Principal amount) (Kshs. Mn) | | |
| Kenya Ports Authority | 2007 | Mombasa Port Development Programme | Government of Japan | 20,174.54 | - | - | 16,097.19 | 17 |
| | 2015 | Kenya Port Development Project - Phase II | Government of Japan | 30,040.24 | - | - | 25,006.75 | 27 |
| | 2021 | DSSI Japan - Kenya Ports Authority (KE-P25) | Government of Japan | 351.14 | - | - | 271.15 | - |
| | 2021 | DSSI Japan - Kenya Ports Authority (KE-P25) - Phase II | Government of Japan | 394.98 | - | - | 309.84 | - |
| Total | | | | 170,228.96 | 0.00 | 14,321.37 | 92,795.31 | |

Source: National Treasury

In FY 2023/24, the allocation towards payment for guaranteed debt was Kshs.17.19 billion, revised to Kshs.18.92 billion in Supplementary Estimates I and Kshs.17.44 billion in Supplementary Estimates II. The total amount paid on guaranteed loans during FY 2023/24 amounted to Kshs.17.44 billion, which was payment for Kenya Airways Guarantee, with Kshs.14.32 billion being loan redemption and Kshs.3.11 billion being interest payment.

3.3.5 Pensions and Gratuities

The allocation to Pensions and Gratuities for the FY 2023/24 amounted to Kshs.189.09 billion, revised to Kshs.187.09 billion in Supplementary II, an 8.6 per cent increase from the previous financial year's allocation of Kshs.172.64 billion. This allocation is in four categories: Ordinary Pensions of Kshs.85.75 billion, Commuted Pensions and Gratuities of Kshs.68.56 billion, Other Pension Schemes of Kshs.134.10 million, and the Public Service Superannuation Scheme (PSSS) at Kshs.33.05 billion.

The Pensions and Gratuities Budget increase for FY 2023/24 was attributed to a 29 per cent increase in the ordinary pensions from Kshs.66.65 billion in FY 2022/23 to Kshs.85.75 billion in FY 2023/24. Also, the allocation towards PSSS increased by 4 per cent from Kshs.31.9 billion in FY 2022/23 to Kshs.33.05 billion in FY 2023/24.

Total payments towards Pensions and Gratuities in FY 2023/24 amounted to Kshs.148.95 billion, representing 79 per cent of the gross estimates, compared to Kshs.136.36 billion (79 per cent) recorded in FY 2022/23. Table 3.9 shows the performance for various pension categories in the FY 2023/24.

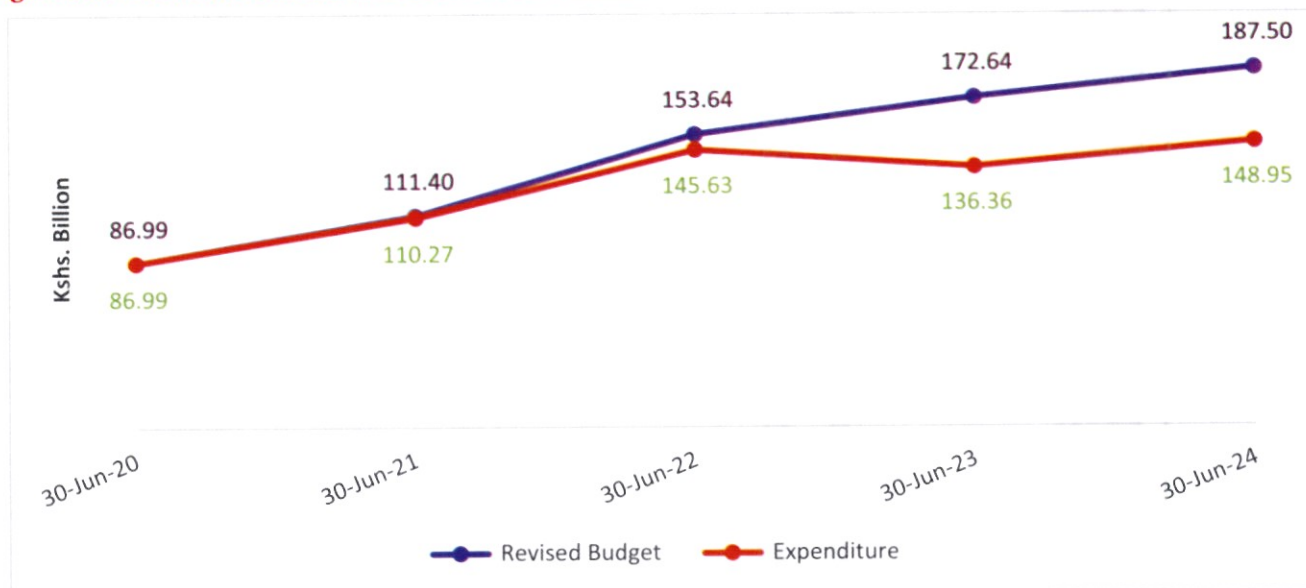
Table 3.9: Pension and Gratuities Budget Performance

| Classification of Pensions & Gratuities | FY 2023/24 | | | | FY 2022/23 | | | |
|---|------------------------------|----------------------|------------------------|----------------------|----------------------------------|----------------------|------------------------|----------------------|
| | Revised Estimates (Kshs. Mn) | Exchequer (Kshs. Mn) | Expenditure (Kshs. Mn) | Budget Performance % | Revised Net Estimates (Kshs. Mn) | Exchequer (Kshs. Mn) | Expenditure (Kshs. Mn) | Budget Performance % |
| Ordinary Pension | 85,753.58 | 73,690.17 | 73,690.17 | 86 | 66,654.25 | 65,508.01 | 65,508.01 | 98 |
| Commuted Pension | 68,557.27 | 43,650.37 | 43,650.37 | 64 | 73,847.95 | 41,278.00 | 41,278.00 | 56 |
| Other Pension Schemes | 134.1 | | | | 242.1 | | | |
| Public Service Superannuation Scheme | 33,054.83 | 31,608.04 | 31,608.04 | 96 | 31,895.25 | 29,572.71 | 29,572.71 | 93 |
| Total | 187,499.78 | 148,948.58 | 148,948.58 | 79 | 172,639.55 | 136,358.72 | 136,358.72 | 79 |

Source: National Treasury

Notably, the budget implementation of Pensions and Gratuities has been impacted by exchequer underfunding of Kshs.23.27 billion as evidenced by the processed Pensions and Gratuities of Kshs.172.22 billion vis-a-vis the Kshs.148.95 billion exchequer receipts. Further, the processing of Pensions and Gratuities was also negatively influenced by downtime of the Pension Information System. Figure 3.7 shows the Pensions and gratuities performance trend from 30th June 2020 to 30th June 2024.

Figure 3.7: Trend in Pensions and Gratuities Performance Trend



Source: National Treasury

The Controller of Budget recommends timely exchequer release for the Pensions and Gratuities in FY 2024/25.

3.4. Ministries, Departments, and Agencies Expenditure by Economic Classification

3.4.1 Introduction

This section presents MDAs' expenditure breakdown by economic items for development and recurrent activities in FY 2023/24. They are further disaggregated into specific budget economic items per the Standard Chart of Accounts. Development expenditure major budget items include Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialised Plant, Equipment, and Machinery and Pre-Feasibility studies.

Recurrent expenditure major economic items are Compensation to Employees and the use of Goods and Services, Current Transfer to SAGAs in Grants, Emergency Relief and Subsidies. Others included Social security Benefits and the Acquisition of Fixed and Non-fixed Assets. Some economic items under the use of Goods and Services include Travelling, Printing and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for Motor vehicles and Other assets.

3.4.2 Ministries, Departments, and Agencies Economic Items Analysis

Ministerial allocation in FY 2023/24 amounts to Kshs.2.37 trillion, revised to Kshs.2.46 trillion in Supplementary Budget I and Kshs.2.44 trillion in Supplementary Budget II. The gross Ministerial allocation comprised Kshs.708.85 billion for development activities and Kshs.1.73 trillion for recurrent programmes. Actual expenditure was Kshs.2.13 trillion (absorption rate of 87 per cent), consisting of Kshs.516.43 billion for development activities, representing 73 per cent, and Kshs.1.62 trillion for recurrent activities, representing 93 per cent. Annex VIII, referenced on page 172, gives a breakdown of MDAs' recurrent performance by economic classification expenditure.

3.4.3 Ministries, Departments, and Agencies Development Expenditure

In FY 2023/24, gross allocations towards ministerial development activities amounted to Kshs.807.64 billion, revised to Kshs.783.22 billion in Supplementary Budget I, and Kshs.708.85 billion in Supplementary Budget II, compared to Kshs.584.29 billion allocated in FY 2022/23. Gross ministerial development expenditure in FY 2023/24 amounted to Kshs.516.43 billion, recording an absorption rate of 73 per cent, compared to 81 per cent (Kshs.473.55 billion), recorded in FY 2022/23. Table 3.10 shows the ministerial development expenditure breakdown analysis in FY 2023/24.

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

| MINISTRY/STATE DEPARTMENT | Capital Transfers | Construction of Non-residential Building | Refurbishment of Buildings/ Infrastructure | Construction of Residential (Including Hostels.) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Gross Expenditure | (A-I-A) | Net Expenditure |
|--|-------------------|--|--|--|------------------------------|--|---------------------------------------|----------------|-------------------|----------|-----------------|
| The Executive Office of the President | - | 59.30 | 50.00 | - | 211.00 | 334.83 | 20.56 | - | 675.69 | - | 675.69 |
| Office of the Deputy President | - | - | 365.92 | - | - | 32.88 | - | - | 398.80 | - | 398.80 |
| State House | - | 616.79 | 583.54 | - | 40.00 | 61.95 | - | - | 1,302.27 | - | 1,302.27 |
| State Department for Correctional Services | - | 306.13 | 37.08 | - | 240.03 | 51.84 | - | - | 635.08 | - | 635.08 |
| State Department for Immigration and Citizen Services | - | 14.98 | - | 59.82 | - | 194.26 | 4,388.80 | - | 4,657.86 | 750.00 | 3,907.86 |
| National Police Service | - | 841.63 | 80.36 | - | 11.38 | 849.19 | - | 504.52 | 2,287.08 | - | 2,287.08 |
| State Department for Internal Security and National Administration | - | - | 24.22 | - | - | 6,500.00 | 0.53 | - | 6,524.75 | - | 6,524.75 |
| State Department for Devolution | - | - | - | - | - | - | - | 74.56 | 74.56 | - | 74.56 |
| State Department for the ASALs and Regional Development | 5,095.65 | - | - | - | - | - | - | 128.20 | 5,223.85 | - | 5,223.85 |
| Ministry of Defence | 2,275.97 | - | - | - | - | - | - | - | 2,275.97 | - | 2,275.97 |
| State Department for Foreign Affairs | - | - | 294.32 | 626.68 | - | 100.00 | - | 150.00 | 1,171.00 | - | 1,171.00 |
| State Department for Vocational and Technical Training | 5,567.55 | 116.88 | - | - | - | 38.56 | 17.04 | 495.19 | 6,235.22 | 1,843.29 | 4,391.93 |
| State Department for Higher Education and Research | 2,652.00 | - | - | - | - | - | - | - | 2,652.00 | - | 2,652.00 |
| State Department for Basic Education | 15,561.63 | - | - | - | - | - | - | - | 15,561.63 | - | 15,561.63 |

| MINISTRY/STATE DEPARTMENT | Capital Transfers | Construction of Non-residential Building | Refurbishment of Buildings/ Infrastructure | Construction of Residential (Including Hostels.) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Gross Expenditure | (A-I-A) | Net Expenditure |
|--|-------------------|--|--|--|------------------------------|--|---------------------------------------|----------------|-------------------|-----------|-----------------|
| The National Treasury | 5,732.25 | 15.00 | 195.06 | - | - | 420.84 | 5,351.25 | 20,307.52 | 32,021.92 | 3,583.49 | 28,438.43 |
| State Department for Economic Planning | 45,751.51 | - | - | - | - | - | 93.09 | - | 45,844.60 | 13.73 | 45,830.87 |
| State Department for Medical Services | 27,010.10 | 1,387.33 | - | - | - | 5,782.52 | 400.00 | 4,227.55 | 38,807.51 | 421.51 | 38,386.00 |
| State Department for Public Health and Professional Standards | 5,189.39 | 15.47 | - | - | - | - | - | - | 5,204.86 | - | 5,204.86 |
| State Department for Roads | 57,789.12 | 4.97 | 425.57 | 90.00 | 17,804.33 | 222.94 | 541.75 | 1,746.05 | 78,624.72 | 41,389.12 | 37,235.59 |
| State Department of Transport | 40,001.49 | 60.00 | - | - | - | 16.42 | - | 434.14 | 40,512.05 | 38,352.44 | 2,159.61 |
| State Department for Shipping and Maritime Affairs | - | - | - | - | - | - | 18.10 | 524.28 | 542.38 | 304.00 | 238.38 |
| State Department for Housing and Urban Development | 5,274.60 | - | 1,012.45 | - | 16,653.46 | 7.15 | 288.43 | 2,050.72 | 25,286.79 | 15,962.25 | 9,324.54 |
| State Department for Public Works | - | 142.60 | 17.59 | 14.00 | 104.57 | 10.00 | - | 108.28 | 397.04 | - | 397.04 |
| State Department for Irrigation | 17,107.70 | - | - | - | 943.77 | - | 196.41 | - | 18,247.89 | 6,313.51 | 11,934.37 |
| State Department of Water and Sanitation | 36,474.54 | - | - | - | - | - | 70.00 | - | 36,544.54 | 13,364.14 | 23,180.40 |
| State Department for Lands and Physical Planning | 2,907.00 | 108.57 | 92.23 | - | - | 49.58 | 344.69 | 1,142.67 | 4,644.74 | 618.62 | 4,026.12 |
| State Department for Information Communications and Technology & Digital Economy | 11,327.10 | - | - | - | - | 277.91 | - | 1,002.85 | 12,607.86 | 9,444.54 | 3,163.33 |

| MINISTRY/STATE DEPARTMENT | Capital Transfers | Construction of Non-residential Building | Refurbishment of Buildings/ Infrastructure | Construction of Residential (Including Hostels.) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Gross Expenditure | (A-I-A) | Net Expenditure |
|--|-------------------|--|--|--|------------------------------|--|---------------------------------------|----------------|-------------------|-----------|-----------------|
| State Department for Broadcasting & Telecommunications | 426.00 | - | - | - | - | - | - | 62.46 | 488.46 | - | 488.46 |
| State Department for Sports | 14,429.96 | - | - | - | 52.00 | 26.75 | - | - | 14,508.71 | 14,429.96 | 78.75 |
| State Department for Culture and Heritage | 99.70 | 34.30 | 13.15 | - | - | - | - | - | 147.15 | - | 147.15 |
| State Department for Youth Affairs and the Arts | 70.89 | - | - | - | - | 26.16 | 13.25 | 620.62 | 730.92 | 160.84 | 570.08 |
| State Department for Energy | 9,167.94 | - | 15,897.33 | - | 119.42 | - | 388.95 | 618.70 | 26,192.34 | 2,659.56 | 23,532.78 |
| State Department for Livestock Development | 3,297.97 | 12.00 | 20.89 | - | 554.29 | 73.21 | 13.11 | 901.14 | 4,872.62 | 2.20 | 4,870.42 |
| State Department for the Blue Economy and Fisheries | 5,431.64 | 5.73 | - | - | 156.06 | 83.71 | 1,603.73 | 40.58 | 7,321.45 | 636.07 | 6,685.38 |
| State Department for Crop Development | 28,248.29 | 179.83 | 61.68 | - | 670.20 | 2,289.14 | 1,295.63 | 6,130.34 | 38,875.12 | 1,076.49 | 37,798.62 |
| State Department for Cooperatives | 2,000.00 | 21.69 | - | - | - | - | 5.88 | 55.37 | 2,082.94 | - | 2,082.94 |
| State Department for Trade | 50.00 | - | - | - | - | - | - | - | 50.00 | - | 50.00 |
| State Department for Industry | 5,059.85 | - | - | - | 14.06 | - | 635.63 | 32.68 | 5,742.22 | - | 5,742.22 |
| State Department for Micro, Small and Medium Enterprises Development | 5,924.19 | - | - | - | - | - | - | - | 5,924.19 | - | 5,924.19 |
| State Department for Investment Promotion | 1,256.50 | - | - | - | - | - | - | - | 1,256.50 | - | 1,256.50 |

| MINISTRY/STATE DEPARTMENT | Capital Transfers | Construction of Non-residential Building | Refurbishment of Buildings/ Infrastructure | Construction of Residential (Including Hostels.) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|-------------------|--|--|--|------------------------------|--|---------------------------------------|----------------|-------------------|---------|-----------------|
| State Department for Labour and Skills Development | 316.12 | 153.47 | - | - | 6.66 | 5.85 | - | 141.36 | 623.47 | - | 623.47 |
| State Department for Social Protection and Senior Citizen Affairs | 661.36 | - | - | - | 14.91 | 14.58 | - | 1,703.03 | 2,393.88 | 245.00 | 2,148.88 |
| State Department for Mining | - | - | 12.52 | - | - | 521.25 | 0.74 | - | 534.52 | - | 534.52 |
| State Department for Petroleum | 430.00 | - | - | - | 0.49 | 471.59 | 799.91 | 512.38 | 2,214.37 | - | 2,214.37 |
| State Department for Tourism | 50.00 | 16.76 | - | - | - | - | - | 20.03 | 86.79 | 20.03 | 66.76 |
| State Department for Wildlife | 359.25 | - | 8.00 | - | 112.80 | - | 167.80 | - | 647.84 | 65.94 | 581.91 |
| State Department for Gender and Affirmative Action | 3,310.73 | - | - | - | - | - | 232.91 | - | 3,543.63 | 118.35 | 3,425.28 |
| State Department for Public Service | 268.00 | 51.99 | 1.27 | - | 99.17 | 296.62 | 14.25 | 268.66 | 999.97 | 250.64 | 749.33 |
| The State Law Office | 32.00 | 7.63 | 64.89 | - | - | - | - | 67.66 | 172.18 | - | 172.18 |
| The Judiciary Fund | - | 284.66 | 17.85 | 9.15 | - | 499.12 | 219.59 | 43.15 | 1,073.51 | - | 1,073.51 |
| Ethics and Anti-Corruption Commission | - | - | 59.57 | - | - | - | - | - | 59.57 | - | 59.57 |
| Office of the Director of Public Prosecutions | - | 34.69 | - | - | - | - | - | 19.67 | 54.36 | - | 54.36 |
| State Department for Environment and Climate Change | 989.02 | - | - | - | 76.95 | 260.96 | - | 460.67 | 1,787.61 | - | 1,787.61 |
| State Department for Forestry | 2,951.13 | - | - | - | - | - | - | - | 2,951.13 | - | 2,951.13 |
| National Land Commission | - | - | - | - | - | 103.52 | - | 165.00 | 268.52 | - | 268.52 |

| MINISTRY/STATE DEPARTMENT | Capital Transfers | Construction of Non-residential Building | Refurbishment of Buildings/ Infrastructure | Construction of Residential (Including Hostels.) | Construction and Civil Works | Purchase of Specialised Plant, Equipment and Machinery | Pre-Feasibility and Appraisal Studies | Other Expenses | Gross Expenditure | (A-I-A) | Net Expenditure |
|---|-------------------|--|--|--|------------------------------|--|---------------------------------------|------------------|-------------------|-------------------|-------------------|
| Independent Electoral and Boundaries Commission | 71.68 | - | - | - | - | - | - | - | 71.68 | - | 71.68 |
| Parliamentary Joint Services | - | 650.42 | 87.13 | - | - | 579.13 | 145.00 | 0.00 | 1,461.69 | - | 1,461.69 |
| Public Service Commission | - | 42.71 | - | - | - | - | - | - | 42.71 | - | 42.71 |
| Teachers Service Commission | - | 59.28 | - | - | - | - | - | 611.12 | 670.40 | 43.00 | 627.40 |
| Auditor General | - | 32.31 | - | - | - | - | 4.94 | 4.94 | 42.19 | - | 42.19 |
| National Gender and Equality Commission | - | - | - | - | - | - | - | - | - | - | - |
| Total | 370,619.83 | 5,277.09 | 19,422.60 | 799.65 | 37,885.56 | 20,202.49 | 17,271.95 | 45,376.11 | 516,855.27 | 152,068.72 | 364,786.55 |

Source: MDAs

An Analysis of MDAs' development expenditure by economic classifications shows that the highest expenditure by category was on Capital Transfers by MDAs at Kshs.370.91 billion, representing 72 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs), which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report (see Annex II referenced on page 137).

Other budget items with significant expenses included Construction and Civil Works at Kshs.37.89 billion and the Purchase of Specialised Plant, Equipment and Machinery at Kshs.20.20 billion, representing 7 per cent and 4 per cent, respectively.

Further analysis shows that the State Department for Roads had the highest Capital Transfers at Kshs.57.79 billion, representing 16 per cent of the total Capital Transfers, followed by the State Department for Economic Planning at Kshs.45.75 billion and the State Department for Transport at Kshs.40.00 billion, which represented 12 per cent and 11 per cent of the total capital transfers respectively.

Analysis of Other Expenses by economic classification, recorded Kshs.45.09 billion, representing 9 per cent of the gross development expenditure. MDAs recording the highest amount under other expenses include:

- **National Treasury** - Kshs.20.31 billion comprises Kshs.11.74 billion for Other Transfers and Emergency Relief, Kshs.3.78 billion for Specialised Materials and Supplies, Kshs.1.42 billion for Contracted Technical Services, Kshs.544.40 million for Professional Contracted Services and Kshs.1.98 billion for Other Operating Expenses.

State Department for Housing and Urban Development -Kshs.2.05 billion comprises Kshs.1.8 billion for Other Operating, Expenses, Kshs.156.72 million for Domestic Travel and other transportation costs, Kshs.42.26 million for Printing, Advertising and Information Supplies and Services, Kshs.19.20 million on Hospitality Supplies and Services, Kshs.14,21 million for office and general supplies and services, and Kshs.10.94 million for fuel, oil and lubricants.

- **The State Department for Roads** -Kshs.1.75 billion for Use of Goods and Services.

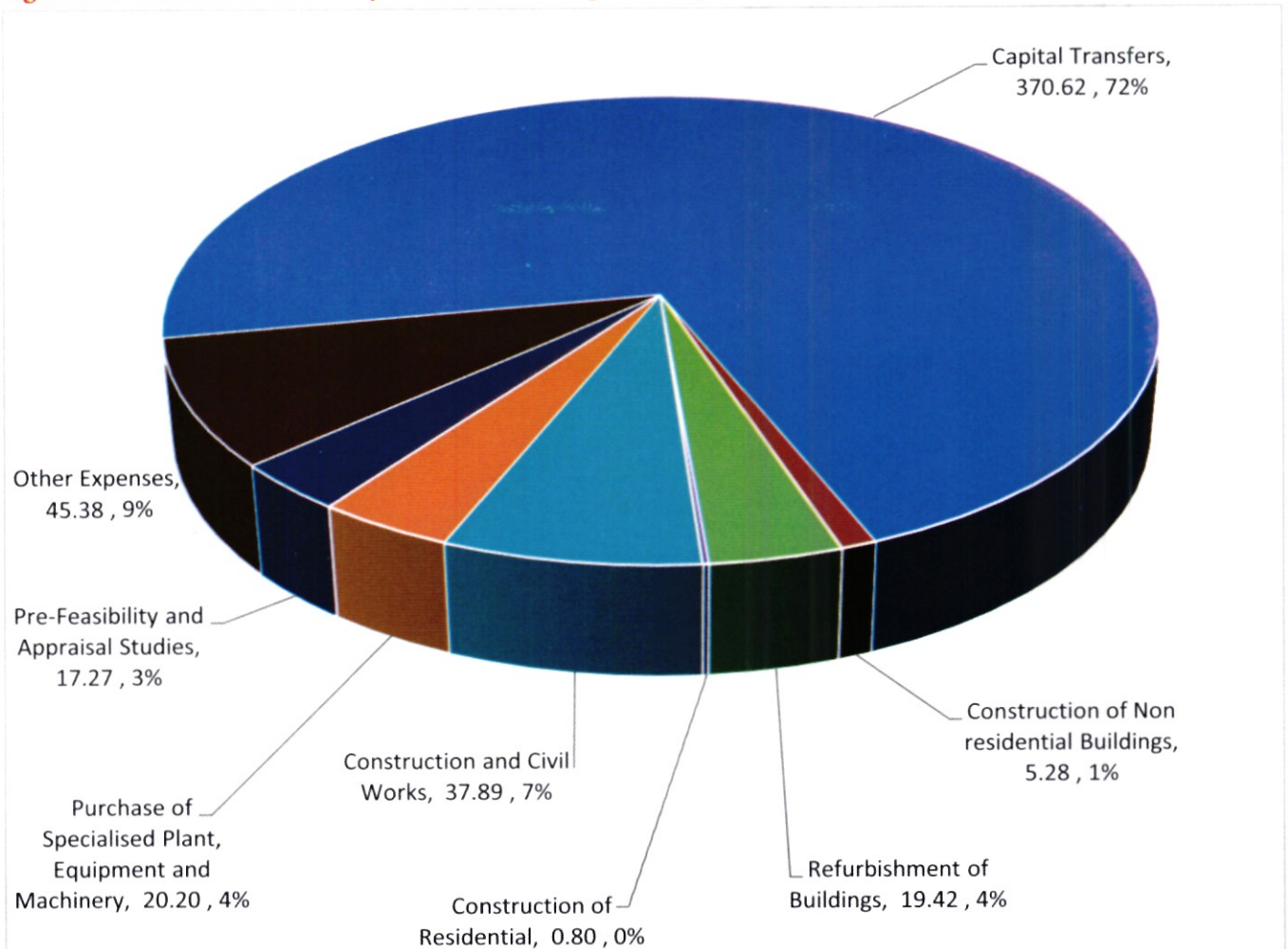
- **State Department for Social Protection and Senior Citizen Affairs** - Kshs.1.70 billion comprises Kshs.1.67 billion for Use of Goods and Services, Kshs.31.97 million for Compensation for Employees.

- **State Department for Lands and Physical Planning** - Kshs.1.14 billion comprises Kshs.523.12 million for Specialised Materials and supplies, Kshs.349.74 million for Legal dues, and Kshs.214.15 million for contracted technical services

State Department for Information Communications and Technology and Digital Economy Kshs.1 billion comprises Kshs.541.12 million for Contracted professional services, Kshs.242.06 million for acquisition of financial assets, Kshs.142.10 million for Monitoring and Evaluation, Kshs.47.17 million for Routine Maintenance and other assets, and Kshs30.40 million for purchasing computers, printers, and other IT equipment.

Figure 3.8 shows the composition of MDAs' development expenditure in the FY 2023/24.

Figure 3.8: Breakdown Summary of MDAs' Development Expenditure (Kshs. Billion)



Source: MDAs and National Treasury

3.4.4 Ministries, Departments, and Agencies Recurrent Expenditure

In FY 2023/24, gross allocation to ministerial recurrent expenditure amounted to Kshs.1.56 trillion, revised to Kshs.1.68 trillion in Supplementary Budget I, and to Kshs.1.73 trillion in Supplementary Budget II compared to Kshs.1.51 trillion allocated in FY 2022/23. Gross recurrent expenditure by MDAs in the FY 2023/24 was Kshs.1.62 trillion, representing 93 per cent of the revised gross recurrent budget, compared to Kshs.1.40 billion (93 per cent) recorded in FY 2022/23.

A breakdown of expenses by economic items for ministerial recurrent expenditure in the FY 2023/24 is presented in Table 3.11.

Table 3.11: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

| Ministries/ Departments/ Agencies | Compen- sation to Employees | Use of Goods and Services | | | | | | | | | | | | | | Subsidies | | Social Security Benefits (Kshs. Billion) | Grants and Other Transfers | | | | Acqui- sition of Financial Assets | Acquisition of Non-Financial Assets | | | | Gross Ex- penditure | (A-I-A) | Net Expen- diture | | | | |
|--|-----------------------------------|---|---|--------------------|-------------------|-------------------------------------|---|----------|------------------|--|---|---|-------------------|---|------------------------------------|-------------------|---|--|---|----------------------------------|---|--|--|---|--|--|---|------------------------|----------|----------------------|---|---|------------|------------|
| | | Utilities, Supplies and Services | Com- muni- cation, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertis- ing | Rentals and Rates- Non-Resi- dential | Training | Hospi- tality | Spe- cialised Materi- als and Supplies | Main- tenance Ex- penses- Motor Vehicles | Main- tenance Ex- penses- Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Lubri- cants | Other Expenses | Subsidies to Public Corpora- tions | | Subsi- dies to Private enter- prise | Grants and Other Transfers | Grants and Other Trans- fers to Internat- ional Organi- zations | Current Transfers (Grants and Others Transfer to Others Govern- ment Units) | | Other Transfers and Emergen- cy Relief | Refur- bish- ment of Build- ings | Pur- chase of Vehicles and Other Trans- port Equip- ment | Pur- chase of Office Furni- ture and General Equip- ment | | | | Purchase of Specialised Plant, Equip- ment and Machin- ery | Acqui- sition of Non-Fi- nancial Assets (Sum- mary) | | |
| The Executive Office of the President | 1,516.64 | 23.00 | 13.94 | 65.88 | 36.65 | 6.52 | 187.76 | 19.20 | 305.12 | 103.44 | 19.50 | 31.47 | 1.02 | 24.01 | 28.40 | 1,499.30 | - | - | 16.59 | - | - | - | 40.14 | - | 9.94 | 103.95 | 21.68 | 46.14 | 181.71 | 4,120.29 | 12.21 | 4,108.08 | | |
| Office of the Deputy President | 758.54 | 32.09 | 42.01 | 441.73 | 114.92 | 11.45 | 52.19 | 222.49 | 746.02 | 24.41 | 114.64 | 48.33 | - | 52.67 | 158.51 | 1,048.97 | - | - | 11.70 | - | - | - | - | - | - | 9.59 | 139.65 | 51.34 | 192.79 | 393.37 | 4,274.05 | - | 4,274.05 | |
| Office of the Prime Cabinet Secretary | 382.47 | - | 14.89 | 110.15 | 44.33 | 5.69 | 111.54 | 19.37 | 62.56 | 3.73 | 22.38 | 2.97 | 1.12 | 28.98 | 36.68 | 230.53 | - | - | 36.89 | - | - | - | - | - | - | 170.00 | 50.00 | 10.21 | 23.13 | 253.34 | 1,367.61 | - | 1,367.61 | |
| State Department for Parliamentary Affairs | 98.87 | - | 9.36 | 78.31 | 15.99 | 8.25 | - | 27.03 | 28.82 | 1.67 | 5.60 | 3.55 | - | 15.75 | 7.30 | 59.76 | - | - | - | - | - | - | - | - | - | - | - | - | - | 360.26 | - | 360.26 | | |
| State Department for Performance and Delivery Management | 143.64 | 17.41 | 5.95 | 41.36 | 10.80 | 4.27 | - | 9.46 | 30.89 | 2.35 | 2.29 | 1.21 | - | 12.77 | 8.17 | 0.00 | - | - | - | - | - | - | - | - | - | 6.66 | 24.13 | - | 30.79 | 321.38 | - | 321.38 | | |
| State Department for Cabinet Affairs | 32.88 | - | 2.66 | 55.54 | 3.30 | 1.05 | - | 21.50 | 18.66 | - | 1.80 | 0.49 | - | 3.95 | 7.05 | 122.05 | - | - | - | - | - | - | - | - | - | 29.00 | 52.22 | 3.25 | - | 84.47 | 355.41 | 0.00 | 355.41 | |
| State House | 2,741.80 | 92.85 | 143.77 | 1,345.85 | 298.16 | 64.38 | 195.58 | 24.25 | 1,168.11 | 76.61 | 166.16 | 101.42 | 109.49 | 131.46 | 407.92 | 1,972.43 | - | - | 22.80 | - | - | - | - | - | - | 1.81 | 548.21 | 219.99 | 193.15 | 963.15 | 10,026.20 | 2.10 | 10,024.10 | |
| State Department for Correctional Services | 24,985.17 | 90.52 | 3.25 | 166.84 | 1.80 | 1.08 | 104.86 | 9.28 | 19.14 | 1,797.21 | 86.92 | - | 1,450.00 | 20.80 | 230.07 | 316.17 | - | - | 8.87 | - | - | - | 4.67 | - | - | - | - | 115.74 | - | 115.74 | 29,412.37 | - | 29,412.37 | |
| State Department for Immigration and Citizen Services | 6,249.25 | 56.67 | 123.55 | 538.44 | 115.80 | 17.65 | 504.42 | 67.16 | 114.81 | 568.71 | 92.39 | 76.41 | 76.83 | 121.70 | 161.91 | 557.86 | - | - | 2.98 | - | 130.00 | - | 12.07 | - | - | 1.36 | - | 38.63 | 97.68 | 137.68 | 9,726.28 | 950.79 | 8,775.49 | |
| National Police Service | 82,861.90 | 1,211.90 | 19.80 | 814.71 | 1.90 | 0.25 | 75.44 | 88.57 | 3.37 | 3,646.48 | 621.85 | 28.07 | 11,138.35 | 17.81 | 1,038.67 | 8,040.23 | - | - | - | - | - | - | - | - | - | 4.96 | 29.25 | 18.99 | 1,006.02 | 1,059.22 | 110,668.51 | - | 110,668.51 | |
| State Department for Internal Security and National Administration | 14,216.33 | 207.30 | 6.85 | 853.96 | 6.18 | 0.98 | 47.39 | 38.79 | 551.67 | 133.79 | 35.56 | 72.88 | - | 8.10 | 51.81 | 11,955.06 | - | - | 5.87 | - | - | 2,205.98 | 18.35 | - | - | - | - | 62.53 | - | 62.53 | 30,479.37 | 26.08 | 30,453.29 | |
| State Department of Devolution | 218.87 | - | 4.49 | 67.08 | 9.85 | 9.81 | 110.30 | 8.84 | 178.38 | 1.43 | 8.94 | 4.38 | 1.44 | 7.18 | 17.20 | 255.82 | - | - | 2.08 | - | - | 1,065.60 | - | - | - | 1.12 | - | 2.78 | 34.83 | 38.73 | 2,010.43 | 23.93 | 1,986.50 | |
| State Department for the ASALs and Regional Development | 253.51 | 1.73 | 3.89 | 50.22 | 9.64 | 0.23 | 101.26 | 1.88 | 18.82 | 0.12 | 2.50 | 183.31 | - | 4.18 | 6.66 | 674.38 | - | - | 4.80 | - | - | 10,855.02 | 6,865.96 | - | - | - | - | 18.42 | 18.42 | 19,056.54 | - | 19,056.54 | | |
| Ministry of Defence | 1,723.10 | - | 10.00 | 90.48 | 26.87 | 12.10 | - | 47.92 | 63.47 | 39.73 | 17.82 | 6.25 | - | 41.69 | 28.64 | 121.50 | - | - | - | - | - | 152,492.58 | - | - | - | - | 1.93 | 12.70 | 19.64 | 3.09 | 37.36 | 154,759.51 | 1,891.36 | 152,868.15 |
| State Department for Foreign Affairs | 11,016.77 | 486.68 | 254.63 | 208.75 | 3,255.90 | 30.94 | 3,011.98 | 8.43 | 614.81 | 45.89 | 67.04 | 163.37 | 113.05 | 136.38 | 121.49 | 1,330.14 | - | - | 75.96 | - | - | 81.47 | 655.12 | - | 11.11 | 204.18 | 144.26 | 16.91 | 376.46 | 22,055.25 | 220.64 | 21,834.62 | | |
| State Department for Diaspora Affairs | 97.27 | 2.85 | 7.16 | 52.55 | 484.29 | 9.36 | 38.50 | 11.55 | 76.27 | 0.67 | 4.75 | 0.13 | - | 9.43 | 5.50 | 69.39 | - | - | - | - | - | - | - | - | - | 86.40 | 37.40 | 41.30 | 56.35 | 221.45 | 1,091.12 | - | 1,091.12 | |
| State Department for Vocational and Technical Training | 8,217.89 | 0.22 | 4.46 | 44.77 | 2.04 | 4.84 | 54.13 | 108.58 | 13.23 | 0.31 | 3.17 | 3.21 | - | 8.33 | 4.97 | 84.73 | - | - | 4.18 | 11,941.41 | - | - | 4,619.24 | - | - | - | 20.47 | 3.05 | 23.52 | 25,143.21 | 4,749.15 | 20,394.06 | | |
| State Department for Higher Education and Research | 251.07 | 10.15 | 12.18 | 63.37 | 10.58 | 3.56 | 70.60 | 11.54 | 26.55 | 3.02 | 9.16 | 8.12 | - | 13.57 | 14.46 | 36,738.03 | - | - | - | - | - | 57,689.71 | 21,975.56 | 31,895.00 | - | - | 6.89 | 4.43 | 11.32 | 148,817.58 | 57,689.71 | 91,127.87 | | |

| Ministries/ Departments/ Agencies | Use of Goods and Services | | | | | | | | | | | | | Subsidies | | Grants and Other Transfers | | | | Acquisition of Non-Financial Assets | | | | Gross Expenditure | (A+A) | Net Expenditure | | | | | | | |
|--|-----------------------------|----------------------------------|--|-----------------|----------------|--------------------------|--------------------------------------|----------|---------------|--|--|--|----------------|--|---------------------------|----------------------------|------------------------------------|---------------------------------|---|---|--------------------------------------|---|--------------------------------------|-------------------|-------|-----------------|-----------------------------------|----------------------------------|--|--|--|---|------------|
| | Compen- sation to Employees | Utilities, Supplies and Services | Com- muni- cation, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals and Rates- Non-Resi- dential | Training | Hospi- tality | Spe- cialised Materi- als and Supplies | Mai- ntenance Ex- penses- Motor Vehicles | Mai- ntenance Ex- penses- Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Labri- cants | Other Expenses | Subsidies to Public Corpora- tions | Subsidies to Private enterprise | Social Security Benefits (Kds. Billion) | Grants and Other Transfers to International Organiza- tions | Grants and Other Transfers to Others | Current Transfers (Grants and Others) to Others | Other Transfers and Emergency Relief | | | | Acqui- sition of Financial Assets | Re- furbish- ment of Build- ings | Pur- chase of Vehicles and Other Trans- port Equip- ment | Pur- chase of Office Furni- ture and General Equip- ment | Pur- chase of Specialised Plant, Equipment and Ma- chinery | Acqui- sition of Non-Fi- nancial Assets (Sum- mary) | |
| State Department for basic Education | 4,309.47 | - | 2.89 | 591.6 | 1.63 | 1.92 | 32.13 | 2.12 | 6.47 | - | 6.87 | 5.19 | - | 79.89 | 25.27 | 9,289.37 | 93,615.41 | - | - | 17,181.10 | - | - | - | - | - | - | - | - | - | - | 13,4618.91 | - | 13,4618.91 |
| The National Treasury | 3,432.62 | 148.36 | 34.78 | 160.62 | 60.30 | 18.54 | 77.35 | 92.13 | 292.16 | 11.66 | 21.42 | 23.03 | 2,102.86 | 65.27 | 15.09 | 13,107.45 | - | - | 15.55 | 8,158.77 | 37,395.93 | 450.77 | - | - | - | 4.26 | 51.63 | 88.25 | 5.56 | 149.71 | 65,834.35 | 8,026.77 | 57,807.58 |
| State Department of Economic Planning | 431.60 | 1.61 | 6.40 | 72.53 | 4.66 | 4.04 | 40.61 | 165.99 | 33.44 | 12.30 | 10.50 | 5.19 | 20.61 | 17.90 | - | 26.55 | - | - | 1.11 | - | 2,923.04 | - | - | - | - | 2.63 | 16.17 | 366.17 | 384.97 | 4,163.05 | 271.00 | 3,892.05 | |
| State Department for Medical Services | 8,402.94 | 99.04 | 5.61 | 419.14 | 7.85 | 7.79 | 3.86 | 561.99 | 226.81 | 988.04 | 11.88 | 184.02 | - | 23.70 | 57.48 | 479.37 | - | - | 51.50 | - | 32,913.04 | 71.20 | - | - | - | - | - | - | - | 44,325.29 | - | 44,325.29 | |
| State Department for Public Health and Professional Standards | 6,127.82 | 5.73 | 4.61 | 226.64 | 2.89 | 7.46 | - | 171.90 | 67.62 | 64.59 | 8.43 | 23.32 | - | 19.02 | 16.21 | 480.19 | - | - | - | 8,359.29 | - | - | 18.87 | - | - | - | - | 64.28 | 15,668.86 | 2,254.58 | 13,414.28 | | |
| State Department for Roads | 1,161.19 | 18.79 | 1.04 | 9.53 | 1.21 | 0.23 | - | 0.08 | 3.86 | 26.37 | 1.97 | 6.88 | 3.25 | 5.59 | 1.84 | 225.60 | - | - | - | 68,890.21 | - | - | - | - | - | - | 0.40 | 8.80 | 70,366.84 | 68,890.21 | 1,476.63 | | |
| State Department of Transport | 184.35 | 13.22 | 5.83 | 45.04 | 20.15 | 6.73 | 4.70 | 14.40 | 16.37 | 19.79 | 4.46 | 10.56 | - | 15.44 | 19.87 | 33.01 | - | - | - | - | 10,121.97 | - | - | - | 7.40 | 4.36 | 2.08 | 13.83 | 10,549.71 | 10,352.34 | 197.37 | | |
| State Department for Shipping and Maritime Affairs | 116.59 | - | 4.35 | 21.67 | 8.04 | 7.04 | 30.19 | 13.88 | 10.05 | 5.09 | 1.22 | 6.40 | - | 5.33 | 8.48 | 29.57 | - | - | 1.34 | - | 1,887.65 | - | - | - | - | - | - | 51.28 | 2,208.18 | 1,583.05 | 625.13 | | |
| State Department for Housing and Urban Development | 919.03 | 8.74 | 1.20 | 22.74 | 12.02 | 10.55 | 200.97 | 2.74 | 16.39 | 4.82 | 6.82 | 4.01 | - | 9.75 | 9.76 | 115.37 | - | - | 10.92 | - | - | - | - | - | - | - | - | - | 1,355.84 | 85.04 | 1,270.80 | | |
| State Department for Public Works | 760.73 | 10.95 | 1.62 | 1.62 | 0.90 | 0.80 | 78.96 | 2.71 | 6.73 | 6.40 | 2.61 | 23.08 | - | 9.85 | 7.52 | 78.91 | - | - | - | - | 2,346.00 | - | - | - | - | 1.48 | - | 3,340.87 | 950.00 | 2,390.87 | | | |
| State Department for Irrigation | 210.21 | 5.97 | 3.77 | 17.62 | 9.11 | 0.74 | - | 14.15 | 8.71 | 1.20 | 7.77 | 1.02 | - | 4.23 | 14.70 | 2.80 | - | - | - | - | 1,078.85 | - | - | - | 5.68 | 10.65 | 2.78 | 19.11 | 1,399.98 | 265.85 | 1,134.13 | | |
| State Department of Water and Sanitation | 535.27 | 5.71 | 0.73 | 10.95 | 2.81 | 0.85 | - | 1.19 | 2.85 | 1.77 | 3.07 | 1.54 | - | 1.26 | 1.92 | 39.02 | - | - | - | - | 4,208.40 | - | - | - | - | - | - | 3.16 | 4,820.51 | 2,017.42 | 2,803.09 | | |
| State Department for Lands and Physical Planning | 2,760.86 | 69.02 | 9.47 | 154.01 | - | 3.99 | 292.47 | 20.58 | 123.95 | 124.57 | 16.99 | 4.87 | - | 26.24 | 78.14 | 65.06 | - | - | 6.00 | - | - | - | - | - | 9.83 | - | - | 3,766.04 | 423.51 | 3,342.53 | | | |
| State Department for Information Communications Technology and Digital Economy | 261.26 | 0.07 | 4.13 | 27.26 | 3.18 | 1.36 | 114.08 | 7.25 | 11.71 | 0.32 | 5.39 | 1.18 | - | 1.72 | 6.56 | 22.41 | - | - | 0.59 | - | 2,961.41 | - | - | - | - | - | 2.54 | 6.41 | 8.95 | 3,438.83 | 947.45 | 2,491.37 | |
| State Department for Broadcasting and Telecommunications | 448.10 | 1.99 | 10.45 | 66.33 | 4.09 | 726.47 | 31.74 | 1.84 | 30.94 | 2.78 | 5.74 | 5.77 | - | 2.17 | 15.25 | 37.44 | - | - | 2.79 | - | 3,516.95 | - | - | - | 33.69 | 1.17 | 0.58 | 35.45 | 4,946.28 | 707.99 | 4,238.29 | | |
| State Department for Sports | 175.55 | - | 4.21 | 15.61 | 5.92 | 2.98 | 50.53 | 3.23 | 9.31 | 5.05 | 5.06 | 2.30 | - | 4.73 | 6.98 | 5.85 | - | - | 1.57 | - | 983.30 | - | - | - | - | 0.12 | 0.08 | 0.19 | 1,282.39 | - | 1,282.39 | | |
| State Department for Culture and Heritage | 200.83 | 2.60 | 4.69 | 52.91 | 11.44 | 15.31 | 42.57 | 20.42 | 45.64 | 30.22 | 4.40 | 1.78 | 20.64 | 3.20 | 11.34 | 0.00 | - | - | 3.16 | - | 1,716.11 | - | - | - | - | - | 5.46 | 2,192.73 | - | 2,192.73 | | | |
| State Department for Youth Affairs and the Arts | 755.34 | 9.49 | 6.63 | 52.86 | 8.48 | 7.45 | 101.63 | 12.65 | 28.37 | 24.39 | 5.59 | 5.23 | - | 13.47 | 7.10 | 27.56 | - | - | 1.13 | - | 1,913.76 | - | - | - | 0.06 | 0.13 | 2.60 | 5.40 | 2,989.33 | 151.94 | 2,837.39 | | |
| State Department for Energy | 322.15 | 11.83 | 12.04 | 37.11 | 4.98 | 1.12 | - | 8.44 | 30.49 | 3.68 | 5.48 | 5.66 | - | 11.39 | 20.34 | 37.58 | - | - | 3.64 | - | 5,457.58 | - | - | - | 9.24 | 8.93 | 2.62 | 27.68 | 5,994.31 | 5,121.48 | 872.83 | | |

| Ministries/ Departments/ Agencies | Compensation to Employees | Use of Goods and Services | | | | | | | | | | | | Subsidies | | Grants and Other Transfers | | | Acquisition of Non-Financial Assets | | | | Gross Expenditure (A4-A) | Net Expenditure | | | | | | | | |
|--|---------------------------|----------------------------------|--|-----------------|----------------|--------------------------|--|----------|---------------|--|--|--|----------------|--|--------------------------|----------------------------|------------------------------------|-------------------------------------|--|----------------------------|---|---|--------------------------|-----------------|--|-----------------------------------|------------------------------|--|--|--|---|----------|
| | | Utilities, Supplies and Services | Com- muni- cation, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals and Rates- and Non-Resi- dential | Training | Hospi- tality | Spe- cialised Mater- ials and Supplies | Mainte- nance Ex- penses- Motor Vehicles | Mainte- nance Ex- penses- Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Labo- rants | Other Expenses | Subsidies to Public Corpora- tions | Subsi- dies to Private enter- prise | Social Security Benefits (Kshs. Billion) | Grants and Other Transfers | Grants and Other Transfers to International Organiza- tions | Current Transfers (Grants and Others) to Other Govern- ment Units | | | Other Transfers and Emergen- cy Relief | Acqui- sition of Financial Assets | Refor- mation of Build- ings | Pur- chase of Vehicles and Other Trans- port Equip- ment | Pur- chase of Office Furni- ture and General Equip- ment | Pur- chase of Specialised Plant, Equipment and Ma- chinery | Acqui- sition of Non-Fi- nancial Assets (Sum- mary) | |
| State Department for Livestock Development | 1,434.82 | 40.91 | 4.47 | 91.31 | 14.34 | 6.64 | 84.14 | 17.60 | 24.24 | 286.18 | 17.44 | 2.13 | 0.12 | 17.83 | 15.99 | 116.20 | - | - | - | - | 3,066.35 | - | - | - | 5.95 | 10.10 | 4.92 | 233.67 | 254.64 | 5,495.32 | 2,446.89 | 3,048.43 |
| State Department for the Blue Economy and Fisheries | 239.10 | 0.50 | 0.34 | 9.11 | 2.33 | 0.57 | 25.84 | 5.98 | 3.31 | 7.07 | 3.72 | 0.29 | - | 3.10 | 5.26 | 41.65 | - | - | - | - | - | - | - | - | 24.15 | - | 1.51 | 0.23 | 25.89 | 2,751.48 | 65.24 | 2,686.25 |
| State Department for Crop Development | 726.06 | 11.83 | 6.35 | 15.41 | - | 1.01 | 26.18 | 6.78 | 6.32 | 62.08 | 1.57 | 10.95 | - | 5.86 | 1.81 | 32.12 | 424.03 | 1.27 | 18,234.00 | - | - | - | - | - | - | - | - | 1.17 | 19,574.79 | 7,584.76 | 11,990.02 | |
| State Department for Cooperatives | 255.35 | - | 4.97 | 61.88 | 7.02 | 47.72 | 75.17 | 25.10 | 39.75 | 4.25 | 2.98 | 1.46 | - | 8.80 | 14.67 | 94.64 | - | - | - | - | 1,079.48 | - | - | - | - | 15.65 | - | - | 1,738.87 | 1,016.33 | 722.55 | |
| State Department for Trade | 587.63 | 8.05 | 9.17 | 62.44 | 58.09 | 13.01 | 197.44 | 17.68 | 30.65 | 14.12 | 4.56 | 4.35 | 5.57 | 8.78 | 15.45 | 143.57 | - | 0.21 | 1,916.51 | - | - | - | 22.87 | - | - | 54.51 | 3.91 | 4.70 | 3,183.26 | 1,355.68 | 1,827.58 | |
| State Department for Industry | 429.18 | 0.20 | 5.06 | 45.23 | 25.78 | 4.15 | 85.40 | 4.18 | 27.50 | 44.40 | 10.69 | 1.19 | - | 10.53 | 20.96 | 69.74 | - | 2.21 | - | - | 2,211.65 | - | - | - | - | - | 73.56 | 3,071.58 | 589.70 | 2,481.89 | | |
| State Department for Micro, Small and Medium Enterprises Development | 81.45 | 4.49 | 3.86 | 39.99 | 12.57 | 2.85 | 12.00 | 17.57 | 24.71 | - | 1.16 | 1.33 | - | 8.05 | 6.16 | 10.34 | - | - | 1,361.67 | - | - | - | - | - | 34.48 | 2.86 | 2.85 | 40.19 | 1,628.39 | - | 1,628.39 | |
| State Department for Investment Promotion | 69.50 | 4.95 | - | 61.70 | 43.57 | 5.32 | 24.56 | 7.70 | 12.82 | 0.42 | 4.10 | 1.49 | - | 8.51 | 6.62 | 25.56 | - | - | - | 996.98 | - | - | - | - | 25.83 | 27.01 | 14.17 | 21.16 | 1,361.99 | 490.70 | 871.29 | |
| State Department for Labour and Skills Development | 926.94 | 19.74 | 19.40 | 141.61 | 107.52 | 4.78 | 274.22 | 20.21 | 95.29 | 4.46 | 9.72 | 3.99 | 0.83 | 18.98 | 23.63 | 21.21 | - | - | - | 2,157.60 | - | - | 5.54 | - | - | - | 17.50 | 3,873.17 | 2,885.30 | 1,287.87 | | |
| State Department for Social Protec- tion and Senior Citizen Affairs | 1,939.53 | 2.64 | 25.19 | 357.43 | 3.68 | 41.30 | 32.92 | 10.05 | 53.49 | 7.91 | 12.67 | 2.57 | - | 17.80 | 23.08 | 810.97 | - | - | 26,801.70 | - | - | - | 1,747.82 | 177.72 | - | 3.14 | 0.60 | 32,072.91 | 41.77 | 32,031.14 | | |
| State Department for Mining | 383.35 | 8.89 | 14.48 | 332.63 | 12.07 | 2.78 | 5.00 | 24.39 | 28.47 | 14.58 | 34.17 | 9.56 | - | 49.95 | 63.52 | 95.83 | - | - | 336.00 | - | - | - | - | - | 224.24 | 7.99 | - | 232.23 | 1,647.90 | - | 1,647.90 | |
| State Department for Petroleum | 211.24 | 2.11 | 1.57 | 13.74 | 2.27 | 0.62 | 50.50 | 0.99 | 4.56 | 0.91 | 2.26 | 0.62 | - | 1.73 | 3.72 | 6.24 | 47,263.76 | - | - | - | - | - | - | - | 47.05 | 7.61 | 3.77 | 47,825.26 | - | 47,825.26 | | |
| State Department for Tourism | 190.86 | 3.91 | 1.12 | 27.93 | 19.77 | 2.57 | 50.50 | 24.27 | 45.10 | 25.48 | 3.21 | 0.75 | - | 3.32 | 6.39 | 54.44 | - | - | - | 602.63 | - | - | - | - | 79.96 | 1.16 | 5.19 | 86.31 | 1,148.56 | 157.23 | 991.33 | |
| State Department for Wildlife | 125.76 | - | 1.16 | 21.33 | 7.04 | 0.13 | 57.29 | 3.12 | 4.68 | 0.72 | 1.60 | 0.08 | 787.00 | 1.70 | 2.99 | 11,288.87 | - | - | 9,989.83 | - | - | - | - | - | 0.11 | 4.35 | 20.93 | 25.39 | 12,158.71 | 7,563.83 | 4,594.87 | |
| State Department for Gender and Affirmative Action | 287.31 | - | 3.17 | 62.59 | 12.72 | 5.12 | 41.36 | 21.87 | 54.22 | 0.66 | 2.60 | 1.56 | - | 863.86 | 4.96 | 34.48 | - | 1.98 | 683.75 | - | - | - | - | - | - | 26.77 | 8.94 | 2,117.90 | 101.65 | 2,016.25 | | |
| State Department for Public Service | 6,292.49 | 50.74 | 154.08 | 173.12 | 9.69 | 12.84 | 305.67 | 59.40 | 84.70 | 40.97 | 13.17 | 65.29 | 117.69 | 74.00 | 25.93 | 142.14 | - | 34.97 | 13,901.95 | - | - | 39.94 | - | - | - | - | - | 21,799.41 | 2,436.77 | 19,362.64 | | |
| State Department for East African Community | 306.08 | - | 7.95 | 108.62 | 173.43 | 4.55 | 96.90 | 3.35 | 46.74 | 1.31 | 8.96 | 1.65 | - | 8.94 | 13.03 | 8.67 | - | - | - | - | - | - | - | - | 69.47 | 48.54 | 45.05 | 960.72 | - | 960.72 | | |
| The State Law Office | 1,837.46 | 34.11 | 12.54 | 270.19 | 72.35 | 5.36 | 135.08 | 37.45 | 58.34 | 11.73 | 15.92 | 17.12 | - | 89.44 | 24.04 | 394.93 | - | 5.97 | - | 2,892.86 | - | - | - | - | 424.14 | 26.77 | 15.09 | 8.44 | 6,389.35 | 581.68 | 5,807.67 | |
| The Judiciary | 13,921.33 | 122.04 | 333.01 | 1,350.52 | 203.45 | 59.75 | 121.04 | 50.92 | 556.99 | 72.20 | 89.44 | 24.04 | 1,595.75 | 89.44 | 24.04 | 990.49 | - | 142.20 | - | - | - | - | - | - | - | 257.58 | 69.15 | 326.73 | 20,073.38 | - | 20,073.38 | |
| Ethics and Anti-Corruption Commission | 2,475.80 | 19.63 | 67.34 | 231.72 | 50.05 | 20.27 | 85.69 | 94.50 | 61.45 | 0.02 | 22.56 | 12.44 | 264.36 | 21.40 | 41.12 | 197.36 | - | - | 1.10 | - | - | - | - | 100.32 | - | - | - | 3,767.13 | - | 3,767.13 | | |
| National Intelli- gence Service | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 52,499.17 | - | - | - | - | - | - | - | - | 52,499.17 | - | 52,499.17 | | |

| Ministries/ Departments/ Agencies | Compen- sation to Employees | Use of Goods and Services | | | | | | | | | | | | | Subsidies | | Grants and Other Transfers | | | | Acquisition of Non-Financial Assets | | | | Gross Ex- penditure (A1-A) | Net Expen- diture | | | | | | | | | | | |
|---|-----------------------------|----------------------------------|--|-----------------|----------------|--------------------------|--------------------------------------|----------|---------------|--|--|--|----------------|--|--------------------------|----------------|------------------------------------|-------------------------------------|---|----------------------------|--|--|--|-----------------------------------|----------------------------|-------------------|----------------------------------|--|--|--|---|--------------|--------------|--------------|--------------|--------------|---|
| | | Utilities, Supplies and Services | Com- muni- cation, Supplies and Services | Domestic Travel | Foreign Travel | Printing and Advertising | Rentals and Rates- Non-Resi- dential | Training | Hospi- tality | Spec- ialized Materi- als and Supplies | Mainte- nance Ex- penses- Motor Vehicles | Mainte- nance Ex- penses- Other Assets | Insurance Cost | Office and General Supplies and Services | Fuel Oil and Labo- rants | Other Expenses | Subsidies to Public Corpora- tions | Subsi- dies to Private enter- prise | Social Security Benefits (KSh. Billion) | Grants and Other Transfers | Grants and Other Transfers Inter- national Organi- zations | Current Transfers (Grants and Others Transfers to Others Govern- ment Units) | Other Transfers and Emergen- cy Relief | Acqui- sition of Financial Assets | | | Refur- bish- ment of Build- ings | Pur- chase of Vehicles and Other Trans- port Equip- ment | Pur- chase of Office Furni- ture and General Equip- ment | Pur- chase of Specialized Plant, Equipment and Ma- chinery | Acqui- sition of Non-Fi- nancial Assets (Sum- mary) | | | | | | |
| Office of the Director of Public Prosecutions | 2,667.69 | 17.27 | 75.87 | 166.83 | 50.71 | 7.74 | 248.61 | 106.00 | 2.15 | 30.28 | 26.46 | 376.64 | 69.40 | 41.53 | 135.38 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,104.79 | - | 4,104.79 | - | 4,104.79 | - | | |
| Office of the Reg- istrar of Political Parties | 222.01 | 3.98 | 7.83 | 56.98 | 7.49 | 9.21 | 55.92 | 26.63 | 2.88 | 3.81 | 6.10 | 31.85 | 18.59 | 6.70 | 57.72 | - | - | - | 808.30 | - | - | - | - | - | 43.51 | 21.10 | 2.64 | 9.21 | 76.46 | 1,426.70 | - | 1,426.70 | - | 1,426.70 | - | | |
| Witness Protec- tion Agency | 378.07 | 1.70 | 1.42 | 0.64 | - | 0.30 | 17.85 | 0.50 | 2.20 | 2.55 | 1.12 | 43.85 | 1.00 | 1.74 | 299.08 | - | - | - | - | - | - | - | - | 20.00 | - | - | - | 0.40 | 772.40 | - | 772.40 | - | 772.40 | - | 772.40 | - | |
| State Department for Environment and Climate Change | 1,135.64 | 42.04 | 25.17 | 16.57 | 6.95 | 4.88 | 82.73 | 10.38 | 72.14 | 5.81 | 17.41 | - | 16.08 | 7.45 | 308.51 | - | - | 21.61 | - | 1,704.00 | - | - | - | - | - | - | 1.99 | 1.10 | 3.09 | 3,748.06 | - | 3,748.06 | - | 3,748.06 | - | 3,748.06 | - |
| State Department for Forestry | 99.11 | - | 3.36 | 19.90 | 13.41 | 2.88 | 18.13 | 3.02 | 12.74 | 1.90 | 13.11 | - | 14.60 | 5.79 | 6.46 | - | - | 3.75 | - | 9,813.50 | - | - | - | - | - | - | 5.94 | - | 5.94 | 10,037.60 | - | 10,037.60 | - | 10,037.60 | - | 10,037.60 | - |
| Kenya National Commission on Human Rights | 345.26 | 1.92 | 13.90 | 27.67 | 2.79 | 1.86 | 69.33 | 3.92 | 5.43 | 3.99 | 1.88 | 38.24 | 1.81 | 9.44 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 529.46 | - | 529.46 | - | 529.46 | - | 529.46 | - | |
| National Land Commission | 914.31 | 6.96 | 5.65 | 20.79 | 1.36 | 2.33 | 120.98 | 5.06 | 6.90 | 2.15 | 0.17 | 110.60 | 4.63 | 5.59 | 123.26 | - | - | 28.95 | - | - | - | - | - | 12.50 | - | - | 17.04 | 38.24 | 55.28 | 1,427.45 | - | 1,427.45 | - | 1,427.45 | - | 1,427.45 | - |
| Independent Electoral and Boundaries Commission | 2,476.25 | 13.27 | 45.42 | 95.16 | 4.15 | 11.27 | 308.79 | 26.91 | 34.66 | 30.08 | - | 283.99 | 23.59 | 54.40 | 1,196.81 | - | - | 17.62 | - | - | - | - | - | - | - | - | 10.77 | - | 10.77 | 4,633.13 | - | 4,633.13 | - | 4,633.13 | - | 4,633.13 | - |
| Parliamentary Service Com- mission | 604.74 | - | 0.85 | 71.57 | 132.31 | 5.93 | 4.35 | 32.22 | 13.84 | 8.91 | 0.71 | - | 5.65 | 5.62 | 1.27 | - | - | - | - | - | - | - | - | - | - | 0.29 | 44.50 | 0.06 | 3.01 | 955.83 | - | 955.83 | - | 955.83 | - | 955.83 | - |
| Parliamentary Joint Services | 12,385.40 | - | 3.87 | 4,601.84 | 2,183.73 | 79.71 | 11,683 | 187.67 | 243.37 | 33.85 | 38.38 | 137.37 | - | 72.76 | 30.26 | 2,769.45 | - | - | - | 11.41 | - | - | - | 98.90 | - | - | 109.15 | 26.32 | 88.36 | 23,218.63 | - | 23,218.63 | - | 23,218.63 | - | 23,218.63 | - |
| Senate | 2,462.13 | 61.77 | 19.07 | 349.49 | 462.99 | 52.20 | 271.34 | 285.67 | 117.23 | 40.10 | 5.00 | 566.96 | 122.57 | 7.00 | 1,028.90 | - | - | 10.95 | - | - | - | - | - | - | - | - | 7.49 | 46.23 | 47.38 | 6,055.30 | - | 6,055.30 | - | 6,055.30 | - | 6,055.30 | - |
| Judicial Service Commission | 3,638.00 | - | 2.98 | 1,181.61 | 614.91 | 43.36 | 1.86 | 191.08 | 67.56 | 24.16 | 21.31 | 20.14 | - | 33.71 | 35.50 | 813.52 | - | - | 33.60 | - | 40.00 | - | - | - | - | - | 4.95 | 95.14 | 8.77 | 6,900.23 | - | 6,900.23 | - | 6,900.23 | - | 6,900.23 | - |
| The Commission on Revenue Allocation | 218.61 | 0.42 | 11.45 | 111.44 | 59.44 | 15.98 | 43.74 | 181.48 | 112.49 | 0.90 | 9.76 | 1.31 | - | 8.21 | 12.55 | 33.80 | - | - | 5.48 | - | - | - | - | - | - | - | 23.91 | 7.61 | 6.67 | 867.65 | - | 867.65 | - | 867.65 | - | 867.65 | - |
| Public Service Commission | 189.48 | 2.28 | 4.11 | 28.86 | - | 7.58 | 40.11 | 0.44 | 4VAL- UE | 8.83 | 0.60 | 31.08 | 2.69 | 18.90 | 52.09 | - | - | - | - | - | - | - | - | - | - | - | 110.44 | - | 110.63 | 497.69 | - | 497.69 | - | 497.69 | - | 497.69 | - |
| Salaries and Remuneration Commission | 2,626.87 | 11.53 | 37.52 | 98.68 | 34.01 | 76.28 | 11.98 | 37.69 | 117.06 | 5.23 | 17.23 | 7.11 | 96.32 | 19.88 | 21.12 | - | - | 5.16 | - | - | - | - | - | 3.00 | - | - | 41.65 | 16.23 | 22.09 | 3,325.98 | - | 3,325.98 | - | 3,325.98 | - | 3,325.98 | - |
| Teachers Service Commission | 298.22 | - | 12.50 | 15.84 | - | 5.07 | 39.89 | 25.74 | 28.88 | 0.09 | 5.92 | 14.59 | 3.83 | 13.40 | 7.43 | - | - | 0.11 | - | - | - | - | - | - | - | - | 2.34 | - | 10.58 | 529.52 | - | 529.52 | - | 529.52 | - | 529.52 | - |
| National Police Service Commission | 340,070.75 | 29.02 | 33.56 | 70.31 | 1.81 | 12.39 | 49.60 | 1,341.95 | 211.6 | 1.41 | 42.99 | 14.81 | 166.02 | 11.94 | 62.36 | 246.49 | - | - | - | - | - | - | - | - | - | 11.89 | 29.90 | 14.73 | 342,377.29 | - | 342,377.29 | - | 342,377.29 | - | 342,377.29 | - | |
| Auditor General | 605.91 | 2.67 | 3.79 | 18.86 | 0.41 | 1.22 | 103.34 | 3.61 | 15.20 | 1.37 | 6.91 | 99.14 | 2.28 | 6.28 | 115.56 | - | - | 6.11 | - | - | - | - | - | 36.00 | - | 82.20 | 27.89 | 3.73 | 36.12 | 1,179.53 | - | 1,179.53 | - | 1,179.53 | - | 1,179.53 | - |
| Controller of Budget | 4,805.29 | 6.37 | 92.06 | 1,016.95 | 103.32 | 22.92 | 233.79 | 79.52 | 105.40 | 0.01 | 38.30 | 154.98 | 475.52 | 42.94 | 58.68 | 55.65 | - | - | - | - | - | - | - | 143.61 | - | 27.00 | 122.50 | 91.95 | 92.03 | 7,788.81 | - | 7,788.81 | - | 7,788.81 | - | 7,788.81 | - |
| The Commission on Administrative Justice | 376.27 | - | 10.79 | 28.86 | 2.43 | 42.12 | 8.11 | 13.50 | 8.53 | 0.93 | 3.09 | 1.58 | 38.07 | 8.14 | 29.54 | - | - | 6.67 | - | - | - | - | - | - | - | 1.28 | 13.58 | 15.72 | 669.62 | - | 669.62 | - | 669.62 | - | 669.62 | - | |
| National Gender and Equality Commission | 411.65 | 3.03 | 13.02 | 33.42 | 21.07 | 2.36 | 63.24 | 8.03 | 19.90 | 0.34 | 4.09 | 1.65 | 30.01 | 6.41 | 6.88 | - | - | 10.14 | - | - | - | - | - | 10.00 | - | 4.99 | 12.91 | 3.14 | 14.43 | 686.43 | - | 686.43 | - | 686.43 | - | 686.43 | - |
| Independent Policing Oversight Authority | 277.56 | 2.37 | 6.22 | 18.87 | 10.04 | 1.73 | 41.13 | 6.69 | 3.27 | 0.15 | 3.90 | 0.66 | 36.06 | 2.90 | 12.73 | - | - | 3.90 | - | - | - | - | - | - | - | 0.17 | 11.75 | 2.76 | 446.60 | - | 446.60 | - | 446.60 | - | 446.60 | - | |
| Total | 597,870.84 | 3,190.30 | 1,930.12 | 18,150.26 | 9,191.12 | 1,672.89 | 9,577.74 | 4,882.15 | 7,623.85 | 8,583.19 | 1,994.06 | 1,735.26 | 20,356.63 | 2,792.24 | 3,448.12 | 100,951.59 | 424.03 | 663.45 | 382,939.29 | 8,340.17 | 212,435.68 | 35,076.93 | 32,263.84 | 1,251.82 | 2,626.14 | 1,443.71 | 3,356.18 | 1,615,641.67 | 197,582.91 | 1,418,058.75 | 1,615,641.67 | 1,418,058.75 | 1,615,641.67 | 1,418,058.75 | 1,615,641.67 | 1,418,058.75 | |

This report has disaggregated ministerial recurrent expenditure into Compensation to Employees, Use of Goods and Services and Current Transfer to SAGAs in the form of Grants, Subsidies and Emergency Reliefs. Others include Social benefits, Acquisition of Fixed assets and Non-fixed Assets. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations (see Annex IV referenced on page 152).

3.4.5 Compensation to Employees

The total expenditure on Compensation to Employees, which encompassed basic salaries for permanent employees, wages for temporary employees, personal allowances, and other payments, amounted to Kshs.597.87 billion, representing 27 per cent of the ministerial gross recurrent spending. It's important to note that the total excludes expenditure for the National Intelligence Services and Kenya Defence Forces under the National Security Sector and compensation to employees under SAGAs, State Corporations, and State-Owned Enterprises. In FY 2023/24, the total revenue and grants collected stood at Kshs.2,724.70 billion (as reported in the Quarterly Economic and Budgetary Review Report for FY 2023/24). Consequently, considering the exclusions, compensation to employees accounted for 22 per cent of the revenue collected, which is in line with the requirement in PFM Regulations 26(1) of 2015 that ministerial expenditure should not exceed 35 per cent of the national government's equitable share of the revenue raised nationally plus other revenues generated by the national government under Article 209(4) of the Constitution.

3.4.6 Use of Goods and Services

Some of the budget items under this category include Traveling, Printing and advertising, Rent and rates for non-residential buildings, Training, Hospitality, Legal fees, Insurance, Maintenance expenses for motor vehicles and other assets.

In FY 2023/24, travel expenditure amounted to Kshs.27.34 billion, compared to Kshs.20.37 billion recorded in FY 2022/23. This comprises domestic travel at Kshs.18.15 billion and foreign travel at Kshs.9.19 billion. Insurance expenditure was Kshs.20.36 billion, and rent and rates on non-residential buildings were Kshs.9.58 billion, Specialised materials and supplies Kshs.8.58 billion, and hospitality recorded Kshs.7.62 billion.

During the review period, the Government released several guidelines regarding foreign travel. These guidelines include directives on travel conditions, delegation sizes, application procedures, and timelines. Some of the directives include limiting the delegation headed by Cabinet Secretaries to four persons and limiting the cumulative days away to a maximum of 7 days per travel, 15 days per quarter, and 45 days per year. Travel clearance applications should also be submitted at least seven working days before the travel date. Annex XII referenced on page 183 shows foreign travels undertaken by MDAs in FY 2023/24.

3.4.7 Grants

Grants by the MDAs may be in the form of Grants and other transfers, Current Transfers, and emergency relief, which are meant to complement activities and mandates executed on behalf of the parent ministry. In the FY 2023/24, the total grants reported by MDAs amounted to Kshs.638.79 billion, representing 28 per cent of the MDAs' gross recurrent expenditure. Grants comprise of:

- i. **Grants and other transfers-** *The total expenditure reported by MDAs was Kshs.382.94 billion, with the State Department for Defense reporting the highest transfers of Kshs.152.49 billion followed by the State Department for Roads at Kshs.68.89 billion.*

- ii. **Current transfers (Grants and transfers to other Government Units)**- Total expenditure by MDAs was Kshs.212.46 billion, with The State Department for Higher Education and Research reporting the highest at Kshs.57.69 billion, followed by the National Treasury at Kshs.37.40 billion.
- iii. **Other transfers and Emergency Relief**- The total expenditure by MDAs was Kshs.35.08 billion, with the State Department for Higher Education and Research reporting the highest transfer of Kshs.21.98 billion, followed by the State Department for the ASALs and Regional Development at Kshs.6.9 billion.

3.4.8 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the FY 2023/24, the total Subsidies reported by MDAs amounted to Kshs.141.30 billion, representing 6 per cent of the gross recurrent expenditure.

3.4.9 Social Benefits

This category includes government pensions and retirement benefits, Social Security benefits, Employer social benefits, and Gratuities. MDAs reported a total expenditure of Kshs.663.45 million in the FY 2023/2024. The Judiciary recorded the highest Social Benefits at Kshs.142.20 million.

3.4.10 Acquisition of Financial Assets

This category includes domestic loans to other levels of government, Domestic loans to Financial Institutions, Domestic loans to Individuals and households and Domestic Lending and on-lending. MDAs reported a total expenditure of Kshs.32.26 billion in FY 2023/2024, and the State Department for Higher Education and Research recorded the highest at Kshs.31.90 billion for the Higher Education Loans Board.

3.4.11 Acquisition of Non-Financial Assets

This category includes Refurbishment of Buildings, Purchase of vehicles and other transport equipment, Purchase of furniture and General equipment, and Purchase of Specialized Plant Equipment and Machinery. MDAs reported a total expenditure of Kshs.8.35 billion under the category. National Police Service recorded the highest at Kshs.1.06 billion, followed by the State House at Kshs.963 million.

3.4.12 Other Expenses

In analysing expenses by economic classification, the report has classified budget line items under other expenses amounting to Kshs.100.95 billion, representing 4 per cent of the gross recurrent expenditure. MDAs recording the highest under other expenses include:

The National Treasury -Kshs.13.12 billion includes Kshs.11.74 billion for Security Operations, Kshs.52.97 million for training expenses, Kshs.704.5 million for Temporary Committee Expenses and Kshs.358.82 for Legal Dues/fees, Arbitration and Compensation Payments.

- **State Department for Basic Education** -Kshs.9.23 billion, including Kshs.8.82 billion for school invigilation and examination.

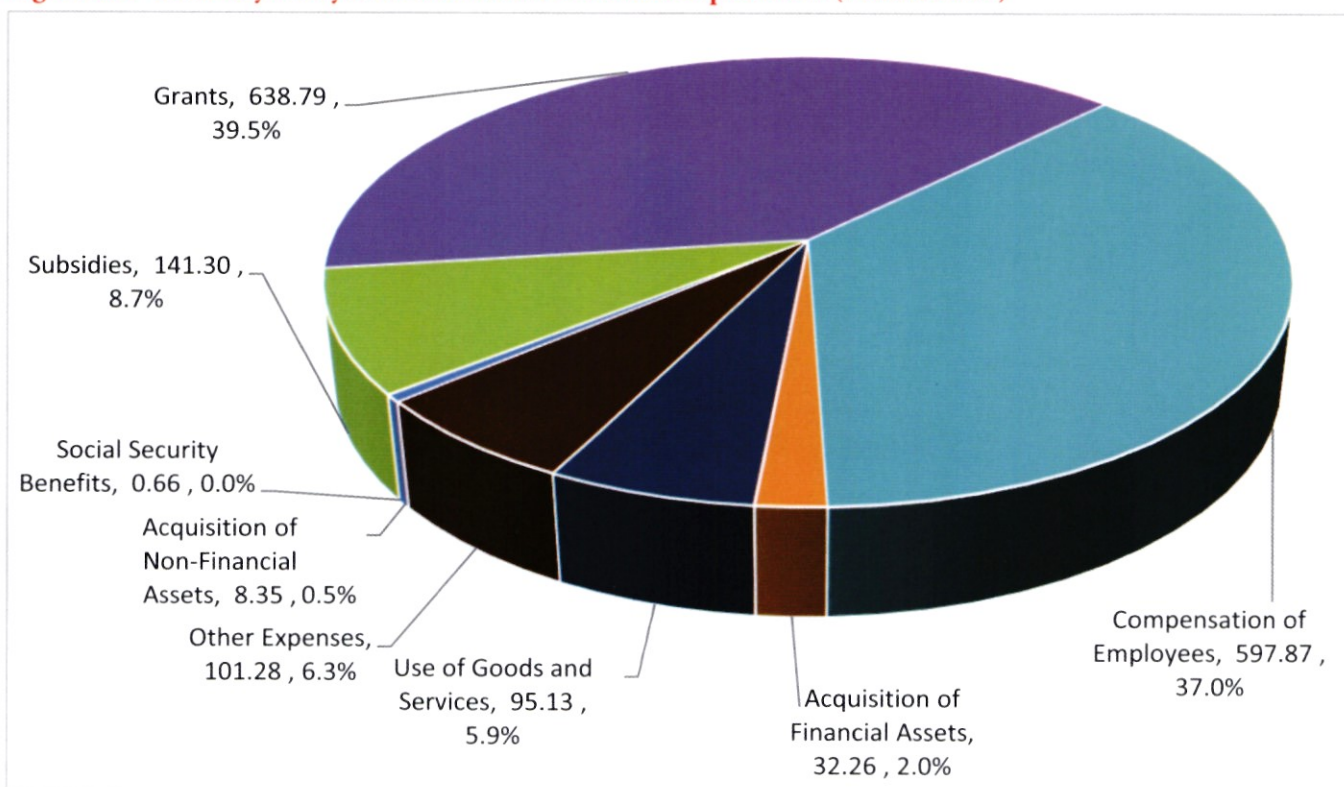
- **National Police Service** -Kshs.8.04 billion includes shs.6.89 billion for Security operations and Kshs.1.13 billion for confidential expenditures.

• **National Assembly** -Kshs.2.77 billion, including Kshs.2.73 billion for constituency expenses.

The Executive Office of the President - Kshs.1.50 billion, including Kshs.450 million for Security operations, Kshs.338.51 million for temporary committee expenses and Kshs.265.13 million for confidential expenditures.

Figure 3.9 shows the composition of MDAs' recurrent expenditure in FY 2023/24

Figure 3.9: Summary Analysis of Ministerial Recurrent Expenditure (Kshs. Billion)



Source: MDAs and National Treasury

3.5. Pending Bills for National Government

The total National government pending bills as of 30th June 2024 amounted to Kshs.516.27 billion, compared to Kshs.622.82 billion reported as of 30th June 2023. This comprised Kshs.379.81 billion (74 per cent) for State Corporations (compared to Kshs.443.60 billion) and Kshs.136.45 billion (26 per cent) for MDAs compared to Kshs.179.22 billion recorded in a similar period FY 2022/23 respectively. Table 3.12 presents a summary of pending bills as of 30th June 2024.

Table 3.12: National Government Pending Bills Summary

| CATEGORY | Pending Bill as of 30th June 2024 (Kshs.) | Per cent of MDA or SAGA Sub-Total (%) | Per cent of Total Pending Bills (%) |
|--|---|---------------------------------------|-------------------------------------|
| a) MDAs | | | |
| Recurrent | 100,735,013,033 | 74 | 20 |
| Development | 35,717,790,513 | 26 | 7 |
| Sub-Total* | 136,452,803,546 | 100 | 26 |
| b) State Corporations/State Owned Enterprises/SAGAs | | | |
| Recurrent | | | |
| Pay as You Earn (PAYE) | 19,034,497,235 | 5 | 4 |
| National Social Security Fund | 640,932,445 | 0 | 0 |
| National Hospital Insurance Fund | 76,452,756 | 0 | 0 |
| Unremitted Sacco Deductions | 2,527,183,117 | 1 | 0 |
| Unremitted Staff Loan Deductions | 2,232,413,341 | 1 | 0 |

| CATEGORY | Pending Bill as of 30th June 2024 (Kshs.) | Per cent of MDA or SAGA Sub-Total (%) | Per cent of Total Pending Bills (%) |
|------------------------------------|--|--|--|
| Pension Arrears | 33,023,104,435 | 9 | 6 |
| Others | 49,454,494,443 | 13 | 10 |
| Consumables and General Supplies | 37,826,960,450 | 10 | 7 |
| Subtotal (Recurrent) | 144,816,038,223 | 38 | 28 |
| Contractors/Projects (Development) | 234,999,223,023 | 62 | 46 |
| Sub-Total SCs /SAGAs /SOEs | 379,815,261,245 | 100 | 74 |
| Total (National Government) | 516,268,064,791 | | 100 |

Source: The National Treasury

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

MDAs' pending bills are mainly historical pending bills comprising Kshs.100.73 billion (74 per cent) for recurrent expenditure and Kshs.35.72 billion (26 per cent) for development expenditure. In FY 2023/24, MDAs pending bills declined by Kshs.42.18 billion, comprising Kshs.30.81 billion for recurrent and Kshs.11.37 billion for development expenditure. Ineligible pending bills declared in FY 2023/24 amounted to Kshs.592.41 million.

The State Corporations' pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for Local Authorities Pension Trust. The highest percentage of the State Corporations' pending bills (Kshs.235.00 billion as of 30th June 2024) was for Contractors/Projects at 62 per cent followed by Pension Arrears at 13 per cent.

4. BUDGET PERFORMANCE BY SECTOR

4.1. Introduction

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

Sector performance is presented in alphabetical order as follows: (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EI and ICT), (iv) Environment Protection, Water and Natural Resources (EWNR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance, Justice, Law and Order (GJLO) (vii) Health (viii) National Security (ix) Public Administration and International Relations (PAIR) (x) Social Protection, Culture and Recreation (SPCR) Sectors.

4.2. Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

Agriculture is a devolved function under the fourth schedule of the Constitution of Kenya. It is a critical sector in the economic pillar of the Kenya Vision 2030. The ARUD Sector comprises five sub-sectors, namely: The State Department for Lands and Physical Planning; the State Department for Livestock Development; the State Department for the Blue Economy and Fisheries; the State Department for Crop Development and the National Land Commission (NLC) together with affiliated Semi-Autonomous Government Agencies (SAGAs) and Training Institutions.

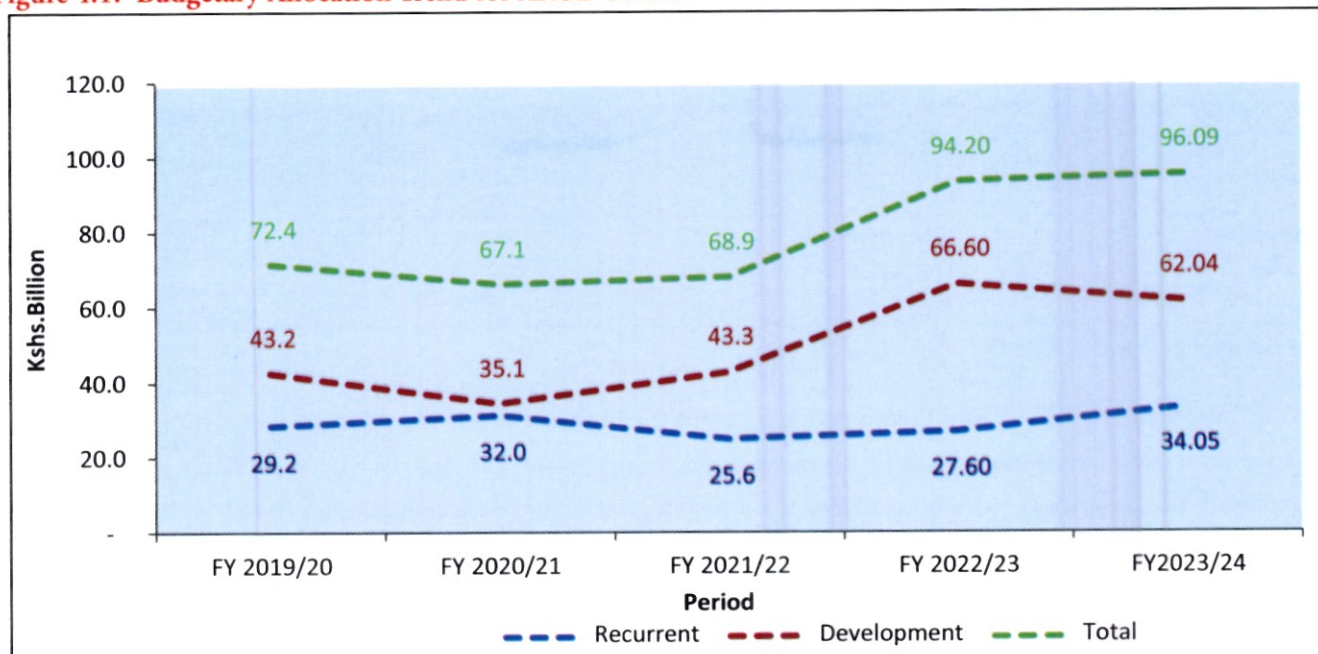
The Sector is a significant player in the delivery of national development agendas, namely, Kenya Vision 2030, the government plan –the Bottom-Up Economic Transformation Agenda (2022-27), the Sustainable Development Goals, and the Agricultural Sector Transformation and Growth Strategy among other national and international policies and obligations. During the MTEF period 2023/24-2025/26, the Sector has planned to implement programmes to facilitate food and nutrition security, agro-processing, employment creation, and utilisation of the blue economy.

4.2.2 Budget Performance for ARUD Sector

The budget allocated to the ARUD sector for the FY 2023/24 was Kshs.87.94 billion, which was revised to Kshs.98.09 billion in Supplementary Budget I and Kshs.96.09 billion in Supplementary Budget II, compared to the Kshs.94.16 billion allocated in the FY 2022/23. This amount represents 2 per cent of the revised gross national budget of Kshs.4.43 trillion and 4 per cent of the MDAs' revised budget of Kshs.2.44 trillion. The allocation included Kshs.62.04 billion (65 per cent) for development activities and Kshs.34.05 billion (35 per cent) for recurrent expenditure. The State Department for Crop Development received the highest budgetary allocation of Kshs.62.73 billion (65 per cent of the Sector's budget), while the State Department for National Land Commission was allocated Kshs.1.75 billion (2 per cent of the Sector's allocation).

The high allocation to the State Department for Crop Development is due to its vital role in Agricultural policy and research management, National food policy, strategic food reserves, crop development, phytosanitary services, international standard compliance, agricultural farmers' training, and agricultural land resources inventory management. The growth of the National Land Commission is attributed to additional funding compensation of persons affected by the compulsory acquisition of land for government projects. Figure 4.1 shows the trend of budgetary allocation for the ARUD sector from FY 2019/20 to FY 2023/24.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

The total exchequer issues to the ARUD sector amounted to Kshs.73.63 billion, representing 93 per cent of the Sector's revised net budget. This amount comprised Kshs.51.38 billion for development expenditure, representing 91 per cent of the development revised net budget, and Kshs.22.24 billion for recurrent activities, representing 96 per cent of recurrent revised net budget. Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures FY 2023/24.

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

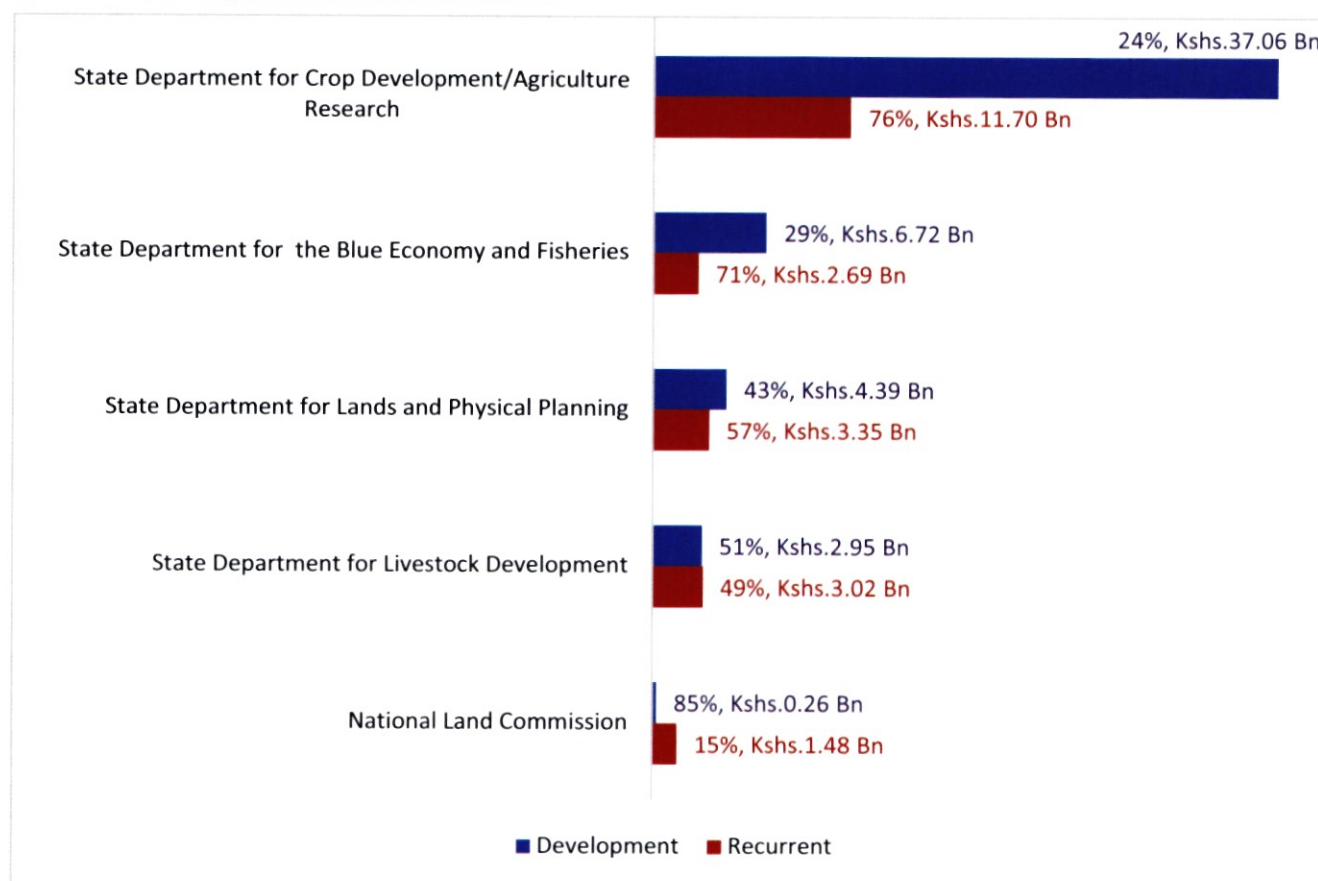
| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|------------------------|--------------------|------------------|--------------|--------------------------------------|--|----------------------|--------------------|------------------|--------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Lands and Physical Planning | 5.23 | 4.60 | 4.39 | 4.64 | 95 | 89 | 4.00 | 3.38 | 3.35 | 3.77 | 99 | 94 |
| State Department for Livestock Development | 5.69 | 3.38 | 2.95 | 4.87 | 87 | 86 | 5.93 | 3.34 | 3.02 | 5.50 | 90 | 93 |
| State Department for Crop Development | 42.91 | 40.70 | 37.06 | 38.88 | 91 | 91 | 19.82 | 12.22 | 11.70 | 19.57 | 96 | 99 |
| State Department for the Blue Economy and Fisheries | 7.94 | 7.28 | 6.72 | 7.32 | 92 | 92 | 2.82 | 2.75 | 2.69 | 2.75 | 98 | 98 |
| National Land Commission | 0.27 | 0.27 | 0.26 | 0.27 | 96 | 99 | 1.48 | 1.48 | 1.48 | 1.43 | 100 | 96 |
| Total | 62.04 | 56.23 | 51.38 | 55.98 | 91 | 90 | 34.05 | 23.17 | 22.24 | 33.02 | 96 | 97 |

| Sector Summary | | | | | | |
|----------------|----------------------|--------------------|------------------|--------------|--------------------------------------|----------------------------------|
| | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Gross Budget |
| Development | 62.04 | 56.23 | 51.38 | 55.98 | 91 | 90 |
| Recurrent | 34.05 | 23.17 | 22.24 | 33.02 | 96 | 97 |
| Total | 96.09 | 79.40 | 73.63 | 89.00 | 93 | 93 |

Source: MDAs and National Treasury

In FY 2023/24, the National Land Commission received the highest proportion of exchequer issues to the revised net budget for both development and recurrent budgets, 96 per cent and 100 per cent, respectively, while the State Department for Livestock Development recorded the lowest proportion of exchequer issues to the revised net estimate for both development and recurrent, 87 per cent and 90 per cent, respectively. Figure 4.2 shows the exchequer issues in the ARUD Sector in FY 2023/24.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD Sector amounted to Kshs.89.00 billion, representing 93 per cent of the revised gross budget, compared to 84 per cent (Kshs.77.41 billion) recorded in FY 2022/23. This amount comprised Kshs.55.98 billion for the revised development budget, representing an absorption rate of 90 per cent, compared to 78 per cent recorded in FY 2022/23, and Kshs.33.02 billion for recurrent expenditure, representing 97 per cent of the revised recurrent gross budget, compared to 96 per cent recorded in FY 2022/23.

The National Land Commission recorded the highest absorption of the revised development budget at 99 per cent, while the State Department for Livestock Development recorded the lowest at 86 per cent. The State Department for

Crop Development recorded the highest recurrent expenditure to the revised gross budget at 99 per cent, while the State Department for Livestock Development recorded the lowest at 93 per cent.

Section 15 of the Public Finance Management Act, 2012, read together with Regulation 26 of the Public Finance Act 2012, requires that personnel emolument at most thirty-five per cent of a government entity's revenue. Table 4.2 below summarizes PE costs as a percentage of revenue for the four MDAs in the ARUD Sector.

Table 4.2: PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage (%) |
|---|----------------------------|----------------------------|-----------------------------------|
| State Department for Lands and Physical Planning | 9,952.41 | 2,760.86 | 28 |
| State Department for Livestock Development | 8,413.92 | 1,434.82 | 17 |
| State Department for the Blue Economy and Fisheries | 10,107.14 | 239.10 | 2 |
| State Department for Crop Development | 57,033.20 | 726.06 | 1 |
| National Land Commission | 1,743.20 | 914.31 | 52 |
| Total | 87,249.88 | 6,075.14 | 7 |

Source: MDAs

Aggregately, the ARUD sector spent 7 per cent of revenue on personnel emoluments. The National Land Commission had the highest percentage at 52 per cent, while the State Department for Crop Development had the lowest at 1 per cent.

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

The allocation to the ARUD sector was to fund twelve (12) programmes. Table 4.3 summarises the budget execution by programmes and sub-programmes in FY 2023/24.

Table 4.3: ARUD Sector Budget Performance by Programme

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Millions.) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|---|--|--|-----------------|------------------|------------------------------|-----------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Livestock Development | | | | | | | | |
| Livestock Resource Management and Development | Livestock Policy Development and Capacity Building Programme | 2,263.44 | 2,503.00 | 4,766.44 | 2,022.97 | 2,332.37 | 4,355.34 | 91 |
| | Livestock Production and Management | 610.31 | 2,462.00 | 3,072.31 | 452.47 | 1,990.43 | 2,442.90 | 80 |
| | Livestock Products Value Addition and Marketing | 2,087.27 | 575.00 | 2,662.27 | 2,076.61 | 395.64 | 2,472.24 | 93 |
| | Food Safety and Animal Products Development | 288.63 | 5.00 | 293.63 | 280.07 | 4.97 | 285.03 | 97 |
| | Livestock Diseases Management and Control | 684.91 | 149.00 | 833.91 | 663.21 | 149.21 | 812.42 | 97 |
| | Sub-Total | 5,934.57 | 5,694.00 | 11,628.57 | 5,495.32 | 4,872.62 | 10,367.93 | 89 |
| State Department for Crop Development | | | | | | | | |
| General administration, Planning and Support Services | Agricultural Policy and Regulatory Frameworks | 6,376.34 | 1,397.00 | 7,773.34 | 2,582.35 | 1,056.76 | 3,639.11 | 47 |
| | Agricultural Planning and Financial Management | 571.67 | - | 571.67 | 509.90 | - | 509.90 | 89 |
| Crop Development and Management | Land and Crops Development | 2,845.92 | 13,980.00 | 16,825.92 | 396.23 | 12,615.99 | 13,012.22 | 77 |
| | Food Security Initiatives | 4,124.00 | 25,629.15 | 29,753.15 | 3,897.00 | 23,388.41 | 27,285.41 | 92 |
| | Quality Assurance and Monitoring | 515.40 | 925.00 | 1,440.40 | 221.35 | 854.13 | 1,075.47 | 75 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Millions.) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|--|--|--|------------------|------------------|------------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Agribusiness and Information Management | Agribusiness and Market Development | 92.48 | 718.50 | 810.98 | 1.11 | 677.69 | 678.79 | 84 |
| | Agricultural Information Management | 57.11 | - | 57.11 | 42.42 | - | 42.42 | 74 |
| Agricultural Research and Development | Crop Research and Development | 5,231.31 | 80.00 | 5,311.31 | 4,339.66 | 79.75 | 4,419.41 | 83 |
| | Livestock Research and Development | - | 179.00 | 179.00 | - | 166.00 | 166.00 | 93 |
| | Sub-Total | 19,814.22 | 42,908.65 | 62,722.87 | 11,990.02 | 38,838.73 | 50,828.75 | 81 |
| State Department for the Blue Economy and the Fisheries | | | | | | | | |
| Fisheries Development and Management | Fisheries Policy, Strategy and Capacity Building | 908.92 | - | 908.92 | 908.92 | - | 908.92 | 100 |
| | Aquaculture Development | 0.82 | 2,428.60 | 2,429.42 | - | 2,056.79 | 2,056.79 | 85 |
| | Management and Development of Capture Fisheries | 50.53 | 145.00 | 195.53 | 25.14 | 81.00 | 106.14 | 54 |
| | Assurance of Fish Safety, Value addition and Marketing | - | 20.00 | 20.00 | - | 20.00 | 20.00 | 100 |
| | Marine and Fisheries Research | 1,508.00 | 2,508.00 | 4,016.00 | 1,476.92 | 2,449.99 | 3,926.91 | 98 |
| General administration, Planning and Support Services | General Administration, Planning and Support Services | 270.89 | - | 270.89 | 270.50 | - | 270.50 | 100 |
| Development and Coordination of the Blue Economy | Development and Management of Fishing of Ports and Assorted Infrastructure | - | 69.50 | 69.50 | - | 19.48 | 19.48 | 28 |
| | Blue Economy Policy, Strategy and Coordination | 11.98 | - | 11.98 | 4.76 | - | 4.76 | 40 |
| | Promotion of Kenya as a Centre for Agro-based Blue Economy | - | 2,106.20 | 2,106.20 | - | 2,058.13 | 2,058.13 | 98 |
| | Sub-Total | 2,751.15 | 7,277.30 | 10,028.45 | 2,686.25 | 6,685.38 | 9,371.63 | 93 |
| State Department for Lands and Physical Planning | | | | | | | | |
| Land Policy and Planning | Development Planning and Land Reforms | - | 1,280.73 | 1,280.73 | - | 1,043.71 | 1,043.71 | 81 |
| | Land Information Management | 1,218.62 | 35.80 | 1,254.42 | 1,149.41 | 15.40 | 1,164.81 | 93 |
| | Land Settlement | 460.97 | 2,550.00 | 3,010.97 | 457.85 | 2,506.64 | 2,964.49 | 98 |
| | Land Use | 154.89 | 69.00 | 223.89 | 152.20 | 38.06 | 190.26 | 85 |
| | Land Survey | 950.03 | 137.50 | 1,087.53 | 887.65 | 87.78 | 975.43 | 90 |
| Land Information Management | Digitization of Land Records and Processes | - | 831.50 | 831.50 | - | 746.75 | 746.75 | 90 |
| | Infrastructure Development | - | 267.47 | 267.47 | - | 148.43 | 148.43 | 55 |
| General administration, Planning and Support Services | General administration, Planning and Support Services | 1,215.47 | 58.00 | 1,273.47 | - | 57.98 | 1,176.90 | 92 |
| | Sub-Total | 3,999.98 | 5,230.00 | 9,229.98 | 3,766.04 | 4,644.74 | 8,410.78 | 91 |
| National Land Commission | | | | | | | | |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Millions.) | | | Expenditure (Kshs. Millions) | | | Absorption Rate (%) |
|------------------------------------|---|--|------------------|------------------|------------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Land Administration and Management | General administration, Planning and Support Services | 1,111.57 | - | 1,111.57 | 1,099.44 | - | 1,099.44 | 99 |
| | Land Administration and Management | 236.58 | 165.00 | 401.58 | 205.51 | 165.00 | 370.51 | 92 |
| | Public Land Information Management | 42.07 | 106.00 | 148.07 | 34.58 | 103.52 | 138.10 | 93 |
| | Land Dispute and Conflict Resolution | 92.64 | - | 92.64 | 87.92 | - | 87.92 | 95 |
| | Sub-Total | 1,482.86 | 271.00 | 1,753.86 | 1,427.45 | 268.52 | 1,695.97 | 97 |
| Total | | 33,982.77 | 61,380.95 | 95,363.72 | 25,365.08 | 55,309.99 | 80,675.07 | 85 |

Source: MDAs

An analysis of programme and sub-programmes shows that the fisheries policy, strategy, capacity building, and general administration, planning, and support services sub-programmes within the State Department for Blue Economy and Fisheries recorded 100 per cent absorption rates, while the development and management of fishing in ports and assorted infrastructure under the same State Department recorded the lowest absorption rate at 28 per cent.

We also observed sub-programmes with less than 50 per cent absorption rates in FY 2023/24. We advise MDAs within the Sector to review the reasons for the underperformance of some of their sub-programmes and address them to avoid a repeat in subsequent financial years.

4.2.4 Key Achievements by MDAs in the ARUD sector.

The State Department for Crop Development, under the Kenya School of Agriculture delivery unit, trained 119 students in the diploma in general agriculture programme against a target of 60. The department, through the Kenya Plant Health Inspectorate Services, gazetted 81 crop varieties against a target of 80, surpassing the achievement as a result of the government policy on improved livestock production, leading to breeders focusing on improved pasture and support of the Bottom-up Transformation Agenda (BETA) programme on oil crops, inspected 631,742 number of consignments for phytosanitary compliance against a target of 550,000. The over-achievement resulted from increased fresh produce exports during peak season, especially for the avocado season. Further, the Agriculture and Food Authority delivery unit recorded 100 per cent compliance with scheduled crop regulations, achieving its target, and the National Biosafety Authority delivery unit also analysed 250 samples of bio-safety testing services, surpassing a target of 115, which was achieved through innovative ways of Genetically Modified Organism analysis.

The State Department of Livestock Development, under the Livestock Policy Development and Capacity Building Programme, conducted 81,961 milk quality and safety tests against 70,000 to improve compliance with the quality and safety requirements of market dairy produce. The National Dairy Regulatory Laboratory and the administrative block were also completed 100 per cent. The State Department also, under the livestock production and management sub-programme, maintained 4,958 livestock (sheep, goat, and cattle heads) in livestock genetic conservation farms against a target of 4700.

The National Land Commission, under the land administration and management services sub-programme, developed a guidelines manual on land management and disposition by public institutions and is being implemented. The Commission, under the Land Disputes and Conflict Resolutions sub-programme, 85 per cent of litigations and

complaints received from institutions and individuals due to historical land injustices and disputes were resolved against a target of 80 per cent.

Under the Aquaculture Development sub-program, the State Department of Blue Economy and Fisheries supported 3500 smallholder aquaculture farmers with pond rehabilitation/construction materials against 3000, surpassing the target. The State Department, under the management and development of the capture fisheries sub-programme, recruited and trained 24 monitoring control and surveillance officers against a target of 24 and procured 16 support patrol vessels against a target of 6.

The State Department for Blue Economy and Fisheries, under the Management and Development of Capture Fisheries sub-programme, developed and reviewed the national fisheries and ocean policy, which is one of the fisheries governance instruments approved by the Cabinet and now called the Kenya Fisheries Policy, 2023.

The State Department for Lands and Physical Planning, under development planning and land reforms sub-programs, registered and issued 422,313 title deeds from sub-divisions, leases, adjudication sections and settlement schemes against a target of 405,000. Further, under the Land use sub-programme, 80 per cent of National spatial plan guidelines were implemented for 5 sectors and all 47 counties.

4.2.5 Project Implementation for ARUD Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.4 summarises some of the projects with the highest expenditure in the reporting period for the ARUD sector.

Table 4.4: ARUD Sector Projects with the Highest Expenditure

| MDA | Project Name (a) | Project commence date(b) | Expected Duration of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure in FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|---|--|--------------------------|--------------------------------------|---------------------|--|--|---|--|--------------------------------------|
| State Department for Crop Development | Fertilizer Subsidy programme | 01.04.2021 | 84 Months | GoK | 100,000.00 | 12,200.00 | 12,200.00 | 18,062.00 | 18 |
| | Emergency Locust Response | 28.06.2020 | 48 Months | GoK and World Bank | 7,800.00 | 3,600.00 | 3,045.07 | 6,706.07 | 80 |
| | Crop Post- Harvest Management | 01.07.2023 | 72 Months | GoK | 3,344.40 | 2,344.00 | 2,092.48 | 2,092.48 | 63 |
| State Department of Lands and Physical Planning | Processing and registration of Title deeds | 01.07.2013 | 15 yrs. | GoK | 30,000.00 | 1,280.70 | 1,043.70 | 13,268.00 | 44 |
| | Digitization of land registries | 01.07.2014 | 12 yrs. | GoK | 20,000.00 | 831.5 | 747 | 7,591.00 | 38 |
| | Development of Geo-Spatial Data | 01.07.2013 | 15 yrs. | GoK | 5,700.00 | 10.5 | 0 | 4,281.00 | 75 |
| | Settlement of the landless - BETA | 01.07.2013 | 13 yrs. | GoK | 15,000.00 | 2,550.00 | 2,507.00 | 2,882.00 | 19 |
| | Surveying and Maintenance of National and International Boundaries | 01.07.2013 | 15 yrs. | GoK | 4,950.00 | 15 | 5.1 | 2,674.20 | 54 |

| MDA | Project Name (a) | Project commence date(b) | Expected Duration of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure in FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|---|---|--------------------------|--------------------------------------|---------------------|--|--|---|--|--------------------------------------|
| State Department for the Blue Economy and Fisheries | Kenya Marine Fisheries & Socio-Economic Development Project | 01.03.2018 | 100 Months | Donor | 11,500.00 | 2,477.00 | 24.75 | 5,757.00 | 50 |
| | Aquaculture Business Development Project (ABDP) | 01.01.2018 | 99 Months | Donor | 14,373.00 | 2,321.00 | 2,091.00 | 6,477.00 | 45 |
| | Exploitation of Living Resources under the Blue Economy | 01.07.2018 | 120 Months | GoK | 5,033.00 | 2,104.00 | 1,796.00 | 2,545.00 | 51 |
| National Land Commission | ICT Networking & Infrastructure | 15.01.2015 | 7 yrs. | GoK | 552 | 106 | 103.52 | 321.52 | 58 |

Source: MDAs

An analysis of the project implementation status by MDAs within this Sector revealed a mismatch between the project completion percentage and the expected duration of the project, for example, ICT Networking Infrastructure under the National Land Commission had a project completion rate of 58 per cent despite commencing in January 2015 and a time frame of seven years that has already lapsed.

We recommend that measures be taken to fast-track the implementation of multi-year projects whose completion levels are behind the timeline target.

4.3. Education Sector

4.3.1 Introduction

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

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

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

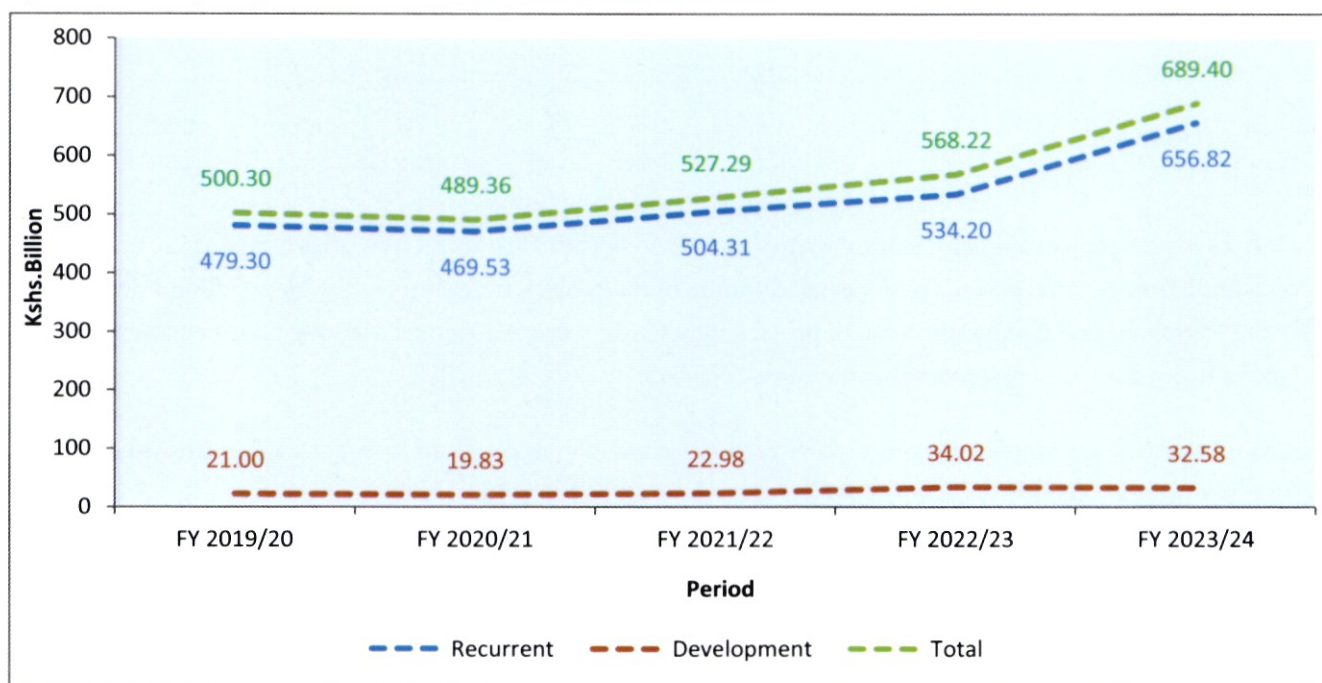
4.3.2 Budget Performance for the Education Sector

The budget for the Education Sector in FY 2023/24 amounted to Kshs.628.58 billion, later revised to Kshs.689.61 billion in Supplementary Budget I and Kshs.689.40 billion in Supplementary Budget II, compared to Kshs.568.22 billion allocated in FY 2022/23. This amount represents 16 per cent of the revised gross national budget of Kshs.4.43 trillion and 28 per cent of the ministerial revised budget of Kshs.2.44 trillion. The allocation comprised Kshs.32.58

billion (5 per cent) for development activities and Kshs.656.82 billion (95 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.340.75 billion (49 per cent of the Sector's budget), while the State Department for Vocational and Technical Training was allocated Kshs.33.61 billion (5 per cent of the Sector's allocation).

The high allocation for the Teachers Service Commission is attributed to its vital role in Teacher Management for primary and secondary schools under the Teacher Resource Management Programme and General Administration, Planning and Support Services Programme. Figure 4.3 shows the budgetary allocation trends of the Education sector from FY 2019/20 to FY 2023/24.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

The total exchequer issues to the Education sector amounted to Kshs.582.57 billion, representing 95 per cent of the Education sector's net revised budget, comprised of Kshs.21.24 billion for development expenditures, representing 71 per cent of the development revised net budget, and Kshs.561.33 billion for recurrent activities, representing 96 per cent of the recurrent revised net budget. Table 4.5 shows the Education sector analysis of exchequer issues and expenditures for the FY 2023/24.

Table 4.5: Education Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|-------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Vocational and Technical Training | 7.01 | 4.77 | 2.32 | 6.24 | 49 | 89 | 26.60 | 20.92 | 17.11 | 25.14 | 82 | 95 |
| State Department for Higher Education and Research | 3.74 | 3.72 | 1.81 | 2.65 | 49 | 71 | 155.94 | 91.19 | 82.90 | 148.82 | 91 | 95 |

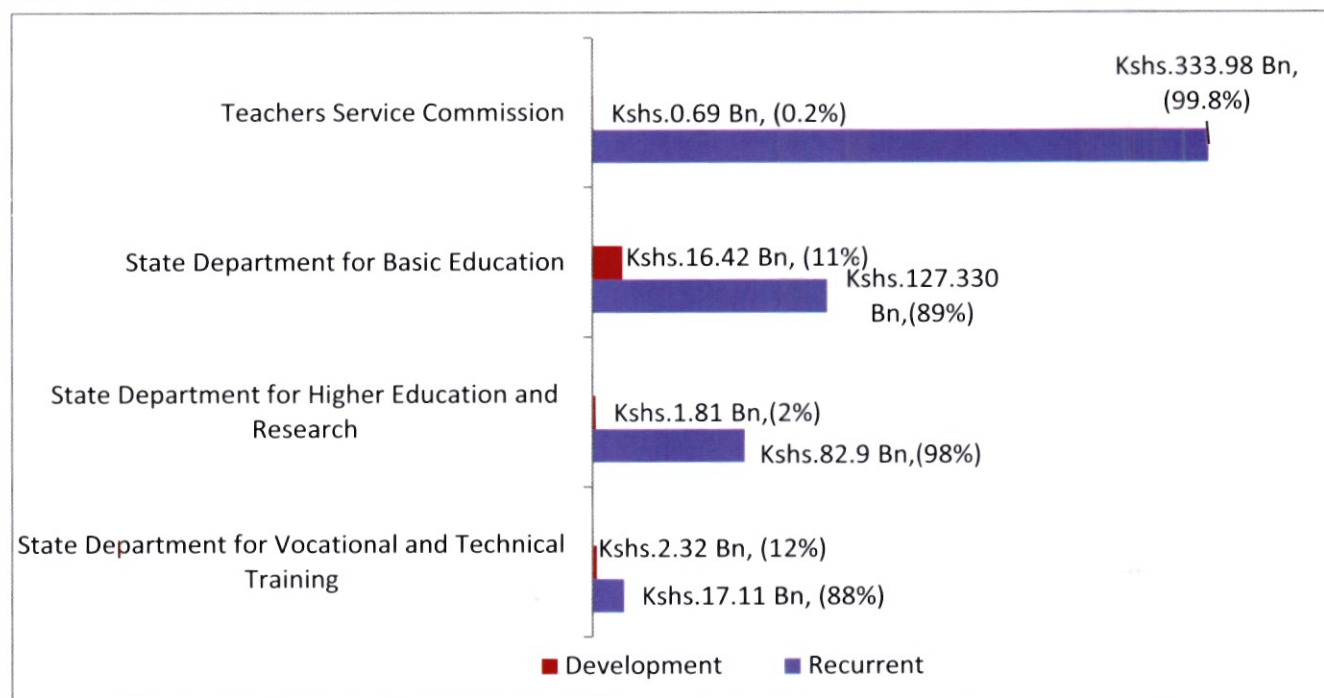
| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--------------------------------------|------------------------|--------------------|------------------|--------------|--------------------------------------|--|----------------------|--------------------|------------------|---------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Basic Education | 20.63 | 20.20 | 16.42 | 15.56 | 81 | 75 | 134.73 | 132.61 | 127.33 | 124.62 | 96 | 92 |
| Teachers Service Commission | 1.20 | 1.16 | 0.69 | 0.67 | 59 | 56 | 339.55 | 338.54 | 333.98 | 342.38 | 99 | 101 |
| Total | 32.58 | 29.84 | 21.24 | 25.12 | 71 | 77 | 656.82 | 583.26 | 561.33 | 640.96 | 96 | 98 |

| Sector Summary | | | | | | |
|----------------|----------------------|--------------------|------------------|---------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| Development | 32.58 | 29.84 | 21.24 | 25.12 | 71 | 77 |
| Recurrent | 656.82 | 583.26 | 561.33 | 640.96 | 96 | 98 |
| Total | 689.40 | 613.10 | 582.57 | 666.08 | 95 | 97 |

Source: MDAs and National Treasury

In the FY 2023/24, the State Department for Basic Education received the highest proportion of development exchequer issues to revised development net budget at 81 per cent, while the State Department for Vocational and Technical Training and the State Department for Higher Education and Research received the lowest at 49 per cent each. The Teachers Service Commission recorded the highest proportion of recurrent exchequer issues in the recurrent revised net budget at 99 per cent. The State Department for Vocational and Technical Training recorded the lowest ratio of 82 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in the FY 2023/24.

Figure 4.4: Exchequer Issues in the Education Sector



Source: National Treasury

The total expenditure for the Education Sector amounted to Kshs.666.08 billion, representing 97 per cent of the revised gross budget, compared to 88 per cent (Kshs.499.60 billion) recorded in FY 2022/23. This amount comprised

Kshs.25.12 billion for the development budget representing an absorption rate of 77 per cent, compared to 65 per cent recorded in FY 2022/23, and Kshs.640.96 billion for recurrent expenditure representing 98 per cent of the revised recurrent gross budget, compared to 90 per cent recorded in FY 2022/23.

The State Department for Vocational and Technical Training recorded the highest per cent of the revised development budget at 89 per absorption. The Teachers Service Commission recorded the lowest at 56 per cent. This is attributed to the increased AIA for affiliated institutions and personal emoluments to cater to a Competency-Based Curriculum's needs. The Teachers Service Commission recorded the highest recurrent expenditure to the revised gross budget at 101 per cent. In comparison, the State Department for Basic Education recorded the lowest at 92 per cent, attributed to reduced allocation under the Free Primary Education programme for recurrent expenditure and reduced donor commitment for capital projects.

Section 15 of the Public Finance Management Act, 2012, and Regulation 26 of the Public Finance Management Act, National Government, requires that personnel emoluments be at most thirty-five per cent of a government entity's revenue. Table 4.6 below summarises PE costs as a percentage of revenue for the four MDAs in the education sector.

Table 4.6: PE Costs as a Percentage of Revenue

| MDAs | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|--|----------------------------|----------------------------|-------------------------------|
| State Department for Vocational and Technical Training | 26,021.57 | 8,217.89 | 32 |
| State Department for Higher Education and Research | 142,401.29 | 251.07 | 0.2 |
| State Department for Basic Education | 143,754.39 | 4,309.47 | 3 |
| Teachers Service Commission | 335,721.77 | 340,070.75 | 101 |
| Total | 647,899.02 | 352,849.18 | 54 |

Source: MDAs

On aggregate, the education sector spent 54 per cent of revenue on personnel emoluments. TSC had the highest percentage at 101 per cent while the State Department for Higher Education and Research had less than one per cent.

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

The Education sector's budget funded thirteen programmes. Table 4.7 summarises the budget execution by programmes in the FY 2022/23.

Table 4.7: Education Sector's Programme Performance

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--|------------------|-------------------|-----------------------------|------------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Basic Education | | | | | | | | |
| Primary Education | Free Primary Education | 12,660.05 | 13,745.07 | 26,405.11 | 11,848.56 | 10,041.73 | 21,890.29 | 83 |
| | Special Needs Education | 1,024.99 | 505.00 | 1,529.99 | 902.84 | 155.00 | 1,057.84 | 69 |
| | Early Child Development and Education | 2.97 | - | 2.97 | 2.50 | - | 2.50 | 84 |
| | Primary Teachers Training and In-Service | 396.42 | 44.20 | 440.62 | 396.23 | 19.20 | 415.43 | 94 |
| | Alternative Basic Adult and Continuing Education | 56.57 | - | 56.57 | 54.05 | - | 54.05 | 96 |
| | School Health, Nutrition and Meals | 6,033.40 | - | 6,033.40 | 2,466.70 | - | 2,466.70 | 41 |
| Secondary Education | Free Day Secondary Education | 103,033.00 | 6,238.80 | 109,271.80 | 100,629.63 | 5,444.73 | 106,074.36 | 97 |
| | Secondary Teachers Education Services | 243.70 | - | 243.70 | 243.70 | 21.25 | 264.95 | 109 |
| | Secondary Teachers In-Service | 414.73 | - | 414.73 | 387.34 | - | 387.34 | 93 |
| | Special Needs Education | 200.00 | - | 200.00 | 199.99 | - | 199.99 | 100 |
| Quality Assurance and Standards | Curriculum Development | 1,240.29 | - | 1,240.29 | 1,170.29 | - | 1,170.29 | 94 |
| | Examination and Certification | 2,569.41 | 133.00 | 2,702.41 | 742.41 | 51.35 | 793.76 | 29 |
| | Co-Curriculum Activities | 1,275.96 | - | 1,275.96 | 1,080.23 | - | 1,080.23 | 85 |
| General Administration, Planning and Support Services | Headquarters and Administrative Services | 2,388.78 | - | 2,388.78 | 1,985.50 | - | 1,985.50 | 83 |
| | County Administrative Services | 3,151.71 | - | 3,151.71 | 2,508.94 | - | 2,508.94 | 80 |
| | Sub-Total | 134,691.97 | 20,666.07 | 155,358.04 | 124,618.91 | 15,733.26 | 140,352.18 | 90 |
| State Department for Higher Education and Research | | | | | | | | |
| University Education | University Education | 96,501.53 | 3,657.00 | 100,158.53 | 38,506.82 | 2,651.90 | 41,158.72 | 41 |
| | Quality Assurance | 583.05 | - | 583.05 | 235.05 | - | 235.05 | 40 |
| | Higher Education Support Services | 57,859.09 | - | 57,859.09 | 52,416.33 | - | 52,416.33 | 91 |
| Research Science, Technology and Innovation | Research Management and Science | 414.68 | 86.00 | 500.68 | 421.55 | 66.80 | 488.35 | 98 |
| | Science | 260.42 | - | 260.42 | 170.41 | - | 170.41 | 65 |
| General Administration, Planning and Support Services | General Administration, Planning and Support | 365.55 | - | 365.55 | 359.33 | - | 359.33 | 98 |
| | Sub-Total | 155,984.33 | 3,743.00 | 159,727.33 | 92,109.49 | 2,718.70 | 94,828.19 | 59 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|--|---|--|------------------|-------------------|-----------------------------|------------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Technical, Vocational Education and Training | | | | | | | | |
| Technical Vocational Education and Training | Technical Accreditation and Quality Assurance | 1,141.50 | - | 1,141.50 | 971.50 | - | 971.50 | 85 |
| | Special Needs in Technical and Vocational Education | 220.00 | - | 220.00 | 220.00 | - | 220.00 | 100 |
| | Technical Trainers and Instructors Services | 24,708.78 | - | 24,708.78 | 18,712.20 | - | 18,712.20 | 76 |
| | Infrastructure Development and Expansion | - | 7,005.00 | 7,005.00 | - | 4,391.93 | 4,391.93 | 63 |
| Youth Training and Development | Revitalisation of Youth Polytechnic | 50.37 | - | 50.37 | 39.26 | - | 39.26 | 78 |
| General Administration, Planning and Support Services | Planning and Monitoring Services | 2.92 | - | 2.92 | 2.07 | - | 2.07 | 71 |
| | Headquarters and Administrative Services | 478.21 | - | 478.21 | 358.23 | - | 358.23 | 75 |
| | Sub-Total | 26,601.78 | 7,005.00 | 33,606.78 | 20,303.26 | 4,391.93 | 24,695.19 | 73 |
| Teachers Service Commission | | | | | | | | |
| Teacher Research Management | Teacher Resource Planning -Primary | 209,561.65 | 215.00 | 209,776.65 | 211,570.75 | 72.61 | 11,643.36 | 101 |
| | Teacher Resource Planning -Secondary | 117,095.62 | 900.00 | 117,995.62 | 118,095.62 | 538.51 | 18,634.13 | 101 |
| | Teacher Resource Planning -Tertiary | 3,726.12 | - | 3,726.12 | 3,726.12 | - | 3,726.12 | 100 |
| Governance and Teaching Standards | Quality Assurance and Standards | 5.32 | - | 5.32 | 5.23 | - | 5.23 | 98 |
| | Teacher Professional Development | 11.58 | - | 11.58 | 10.33 | - | 10.33 | 89 |
| | Teacher Capacity Development | 1,300.16 | - | 1,300.16 | 1,292.41 | - | 1,292.41 | 99 |
| General Administration, Planning and Support Services | Policy Planning and Support Services | 7,341.14 | 87.00 | 7,428.14 | 7,282.80 | 59.28 | 7,342.08 | 99 |
| | Field Administrative Services | 259.38 | - | 259.38 | 212.02 | - | 212.02 | 82 |
| | Automation of TSC Operations | 249.39 | - | 249.39 | 182.00 | - | 182.00 | 73 |
| | Sub-Total | 39,550.36 | 1,202.00 | 340,752.36 | 42,377.29 | 670.40 | 43,047.69 | 101 |
| Total | | 656,828.45 | 32,616.07 | 689,444.52 | 579,408.95 | 23,514.30 | 602,923.25 | 87 |

Source: MDAs and National Treasury

An analysis of programmes and sub-programmes revealed that Special needs education, special needs in technical and vocational education, and teacher resource planning and tertiary sub-programmes within the State Department for Basic Education, Technical, Vocational Education and Training and Teachers Services Commission recorded an absorption rate of 100 per cent each. In contrast, the Examination and Certification sub-programme within the quality assurance and standard programme of the State Department of Basic Education recorded the lowest absorption rate, at 29 per cent.

Some sub-programmes overabsorbed the budget in FY 2023/24, while others underabsorbed it. To ensure sound budget implementation practices, the entities within the Sector should review their performance in liaison with the National Treasury and reallocate budgets within the budget implementation period.

4.3.4 Critical Achievements by MDAs in the Education Sector

During the period under review, the State Department for Higher Education and Research, under the Kenya Universities and College Central Placement Services delivery unit within the university education sub-programme, placed 295,955 students in universities against the annual target of 144,000 surpassing the target due to placement of two-cycle in the same financial year. The department placed 318,068 students in Technical, Vocational Education and Training, exceeding an annual target of 149,971 in the same delivery unit. The State Department also audited 11 universities against the annual target of 9 under the quality and assurance standard sub-programme within the University Education Programme. The State Department further awarded 835,396 student loans under the Higher Education Loan Board delivery unit, exceeding its annual target of 611,282 students by 224,114.

Under the technical accreditation and quality assurance sub-programme, the State Department for Technical and Vocational Education Training enrolled 298,951 trainees in National Polytechnics and 467,890 trainees in Technical and Vocational College due to enhanced publicity, surpassing the target. Also, under the same sub-programme, the Department inspected 790 Technical, Vocational Education and Training (TVET) Institutions for accreditation against 400, surpassing the annual target by 390, and accredited 4,749 TVETs against the annual target of 2500. Further, the department also trained 4,912 trainers on continuous professional development against the annual target of 2000 trainers, recruited 2000 technical, vocational and education training, trainers achieving a target of 2000 trainers, and enrolled 9,739 trainees in Kenya School of TVET, surpassing the target of 4,280 trainees by 5,459 under the technical trainers and instructor services sub- programme.

The Teachers Service Commission, under the teacher professional development sub-programme, trained 100 field officers, 6,000 newly appointed heads of institutions and the Board of Management on the management of discipline cases against a target of 100 field officers and 6,000 heads of institution and board of management members, respectively. Under the teacher capacity development sub-programme, the Commission also trained 90,000 teachers and 1,100 tutors on the Competency-Based Programme against an annual target of 90,000 and 1,100 teachers and tutors, respectively. Further, under the teacher management secondary sub-programme, the commission recruited 18,000 intern teachers against a target of 18,000 and trained 25,000 teachers on School-Based Teacher Support Systems against a target of 25,000 teachers.

4.3.5 Project Implementation for the Education Sector

Most of the projects and programs are multi-year in nature and implemented over some time. Table 4.8 summarises some of the projects with the highest expenditure in the reporting period in the Education sector.

Table 4.8: Education Sector Projects with the Highest Expenditure

| Name of MDA | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure in FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|---|--|-------------------------------|--|----------------------------|--|--|---|--|--------------------------------------|
| State Department for Early Learning and Basic Education | Kenya Primary Education Equity in Learning Programmes | 01/03/2022 | 30/06/2027 | GoK and Donor (World Bank) | 45,377.00 | 12,694.10 | 10,976.00 | 11,397.00 | 29 |
| | Kenya Secondary Education Quality Improvement Project | 01/01/2018 | 01/01/2025 | GoK | 20,000.00 | 2,700.00 | 1,500.00 | 2,691.00 | 80 |
| | Secondary Infrastructure Improvement | 25/07/2012 | 29/06/2025 | GoK | 59,559.00 | 2,690.00 | 420.00 | 2,510.00 | 29 |
| State Department for Higher Education and Research | Construction of Centres of Excellence | 06/07/2017 | 06/06/2023 | GoK and Donor | 1,800.00 | 1,464.00 | 1,464.00 | 1,464.00 | 81 |
| | ICT Centre | 07/01/2009 | 01/12/2024 | GoK | 984.00 | 964.00 | 964.00 | 964.00 | 98 |
| | Construction of Administration Block & Lecture Theatre (Bomet University) | 07/01/2017 | 07/10/2026 | GoK | 1,392.00 | 836.00 | 836.00 | 836.00 | 60 |
| | Construction of Men's Hostels | 06/06/2014 | 02/06/2026 | GoK | 1,300.00 | 746.00 | 746.00 | 746.00 | 57 |
| | Engineering Complex | 12/01/2023 | 6/30/2026 | Donor | 3,958.00 | 730.00 | 730.00 | 730.00 | 18 |
| State Department for Technical, Vocational Education and Training | East Africa Skills for Transformation and Regional Integration Project (EASTRIP) | 01/01/2020 | 30/06/2024 | Foreign Borrowings | 4,440.00 | 1,825.00 | 1,208.00 | 4,562.00 | 98 |
| | GoK-AfDB Technical, Vocational Education Training & Entrepreneurship | 02/01/2021 | 30/06/2025 | GoK and Foreign Borrowings | 4,397.00 | 980.00 | 960.00 | 1,865.00 | 37 |
| | GoK Infrastructure Development and Facilities Upgrading for Public TVET Institutions | 07/01/2020 | 6/30/2026 | GoK | 3,690.00 | 820.00 | 3,360.00 | 3,360.00 | 81 |
| | GoK-AfDB TVET Phase II Headquarters | 30/06/2019 | 31/12/2023 | GoK and Foreign Borrowings | 6,700.00 | 817.00 | 744.00 | 6,675.00 | 98 |
| Teachers Service Commission | Kenya Secondary Education Quality Improvement | 12/11/2017 | 12/31/2023 | Donor | 2,300.00 | 900.00 | 538.51 | 1,714.19 | 9 |

Source: MDAs

An analysis of the project implementation status by MDAs for the education sector revealed that some projects are behind the targeted completion date. For example, the construction of the Centres of Excellence sub-programme within the State Department for Higher Education and Research had a completion status of 81 per cent as of 30th June 2024 despite having an expected completion date of June 2023.

The National Treasury should ensure adequate funding for ongoing development projects to ensure timely completion. For multi-year projects whose completion is lagging behind the desired timelines, the cause for the delay must be identified, and adequate measures should be taken to fast-track their implementation in the subsequent financial years.

4.4. Energy, Infrastructure, and Information Communications Technology (EIICT) Sector

4.4.1 Introduction

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

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

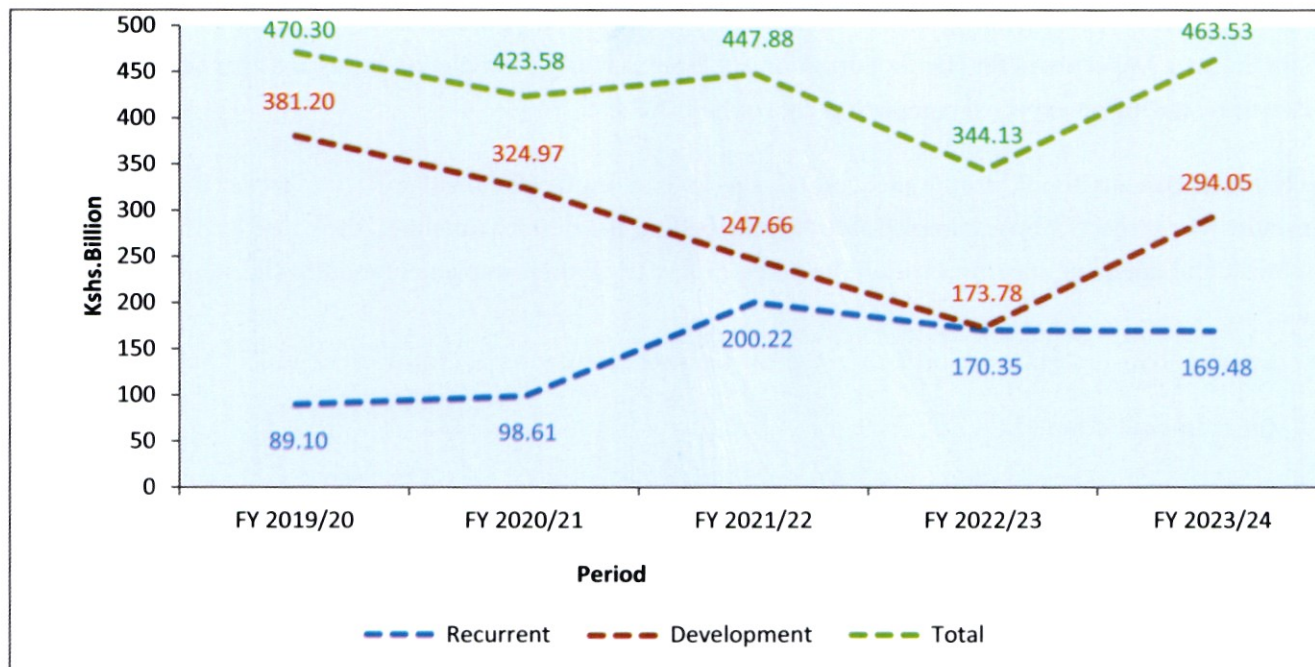
The EIICT Sector plays a vital role as an enabler of the country's socio-economic development. It is a crucial sector in realising Vision 2030 and the BETA Agenda.

4.4.2 Budget Performance for EIICT Sector

The budget allocated to the EIICT sector in FY 2023/24 was Kshs.532.36 billion, revised to Kshs.528.15 billion in Supplementary Budget I, and Kshs.463.53 billion in Supplementary Budget II, compared to Kshs.344.13 billion allocated in FY 2022/23. This amount represents 9 per cent of the revised gross national budget of Kshs.4.43 trillion and 11 per cent of the MDAs' budget of Kshs.2.44 trillion. The allocation comprises Kshs.294.05 billion (63 per cent) for development activities and Kshs.169.48 billion (36 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.178.06 billion (38 per cent of the Sector's revised budget), while the State Department for Shipping and Maritime Affairs was allocated Kshs.3.22 billion (1 per cent of the Sector's revised budget).

The high allocation to the State Department for Roads is attributed to the road's infrastructural projects and maintenance. Figure 4.5 shows the budgetary allocation trend for the EIICT Sector from FY 2019/20 to FY 2023/24.

Figure 4.5: Budgetary Allocation Trend for the EIICT Sector



Source: National Treasury

The total exchequer issues to the EIICT sector amounted to Kshs.108.23 billion, representing 73 per cent of the Sector's revised net budget. This amount comprised Kshs.66.22 billion for development expenditure, representing 63 per cent of the revised development net budget and Kshs.42.02 billion for recurrent activities, representing 97 per cent of the revised recurrent net budget. Table 4.9 shows an EIICT sector analysis of exchequer issues and expenditures in the FY 2023/24.

Table 4.9: EIICT-Analysis of Exchequer Issues and Expenditure

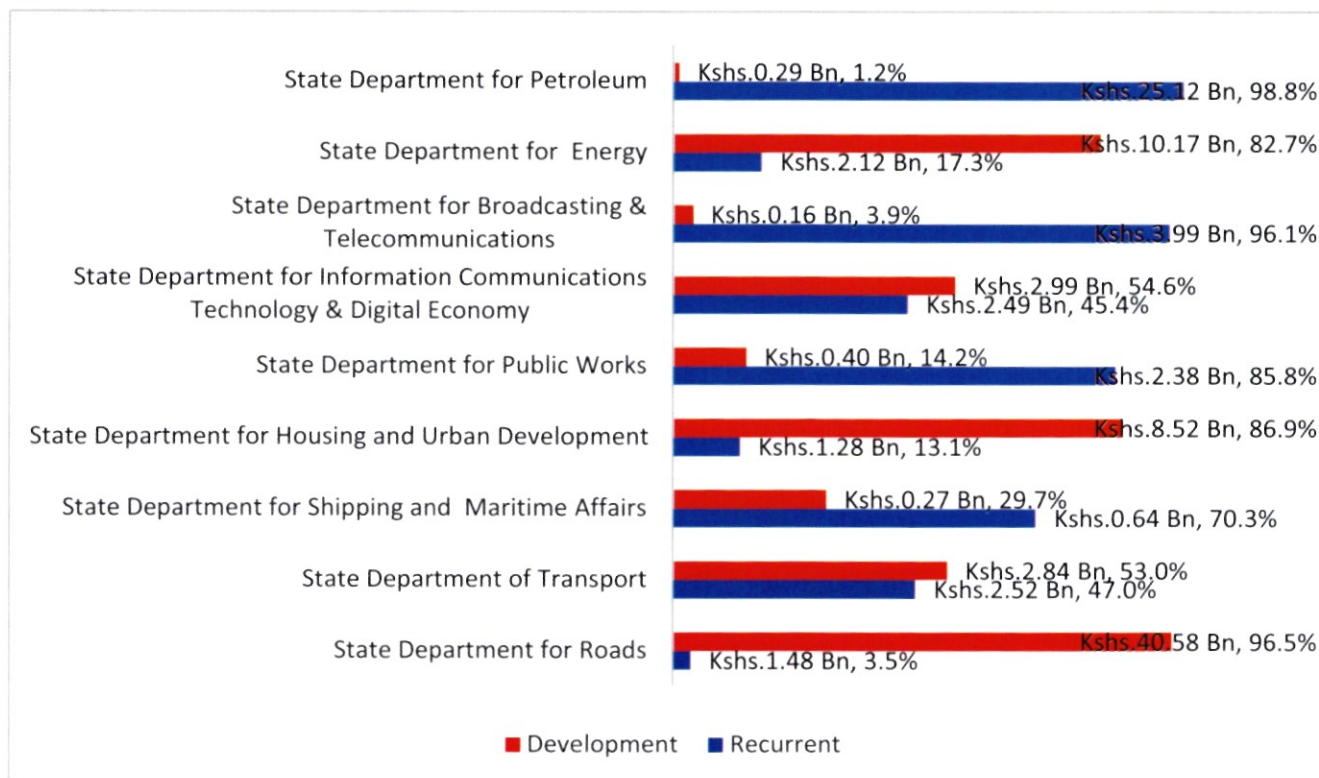
| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|-------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Roads | 107.75 | 63.27 | 40.58 | 78.62 | 64 | 73 | 70.31 | 1.54 | 1.48 | 70.37 | 96 | 100 |
| State Department of Transport | 43.25 | 4.79 | 2.84 | 40.51 | 59 | 94 | 16.47 | 3.18 | 2.52 | 10.55 | 79 | 64 |
| State Department for Shipping and Maritime Affairs | 0.75 | 0.27 | 0.27 | 0.54 | 100 | 72 | 2.47 | 0.64 | 0.64 | 2.21 | 100 | 89 |
| State Department for Housing and Urban Development | 76.82 | 12.57 | 8.52 | 25.29 | 68 | 33 | 1.37 | 1.28 | 1.28 | 1.36 | 100 | 99 |
| State Department for Public Works | 0.83 | 0.73 | 0.40 | 0.40 | 54 | 48 | 3.38 | 2.43 | 2.38 | 3.34 | 98 | 99 |
| State Department for Information Communications Technology & Digital Economy | 15.39 | 3.71 | 2.99 | 12.61 | 81 | 82 | 3.99 | 2.53 | 2.49 | 3.44 | 99 | 86 |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|--------------------|------------------|---------------|--------------------------------------|--|----------------------|--------------------|------------------|---------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Broadcasting & Telecommunications | 0.53 | 0.53 | 0.16 | 0.49 | 30 | 93 | 6.92 | 4.26 | 3.99 | 4.95 | 94 | 71 |
| State Department for Energy | 46.37 | 19.33 | 10.17 | 26.19 | 53 | 56 | 10.00 | 2.12 | 2.12 | 5.99 | 100 | 60 |
| State Department for Petroleum | 2.36 | 0.29 | 0.29 | 2.21 | 100 | 94 | 54.57 | 25.13 | 25.12 | 47.63 | 100 | 87 |
| Total | 294.05 | 105.48 | 66.22 | 186.87 | 63 | 64 | 169.48 | 43.11 | 42.02 | 149.83 | 97 | 88 |
| Sector Summary | | | | | | | | | | | | |
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | | | | | | |
| Development | 294.05 | 105.48 | 66.22 | 186.86 | 63 | 64 | | | | | | |
| Recurrent | 169.48 | 43.11 | 42.02 | 149.83 | 97 | 88 | | | | | | |
| Total | 463.53 | 148.59 | 108.23 | 336.7 | 73 | 73 | | | | | | |

Source: MDAs and National Treasury

The State Department for Shipping and Maritime Affairs and The State Department for Petroleum received the highest proportion of development exchequer issues to develop a revised net budget at 100 per cent, and the State Department for Broadcasting & Telecommunications received the lowest at 30 per cent. The State Department for Shipping and Maritime Affairs and the State Department for Housing and Urban Development recorded the highest proportion of recurrent exchequer issues to the revised recurrent net budget of 100 per cent compared to the State Department for Transport, which recorded the lowest ratio of 79 per cent. Figure 4.6 shows the EIICT sector's exchequer issues in the FY 2022/23.

Figure 4.6: Exchequer Issues to the EIICT Sector



Source: National Treasury

The total expenditure for the EIICT Sector amounted to Kshs.336.69 billion, representing 73 per cent of the revised gross budget, compared to 90 per cent (Kshs.309.58 billion) recorded in FY 2022/23. This amount comprised Kshs.186.87 billion for the revised development budget, representing an absorption rate of 63 per cent, compared to 88 per cent recorded in FY 2022/23, and Kshs.149.83 billion for recurrent expenditure, representing 88 per cent of the recurrent revised gross budget, compared to 93 per cent recorded in FY 2022/23.

The State Department for Transport and Petroleum recorded the highest absorption of the revised development budget at 94 per cent, and the State Department for Housing and Urban Development recorded the lowest at 33 per cent. The State Department for Roads recorded the highest recurrent expenditure to revised gross budget at 100 per cent. The State Department of Energy recorded the lowest at 60 per cent.

Section 15 of the Public Finance Management Act, 2012 requires that personnel emoluments do not exceed thirty-five per cent of a government entity's revenue. Table 4.10 below summarises PE costs as a percentage of revenue for the nine MDAs in the EIICT Sector.

Table 4.10: PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a Percentage |
|--|----------------------------|----------------------------|-------------------------------|
| State Department for Roads | 128,091.33 | 1,161.19 | 1 |
| State Department of Transport | 5,655.85 | 184.35 | 3 |
| State Department for Shipping and Maritime Affairs | 2,750.95 | 116.59 | 4 |
| State Department for Public Works | 3,807.67 | 760.73 | 20 |

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a Percentage |
|--|----------------------------|----------------------------|-------------------------------|
| State Department for Broadcasting & Telecommunications | 4,858.82 | 448.10 | 9 |
| State Department for Petroleum | 49,916.37 | 211.24 | 0.4 |
| TOTAL | 1,972,664.62 | 597,871.01 | 30 |

Source: MDAs

In aggregate, the Energy, Infrastructure, and Information Communications Technology (EIICT) Sector spent 30 per cent of revenue on personnel emoluments. The State Department for Petroleum had the highest percentage at 30 per cent, while the State Department for Petroleum recorded the lowest at 0.4 per cent.

4.4.3 Budget Performance by Programmes and Sub-Programmes for EIICT Sector

The EIICT sector budgetary allocation was to fund twenty-six programmes. Table 4.11 shows budget execution by programmes.

Table 4.11: EIICT Sector's Programme Performance

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--|-------------------|-------------------|-----------------------------|------------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Shipping and Maritime Affairs | | | | | | | | |
| Shipping and Maritime Affairs | Administrative Services | 244.42 | 20.00 | 264.42 | 203.61 | 18.10 | 221.71 | 84 |
| | Shipping Affairs | 186.89 | - | 186.89 | 193.86 | - | 193.86 | 104 |
| | Maritime Affairs | 2,040.61 | 730.00 | 2,770.61 | 1,810.70 | 524.28 | 2,334.99 | 84 |
| | Sub-Total | 2,471.91 | 750.00 | 3,221.91 | 2,208.18 | 542.38 | 2,750.56 | 85 |
| State Department for Petroleum | | | | | | | | |
| Exploration and Distribution of Oil and Gas | Exploration of Oil and Gas | 61.77 | 1,650.26 | 1,712.03 | 56.41 | 1,715.53 | 1,771.94 | 103 |
| | Distribution of Oil and gas | - | 712.74 | 712.74 | - | 498.84 | 498.84 | 70 |
| | General Administration, Planning, and Support Services | 54,509.64 | - | 54,509.64 | 47,568.85 | - | 47,568.85 | 87 |
| | Sub-Total | 54,571.40 | 2,363.00 | 56,934.40 | 47,625.26 | 2,214.37 | 49,839.62 | 88 |
| State Department for Roads | | | | | | | | |
| Road Transport | General Administration, Planning, and Support Services | 2,202.92 | 3,344.20 | 5,547.12 | 1,476.63 | 3,124.54 | 4,601.16 | 83 |
| | Construction of Roads and Bridges | - | 65,411.42 | 65,411.42 | - | 50,599.62 | 50,599.62 | 77 |
| | Rehabilitation of Roads and Bridges | - | 37,997.05 | 37,997.05 | - | 24,900.56 | 24,900.56 | 66 |
| | Maintenance of Roads and Bridges | 68,104.21 | 1,000.00 | 69,104.21 | 68,890.21 | - | 68,890.21 | 100 |
| | Sub-Total | 70,307.13 | 107,752.67 | 178,059.80 | 70,366.84 | 78,624.72 | 148,991.55 | 84 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--|------------------|------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Transport | | | | | | | | |
| General Administration, Planning and Support Services | Financial Management Services | 14.84 | 26.00 | 40.84 | 14.74 | 26.00 | 40.74 | 100 |
| | Human Resources and Support Services | 2,251.61 | 1,008.57 | 3,260.18 | 2,249.76 | 848.15 | 3,097.91 | 95 |
| | Information Communication | 11.37 | - | 11.37 | 10.06 | - | 10.06 | 88 |
| Road Transport Safety and Regulation | Road Transport Safety and Regulation | 2,875.43 | 1,307.00 | 4,182.43 | 2,875.26 | 644.78 | 3,520.04 | 84 |
| Rail Transport | Rail Transport | 100.00 | 39,560.50 | 39,660.50 | 100.00 | 37,795.05 | 37,895.05 | 96 |
| Marine Transport | Marine Transport | 605.57 | 935.00 | 1,540.57 | 579.40 | 835.00 | 1,414.40 | 92 |
| Air Transport | Air Transport | 10,613.74 | 412.50 | 11,026.24 | 10,482.39 | 416.42 | 10,898.81 | 99 |
| | Sub-Total | 16,472.57 | 43,249.57 | 59,722.14 | 16,311.60 | 40,565.39 | 56,877.00 | 95 |
| State Department for ICT and Digital Economy | | | | | | | | |
| General Administration, Planning and Support Services | General Administration, Planning, and Support Services | 323.83 | - | 323.83 | 312.03 | - | 312.03 | 96 |
| ICT infrastructure Development | ICT Infrastructure Connectivity | - | 5,112.20 | 5,112.20 | - | 4,643.35 | 4,643.35 | 91 |
| | ICT and BPO Development | 819.96 | 9,121.00 | 9,940.96 | 814.60 | 7,175.11 | 7,989.71 | 80 |
| E-Government Services | E-Government Services | 2,841.51 | 1,160.00 | 4,001.51 | 2,312.20 | 789.41 | 3,101.61 | 78 |
| | Sub-Total | 3,985.30 | 15,393.20 | 19,378.50 | 3,438.83 | 12,607.86 | 16,046.69 | 83 |
| State Department of Energy | | | | | | | | |
| General Administration, Planning and Support Services | Administrative services | 214.81 | 140.00 | 354.81 | 189.58 | 139.96 | 329.54 | 93 |
| | Financial services | 142.82 | 135.00 | 277.82 | 136.64 | 134.77 | 271.41 | 98 |
| | Planning and project monitoring | 23.98 | - | 23.98 | 23.53 | - | 23.53 | 98 |
| Power Generation | Development of Nuclear Energy | 795.00 | 214.51 | 1,009.51 | 795.00 | 240.00 | 1,035.00 | 103 |
| | Coal Exploration and Mining | - | 180.00 | 180.00 | 48.92 | 180.00 | 228.92 | 127 |
| | Geothermal generation | 2,456.76 | 10,421.40 | 12,878.17 | 2,410.00 | 9,189.60 | 11,599.60 | 90 |
| Power Transmission and Distribution | National Grid System | 4,211.01 | 23,756.02 | 27,967.02 | 3,044.73 | 13,366.49 | 16,411.21 | 59 |
| | Rural Electrification | 2,080.00 | 9,899.87 | 11,979.87 | 2,080.00 | 2,397.34 | 4,477.34 | 37 |
| Alternative Energy Technology | Alternative Energy Technologies | 73.40 | 1,627.69 | 1,701.09 | 71.38 | 684.13 | 755.52 | 44 |
| | Sub-Total | 9,997.78 | 46,374.49 | 56,372.27 | 8,799.77 | 26,152.30 | 34,903.16 | 62 |
| State Department for Housing and Urban Development | | | | | | | | |
| Human Development and Urban Settlement | Housing Development | 474.22 | 7,287.00 | 7,761.22 | 473.62 | 6,332.88 | 6,806.51 | 88 |
| | Estate Management | 409.23 | 992.00 | 1,401.23 | 399.54 | 964.62 | 1,364.16 | 97 |
| | Affordable Housing | - | 64,819.85 | 64,819.85 | - | 16,652.77 | 16,652.77 | 26 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|--|---|--|-------------------|-------------------|-----------------------------|-------------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Urban and Metropolitan Development | Metropolitan Planning | 124.65 | 661.00 | 785.65 | 123.08 | 359.37 | 482.44 | 61 |
| | Urban Development | 30.07 | 3,055.83 | 3,085.90 | 29.24 | 979.55 | 1,008.79 | 33 |
| General Administration Planning and Support Services | General Administration, Planning & Support Services | 329.53 | - | 329.53 | 330.37 | - | 330.37 | 100 |
| | Sub-Total | 1,367.70 | 76,815.68 | 78,183.38 | 1,355.84 | 25,289.19 | 26,645.04 | 34 |
| State Department for Broadcasting and Telecommunication | | | | | | | | |
| General Administration Planning and Support Services | General Administration, Planning and Support Services | 287.00 | - | 287.00 | 232.27 | - | 232.27 | 81 |
| Information and Communication Services | News and Information | 4,502.33 | 375.50 | 4,877.83 | 1,958.35 | 337.96 | 2,296.32 | 47 |
| | Kenya Year Book Initiative | 316.00 | 10.00 | 326.00 | 273.17 | 10.00 | 283.17 | 87 |
| | ICT and Media Regulatory Services | 1,550.50 | - | 1,550.50 | 1,535.50 | - | 1,535.50 | 99 |
| Mass Media Skills Development | Mass Media Skills Development | 269.00 | 140.50 | 409.50 | 239.00 | 140.50 | 379.50 | 93 |
| | Sub-Total | 6,924.83 | 526.00 | 7,450.83 | 4,238.29 | 488.46 | 4,726.76 | 63 |
| State Department for Public Works | | | | | | | | |
| Government Buildings | Stalled and New Government Building | 506.30 | 567.05 | 1,073.35 | 503.15 | 229.47 | 732.62 | 68 |
| Coastline Infrastructure Development | Coastline Infrastructure Development | 80.84 | 46.75 | 127.59 | 73.80 | 51.23 | 125.04 | 98 |
| | Pedestrian Access | - | 57.11 | 57.11 | - | 58.34 | 58.34 | 102 |
| General Administration, Planning and Support Services | Administration, Planning and Support Services | 294.82 | - | 294.82 | 286.48 | - | 286.48 | 97 |
| | Procurement, Warehousing and Supply | 69.06 | 6.00 | 75.06 | 67.88 | 6.00 | 73.88 | 98 |
| Regulation and Development of Construction Industry | Regulation of the Construction Industry | 2,335.70 | 100.00 | 2,435.70 | 1,409.70 | - | 1,409.70 | 58 |
| | Research Services | 17.67 | 7.00 | 24.67 | 4.73 | 7.00 | 11.73 | 48 |
| | Building Standards | 77.23 | 45.00 | 122.23 | 69.13 | 45.00 | 114.12 | 93 |
| | Sub-Total | 3,381.61 | 828.92 | 4,210.53 | 2,414.87 | 397.04 | 2,811.91 | 67 |
| | Total | 169,480.24 | 294,053.53 | 463,533.77 | 156,759.49 | 186,881.71 | 345,375.41 | 74 |

Source: MDAs and National Treasury

An analysis of the programme and sub-programme performance across various State Departments reveals a moderate overall budget absorption rate of 74 per cent, with notable differences between recurrent and development expenditures. Development expenditures generally exhibit lower absorption rates, suggesting potential project implementation delays or fund release challenges. The State Department for Shipping and Maritime Affairs performed well overall, with the Shipping Affairs sub-programme exceeding its revised budget at 104 per cent, indicating either underestimation in budget allocation or over-expenditure. The State Department for Petroleum showed strong

absorption in the Exploration of Oil and Gas sub-programme (103 per cent) but lagged in the Distribution of Oil and Gas (70 per cent).

In the State Department for Roads, the Maintenance of Roads and Bridges sub-programme fully utilised its revised budget, achieving a 100 per cent absorption rate. In comparison, the Rehabilitation of Roads and Bridges recorded 66 per cent, suggesting delays or challenges in execution. The State Department for Transport recorded varied performance, with the Human Resources and Support Services sub-programme significantly overshooting its revised budget above 100 per cent, raising concerns about budget forecasting. ICT and Digital Economy initiatives saw good progress, particularly in ICT Infrastructure Connectivity with a 91 per cent absorption rate, though e-government Services recorded 78 per cent.

The State Department of Energy had mixed results, with the Alternative Energy Technologies sub-programme showing a low absorption rate of 44 per cent, indicating challenges in implementing activities to alternative energy sources. The National Grid System also had a relatively low absorption rate of 59 per cent, pointing to delays in expanding the national electricity grid. Housing and Urban Development faced significant challenges in the Affordable Housing sub-programme, with a low absorption rate of 26 per cent, reflecting delays in project implementation.

Under the State Department for Broadcasting and Telecommunication, the ICT and Media Regulatory Services sub-programme recorded an absorption rate of 99 per cent. In comparison, News and Information recorded the lowest at 47 per cent. The State Department for Public Works recorded varied performance, with the Government Buildings sub-programme absorbing only 68 per cent of its revised budget, indicating a delay in project execution, and the Regulation and Development of Construction Industry sub-programme at 58 per cent.

4.4.4 Key Achievements by MDAs in The EIICT Sector

The State Department for ICT and Digital Economy made notable strides in expanding ICT infrastructure, particularly with the ICT Infrastructure Connectivity sub-programme, which achieved a high absorption rate, reflecting its successful implementation. This progress has been pivotal in enhancing connectivity and digital access nationwide, laying a solid foundation for further digital transformation initiatives.

Additionally, despite facing some challenges in budget absorption, the E-Government Services sub-programme has contributed to the ongoing efforts to digitise government services, improving efficiency and accessibility for citizens. The State Department for Broadcasting and Telecommunication also recorded successes, particularly in the Mass Media Skills Development sub-programme, which achieved a commendable absorption rate, indicating effective utilisation of resources to enhance media skills in the country.

Further, the continued investment in the ICT and Business Processes Outsourcing Development sub-programme reflects a growing emphasis on developing Kenya's digital economy, fostering innovation, and creating employment opportunities in the technology sector. These achievements underscore the sector's critical role in driving economic growth and enhancing service delivery through digital solutions.

4.4.5 Project Implementation for the EIICT Sector

Most of the projects are multi-year in nature. Table 4.12 summarises the development of some of the projects with the highest spending in the reporting period in the EIICT sector.

Table 4.12: EIICT Sector Projects with the Highest Expenditure

| Name of MDA | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure in FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|--|--|-------------------------------|--|-----------------------|--|--|---|--|--------------------------------------|
| State Department for Roads | MPARD Package 2 - Mwache – Tsunza – Mteza | 13/03/2020 | 12/03/2024 | Gok/ Dev Partner Loan | 24,236.39 | 4,363.00 | 4,359.40 | 18,509.60 | 76 |
| | NUTRIP: James Gich- uru junction – Rironi (Uhuru Highway) (26 km) | 04/08/2017 | 28/02/2022 | Gok/ Dev Partner Loan | 20,414.79 | 1,450.00 | 1,450.00 | 11,187.80 | 55 |
| State Department of Transport | Standard Gauge Railway: Land acquisition and Construction of Public institutions and land acquisition under Phase 1 and 2A | 28/11/2013 | 30/06/2026 | GoK | 68,337.00 | 6,367.60 | - | 60,460.00 | 88 |
| | Special Economic Zone Development Project Dongo Kundu (BETA) | 07/01/2020 | 30/06/2026 | GoK/ Foreign | 60,627.00 | 635.00 | 535.00 | 2,217.00 | 4 |
| State Department for Housing and Urban Development | National Housing Development Fund | 01/07/2018 | 01/06/2026 | GoK | 627,000.00 | 64,820.00 | 16,653.00 | 20,779.00 | 3 |
| State Department for Energy | 132 KV Rabai Bamburi Kilifi power line | 12/01/2018 | 08/01/2024 | GoK Spanish Govt | 3,670.00 | 588.00 | 482.00 | 2,372.00 | 77 |
| | Bogoria Silali Geothermal Projects | 01/06/2010 | 01/06/2028 | GoK, Local AIA, Donor | 78,029.00 | 15,823.09 | - | 15,933.67 | 20 |
| | Nanyuki - Isiolo – Meru Line - 132 KV Transmission Line | 10/01/2012 | 09/01/2025 | GoK and Foreign | 5,588.00 | 107.00 | 107.00 | 4,081.00 | 73 |

Source: MDAs

An analysis of project implementation under the EIICT sector revealed that Most of the key projects are multi-year and long-term, with completion dates extending into 2026-2029 for many major initiatives. There is significant variation in project completion percentages, ranging from as low as 1per cent to as high as 80 per cent. Some projects, like the Standard Gauge Railway land acquisition and construction, show substantial progress at 80 per cent completion. However, others, like the National Housing Development Fund and the 300MW Suswa Geothermal project, are behind schedule at 3 per cent and 1 per cent completion, respectively, despite being initiated several years ago. Additionally, there are discrepancies between funding allocated and actual expenditure in several projects, as reported by MDAs, indicating potential issues with fund utilisation or project management.

The CoB recommends that a comprehensive review of project management practices across all MDAs in the sector be conducted to identify bottlenecks and inefficiencies. Particular attention should be paid to projects with low completion percentages despite significant time elapsed since commencement. Secondly, more robust monitoring and evaluation systems would track project progress and fund utilisation more effectively. Thirdly, there should

be a look into the reasons for discrepancies between allocated funding and actual expenditure in certain projects. Fourth, there should be action plans for delayed projects to accelerate progress and meet revised timelines. Finally, coordination between different MDAs involved in related projects should be enhanced to improve overall sector efficiency and avoid duplication of effort. These measures should help improve project implementation rates and ensure more effective use of resources in the EIICT sector.

4.5. Environmental Protection, Water, and Natural Resources Sector

4.5.1 Introduction

The Environmental Protection, Water, and Natural Resources (EPWNR) Sector comprises six MDAs: State Departments for Environment & Climate Change; Forestry; Water and Sanitation; Irrigation; Wildlife; and Mining. The sector has several autonomous and semi-autonomous government agencies. In addition, the Sector has the following entities: The National Environmental Complaint Committee, the National Environment Tribunal, the Hydrologists Registration Board, and the Wildlife Clubs of Kenya.

The sector's goal is to ensure sustainable development in a clean and secure environment. Its objectives include enhancing climate change resilience and low carbon emissions, improving land use through irrigation and land reclamation, and promoting equitable and sustainable use of wildlife resources.

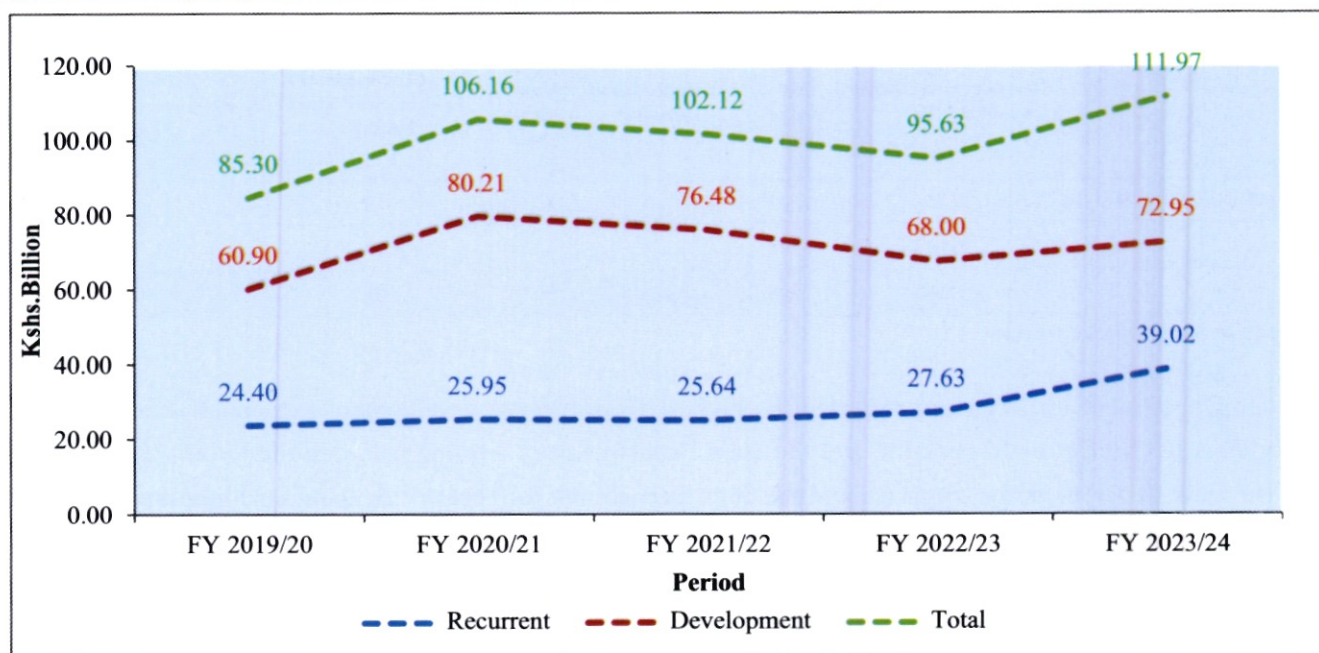
The Sector plays a pivotal role in securing, stewarding, and sustaining the environment, Kenya's natural capital, water provision, and foreign exchange generation for the country. It promotes socio-economic development to realise the Kenya Vision 2030 and BETA Agenda.

4.5.2 Budget Performance for EPWNR Sector

The annual budgetary allocation to the EPWNR Sector in FY 2023/24 amounted to Kshs.120.56 billion, revised to Kshs.125.52 billion in Supplementary Budget I, and Kshs.111.97 billion in Supplementary Budget II, compared to Kshs.95.63 billion allocated in FY 2022/23. This amount represents 3 per cent of the revised gross national budget of Kshs.4.43 trillion and 5 per cent of the MDAs' revised budget of Kshs.2.44 trillion. The allocation comprised Kshs.72.95 billion (65 per cent) for development activities and Kshs.39.02 billion (35 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.51.50 billion (46 per cent of the Sector's revised budget), while the State Department for Mining had the lowest budgetary allocation of Kshs.2.81 billion (3 per cent of the Sector's revised budget).

The high allocation to the State Department for Water and Sanitation is attributed to the essential nature of making water accessible to every citizen, accompanied by the need for intense infrastructural investment in water facilities. Figure 4.7 shows the budgetary allocation trend for the EPWNR Sector for FY 2019/20 to FY 2023/24.

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector



Source: National Treasury

The total exchequer issues to the EPWNR sector amounted to Kshs.59.32 billion, representing 81 per cent of the Sector's revised net budget. This amount comprised Kshs.37.59 billion for development expenditure, representing 75 per cent of the development revised net budget, and Kshs.21.73 billion for recurrent activities, representing 93 per cent of recurrent revised net budget. Table 4.13 shows EPWNR sector analysis of exchequer issues and expenditure in the FY 2023/24.

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

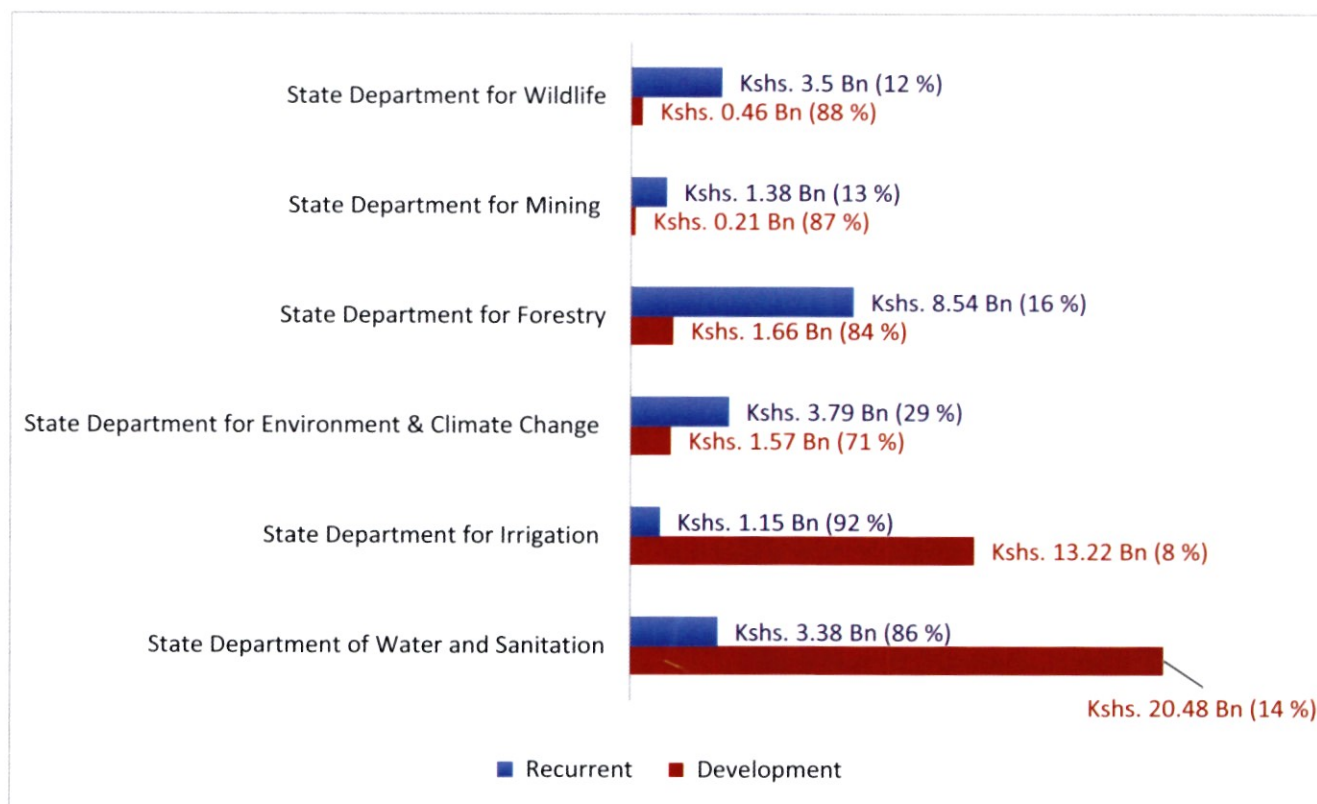
| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|------------------------|--------------------|------------------|--------------|--------------------------------------|--|----------------------|--------------------|------------------|--------------|--------------------------------------|--|
| | Revised Gross Budget | Revised net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised net budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised net Budget | % of Expenditure to Revised Gross Budget |
| State Department of Water and Sanitation | 44.68 | 30.25 | 20.48 | 36.54 | 68 | 82 | 6.82 | 3.43 | 3.38 | 4.82 | 99 | 71 |
| State Department for Irrigation | 20.60 | 13.75 | 13.22 | 18.25 | 96 | 89 | 1.55 | 1.15 | 1.15 | 1.40 | 100 | 90 |
| State Department for Environment & Climate Change | 2.26 | 2.00 | 1.57 | 1.79 | 79 | 79 | 4.74 | 3.82 | 3.79 | 3.75 | 99 | 79 |
| State Department for Forestry | 3.41 | 2.20 | 1.66 | 2.95 | 75 | 87 | 10.12 | 8.54 | 8.54 | 10.04 | 100 | 99 |
| State Department for Mining | 0.89 | 0.89 | 0.21 | 0.53 | 23 | 60 | 1.92 | 1.82 | 1.38 | 1.65 | 75 | 86 |
| State Department for Wildlife | 1.11 | 0.97 | 0.46 | 0.65 | 47 | 59 | 13.86 | 4.66 | 3.50 | 12.16 | 75 | 88 |
| Total | 72.95 | 50.07 | 37.59 | 60.71 | 75 | 83 | 39.02 | 23.42 | 21.73 | 33.81 | 93 | 87 |

| Sector Summary | | | | | | |
|----------------|---------------------------------|-------------------------------|-----------------------------|------------------------|---|---|
| | Revised Gross Budget (Kshs. Bn) | Revised Net Budget (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | Expenditure (Kshs. Bn) | % of Exchequer to Revised Net Budget (Kshs. Bn) | % of Expenditure to Revised Gross Budget (Kshs. Bn) |
| Development | 72.95 | 50.07 | 37.59 | 60.71 | 75 | 83 |
| Recurrent | 39.02 | 23.42 | 21.73 | 33.81 | 93 | 87 |
| Total | 111.96 | 73.48 | 59.32 | 94.53 | 81 | 84 |

Source: MDAs and National Treasury

The State Department for Irrigation recorded the highest proportion of development exchequer issues to revised development net budget of 96 per cent, and the State Department for Mining recorded the lowest ratio of 23 per cent. The State Department for Irrigation and the State Department for Forestry received the highest proportion of recurrent exchequer issues to revised recurrent net budget at 100 per cent. In comparison, the State Department for Mining and the State Department for Wildlife received the lowest at 75 per cent. Figure 4.8 shows the exchequer issues to the EPWNR Sector in the FY 2023/24.

Figure 4.8: Exchequer Issues to EPWNR Sector



Source: National Treasury

The total expenditure for the EPWNR Sector amounted to Kshs.94.53 billion, representing 84 per cent of the revised gross budget, compared to 80 per cent (Kshs.75.99 billion) recorded in FY 2022/23. This amount comprised Kshs.60.71 billion for the development budget representing an absorption rate of 83 per cent, compared to 76 per cent recorded in FY 2022/23, and Kshs.33.81 billion for recurrent expenditure representing 87 per cent of the revised recurrent gross budget, compared to 87 per cent recorded in FY 2022/23.

The State Department for Irrigation recorded the highest development expenditure to revised gross budget at 89 per cent, while the State Department for Wildlife recorded the lowest at 59 per cent. The State Department for Forestry recorded the highest absorption of the recurrent budget at 99 per cent, while the State Department for Water and Sanitation recorded the lowest at 71 per cent.

Section 15 of the Public Finance Management Act, 2012 read together with the PFM Regulations 2015 Section 26(1) requires that personnel emoluments do not exceed thirty-five per cent of a government entity's revenue. Table 4.14 below summarizes PE costs as a percentage of revenue for the four MDAs in the Environmental Protection, Water and Natural Resources sector.

Table 4.14: PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|---|----------------------------|----------------------------|-------------------------------|
| State Department for Water and Sanitation | 26,478.00 | 535.00 | 2 |
| State Department for Irrigation | 15,016.00 | 210.00 | 1 |
| State Department for Environment and Climate Change | 6,537.00 | 1,135.00 | 17 |
| State Department for Forestry | 12,512.00 | 99.00 | 0.8 |
| State Department for Mining | 1,623.00 | 383.00 | 24 |
| State Department for Wildlife | 11,656.00 | 125.00 | 1 |
| Total | 73,822.00 | 2,487.00 | 3 |

Source: MDAs

In aggregate, the Environmental Protection, Water and Natural Resources sector spent 3 per cent of revenue on personnel emoluments. The State Department for Mining had the highest percentage at 24 per cent while the State Department for Forestry had the lowest at 0.8 per cent.

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

The budgetary allocation to the EPWNR sector was to fund eleven programmes. Table 4.15 shows budget execution by programmes and sub-programmes in the FY 2023/24.

Table 4.15: EPWNR Sector's Programme

| Programmes | Sub-Programmes | Revised Budget (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--------------------------------|------------------|------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Water and Sanitation | | | | | | | | |
| General Administration, Planning and Support Services | Water Policy Management | 703.70 | 860.00 | 1,563.70 | 669.95 | 817.20 | 1,487.16 | 95 |
| Water Resources Management | Water Resources Conservation and Protection | 2,428.76 | 7,064.76 | 9,493.52 | 803.76 | 5,284.16 | 6,087.92 | 64 |
| | Transboundary Waters | - | 90.00 | 90.00 | - | 90.00 | 90.00 | 100 |
| Water and Sewerage Infrastructure Development | Sewerage Infrastructure Development | 3,683.34 | 36,668.00 | 40,351.34 | 3,303.49 | 29,487.04 | 32,790.53 | 81 |
| | Sanitation Infrastructure Development and Management | - | 7,471.00 | 7,471.00 | - | 866.13 | 866.13 | 12 |
| | Sub-Total | 6,815.80 | 52,153.76 | 58,969.56 | 4,777.20 | 36,544.54 | 41,321.74 | 70 |

| Programmes | Sub-Programmes | Revised Budget (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|--|---|--------------------------------|------------------|------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Irrigation | | | | | | | | |
| Irrigation and Land Reclamation | Land Reclamation | 35.95 | 10.00 | 45.95 | 33.57 | 8.29 | 41.86 | 91 |
| | Irrigation and Drainage | 770.60 | 17,054.00 | 17,824.60 | 679.78 | 14,737.44 | 15,417.22 | 86 |
| | Irrigation Water Management | 49.75 | 140.00 | 189.75 | 46.97 | 108.94 | 155.91 | 82 |
| Water Storage and Flood Control | Water Storage and Flood Control | 497.50 | 1,880.00 | 2,377.50 | 444.30 | 1,899.99 | 2,344.30 | 99 |
| Water Harvesting and Storage for Irrigation | Water Storage for Irrigation | - | 630.00 | 630.00 | - | 618.12 | 618.12 | 98 |
| | Water Harvesting for Irrigation | 31.25 | 890.00 | 921.25 | 30.05 | 875.10 | 905.15 | 98 |
| Water Harvesting and Storage for Irrigation | Administrative Services | 168.70 | - | 168.70 | 156.08 | - | 156.08 | 93 |
| | Sub-Total | 1,553.76 | 20,604.00 | 22,157.76 | 1,390.75 | 18,247.89 | 19,638.63 | 93 |
| State Department for Environment and Climate Change | | | | | | | | |
| Environment Management and Protection | Climate Change Adaptation and Mitigation | - | 80.00 | 80.00 | - | 45.83 | 45.83 | 57 |
| | Policy and Governance in Environment Management | 182.60 | - | 182.60 | 164.43 | - | 164.43 | 90 |
| | National Environment Management | 2,606.00 | 1,650.21 | 4,256.21 | 1,704.19 | 966.07 | 2,670.26 | 63 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 912.70 | - | 912.70 | 900.71 | - | 900.71 | 99 |
| Modernisation of Meteorological Services | Modernisation of Meteorological Services | 1,020.45 | 271.00 | 1,291.45 | 907.12 | 98.46 | 1,005.59 | 78 |
| | Advertent Weather Modification | - | 182.00 | 182.00 | - | 114.73 | 114.73 | 63 |
| Water Towers Rehabilitation and Conservation | Water Towers Rehabilitation and Conservation | - | 75.00 | 75.00 | - | 75.00 | 75.00 | 100 |
| | Sub-Total | 4,721.75 | 2,258.21 | 6,979.95 | 3,676.46 | 1,300.10 | 4,976.56 | 71 |

| Programmes | Sub-Programmes | Revised Budget (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|--------------------------------|------------------|-------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Wildlife | | | | | | | | |
| Wildlife Conservation and Management | Wildlife Security, Conservation and Management | 12,864.58 | 857.98 | 13,722.56 | 11,240.80 | 443.84 | 11,684.64 | 85 |
| | Wildlife Research and Development | 733.54 | 249.00 | 982.54 | 695.61 | 204.00 | 899.61 | 92 |
| | Administrative Services | 265.30 | - | 265.30 | 222.30 | - | 222.30 | 84 |
| | Sub-Total | 13,863.42 | 1,106.98 | 14,970.40 | 12,158.70 | 647.84 | 12,806.55 | 86 |
| State Department for Mining | | | | | | | | |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 840.59 | - | 840.59 | 728.64 | - | 728.64 | 87 |
| Mineral Resources Management | Mineral Resources Development | 5.83 | 12.00 | 17.83 | 5.69 | 11.42 | 17.12 | 96 |
| | Geological survey and mineral exploration | 245.39 | 178.00 | 423.39 | 193.33 | 101.08 | 294.41 | 70 |
| Geological Survey and Geoinformation Management | Geological Survey | 832.25 | 665.50 | 1,497.75 | 720.24 | 415.98 | 1,136.23 | 76 |
| | Geo-information Management | - | 30.00 | 30.00 | - | 6.04 | 6.04 | 20 |
| | Sub-Total | 1,924.05 | 885.50 | 2,809.55 | 1,647.90 | 534.52 | 2,182.42 | 78 |
| State Department for Forestry | | | | | | | | |
| Forest Management and Water Towers Conservation | Forest Resources Conservation Management | 8,239.34 | 3,034.76 | 11,274.10 | 8,198.85 | 2,587.56 | 10,786.41 | 96 |
| | Forest Research and Development | 1,747.00 | 363.58 | 2,110.58 | 1,746.00 | 363.58 | 2,109.57 | 100 |
| | Water Towers Rehabilitation and Conservation | - | 10.00 | 10.00 | - | - | - | - |
| | General administration and planning | 133.03 | - | 133.03 | 97.42 | - | 97.42 | 73 |
| | Sub-Total | 10,119.37 | 3,408.34 | 13,527.71 | 10,042.26 | 2,951.13 | 12,993.40 | 96 |
| Grand Total | | 38,998.14 | 80,416.78 | 119,414.93 | 33,693.27 | 60,226.02 | 93,919.29 | 79 |

Source: MDAs and National Treasury

An analysis of Programmes and sub-programmes shows that the Forest Research and Development sub-programme under the Forest Management and Water Towers Conservation programme within the State Department for Forestry, Transboundary Waters sub-programme under the Water Resources Management programme within the State Department for Water and Sanitation, and Water Towers Rehabilitation and Conservation sub-programme under

the **Water Towers Rehabilitation** and Conservation programme within the State Department for Environment and Climate Change absorbed 100 per cent of their budgets. In contrast, the Sanitation Infrastructure Development and Management sub-programme under the Water and Sewerage Infrastructure Development programme within the State Department for Water and Sanitation absorbed only 12 per cent of its budget, followed by the Geo-information Management sub-programme under the Geological Survey and Geoinformation Management programme in the State Department for Mining with absorption of 20 per cent of its revised budget.

Further analysis shows that some sub-programmes under-absorbed their budget allocations in FY 2023/24. We recommend that the entities within the Sector review their performance in liaison with the National Treasury and take corrective measures in subsequent financial years for effective budget execution.

4.5.4 Key Achievements by MDAs in the EPWNR Sector

The State Department for Irrigation, Lower Kuja Irrigation Scheme, targeted an area of 1,000 hectares for irrigation, but it was surpassed by 330 hectares. Meanwhile, the Mwea Irrigation Development Project (Thiba Dam and Irrigation Area) 's acreage for rice production produced 131,760 tonnes against a target of 93,720 due to the availability of water from the Rivers Thiba and Nyamindi.

The State Department for Wildlife, through the Kenya Wildlife Service, conserved wildlife habitat restoration through tree planting of 1,875,125 seedlings in various ecosystems, nurturing them to ensure survival.

The State Department for Environment and Climate Change engaged 90 stakeholders for capacity-building purposes for the implementation of the National Climate Change Action Plan. This was achieved through robust capacity building of 52 MDAs and 38 counties on financing locally led climate action programs, against a target of 15. Similarly, the number of inspections undertaken on existing environmental regulations was 2,963, against a target of 2,400.

4.5.5 Project Implementation for EWP&NR Sector

Most of the projects are multi-year in nature and implemented over time. Table 4.16 This section summarises the development of some of the projects in the EWP&NR sector with the highest expenditures in the reporting period.

Table 4.16: EPWNR Sector Projects with the Highest Expenditure

| MDA | Project Name (a) | Project commence Date(b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure in FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure As of 30th June 2024 (Kshs. Million) (h) | Per centage (%) of Completion (i=h/e) |
|-------------------------------|--|--------------------------|--|---------------------|--|--|---|---|---------------------------------------|
| State Department for Forestry | Green Zones Development Support Project Phase II | 1st Mar 2019 | 1st March 2025 | GoK | 5,498.00 | 1,045.76 | 1,045.66 | 3,351.11 | 61 |
| | National Tree Growing Campaign and Rangeland Restoration Project | 1st July 2019 | 1st July 2032 | GoK | 600,000.00 | 851.00 | 834.98 | 2,777.11 | 1 |
| | Capacity Development Project for Technologies in the Forest Fire Management in Kenya | 1st July 2022 | 1st July 2027 | GoK | 3,339.00 | 932.50 | 472.37 | 1,218.92 | 37 |

| MDA | Project Name (a) | Project commence Date(b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure in FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure As of 30th June 2024 (Kshs. Million) (h) | Per centage (%) of Completion (i=h/e) |
|---|--|---------------------------|--|---------------------|--|--|---|---|---------------------------------------|
| State Department for Wildlife | Maintenance of Access Roads in National Parks | 1 st July 2008 | 31 st July 2034 | GoK | 100,000.00 | - | 37.50 | 3,247.50 | 3 |
| | Combating Poaching and Illegal Wildlife Trafficking Int. Approach (IWT)-UNDP | 1 st July 2020 | 30 th June, 2025 | Gok/Donor | 502.00 | 107.00 | 156.00 | 493.00 | 98 |
| | Provision of Water for Wildlife in Protected Areas-Drilling Bor-BETA | 1 st July 2023 | 30 th June 2031 | GoK | 885.00 | 227.00 | 113.00 | 113.00 | 13 |
| State Department for Environment and Climate Change | National Solid Waste Management | 1st July 2017 | 30 th June 2030 | GoK | 5,000.00 | 4,742.00 | 80.00 | 4,822.00 | 96 |
| | Implementation of National Climate Change Action Plan | 1 st July 2019 | 30 th June 2027 | GoK | 2,000.00 | 1,578.00 | 230.00 | 1,808.00 | 90 |
| | Weather Radar Surveillance Network | 1 st Jan 2017 | 30 th June 2026 | GoK | 2,000.00 | 1,429.00 | 182.00 | 1,611.00 | 81 |
| State Department for Water and Sanitation | Thwake Multi-purpose Water Development Programme Phase 1-BETA | Apr-15 | Dec-26 | GoK/Donor | 42,000.00 | 3,229.70 | 2,516.40 | 37,880.00 | 90 |
| | Nairobi Metro Area Bulk water sources - Karimenu II | 01-Jan-18 | 01-Dec-24 | GoK/Donor | 35,749.00 | - | 35,449.00 | 35,449.00 | 98 |
| | Kenya Town Sustainable Water Supply and Sanitation Programme | 01-Jul-17 | 01-Dec-26 | GoK/Donor | 18,026.00 | 2,622.00 | 2,011.20 | 12,627.80 | 82 |
| State Department for Mining | Geological Mapping and Mineral Exploration | 01-Jul-15 | 30-Jun-32 | GoK | 1,861.00 | 438.50 | 279.60 | 279.60 | 12 |
| | Mineral Certification Laboratory | 01-Jul-15 | 30-Jun-26 | GoK | 1,326.00 | 227.00 | 136.40 | 136.40 | 7 |
| | 1192100801 Mineral Audit Support - Headquarters | 01-Jul-16 | 08-Jun-26 | GoK | 800.00 | 75.00 | 49.00 | 49.00 | 17 |

Source: MDAs

A review of Table 4.16 shows that several of the listed projects were lagging behind their timelines. For Example, within the State Department for Mining, the Mineral Certification Laboratory Project was only 7 per cent complete. This project began on July 1, 2015, and is expected to be completed on June 30, 2026. Entities in the sector should make sure that all multi-year projects are budgeted for and completed within the designated timelines.

4.6. General Economic and Commercial Affairs Sector

4.6.1 Introduction

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

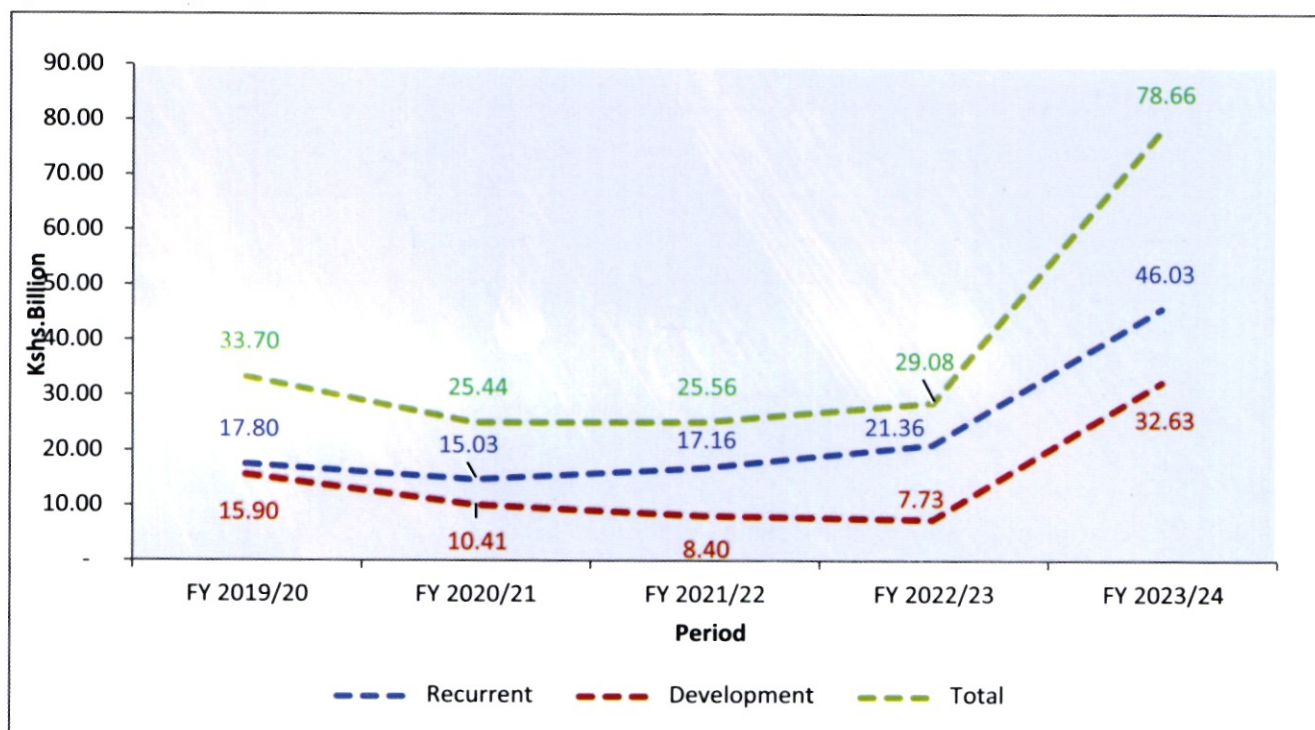
The main objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector,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

4.6.2 Budget Performance for the GECA Sector

The budget allocated to the GECA sector in FY 2023/24 amounted to Kshs.61.42 billion, revised to Kshs.72.44 billion in Supplementary Budget I and Kshs.78.66 billion in Supplementary Budget II, compared to Kshs.29.08 billion allocated in FY 2022/23. This amount represents 2 per cent of the revised gross national budget of Kshs.4.43 trillion and 3 per cent of the MDAs' budget of Kshs.2.44 trillion. The growth is attributed to moving the State Department for Cooperatives from the Agriculture, Rural and Urban Development Sector and the State Department for Arid and Semi-arid Lands from the Social Protection, Culture and Recreation Sector, where they were budgeted in FY 2022/23. The allocation comprises Kshs.32.63 billion (41 per cent) for development activities and Kshs.46.03 billion (59 per cent) for recurrent expenditure. The State Department for ASALs and Regional Development received the highest budget allocation of Kshs.29.45 billion (37 per cent of the Sector's budget), while the State Department for East African Community was allocated Kshs.982.71 million (1 per cent of the Sector's allocation).

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

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector amounted to Kshs.41.06 billion, representing 66 per cent of the Sector's revised net budget. This amount comprised Kshs.13.83 billion for development expenditures, representing 43 per cent of the revised development net budget, and Kshs.27.23 billion for recurrent activities, representing 91 per cent of the revised recurrent net budget. Table 4.17 analyses exchequer issues and expenditures to the GECA sector in the FY 2023/24.

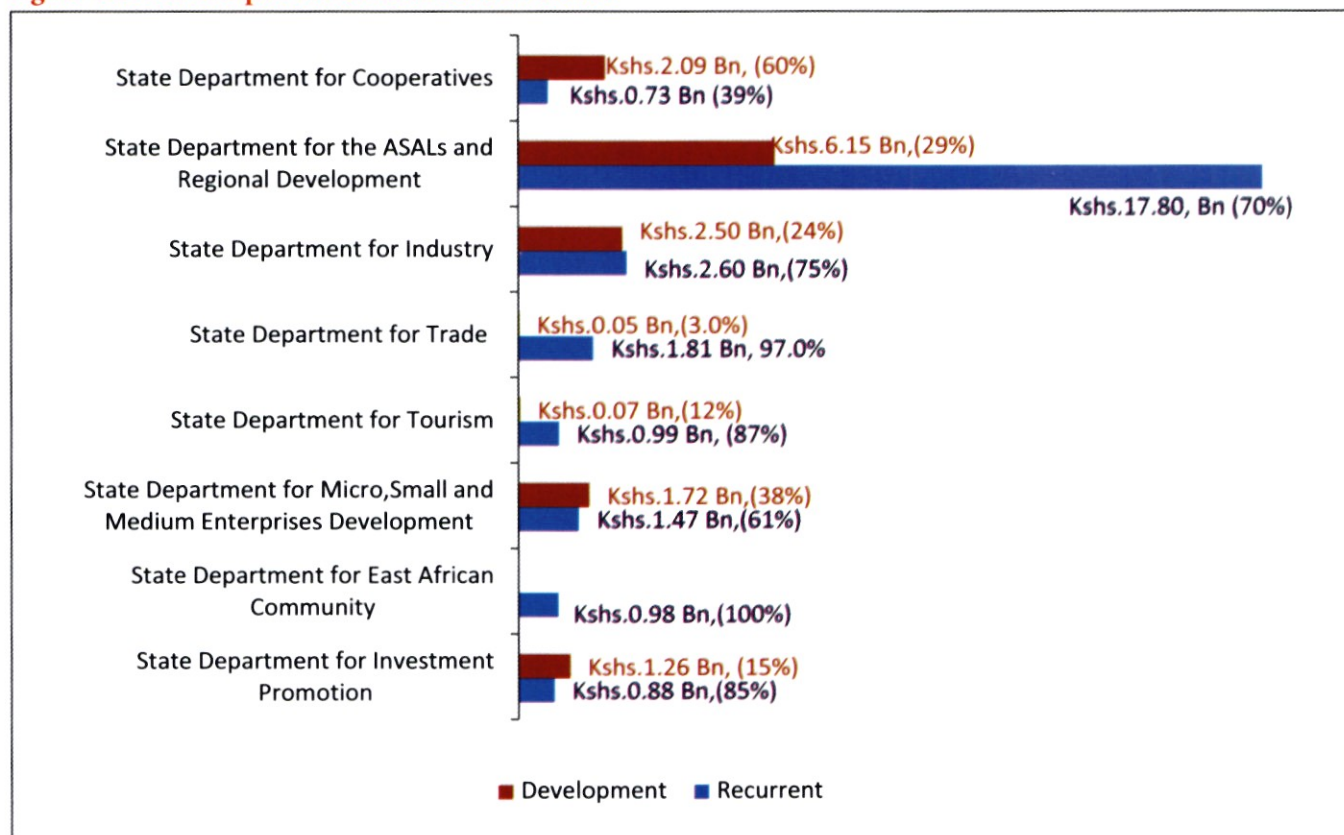
Table 4.17: GECA Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|-----------------------------|---------------------------|-------------------------|--------------------------------------|---|---|--------------------|------------------|--------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Trade | 0.05 | 0.05 | 0.05 | 0.05 | 100 | 100 | 3.50 | 2.13 | 1.81 | 3.18 | 85 | 91 |
| State Department for the ASALs and Regional Development | 9.60 | 9.35 | 6.15 | 5.22 | 66 | 54 | 19.85 | 19.37 | 17.80 | 19.06 | 92 | 96 |
| State Department for Industry | 5.74 | 5.74 | 2.50 | 5.74 | 43 | 100 | 3.28 | 2.65 | 2.60 | 3.07 | 98 | 94 |
| State Department for Micro, Small and Medium Enterprises Development | 5.93 | 5.93 | 1.72 | 5.92 | 29 | 100 | 2.10 | 1.76 | 1.47 | 1.63 | 83 | 77 |
| State Department for Investment Promotion | 5.52 | 5.52 | 1.26 | 1.26 | 23 | 23 | 1.68 | 1.17 | 0.88 | 1.36 | 75 | 81 |
| State Department for East African Community | - | - | - | - | | | 0.98 | 0.98 | 0.96 | 0.96 | 98 | 98 |
| State Department for Cooperatives | 5.65 | 5.65 | 2.09 | 2.08 | 37 | 37 | 1.88 | 0.73 | 0.73 | 1.74 | 100 | 92 |
| State Department for Tourism | 0.14 | 0.12 | 0.07 | 0.09 | 57 | 61 | 12.76 | 1.01 | 0.99 | 1.15 | 98 | 9 |
| Total | 32.63 | 32.36 | 13.83 | 20.37 | 43 | 62 | 46.03 | 29.80 | 27.23 | 32.15 | 91 | 70 |
| Sector Summary | | | | | | | | | | | | |
| | | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Gross Budget | | | | | |
| Development | | 32.63 | 32.36 | 13.83 | 20.37 | 43 | 62 | | | | | |
| Recurrent | | 46.03 | 29.80 | 27.23 | 32.15 | 91 | 70 | | | | | |
| Total | | 78.67 | 62.16 | 41.06 | 52.52 | 66 | 67 | | | | | |

Source: MDAs and National Treasury

The State Department for Trade received the highest proportion of development exchequer issues to the revised development net budget at 100 per cent. In comparison, the State Department for Investment Promotion received the lowest at 23 per cent. The State Department for Cooperatives recorded the highest proportion of recurrent exchequer issues to the revised recurrent net budget of 100 per cent. The State Department for Investment Promotion recorded the lowest ratio of 75 per cent. Figure 4.10 shows the exchequer issues to the GECA Sector in the FY 2023/24.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA Sector amounted to Kshs.52.52 billion, representing 67 per cent of the revised gross budget, compared to Kshs.23.63 billion (81 per cent) recorded in FY 2022/23. This amount comprised Kshs.20.37 billion for the development budget representing an absorption rate of 62 per cent, compared to 72 per cent recorded in FY 2022/23, and Kshs.32.15 billion for recurrent expenditure representing 70 per cent of the revised recurrent gross budget, compared to 85 per cent recorded in FY 2022/23.

The State Department for Micro, Small and Medium Enterprises, State Department for Trade and State Department for Industry recorded the highest absorption of development budget at 100 per cent, while the State Department for Investment Promotion recorded the lowest at 23 per cent. The State Department for East African Community recorded the highest recurrent expenditure to the revised gross budget at 98 per cent, while the State Department for Tourism recorded the lowest at 9 per cent. The State Department for Tourism attributes the low budget absorption to the delay in granting authority to spend AIA collected by the Treasury, especially for the Tourism Fund and Tourism Promotion Fund by the National Treasury.

Section 15 of the Public Finance Management Act, 2012 requires that personnel emoluments do not exceed thirty-five per cent of a government entity's revenue. Table 4.18 summarizes PE costs as a percentage of revenue for the eight MDAs in the GECA sector.

Table 4.18: PE Costs as a Percentage of Revenue

| Name of the MDA | Revenue (in Kshs. Million) | PE costs (in Kshs Million) | PE to Revenue as a percentage (%) |
|---|----------------------------|----------------------------|-----------------------------------|
| State Department for Trade | 3,211.31 | 587.63 | 18 |
| State Department for the ASALs and Regional Development | 23,952.04 | 253.51 | 1 |
| State Department for Industry | 5,689.09 | 429.18 | 8 |

| Name of the MDA | Revenue (in Kshs. Million) | PE costs (in Kshs Million) | PE to Revenue as a percentage (%) |
|--|----------------------------|----------------------------|-----------------------------------|
| State Department for Micro, Small and Medium Enterprises Development | 3,189.79 | 81.45 | 3 |
| State Department for Investment Promotion | 2,623.08 | 69.50 | 3 |
| State Department for East African Community | 960.72 | 306.08 | 32 |
| State Department for Cooperatives | 3,831.78 | 255.35 | 7 |
| State Department for Tourism | 1,235.86 | 190.86 | 15 |
| Total | 44,693.67 | 2,173.55 | 5 |

Source: MDAs

Aggregately, the GECA sector spent 5 per cent of revenue on personnel emoluments, within the legal threshold of 35 per cent. The State Department for East African Community had the highest percentage at 32 per cent, while the State Department for ASALs and Regional Development had the lowest at 1 per cent.

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

The budgetary allocation was to fund twenty programmes. Table 4.19 shows budget execution by programmes and sub-programmes by the GECA sector in the FY 2023/24.

Table 4.19: GECA Sector Budget Performance by Programmes

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|--------------|-----------------|-----------------------------|--------------|-----------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Trade | | | | | | | | |
| Domestic Trade and Enterprise Development | Promotion of Local Content | 77.57 | - | 77.57 | 73.47 | - | 73.47 | 95 |
| | Development Promotion and Regulation of wholesale and Retail Trade | 1,353.68 | 50.00 | 1,403.68 | 1,353.12 | 50.00 | 1,403.12 | 100 |
| Fair Trade Practices and Compliance Standards | Enforcement of Intellectual Property Rights and Trade Remedies Measures | 4.10 | - | 4.10 | 4.10 | - | 4.10 | 100 |
| | Enforcement of Legal Metrology | 90.21 | - | 90.21 | 72.82 | - | 72.82 | 81 |
| | Consumer Protection | 2.20 | - | 2.20 | 2.20 | - | 2.20 | 100 |
| International Trade Development and Promotion | Market Diversification and Access | 471.50 | - | 471.50 | 469.97 | - | 469.97 | 100 |
| | Export Trade Development, Promotion and National Branding | 716.60 | - | 716.60 | 562.81 | - | 562.81 | 79 |
| General Administration, Support Services and Planning | General Administration, Support Services and Planning | 786.93 | - | 786.93 | 644.77 | - | 644.77 | 82 |
| Sub-Total | | 3,502.79 | 50.00 | 3,552.79 | 3,183.26 | 50.00 | 3,233.26 | 91 |
| State Department for Micro, Small and Medium Enterprises Development | | | | | | | | |
| Promotion and Development of MSMEs | MSMEs Development and Promotion | 403.50 | 738.20 | 1,141.70 | 395.23 | 631.56 | 1,026.79 | 90 |
| | Entrepreneurship and Business Development Services | 47.83 | - | 47.83 | 34.99 | - | 34.99 | 73 |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|---|---|-----------------|-----------------|-----------------------------|-----------------|-----------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Product and Market Development MSMEs | Market Linkages for MSMEs | 4.85 | - | 4.85 | 2.48 | - | 2.48 | 51 |
| | Value Addition, Innovation and Incubation for MSMEs | 505.10 | 80.00 | 585.10 | 285.99 | 80.00 | 365.99 | 63 |
| Digitization and Financial Inclusion for MSMEs | Financial Inclusion (Hustler Fund) | 120.00 | 5,000.00 | 5,120.00 | - | 5,000.00 | 5,000.00 | 98 |
| | Youth Employment Services | 634.78 | 25.00 | 659.78 | 634.78 | 122.91 | 757.69 | 115 |
| | Youth, Women and PWDs Empowerment | - | 86.00 | 86.00 | - | 86.00 | 86.00 | 100 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 387.93 | - | 387.93 | 219.01 | - | 219.01 | 56 |
| Sub Total | | 2,103.97 | 5,929.20 | 8,033.17 | 1,572.48 | 5,920.47 | 7,492.94 | 93 |

State Department for Industry

| | | | | | | | | |
|---|---|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------|
| General Administration, Support Services and Planning | General Administration, Planning and Support Services | 551.82 | - | 551.82 | 260.85 | - | 260.85 | 47 |
| Industrial Development and Development | Promotion of Industrial Development | 1,187.61 | 4,885.09 | 6,072.70 | 368.72 | 1,010.52 | 1,379.24 | 23 |
| | Industrial Training and Capacity Development | 253.17 | 48.69 | 301.86 | 191.21 | 103.56 | 294.77 | 98 |
| Standards, Quality Infrastructure and Research | Standards Metrology and Conformity | 550.45 | 100.08 | 650.53 | 123.98 | 2,207.45 | 2,331.43 | 358 |
| | Business Financing and Incubation | 10.42 | 636.39 | 646.81 | - | 867.38 | 867.38 | 134 |
| | Industrial Research, Development and Innovation | 726.15 | 72.94 | 799.09 | 30.24 | 360.46 | 390.69 | 49 |
| Sub-Total | | 3,279.61 | 5,743.19 | 9,022.80 | 974.99 | 4,549.37 | 5,524.36 | 61 |

State Department for Investments Promotion

| | | | | | | | | |
|--------------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|
| Investment Development and Promotion | Business Environment and Investment Promotion | 897.85 | 5,415.00 | 6,312.85 | 770.82 | 1,194.50 | 1,965.32 | 31 |
| | Investments Profiling and Development | 409.58 | 102.00 | 511.58 | 294.43 | 62.00 | 356.43 | 70 |
| | General Administration, Planning and Support Services | 371.49 | - | 371.49 | 296.74 | - | 296.74 | 80 |
| Sub-Total | | 1,678.92 | 5,517.00 | 7,195.92 | 1,361.99 | 1,256.50 | 2,618.49 | 36 |

State Department for Tourism

| | | | | | | | | |
|---------------------------------|-----------------------|--------|--------|--------|--------|--------|--------|----|
| Tourism Promotion and Marketing | Destination Marketing | 437.30 | 100.00 | 537.30 | 276.65 | 100.00 | 376.65 | 70 |
| | Tourism Promotion | 492.30 | - | 492.30 | 275.80 | - | 275.80 | 56 |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|--|---|---|-----------------|------------------|-----------------------------|-----------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Tourism Product Development and Diversification | Niche Tourism Product Development and Diversification | 6,226.78 | 25.00 | 6,251.78 | 243.40 | 20.03 | 263.43 | 4 |
| | Tourism Infrastructure Development | 4,750.00 | - | 4,750.00 | - | - | - | - |
| | Tourism Training and Capacity Building | 560.37 | - | 560.37 | 101.27 | - | 101.27 | 18 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 291.02 | 17.15 | 308.17 | 251.44 | 16.73 | 268.16 | 87 |
| | Sub-Total | 12,757.77 | 142.15 | 12,899.92 | 1,148.56 | 136.76 | 1,285.31 | 10 |
| State Department for Cooperatives | | | | | | | | |
| Cooperative Development and Management | Governance and Accountability | 81.13 | - | 81.13 | 65.31 | - | 65.31 | 81 |
| | Cooperative Advisory Services | 1,403.36 | 10.00 | 1,413.36 | 1,259.03 | 9.53 | 1,268.56 | 90 |
| | Marketing, Value Addition and Research | 32.57 | 4,439.85 | 4,472.42 | 31.80 | 573.41 | 605.21 | 14 |
| | General Administration, Planning and Support Services | 365.99 | - | 365.99 | 382.73 | - | 382.73 | 105 |
| | Cooperative Development and Investments | - | 1,200.00 | 1,200.00 | - | 1,500.00 | 1,500.00 | 125 |
| | Sub-Total | 1,883.05 | 5,649.85 | 7,532.90 | 1,738.87 | 2,082.94 | 3,821.81 | 51 |
| State Department for the ASALs and Regional Development | | | | | | | | |
| Accelerated Asals Development | ASAL Development | 8,421.15 | 74.10 | 8,495.25 | 8,398.52 | 6.00 | 8,404.52 | 99 |
| | Drought Management | 7,725.94 | 1,324.29 | 9,050.23 | 7,510.96 | 760.51 | 8,271.47 | 91 |
| | Peace Building and Conflict Management | 11.13 | 2,830.00 | 2,841.13 | 10.68 | 119.98 | 130.66 | 5 |
| Integrated Regional Development | Integrated Basin-Based Development | 3,087.99 | 5,371.59 | 8,459.58 | 2,594.87 | 4,337.35 | 6,932.22 | 82 |
| General Administration and Support Services | General Administration, Planning and Support Services | 599.43 | - | 599.43 | 541.51 | - | 541.51 | 90 |
| | Sub-Total | 19,845.64 | 9,599.98 | 29,445.62 | 19,056.54 | 5,223.85 | 24,280.39 | 82 |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|--|---|---|------------------|------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for East African Community | | | | | | | | |
| East African Affairs and Regional Integration | East African Customs Union | 26.35 | - | 26.35 | 22.73 | - | 22.73 | 86 |
| | East African Common Market | 550.78 | - | 550.78 | 542.84 | - | 542.84 | 99 |
| | EAC Monetary Union | 28.46 | - | 28.46 | 26.25 | - | 26.25 | 92 |
| | Management of Northern Corridor Integration | 44.92 | - | 44.92 | 41.47 | - | 41.47 | 92 |
| | General Administration, Planning and Support Services | 332.21 | - | 332.21 | 327.50 | - | 327.50 | 99 |
| | Sub-Total | 982.71 | - | 982.71 | 960.84 | - | 960.84 | 98 |
| | Grand Total | 46,034.46 | 32,631.37 | 78,665.83 | 29,997.53 | 19,219.88 | 49,217.41 | 63 |

Source: MDAs and National Treasury

Analysis of programmes and sub-programmes shows that several sub-programmes absorbed their allocated funds, including the Youth, Women, and Persons Living with Disabilities Empowerment sub-programmes under the State Department for Micro, Small, and Medium Enterprises Development, which had a 100 per cent absorption rate. However, the Infrastructure development sub-programme under the State Department for Tourism did not spend the budgeted amount. (Many programmes are below 20% absorption! This means that they are overbudgeted or understaffed!)

4.6.4 Key achievements by MDAs in the GECA sector

During the period under review, the State Department for East African Community coordinated and participated in negotiations that culminated in the admission of the Federal Republic of Somalia to the East African Community. This expanded the market for Kenyan goods to a population of 12 million people in Somalia. The Department contributed to the Conference Tourism Pillar by hosting the East African Regional Tourism Expo and opening up Machakos, Kajiado, and Kisumu for regional conference tourism. In addition, the Department coordinated and participated in developing a common East Africa Community position in preparation for the Global Climate Change Conference (UNFCCC COP 28). Lastly, the East Africa Legislative Assembly managed to pass 3 bills that were assented to by the Summit. The bills were The East African Competition (Amendment) Bill 2022, The East African Community Appropriation Bill 2022, and The East African Community Supplementary Appropriation (No.2) Bill 2022.

The State Department for Industry had the following key achievements during the period under review: They initiated and launched 18 County Aggregation and Industrial Parks; Modernization of the Rift Valley Textile (RIVATEX) Machinery recorded a 99 per cent level of achievement. Furthermore, 1,588 bales of cotton lint were sourced locally and distributed 3,253 litres of pesticides to 6,781 cotton farmers. Further, 39 tonnes of industrial castings and 174,159 industrial and automotive parts were produced. In support of the housing program, 235.2 tons of cement were produced, 654 scrap metal dealers were licensed, and 4,004 students were trained on industrial and entrepreneurship skills. In conclusion, performance improvement grants worth Kshs.146 million committed to SMEs and Firms for innovation and productivity improvement were issued.

The State Department for Cooperatives carried out several activities geared towards the improvement of governance and accountability in cooperatives, such as registration of audited accounts, generation of annual lists of approved cooperative auditors, formulation of technical updates cum guidelines, carrying out compliance audits in 47 counties and coordinating the filing of 20,695 declarations of income, assets, and liabilities (DIALs) by cooperative society officials among others.

The State Department for Micro, Small & Medium Enterprises Development held several engagements with development partners, County Governments, County Commissioners, and public and private institutions to discuss measures, initiatives, and interventions to improve their working conditions. For example, a forum with County Chief Officers and Directors of Trade in charge of Trade and MSME Development from all 47 counties, the Kenya National Chambers of Commerce and Industrialization, and representatives from the International Labor Organization. The meeting discussed ways to create an enabling working environment for MSMEs through decriminalising MSMEs, addressing multiple licensing and taxation, as well as identifying & setting aside work space for MSMEs across the country.

The State Department for Trade held a Joint Trade Committee meeting between the Republic of Kenya and the United Republic of Tanzania to acknowledge that tea exports to Tanzania have resumed. Further, they agreed to harmonise levies, charges, and other conditions that affect trade between the two countries. The Department branded 291 products with the mark of identity, trained 10 SMEs on exporting, and trained 212 depositors on warehouse receipt financing. Furthermore, the Department built capacity for 65 manufacturers and producer groups on trade remedies and verified 42 national installations such as KeNHA Weigh Bridges at Mtwapa, Dongo Kundu, Mariakani, Athi River, Kajiado, Juja, Gilgil, Suswa, Webuye, Rongo, and Busia virtual weighbridges.

4.6.5 Project Implementation for the GECA Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.20 summarises some of the Projects with the Highest Expenditure in the reporting period in the GECA sector.

Table 4.20: GECA Sector Projects with the Highest Expenditure

| Name of MDA | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|-----------------------------------|---|-------------------------------|--|---------------------|--|---|--|--|--------------------------------------|
| State Department for Cooperatives | Acquisition of Equipment and Machinery New KCC | 01-Jul-15 | 30-Jun-28 | GoK | 3,025.00 | - | - | 2,565.00 | 85 |
| | Dairy Processing (Powdered Milk) | 07-Jan-19 | 30-Jun-25 | GoK | 2,000.00 | 1,200.00 | 1,500.00 | 2,650.00 | 78 |
| State Department for Industry | Construction and equipping of Industrial Research, Laboratories, Nairobi- KIRDI South B | 01-Jul-13 | 30-Jun-27 | GoK | 6,273.00 | 4,764.80 | 4,670.00 | 4,670.00 | 74 |
| | Establishment of County Integrated Agro-Industrial Parks | 01-Jul-23 | 30-Jun-23 | GoK | 7,700.00 | 4,500.00 | 4,500.00 | 4,500.00 | 58 |

| Name of MDA | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|--|---|-------------------------------|--|---------------------|--|---|--|--|--------------------------------------|
| State Department for Investment Promotion | Development of Athi River Textile hub-EPZA | 01-Jul-14 | 30-Jun-26 | GoK | 8,240.00 | 5,418.00 | - | 5,418.00 | 66 |
| State Department for Micro, Small and Medium Enterprises Development | Financial Inclusion Fund (Hustler Fund) | 11-Feb-22 | Continuous | GoK | 50,000.00 | 5,000.00 | 1,250.00 | 11,250.00 | 23 |
| | Provision of financial support for MSMEs (Credit to MSMEs) | 01-Jul-15 | 30-Jun-26 | GoK | 5,350.00 | 80.00 | 80.00 | 3,698.41 | 44 |
| | UWEZO FUND | Continuous | Continuous | GoK | 11,000.00 | 80.00 | 72.00 | 6,380.00 | 58 |
| State Department for Tourism | Developing new and sustaining markets & siting booths in Tourism Target | 01/01/2015 | 01/01/2027 | GoK | 6,669.00 | 2,998.00 | 100.00 | 3,048.00 | 46 |
| State Department for ASALs And Regional Development | Tana Delta Rice Irrigation Project - Headquarters - BETA | 01/08/2009 | 30/06/2027 | GoK | 3,901.00 | 1,880.00 | 1,880.00 | 1,880.00 | 48 |
| | Ewaso Ngiro Leather Factory - Headquarters | 01/07/2013 | 30/06/2026 | GoK | 1,590.00 | 1,500.00 | 1,343.00 | 1,343.00 | 84 |

Source: MDAs within the GECA Sector

We observed that the implementation of some projects had surpassed the expected completion time. For example, the establishment of the County Integrated Agro-Industrial Parks project under the State Department for Industry had a project completion status of 60 percent despite a projected completion timeline of 30 June 2023. We recommend that the Government prioritize the timely completion of multi-year projects already in progress and provide adequate funding in subsequent financial years.

4.7. Governance, Justice, Law and Order Sector

4.7.1 Introduction

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

The Sector creates a conducive environment for the country's economic, social, and political development necessary for fulfilling the objectives of the Kenya Vision 2030. It comprises institutions with linkages to peace- and security-building, interpretation of the law, correctional services, immigration and population management, legal advisory services to government agencies, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. Further, the Sector promotes good governance and

integrity and spearheads the fight against corruption, public prosecutions, registration and regulation of political parties, protection of witnesses, protection and promotion of human rights, delimitation of electoral boundaries and management of electoral process, promotion of gender equality, inclusion of marginalised groups and communities.

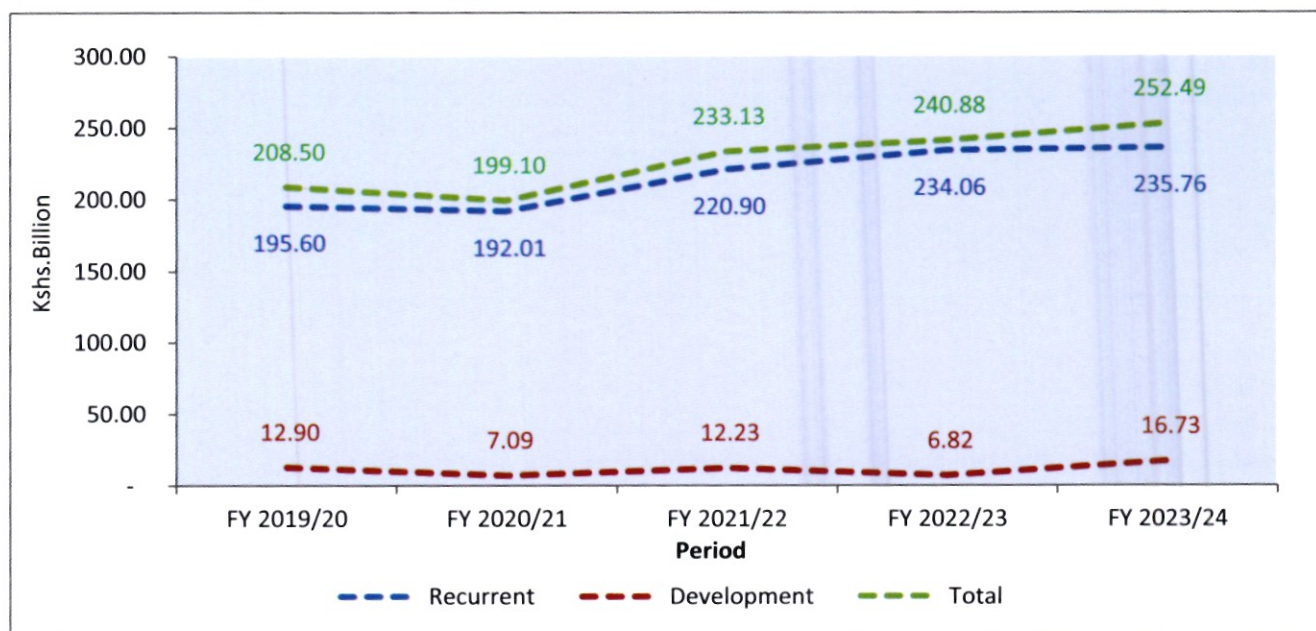
The Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing policing.

4.7.2 Budget Performance for the GJLO Sector

The budget allocated to the GJLO Sector in FY 2023/24 was Kshs.230.40 billion, revised to Kshs.240.34 billion in Supplementary Budget I, and Kshs.252.49 billion in Supplementary Budget II, compared to the Kshs.240.88 billion allocated in the FY 2022/23. This amount represents 6 per cent of the revised gross national budget of Kshs.4.43 trillion and 10 per cent of the MDAs' revised budget of Kshs.2.44 trillion. The allocation comprises Kshs.16.73 billion (7 per cent) for development activities and Kshs.235.76 billion (93 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.113.29 billion (45 per cent of the Sector's revised budget), while the State Department for National Gender and Equality Commission was allocated Kshs.451.87 million (less than 1 per cent of the Sector's revised budget).

The high allocation to the State Department for the National Police Service is due to its vital role in facilitating the transformation of human resource management in the national police service for efficiency and effectiveness. Figure 4.11 shows the budgetary allocation trend for the GJLO sector from FY 2019/20 to FY 2023/24.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

The total exchequer issues to the GJLO sector amounted to Kshs.241.22 billion, representing 97 per cent of the Sector's revised net budget. This comprised Kshs.13.10 billion for development expenditure, representing 85 per cent of the revised development net budget, and Kshs.228.13 billion for recurrent activities, representing 97 per cent of the revised recurrent net budget. Table 4.21 shows the GJLO sector analysis of exchequer issues and expenditure in FY 2023/24.

Table 4.21: GJLO Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|-------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Correctional Services | 0.80 | 0.80 | 0.60 | 0.64 | 76 | 80 | 34.57 | 34.57 | 32.34 | 29.41 | 94 | 85 |
| State Department for Immigration and Citizen Services | 4.39 | 3.05 | 2.72 | 4.66 | 89 | 106 | 9.82 | 8.85 | 8.72 | 9.73 | 99 | 99 |
| National Police Service | 2.29 | 2.29 | 1.15 | 2.29 | 50 | 100 | 111.00 | 111.00 | 108.72 | 110.67 | 98 | 100 |
| State Department for Internal Security and National Administration | 7.48 | 7.48 | 7.48 | 6.52 | 100 | 87 | 33.75 | 33.62 | 33.62 | 30.48 | 100 | 90 |
| The State Law Office | 0.18 | 0.18 | 0.03 | 0.17 | 18 | 98 | 6.49 | 5.91 | 5.54 | 6.39 | 94 | 98 |
| The Judiciary | 1.40 | 1.40 | 0.93 | 1.07 | 66 | 77 | 21.03 | 21.02 | 20.63 | 20.07 | 98 | 95 |
| Ethics and Anti-Corruption Commission | 0.07 | 0.07 | 0.06 | 0.06 | 87 | 87 | 3.92 | 3.92 | 3.78 | 3.77 | 97 | 96 |
| Office of the Director of Public Prosecutions | 0.06 | 0.06 | 0.05 | 0.05 | 93 | 97 | 4.11 | 4.11 | 4.09 | 4.10 | 100 | 100 |
| Office of the Registrar of Political Parties | - | - | - | - | - | - | 1.46 | 1.46 | 1.43 | 1.43 | 98 | 98 |
| Witness Protection Agency | - | - | - | - | - | - | 0.79 | 0.79 | 0.78 | 0.77 | 98 | 98 |
| Kenya National Commission on Human Rights | - | - | - | - | - | - | 0.54 | 0.54 | 0.52 | 0.53 | 97 | 98 |
| Independent Electoral and Boundaries Commission | 0.08 | 0.08 | 0.07 | 0.07 | 93 | 93 | 4.70 | 4.70 | 4.41 | 4.63 | 94 | 99 |
| Judicial Service Commission | - | - | - | - | - | - | 0.90 | 0.90 | 0.89 | 0.87 | 99 | 97 |
| National Police Service Commission | - | - | - | - | - | - | 1.18 | 1.18 | 1.17 | 1.18 | 99 | 100 |

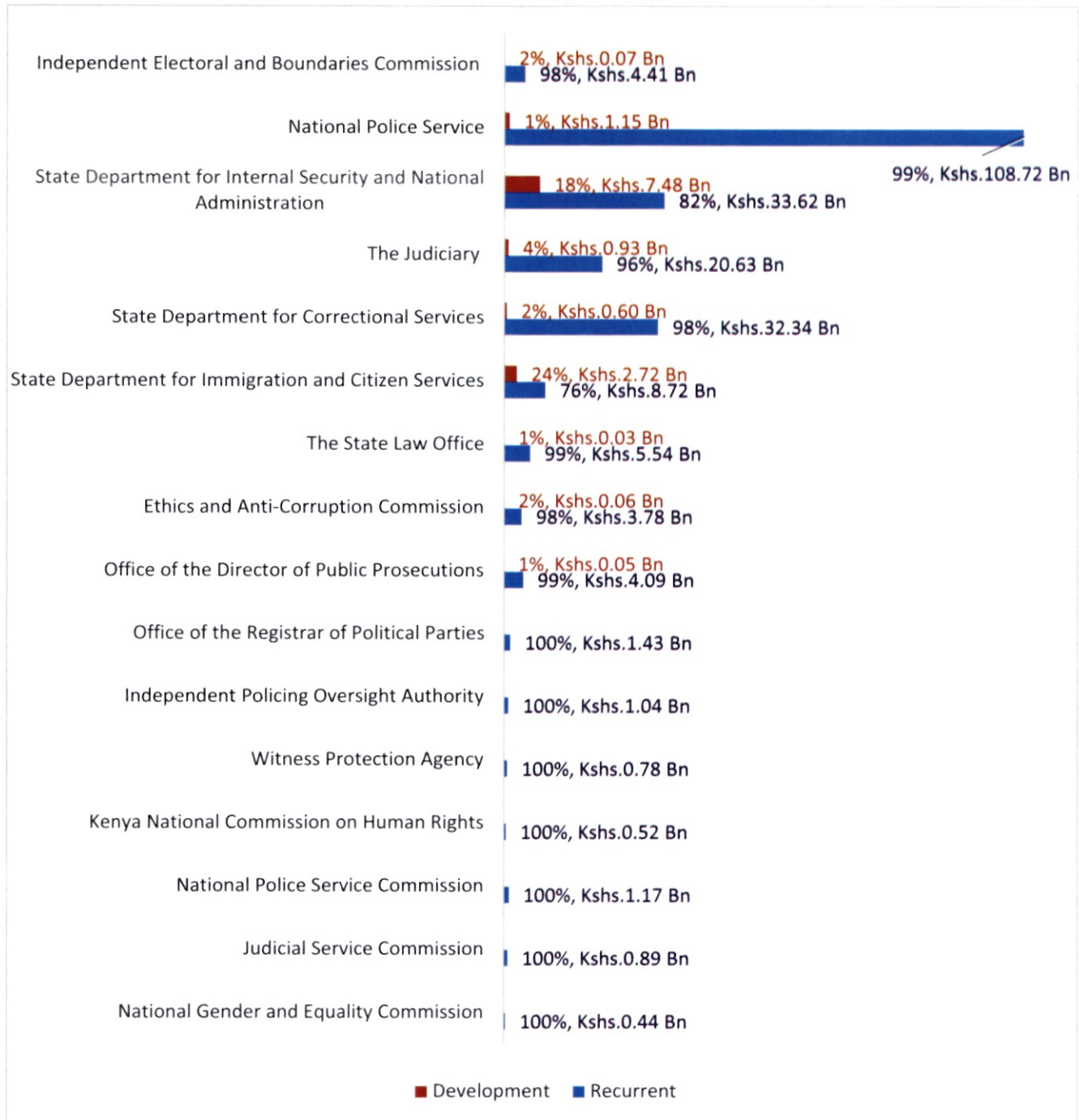
| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|---------------------------------|-------------------------------|-----------------------------|--------------------------------------|--|----------------------|---|------------------|---|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| National Gender and Equality Commission | 0.005 | 0.005 | - | - | - | - | 0.45 | 0.45 | 0.44 | 0.45 | 98 | 100 |
| Independent Policing Oversight Authority | - | - | - | - | - | - | 1.05 | 1.05 | 1.04 | 1.04 | 99 | 98 |
| Total | 16.73 | 15.39 | 13.10 | 15.54 | 85 | 93 | 235.76 | 234.06 | 228.13 | 225.51 | 97 | 96 |
| Sector Summary | | | | | | | | | | | | |
| | | Revised Gross Budget (Kshs. Bn) | Revised Net Budget (Kshs. Bn) | Exchequer Issues (Kshs. Bn) | | Expenditure (Kshs. Bn) | | % of Exchequer to Revised Net Budget (Kshs. Bn) | | % of Expenditure to Gross Budget (Kshs. Bn) | | |
| Development | | 16.73 | 15.39 | 13.10 | | 15.54 | | 85 | | 93 | | |
| Recurrent | | 235.76 | 234.06 | 228.13 | | 225.51 | | 97 | | 96 | | |
| Total | | 252.49 | 249.46 | 241.22 | | 241.05 | | 97 | | 95 | | |

Source: MDAs and National Treasury

The total exchequer issues to the GJLO Sector amounted to Kshs.241.22 billion, representing 97 per cent of exchequer issues to the revised net budget compared to 97 per cent (Kshs.229.52 billion) recorded in FY 2022/23. This comprised Kshs.13.10 billion for development activities, recording 85 per cent of the revised net budget, and Kshs.228.13 billion for recurrent activities, recording 97 per cent of the revised recurrent net budget.

The State Department for Internal Security and National Administration received 100 per cent of development exchequer issues to the revised development net budget. The State Law Office received the lowest at 18 per cent. The State Department for Internal Security and National Administration and the Office of the Director of Public Prosecution recorded the highest proportion of recurrent exchequer issues to the revised recurrent net budget of 100 per cent each. The State Department for Correctional Services, State Law Office and Independent Electoral and Boundaries Commission recorded the lowest recurrent exchequer issues at 94 per cent each. Figure 4.12 shows the exchequer issues to the GJLO Sector in FY 2023/24.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO Sector amounted to Kshs.241.05 billion, representing 95 per cent of the revised gross budget, compared to 99 per cent (Kshs.235.67 billion) recorded in FY 2022/23. This amount comprised Kshs.15.54 billion for the revised development budget, representing an absorption rate of 93 per cent, compared to 90 per cent recorded in FY 2022/23, and Kshs.225.51 billion for recurrent expenditure, representing 96 per cent of the recurrent revised gross budget, compared to 99 per cent recorded in FY 2022/23.

The State Department for Immigration and Citizen Services recorded the highest absorption of the revised development budget at 106 per cent reason, exceeding 100 per cent, which is attributed to budget cuts on incurred expenditures and not funded during budget rationalisation, and the Judiciary recorded the lowest at 77 per cent. The National Police Service, Office of the Director of Public Prosecutions, National Police Service Commission, and



National Gender and Equality Commission recorded the highest recurrent expenditure to revised gross budget at 100 per cent, while the State Department for Correctional Services recorded the lowest at 85 per cent.

Section 15 of the Public Finance Management Act, 2012, read together with Regulation 26 of the Public Finance Management Act, National Government requires that personnel emoluments be at most thirty-five per cent of a government entity's revenue. Table 4.22 below summarises PE costs as a percentage of revenue for the four MDAs in the GJLO sector.

Table 4.22: PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|--|----------------------------|----------------------------|-------------------------------|
| State Department for Correctional Services | 32,943 | 24,985 | 76 |
| State Department for immigration and citizen services | 13,147 | 6,249.25 | 48 |
| National Police Service | 109,865 | 82,861.90 | 75 |
| State Department for Internal Security and National Administration | 41,070 | 14,216 | 35 |
| The State Law Office | 6,162 | 1,837.46 | 30 |
| The Judiciary | 21,562.90 | 13,921.33 | 65 |
| Ethics and Anti-Corruption Commission | 3,844 | 2,475.80 | 64 |
| Office of the Director of Public Prosecutions | 4,144 | 2,668 | 64 |
| Office of the Registrar of Political Parties | 1,432 | 222.01 | 16 |
| Witness Protection Agency | 777.16 | 378.07 | 49 |
| Kenya National Commission on Human Rights | 525 | 345.26 | 66 |
| Independent Electoral and Boundaries Commission | 4,485 | 2,476.25 | 55 |
| Judicial Service Commission | 892 | 218.61 | 25 |
| National Police Service Commission | 1,171 | 605.91 | 52 |
| National Gender and Equality Commission | 440 | 277.56 | 63 |
| Independent Policing Oversight Authority | 1,041 | 658.53 | 63 |
| Total | 243,499.96 | 154,397.13 | 63 |

Source: MDAs

Aggregately, the GJLO sector spent 63 per cent of revenue on personnel emoluments. The State Department for Correctional Services had the highest percentage, at 76 per cent, while the Office of the Registrar of Political Parties had the lowest, at 16 per cent. This is attributed to the nature of the GJLO sector's activities, which include providing services to citizens and few development activities.

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

The GJLO sector allocation was to fund twenty-five programmes. Table 4.23 shows budget execution by programmes and sub-programmes by the GJLO sector in FY 2023/24.

Table 4.23: GJLO Sector's Programme and Sub-Programmes

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Mn) | | | Expenditure (Kshs. Mn) | | | Absorption Rate (%) |
|----------------------------------|------------------------------|---------------------------------------|-------------|---------------|------------------------|-------------|---------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Witness Protection Agency | | | | | | | | |
| Witness Protection Programme | Witness Protection Programme | 791.44 | - | 791.44 | 791.44 | - | 791.44 | 100 |
| | Sub-Total | 791.44 | - | 791.44 | 791.44 | - | 791.44 | 100 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Mn) | | | Expenditure (Kshs. Mn) | | | Absorption Rate (%) |
|---|--|---------------------------------------|-----------------|------------------|------------------------|-----------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Office of the Registrar of Political Parties | | | | | | | | |
| Registration, Regulation and Finding of Political Parties | Registration and Regulation of Political Parties | 635.07 | - | 635.07 | 601.51 | - | 601.51 | 95 |
| | Funding of Political Parties | 808.30 | - | 808.30 | 808.30 | - | 808.30 | 100 |
| | Political Parties Liaisons Committee | 16.89 | - | 16.89 | 16.89 | - | 16.89 | 100 |
| | Sub-Total | 1,460.26 | - | 1,460.26 | 1,426.70 | - | 1,426.70 | 98 |
| Independent Electoral and Boundaries Commission | | | | | | | | |
| Management of the Electoral Process | Administrative Planning and Financial Services | 3,348.31 | 77.00 | 3,425.31 | 3,299.35 | 71.68 | 3,371.03 | 98 |
| | Voter Registration and Electoral Operations | 710.12 | - | 710.12 | 705.68 | - | 705.68 | 99 |
| | Voter Education and Partnership | 35.60 | - | 35.60 | 34.05 | - | 34.05 | 96 |
| | Electoral Information and Communication Technology | 543.21 | - | 543.21 | 530.85 | - | 530.85 | 98 |
| Delimitation of Electoral Boundaries | Delimitation of Electoral Boundaries | 61.76 | - | 61.76 | 61.57 | - | 61.57 | 100 |
| | Sub-Total | 4,699.01 | 77.00 | 4,776.01 | 4,631.51 | 71.68 | 4,703.19 | 98 |
| Judicial Service Commission | | | | | | | | |
| Judicial Oversight Services | Administration of Judicial Services | 619.15 | - | 619.15 | 608.39 | - | 608.39 | 98 |
| | Judiciary Training | 277.45 | - | 277.45 | 259.26 | - | 259.26 | 93 |
| | Sub-Total | 896.60 | - | 896.60 | 867.65 | - | 867.65 | 97 |
| The Judiciary | | | | | | | | |
| Dispensation of Justice | Access to Justice | 14,912.68 | 1,400.00 | 16,312.68 | 14,051.37 | 751.46 | 14,802.82 | 91 |
| | General Administration and Planning | 6,114.72 | - | 6,114.72 | 6,022.01 | 322.05 | 6,344.07 | 104 |
| | Sub-Total | 21,027.40 | 1,400.00 | 22,427.40 | 20,073.38 | 1,073.51 | 21,146.89 | 94 |
| National Police Service Commission | | | | | | | | |
| National Police Service Human Resource Management | Human Resource Management | 666.75 | - | 666.75 | 665.92 | - | 665.92 | 100 |
| | Counselling Management Services | 125.61 | - | 125.61 | 125.45 | - | 125.45 | 100 |
| | Administration and Standard Setting | 390.41 | - | 390.41 | 389.23 | - | 389.23 | 32 |
| | Sub-Total | 1,182.76 | - | 1,182.76 | 1,180.61 | - | 1,180.61 | 33 |
| Ethics and Anti-Corruption Commission | | | | | | | | |
| Ethics and Anti-Corruption | Ethics and Anti-Corruption | 3,915.62 | 68.14 | 3,983.76 | 3,767.13 | 59.57 | 3,826.70 | 96 |
| | Sub-Total | 3,915.62 | 68.14 | 3,983.76 | 3,767.13 | 59.57 | 3,826.70 | 96 |
| Independent Policing Oversight Authority | | | | | | | | |
| Policing Oversight Services | Policing Oversight Services | 1,054.49 | - | 1,054.49 | 1,036.06 | - | 1,036.06 | 98 |
| | Sub-Total | 1,054.49 | - | 1,054.49 | 1,036.06 | - | 1,036.06 | 98 |
| Office of the Director of Public Prosecution | | | | | | | | |
| Public Prosecution Services | Prosecution of criminal offences | 4,107.04 | 56.00 | 4,163.04 | 4,104.79 | 54.36 | 4,159.15 | 100 |
| | Sub-Total | 4,107.04 | 56.00 | 4,163.04 | 4,104.79 | 54.36 | 4,159.15 | 100 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Mn) | | | Expenditure (Kshs. Mn) | | | Absorption Rate (%) |
|--|---|---------------------------------------|-----------------|-------------------|------------------------|-----------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Kenya National Commission on Human Rights | | | | | | | | |
| Promotion, Protection and Observation of Human Rights | Promotion, Protection and Observation of Human Rights | 539.80 | - | 539.80 | 529.46 | - | 529.46 | 98 |
| | Sub-Total | 539.80 | - | 539.80 | 529.46 | - | 529.46 | 98 |
| National Gender and Equality Commission | | | | | | | | |
| Promotion of Gender Equality and Freedom from Discrimination | Legal Compliance and Redress | 14.93 | - | 14.93 | 24.10 | - | 24.10 | 161 |
| | Mainstreaming and Coordination | 10.26 | - | 10.26 | 18.00 | - | 18.00 | 175 |
| | Public Education Advocacy and Research | 13.46 | - | 13.46 | 25.00 | - | 25.00 | 186 |
| | General Administration and Planning and Support Services | 408.54 | - | 408.54 | 374.78 | - | 374.78 | 92 |
| | Agency of Disabled and their Networks to Fight Against Corruption | - | 4.04 | 4.04 | - | 4.04 | 4.04 | 100 |
| | Sub-Total | 447.19 | 4.68 | 451.23 | 441.88 | 4.04 | 445.92 | 99 |
| National Police Service | | | | | | | | |
| Policing Services | General Administration | 16,679.52 | 1,138.00 | 17,817.52 | 15,581.33 | 1,137.19 | 16,718.53 | 94 |
| | Kenya Police Service | 51,952.09 | 121.57 | 52,073.66 | 53,444.55 | 120.07 | 53,564.63 | 103 |
| | Administration Police Service | 8,987.56 | 893.43 | 9,880.99 | 8,668.48 | 891.92 | 9,560.40 | 97 |
| | Criminal Investigation Services | 23,813.97 | 72.62 | 23,886.60 | 23,633.80 | 72.56 | 23,706.36 | 99 |
| | General Paramilitary Services | 9,568.18 | 66.28 | 9,634.46 | 9,224.98 | 65.34 | 9,290.31 | 96 |
| | Sub-Total | 111,001.32 | 2,291.91 | 113,293.23 | 110,553.14 | 2,287.08 | 112,840.22 | 100 |
| State Law Office | | | | | | | | |
| Legal Services | Civil Litigation, Promotion of legal services | 1,606.95 | - | 1,606.95 | 1,596.55 | - | 1,596.55 | 99 |
| | Legislations, Treaties and Advisory Services | 350.05 | - | 350.05 | 341.57 | - | 341.57 | 98 |
| | Public Trusts and Estates Management | 385.97 | - | 385.97 | 374.51 | - | 374.51 | 97 |
| | Registration Services | 743.33 | - | 743.33 | 727.41 | - | 727.41 | 98 |
| Governance Legal Training and Constitutional | Governance Reforms | 312.20 | 32.00 | 344.20 | 304.71 | 31.94 | 336.64 | 98 |
| | Constitutional and Legal Reforms | 801.94 | - | 801.94 | 791.88 | - | 791.88 | 99 |
| | Legal Education Training and Policy | 899.14 | - | 899.14 | 351.56 | - | 351.56 | 39 |
| General Administration, Planning and Support Services | Transformation and Public Services | 226.00 | - | 226.00 | 202.00 | - | 202.00 | 89 |
| | Administrative Services | 1,166.75 | 143.50 | 1,310.25 | 1,117.47 | 140.18 | 1,257.65 | 96 |
| | Sub-Total | 6,492.33 | 175.50 | 6,667.83 | 5,807.67 | 172.12 | 5,979.78 | 90 |
| State Department for Correctional Services | | | | | | | | |
| Prison Services | Offender Services | 31,127.02 | 650.23 | 31,777.25 | 26,583.87 | 536.49 | 27,120.36 | 85 |
| | Capacity Development | 710.42 | - | 710.42 | 636.88 | - | 636.88 | 90 |
| Probation and After-care Services | Probation Services | 2,010.41 | 85.49 | 2,095.91 | 1,604.41 | 59.00 | 1,663.41 | 79 |
| | After Care Services | 160.53 | 59.27 | 219.80 | 98.69 | 39.59 | 138.27 | 63 |

| Programmes | Sub-Programmes | Revised Approved Budget II (Kshs. Mn) | | | Expenditure (Kshs. Mn) | | | Absorption Rate (%) |
|---|--|---------------------------------------|------------------|-------------------|------------------------|------------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Planning, Policy Coordination and Support Service | 566.15 | - | 566.15 | 488.52 | - | 488.52 | 86 |
| | Sub-Total | 34,574.53 | 795.00 | 35,369.53 | 29,412.37 | 635.08 | 30,047.45 | 86 |
| State Department for Immigration and Citizen Services | | | | | | | | |
| Migration and Citizen Services | Population Registration Services | 70.96 | - | 70.96 | - | - | - | - |
| | Immigration Services | 3,576.80 | 2,815.00 | 6,391.80 | 3,575.91 | 2,775.31 | 6,351.22 | 99 |
| | Refugee Affairs | 131.25 | - | 131.25 | 124.79 | - | 124.79 | 95 |
| | E-Citizen Services | 182.24 | - | 182.24 | 182.68 | 182.46 | 365.14 | 200 |
| Population Management Services | National Registration Bureau | 3,311.88 | 1,325.00 | 4,636.88 | 3,329.51 | 1,309.44 | 4,638.95 | 100 |
| | Civil Registration Services | 1,291.56 | 62.00 | 1,353.56 | 1,271.57 | 61.09 | 1,332.66 | 98 |
| | Integrated Personal Registration Services | 182.09 | 130.00 | 312.09 | 171.01 | 274.58 | 445.59 | 143 |
| General Administration and Support Services | Administration and Planning | 1,071.88 | 55.00 | 1,126.88 | 1,070.80 | 55.00 | 1,125.80 | 100 |
| | Sub-Total | 9,818.64 | 4,387.00 | 14,205.64 | 9,726.28 | 4,657.86 | 14,384.14 | 101 |
| State Department for Internal Security and National Administration | | | | | | | | |
| General Administration and Support Services | National Government Coordination Services | 31,262.27 | 7,413.22 | 38,675.49 | 28,094.72 | 6,524.22 | 34,618.94 | 90 |
| | Disaster Risk Reduction | 40.72 | - | 40.72 | 36.31 | - | 36.31 | 89 |
| | Peace Building, National Cohesion and Values | 545.85 | - | 545.85 | 545.85 | 0.53 | 546.38 | 100 |
| | Government Chemist Services | 443.43 | - | 443.43 | 377.57 | - | 377.57 | 85 |
| Policy Coordination Services | National Campaign Against Drug and Substance Abuse | 963.06 | 66.00 | 1,029.06 | 963.06 | - | 963.06 | 94 |
| | Non-Governmental Organisation Regulatory Services | 282.74 | - | 282.74 | 222.64 | - | 222.64 | 22 |
| | Crime Research | 211.99 | - | 211.99 | 211.99 | - | 211.99 | 75 |
| | Sub-Total | 33,750.05 | 7,479.22 | 41,229.27 | 30,452.14 | 6,524.75 | 36,976.89 | 90 |
| Total | | 235,758.50 | 16,734.45 | 252,492.31 | 224,783.16 | 15,540.05 | 240,323.21 | 95 |

Source: MDAs and National Treasury

Analysis of programs and sub-programs shows that some sub-programs had a 100 per cent budget absorption rate. These included the funding of political parties, the political liaisons committee sub-program within the Office of the Registrar of Political Parties, the counselling management services sub-programme of the National Police Service Commission, the delimitation of electoral boundaries sub-programme within the Independent Electoral and Boundaries Commission, and the peacebuilding, national cohesion, and values sub-programme within the State Department for Internal Security and National Administration. The Non-Governmental Organisation regulatory services sub-program within the State Department for Internal Security and National Administration recorded the lowest absorption rate of the budget at 22 per cent.

4.7.4 Key Achievements by MDAs In the GJLO Sector

The GJLO Sector achieved various targets and milestones as budgeted in FY 2023/24. The State Department for Immigration and Citizen Services received 490,140 passport applications and processed and issued 538,810 passports due to the fast-tracking backlog from the previous financial year. The State Department also implemented a visa-free country directive and processed 666,475 Electronic Travel Authorizations. In addition, under the refugees' affairs sub-programme, 100,308 asylum seekers were processed and registered, meeting its target. The e-citizen sub-programme successfully onboarded 15,055 government services on the e-citizen platform against a target of 2000.

The Independent Policing Oversight Authority, under the police oversight services sub-programme, received and processed 4095 complaints on police misconduct, achieving the target for the financial year. The authority also investigated and closed 895 cases, making recommendations including prosecution and disciplinary action. Additionally, 120 files were submitted to the Office of the Director of Public Prosecution for action.

The National Police Service accomplished 100 per cent implementation of community policing in all police stations, public safety directives, and security coverages in all counties. The State Department provided full security coverage for all government buildings, Very Important Persons, and critical infrastructures and 614 officers were trained in specialised investigation, surpassing the target by 314 officers.

The National Police Service Commission successfully reviewed and implemented a management succession plan, finalised appointments, adjudicated disciplinary cases and appeals, and approved early retirement for officers. Additionally, three counselling units were operationalised, meeting the set target of three units.

The National Gender and Equality Commission participated in and contributed to developing a country position paper for the 68th Session of the United Nations Commission on the Status of Women and planned for the 14th session of the Open-Ended Working Group on Ageing. They also reviewed legal, policy, and administrative instruments for the National and County Governments.

The Kenya National Commission on Human Rights trained state and non-state actors on Economic and Social rights, surpassing the targets with support from partners and the Human Rights network.

The Ethics and Anti-Corruption Commission issued advisories on bribery and corruption prevention, trained people in ethics and integrity, sensitised learners to value-based education, and supported institutions in implementing relevant registers.

4.7.5 Project Implementation for the GJLO Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.24 summarises the development of some of the projects with the highest expenditure in the reporting period in the GJLO sector.

Table 4.24: GJLO Sector Projects with the Highest Expenditure

| Name of MDA | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total funding as of 30th June 2024 (Kshs. Million) (f) | Actual Expenditure As of 30th June 2024 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|--|---|-------------------------------|--|---------------------|--|--|--|--|--------------------------------------|
| State Department for Internal Security and National Administration | National Police Service Modernization Project | 01-Jul-23 | 7 yrs. | GoK | 45,500.00 | 6,500.00 | 6,500.00 | | 14 |
| | Construction of sub-county Headquarters | 01-Jul-18 | 7 yrs. | GoK | 7,500.00 | 157 | 186.85 | | 23 |
| | Purchase of e-passport books | 01-Jul-16 | 30-Jun-27 | GOK | 6,400.00 | 1,470.00 | 2,052.36 | 4,494.50 | 70 |
| State Department for Immigration and Citizen Services | Supplies for ID card materials | 01-Jul-14 | 30-Jun-28 | GOK | 12,000.00 | 980 | 1289.47 | 8231.84 | 69 |
| | Supplies for Passport Production | 01-Jul-17 | 30-Jun-26 | GOK | 7,000.00 | 377.5 | 478.26 | 857.31 | 12 |
| National Police Service | Police Modernisation Programme. | 01-Jul-13 | 15-May-28 | GOK | 143,000.00 | 500 | 499.19 | 42533.63 | 30 |
| | Equipping and training for the National Forensics Lab | 07-Jan-17 | 30-Jun-25 | GOK | 7,000.00 | 350 | 349.98 | 3631.41 | 52 |
| | Upgrade and expansion of APFIS | 07-Jan-23 | 30-Jun-26 | GOK | 2,620.15 | 306 | 304.64 | 304.64 | 12 |
| | Refurbishment of Non-residential Buildings AIEs | 10.01.2023 | 32 wks. | GOK | 122.12 | 172.7 | 122.12 | | 95 |
| The Judiciary | Generators/ Solar Power & Battery supply | Ongoing | Ongoing | GOK | Ongoing | 120 | 120 | | 100 |
| State Department for Correctional Services | Construction of Magereza Level 4 Referral Hospital | 29-Oct-21 | 30-Jun-25 | GoK | 1,200.00 | 216.71 | 216.71 | | 100 |
| | Overhaul of Sewerage System at Kibos GK Prison (repetition) | 07-Jan-20 | 30-Jun-25 | GOK | 58.96 | 30.53 | 30.25 | | 51 |
| The State Law Office | Automation of State Law Office Services | 01.07.2016 | 30.06.2025 | GOK | 262 | 62.5 | 62.29 | 62.29 | 24 |
| Ethics and Anti-Corruption Commission | Refurbishment of EACC Headquarters | 2018/2019 | 6yrs | GOK | 828.19 | 68.14 | 59.57 | 111.01 | 13 |
| Independent Electoral and Boundaries Commission | Construction of office block and Warehouse- Isiolo County | 09-Sep-21 | 54 weeks | GOK | 40 | 3.18 | | 37.11 | 93 |
| Office of the Director of Public Prosecutions | Construction of PTI Moot Court | 2020/21 | 2 Year | GOK | 3,000.00 | 34.69 | 34.69 | | 100 |

Source: MDAs

Analysis of the projects being implemented by MDAs within this sector shows a discrepancy between the percentage of completion and the expected project duration for some projects. For multi-year projects that are behind schedule, we recommend implementing measures to expedite their progress in the subsequent financial years.

4.8. Health Sector

4.8.1 Introduction

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

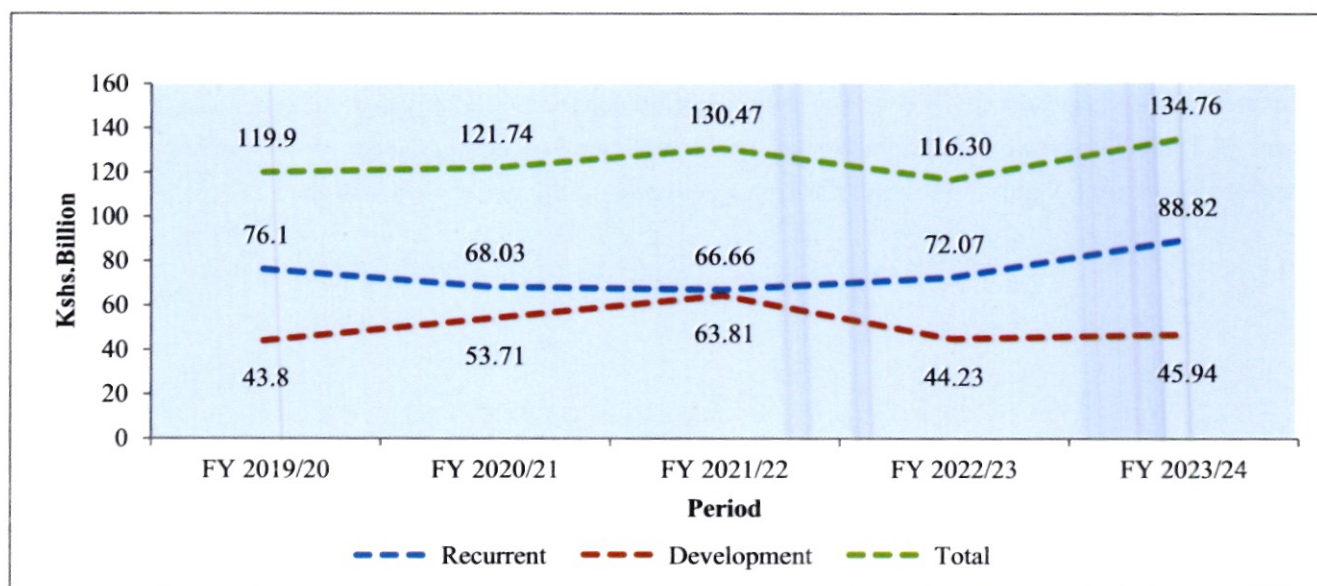
The Sector envisions “a healthy, productive and globally competitive nation” achieved through strategic objectives under equity, efficiency, and people-centred principles with a multi-sectoral approach as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic objectives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

4.8.2 Budget Performance for the Health Sector

The budget allocated to the Health sector in FY 2023/24 was Kshs.141.19 billion, revised to Kshs.138.85 billion in Supplementary Budget I and Kshs.134.76 billion in Supplementary Budget II, compared to the Kshs.116.30 billion allocated in FY 2022/23. This amount represents 3 per cent of the revised gross national budget of Kshs.4.43 trillion and 6 per cent of the MDAs' budget of Kshs.2.44 trillion. The allocation comprises Kshs.45.94 billion (34 per cent) for development activities and Kshs.88.83 billion (66 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budgetary allocation of Kshs.105.65 billion (78 per cent of the Sector's budget), while the State Department for Public Health and Professional Standards was allocated Kshs.29.11 billion (22 per cent of the Sector's allocation).

Figure 4.13 shows the budgetary allocation for the Health Sector for FY 2019/20 to FY 2023/24.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the Health sector amounted to Kshs.79.07 billion, representing 80 per cent of the Sector's revised net estimates. This amount comprised Kshs.21.97 billion for development expenditure, representing 57 per cent of the revised development net estimates, and Kshs.57.10 billion for recurrent activities, representing 95 per cent of recurrent net estimates. Table 4.25 shows the Health Sector analysis of exchequer issues and expenditure in the FY 2023/24.

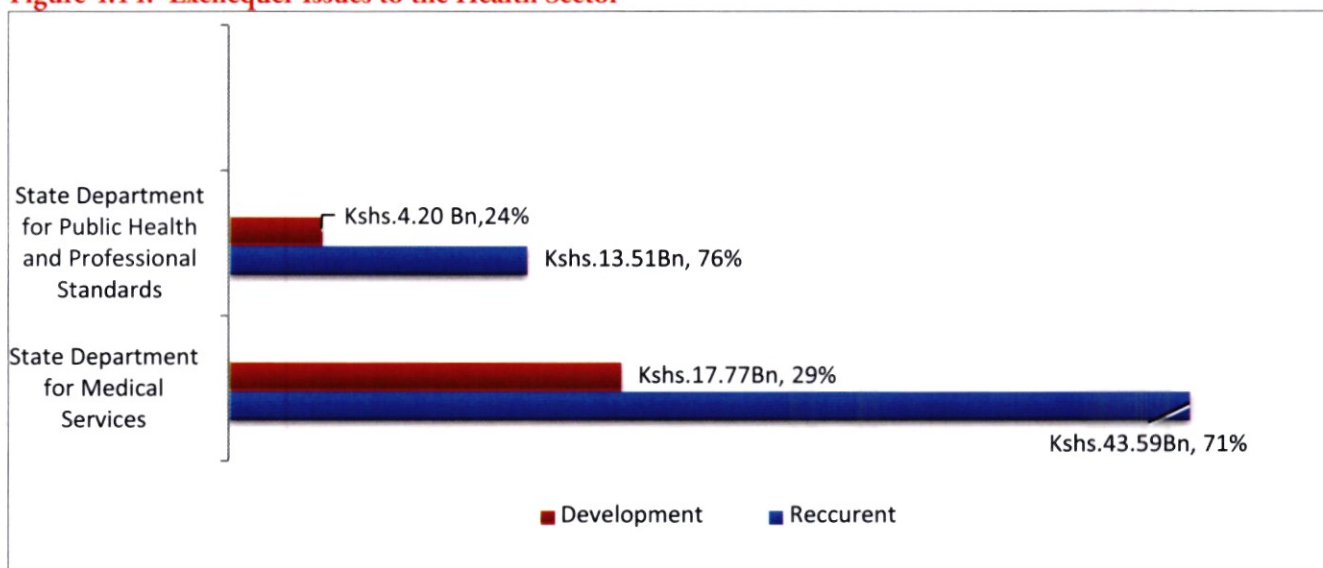
Table 4.25: Health Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|-------------------------|-------------------------|-----------------------|------------------|---|---|---|-----------------------|--|--------------|---|---|
| | Revised Gross estimates | Revised Net estimates | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Estimates | % of Expenditure to Revised Gross estimates | Revised Gross estimates | Revised Net estimates | % of Exchequer Issues to Revised Net Estimates | Expenditure | % of Exchequer to Revised Net Estimates | % of Expenditure to Revised Gross estimates |
| State Department for Medical Services | 39.44 | 31.86 | 17.77 | 38.39 | 56 | 97 | 66.21 | 45.59 | 43.59 | 44.53 | 96 | 67 |
| State Department for Public Health and Professional Standards | 6.50 | 6.48 | 4.20 | 5.20 | 65 | 80 | 22.61 | 14.64 | 13.51 | 15.67 | 92 | 69 |
| Total | 45.94 | 38.34 | 21.97 | 43.59 | 57 | 95 | 88.83 | 60.22 | 57.10 | 60.19 | 95 | 68 |
| Sector Summary | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | Revised Gross Estimates | Revised Net Estimates | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Estimates | % of Expenditure to Revised Gross estimates | | | | | |
| Development | | 45.94 | 38.34 | 21.97 | 43.59 | 57 | 95 | | | | | |
| Recurrent | | 88.83 | 60.22 | 57.10 | 60.19 | 95 | 68 | | | | | |
| Total | | 134.76 | 98.56 | 79.07 | 103.79 | 80 | 77 | | | | | |

Source: MDAs and National Treasury

In the reporting period, the State Department for Public Health and Professional Standards received the highest development exchequer issues to development net estimates at 65 per cent. The State Department for Medical Services recorded received the highest recurrent exchequer issues to revised recurrent net estimates at 96 per cent. The State Department for Medical Services received the lowest development exchequer issues of the revised net estimates at 56 per cent. The State Department for Public Health and Professional Services received the lowest at 92 per cent against a target of 100 per cent. Figure 4.14 shows the exchequer issues to the Health Sector in the FY 2023/24.

Figure 4.14: Exchequer Issues to the Health Sector



Source: National Treasury

The total expenditure for the Health Sector amounted to Kshs.103.79 billion, representing 77 per cent of the gross budget compared to Kshs.110.02 billion (94 per cent) recorded in FY 2022/23. This amount is comprised of Kshs.43.59 billion spent on development activities, representing an absorption rate of 95 per cent, compared to Kshs.40.23 billion (90 per cent) recorded in FY 2022/23 and Kshs.60.19 billion on recurrent activities, representing 68 per cent on recurrent gross estimates, compared to Kshs.69.79 billion (96 per cent) recorded in FY 2022/23.

Section 15 of the Public Finance Management Act, 2012, requires that Personnel Emoluments (PE) do not exceed thirty-five percent of a government entity’s revenue. Table 4.26 summarises PE as a percentage of revenue for the two MDAs in the Health sector.

Table 4.26: Health Sector PE Costs as a Percentage of Revenue

| Name of MDAs | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|---|----------------------------|----------------------------|-------------------------------|
| State Department for Medical Services | 61,361,406,230 | 8,402,942,985 | 14 |
| State Department for Public Health and Professional Standards | 20,926,377,464 | 6,127,820,015 | 29 |
| Total | 82,287,783,694 | 14,530,763,000 | 18 |

Source: MDAs

Note: The PE figure is exclusive of SAGAs under the Health Sector.

Aggregately, the Health sector spent 18 per cent of revenue on PE, which does not exceed the legal threshold of 35 per cent. State Department for Public Health and Professional Standards had the highest percentage at 29 per cent, while the State Department for Medical Services had the lowest at 14 per cent.

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

The Health sector allocation was to fund eight (8) programmes. Table 4.27 shows budget execution by programmes and sub-programmes in the Health sector in the FY 2023/24.

Table 4.27: Health Sector's Performance by Programme

| Programmes | Sub-Programmes | Revised Approved Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--|------------------|-------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Medical Services | | | | | | | | |
| National Referral and Specialized Services | National Referral Services | 44,129.69 | 5,106.33 | 49,236.02 | 27,127.55 | 3,870.18 | 30,997.73 | 63 |
| | Forensic and Diagnostics | - | 279.00 | 279.00 | - | 279.00 | 279.00 | 100 |
| | Health Products and Technologies | 5,982.17 | 919.24 | 6,901.41 | 1,086.50 | 910.00 | 1,996.50 | 29 |
| | Specialised Medical Equipment | - | 2,956.68 | 2,956.68 | - | 1,927.69 | 1,927.69 | 65 |
| | National Blood Transfusion Service | 235.35 | 1,000.00 | 1,235.35 | 158.48 | 1,760.06 | 1,918.53 | 155 |
| Curative and Reproductive Maternal New Born Child Adolescent Health (RM-NCAH) | Reproductive Maternal New Born Child Adolescent Health (RMNCAH) | 23.69 | 2,010.00 | 2,033.69 | 15.14 | 450.00 | 465.14 | 23 |
| | Immunization Management | 38.08 | 7,670.15 | 7,708.23 | 29.00 | 3,793.13 | 3,822.12 | 50 |
| | Communicable Disease Control | 1,074.78 | 4,760.95 | 5,835.73 | 1,026.00 | 4,283.27 | 5,309.27 | 91 |
| | Non-Communicable Disease Prevention and Control | 214.65 | 605.00 | 819.65 | 248.21 | 506.26 | 754.47 | 92 |
| Health Research and Innovations | Health Innovations | 150.00 | 580.00 | 730.00 | 150.00 | 645.17 | 795.17 | 109 |
| | Medical Research | 3,307.00 | 600.00 | 3,907.00 | 3,087.00 | 600.00 | 3,687.00 | 94 |
| General Administration | Social Protection in Health | 7,174.77 | 12,948.00 | 20,122.77 | 7,535.02 | 15,867.46 | 23,402.48 | 116 |
| | Finance and Planning | 352.23 | - | 352.23 | 830.16 | - | 830.16 | 236 |
| | General Administration and Human Resource Management and Development | 3,531.88 | - | 3,531.88 | 3,232.23 | - | 3,232.23 | 92 |
| | Sub-Total | 66,214.28 | 39,435.34 | 105,649.62 | 44,525.29 | 34,892.21 | 79,417.50 | 75 |
| State Department for Public Health and Professional Standards | | | | | | | | |
| Preventive and Promotive Services | Communicable Disease Control | 73.75 | 3,531.35 | 3,605.10 | 57.94 | 3,041.27 | 3,099.22 | 86 |
| | Disease Surveillance and Epidemic Response | 153.90 | - | 153.90 | 116.74 | - | 116.74 | 76 |
| | Public Health Services | 1,172.16 | 40.00 | 1,212.16 | 242.02 | 15.47 | 257.49 | 21 |
| | Radiation Safety and Nuclear Security | 339.00 | - | 339.00 | 174.00 | - | 174.00 | 51 |
| | Primary Health Care | 826.02 | - | 826.02 | 562.40 | - | 562.40 | 68 |
| Health Resource Development and Innovation | Capacity Building and Training | 9,263.00 | 2,356.00 | 11,619.00 | 5,023.00 | 2,356.00 | 7,379.00 | 64 |
| | Research and Innovation on Health | 273.80 | 324.34 | 598.14 | 273.80 | 324.34 | 598.14 | 100 |
| | Health Professional Services | 5,955.45 | - | 5,955.45 | 5,560.14 | - | 5,560.14 | 93 |
| Health Policy, Standards and Regulations | Health Standards and Quality Assurance | 3,711.91 | 250.00 | 3,961.91 | 1,011.60 | 250.00 | 1,261.60 | 32 |
| | Health Policy and Regulations | 98.55 | - | 98.55 | 94.86 | - | 94.86 | 96 |

| Programmes | Sub-Programmes | Revised Approved Estimates (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--|------------------|-------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration and Support Services | General Administration and Human Resource Management and Development | 696.73 | - | 696.73 | 597.76 | - | 597.76 | 86 |
| | Finance and Planning | 47.83 | - | 47.83 | 26.89 | - | 26.89 | 56 |
| | Sub-Total | 22,612.10 | 6,501.69 | 29,113.79 | 13,741.15 | 5,987.08 | 19,728.23 | 68 |
| Grand Total | | 88,826.38 | 45,937.04 | 134,763.41 | 58,266.43 | 40,879.29 | 99,145.73 | 74 |

Source: MDAs and National Treasury

Analysis of Programme and Sub-programme performance shows that some over-absorbed (above 100 per cent), implying they spent more than the budget, and others under-absorbed the budget against optimal absorption at 100 per cent. The Controller of Budget recommends timely reallocation of funds between Programmes and Sub-programmes to ensure sound financial practices to curb under and over-absorption of budgets.

4.8.4 Project Implementation for the Health Sector

Most government projects are multi-year and implemented in phases. Table 4.28 summarises projects with the highest expenditure in the reporting period in the Health sector.

Table 4.28: Health Sector Projects with the Highest Expenditure

| Programme | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|--|---|-------------------------------|--|---------------------|--|---|--|--|--------------------------------------|
| Immunization Management | Vaccines Programme | 02/07/2015 | 02/06/2026 | GoK and Donor | 78,889.00 | 2,000.00 | 2,000.00 | 73,100.00 | 93 |
| Health Infrastructure and Equipment | Managed Equipment Service-Hire of Medical Equipment for 98 Hospital | 07/10/2015 | 07/10/2026 | GoK | 79,502.00 | 1,000.00 | 1,000.00 | 53,672.59 | 68 |
| Social Protection in Health | Free Maternity Program (Strategic Intervention) | 10/07/2013 | 10/07/2026 | GoK | 70,088.00 | 4,098.00 | 4,098.00 | 42,635.30 | 61 |
| Health Infrastructure and Equipment | Transforming Health Systems for Universal care Project | 15/09/2016 | 30/11/2023 | Donor | 25,290.00 | 600 | | 24,389.96 | 96 |
| National Referral and Specialized Services | KNH Burns and Paediatrics Centre | 03/03/2018 | 30/06/2025 | GoK and Donor | 5,459.00 | 700.99 | 700.87 | 4,825.37 | 88 |
| Immunization Management | Kenya COVID-19 Emergency Response Project | 01/02/2020 | 30/06/2026 | GoK and Donor | 40,072.00 | 1,762.96 | 1,761.97 | 4,614.96 | 12 |
| Communicable Disease Control | Special Global Fund HIV Grant NFM3-NASCOP | 07/01/2021 | 30/06/2027 | GoK and Donor | 31,641.00 | 3,775.70 | 3,555.50 | 4,492.43 | 14 |
| National Referral and Specialized Services | Refurbishment/ Renovation and Replacement of Obsolete Equipment - KNH | 07/01/2021 | 30/06/2026 | GoK | 8,059.00 | 1,100.00 | 1,050.00 | 2,050.00 | 25 |

| Programme | Project Name (a) | Project Commencement Date (b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|-------------------------|---|-------------------------------|--|---------------------|--|---|--|--|--------------------------------------|
| Immunization Management | Supply of Medical Equipment and Associated Services and Fight for Maternal and Infant Mortality | 07/07/2020 | 06/06/2026 | Donor | 4,254.00 | 400 | 175.36 | 3,433.00 | 81 |

Source: Ministry of Health

4.9. National Security Sector

4.9.1 Introduction

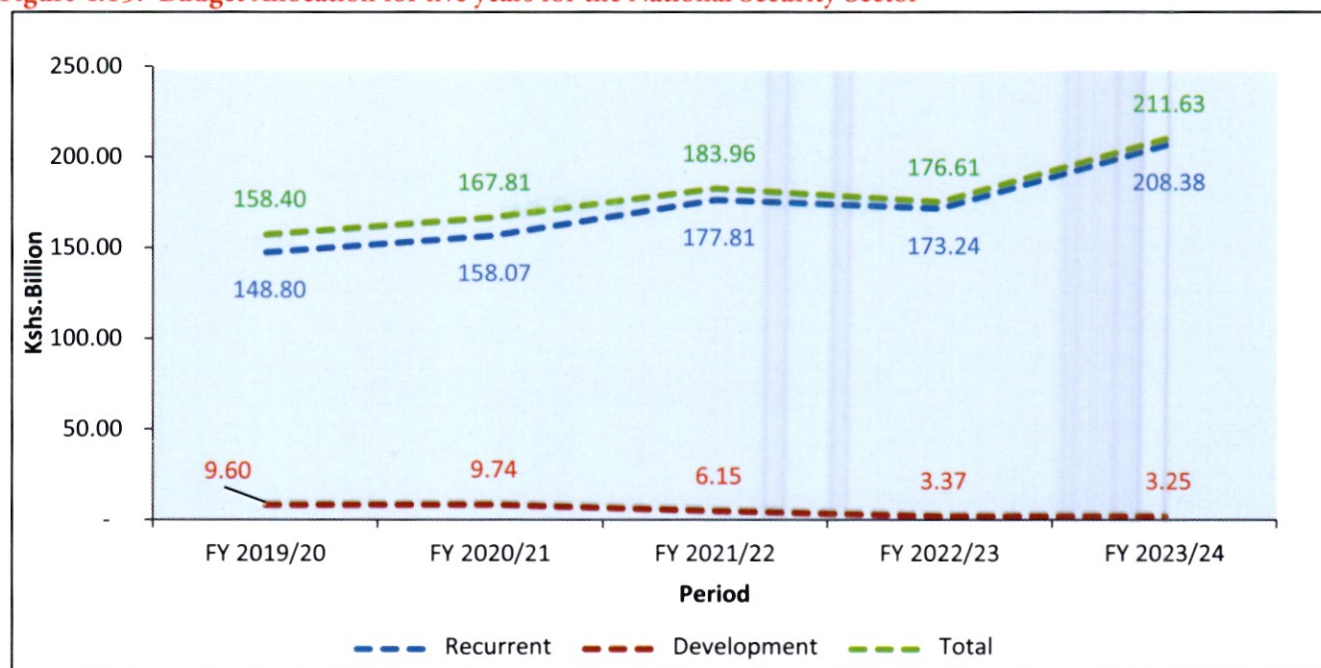
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). Its mandate is to ensure the country's security against threats from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and order.

4.9.2 Budget Performance for the National Security Sector

The budget allocated to the National Security sector in FY 2023/24 amounts to Kshs.189.24 billion, revised to Kshs.199.29 billion in Supplementary Budget I, and revised to Kshs.211.63 billion in Supplementary Budget II, compared to Kshs.175.58 billion allocated in the FY 2022/23. This amount represents 5 per cent of the revised gross national budget of Kshs.4.43 trillion and 9 per cent of MDAs' revised budget of Kshs.2.44 trillion. The allocation comprised Kshs.3.25 billion for development expenditure (2 per cent of the Sector's revised budget) and Kshs.208.38 billion for recurrent expenditure (98 per cent of the Sector's revised budget). Ministry of Defence was allocated Kshs.159.09 billion (75 per cent of the Sector's revised budget), while NIS was allocated Kshs.52.55 billion (25 per cent of the Sector's revised budget).

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

Figure 4.15: Budget Allocation for five years for the National Security Sector



Source: National Treasury

The budget trends from FY 2019/20 to FY 2023/24 show a consistent increase in recurrent expenditure attributed to additional funding to NIS to carry out its activities and to the Ministry of Defence for Security operations. In contrast, development expenditures significantly decreased over the same period, dropping from 9.60 billion to 3.25 billion. This shift indicates a growing focus on recurrent spending at the expense of development projects.

In the FY 2023/24, the total exchequer issues to the National Security Sector was Kshs.185.75 billion, representing 89 per cent of the Sector's revised net budget, comprised of Kshs.1.44 billion for development expenditure, representing 53 per cent of the revised development net budget, and Kshs.184.31 billion for recurrent spending, representing 90 per cent of the revised recurrent net budget.

The Ministry of Defence received Kshs.131.76 billion for recurrent activities, representing 86 per cent, and Kshs.1.44 billion for development expenditures, representing 53 per cent of the development revised net budget, while NIS received Kshs.52.55 billion, representing 100 per cent of the recurrent revised net budget. Table 4.29 shows the National Security sector analysis of exchequer issues and expenditures in FY 2023/24.

Table 4.29: National Security Sector-Analysis of Exchequer Issues and Expenditure

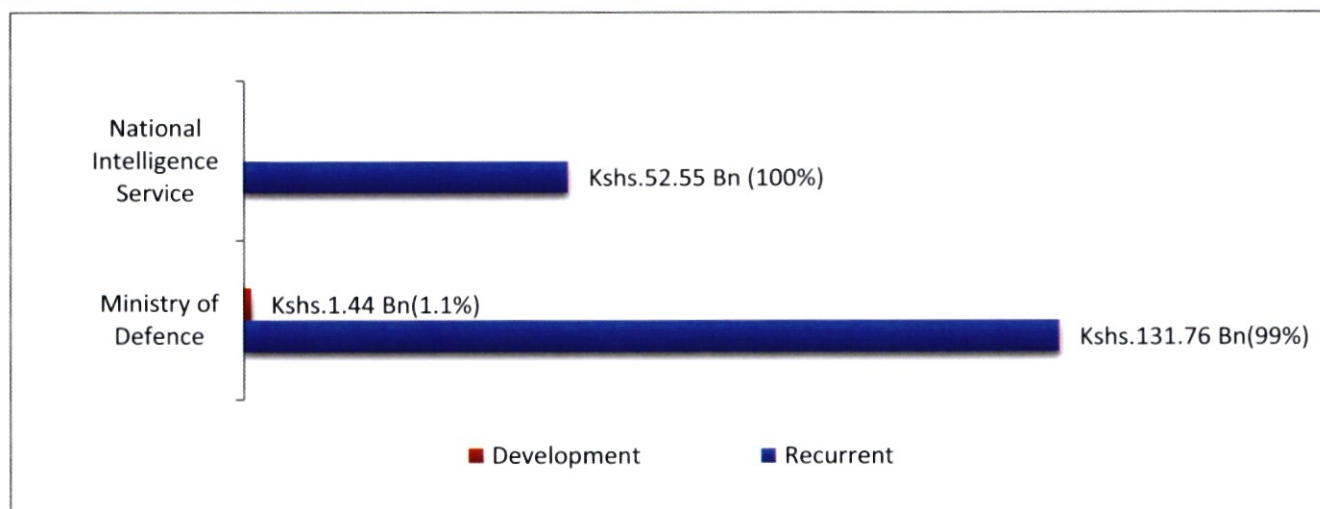
| VOTE | Development (Kshs Bn) | | | | | | Recurrent (Kshs Bn) | | | | | |
|-------------------------------|-----------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|---------------|--------------------------------------|--|
| | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| Ministry of Defence | 3.25 | 2.72 | 1.44 | 2.28 | 53.1 | 70 | 155.83 | 153.03 | 131.76 | 154.76 | 86.1 | 99 |
| National Intelligence Service | - | - | - | - | - | - | 52.55 | 52.55 | 52.55 | 52.50 | 100 | 100 |
| Total | 3.25 | 2.72 | 1.44 | 2.28 | 53 | 70 | 208.38 | 205.58 | 184.31 | 207.26 | 90 | 99 |

| Sector Summary | | | | | | |
|----------------|----------------------|--------------------|------------------|---------------|--------------------------------------|--|
| | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| Development | 3.25 | 2.72 | 1.44 | 2.28 | 53 | 70 |
| Recurrent | 208.38 | 205.58 | 184.31 | 207.26 | 90 | 99 |
| Total | 211.64 | 208.30 | 185.75 | 209.53 | 90 | 99 |

Source: MDAs and National Treasury

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

Figure 4.16: Exchequer Issues to the National Security Sector



Source: National Treasury

The total expenditure for the National Security sector in FY 2023/24 amounted to Kshs.209.53 billion, representing 99 per cent of the revised gross budget, compared to 99 per cent (Kshs.174.85 billion) recorded in FY 2022/23. The Ministry of Defence spent Kshs.2.28 billion on development activities, recording an absorption rate of 70 per cent compared to 99.7 per cent (Kshs.3.35 billion) recorded in FY 2022/23, and Kshs.154.76 billion on recurrent activities, representing 99 per cent of the revised gross budget compared to 99 per cent (Kshs.135.52 billion) recorded in FY 2022/23. NIS spent Kshs.52.5 billion on recurrent activities, recording 100 per cent of its revised gross budget compared to 96 per cent (Kshs.35.98 billion) recorded in FY 2022/23.

Section 15(b) of the Public Finance Management Act, 2012, requires that personnel emoluments be at most thirty-five per cent of a government entity's revenue. Table 4.30 below summarises PE costs as a percentage of revenue for the four MDAs in the National Security sector.

Table 4.30: PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|-------------------------------|----------------------------|----------------------------|-------------------------------|
| Ministry of Defence | 135,623,140,877 | 1,723,098,812 | 1.3 |
| National Intelligence Service | N/A | N/A | N/A |
| Total | | | |

Source: MDAs

Aggregately, the Ministry of Defence sector spent 1.3 per cent of revenue on personnel emoluments. However, payments to Kenya Defence Forces were expensed under Current Transfers. The National Intelligence Service did not provide data on personnel emoluments due to the nature of their work.

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

The National Sector allocation in FY 2023/24 funds five programmes. Table 4.31 shows budget execution by programmes and sub-programmes by the National Security sector in the FY 2023/24.

Table 4.31: National Security Sector's Programme Performance

| Programmes | Sub-Programmes | Revised Approved Budget (Kshs. million) | | | Expenditure (Kshs. million) | | | Absorption Rate (%) |
|---|--|---|-----------------|-------------------|-----------------------------|-----------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Ministry of Defence | | | | | | | | |
| National Defence | Defence Policy and Management | 26,005.47 | - | 26,005.47 | 26,005.47 | - | 26,005.47 | 100 |
| | Land Defence | 68,624.50 | - | 68,624.50 | 68,624.50 | - | 68,624.50 | 100 |
| | National Air Defence | 37,055.60 | - | 37,055.60 | 37,055.60 | - | 37,055.60 | 100 |
| | Territorial Waters Defence | 16,469.20 | - | 16,469.20 | 16,469.20 | - | 16,469.20 | 100 |
| | Military Modernization | 4,500.00 | 3,254.00 | 7,754.00 | 4,500.00 | 2,275.97 | 6,775.97 | 87 |
| Civil Aid | Civil Aid | 500.00 | - | 500.00 | - | 500.00 | 500.00 | 100 |
| National Space Management | National Space Management | 250.00 | - | 250.00 | 250.00 | - | 250.00 | 100 |
| General Administration, Planning and Support Services | Headquarters Administrative Services | 2,273.14 | - | 2,273.14 | 2,113.81 | - | 2,113.81 | 93 |
| | Defence Policy and Planning | 52.00 | - | 52.00 | 52.00 | - | 52.00 | 100 |
| | Defence Cooperation and Diplomacy | 42.89 | - | 42.89 | 42.89 | - | 42.89 | 100 |
| | Defence Financial Management & Oversight | 58.22 | - | 58.22 | 58.22 | - | 58.22 | 100 |
| | Sub-Total | 155,831.03 | 3,254.00 | 159,085.03 | 155,171.69 | 2,775.97 | 157,947.66 | 99 |
| National Intelligence Service | | | | | | | | |
| National Security Intelligence | Security Intelligence | 52,551.00 | - | 52,551.00 | 52,499.17 | - | 52,499.17 | 100 |
| | Sub-Total | 52,551.00 | - | 52,551.00 | 52,499.17 | - | 52,499.17 | 100 |
| Total | | 208,382.03 | 3,254.00 | 211,636.03 | 207,670.86 | 2,775.97 | 210,446.83 | 99 |

Source: MDAs and National Treasury

Analysis of Programme and Sub-Programme expenditures shows high performance in terms of budget absorption, which is attributed to the timely release of the exchequers by the National Treasury. The Ministry of Defence recorded an absorption rate of 99 per cent. Specifically, the National Defence sub-programmes, including Defence Policy and Management, Land Defence, National Air Defence, and Territorial Waters Defence, achieved a 100% absorption rate for both recurrent and development expenditures. However, the Military Modernization sub-programme had a slightly lower absorption rate of 87 per cent for development expenditures, reflecting some delays in project execution. Similarly, the General Administration, Planning, and Support Services sub-programme under the Headquarters Administrative Services recorded a 93 per cent absorption rate, slightly below the target, suggesting room for improvement in financial execution. Overall, the Ministry of Defence's fiscal performance aligns closely with its budgetary goals, ensuring optimal use of resources.

4.9.4 Key Achievements of MDAs in the National Security Sector

Significant strides were made in implementing the FY 2023/24 budget, resulting in various significant achievements. National security was bolstered by efforts to defend and protect the Republic's sovereignty and integrity, alongside enhancing regional and international peace and security. Modernising military equipment and systems supported a secure and conducive socio-economic environment. The land, air, maritime, information, and cyber domains were secured against external threats, ensuring comprehensive protection.

Defence cooperation and diplomacy were strengthened by signing Memoranda of Understanding (MoUs) and bilateral agreements. The appropriate 'Force Posture' was sustained, contributing to the successful execution of multi-agency operations and the implementation of national security projects. Moreover, defence-related policies and strategies were developed, reviewed, and implemented, further solidifying national security efforts. These initiatives collectively fostered international peace and security, underscoring the nation's commitment to global stability.

4.10. Public Administration and International Relations Sector

4.10.1 Introduction

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

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

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

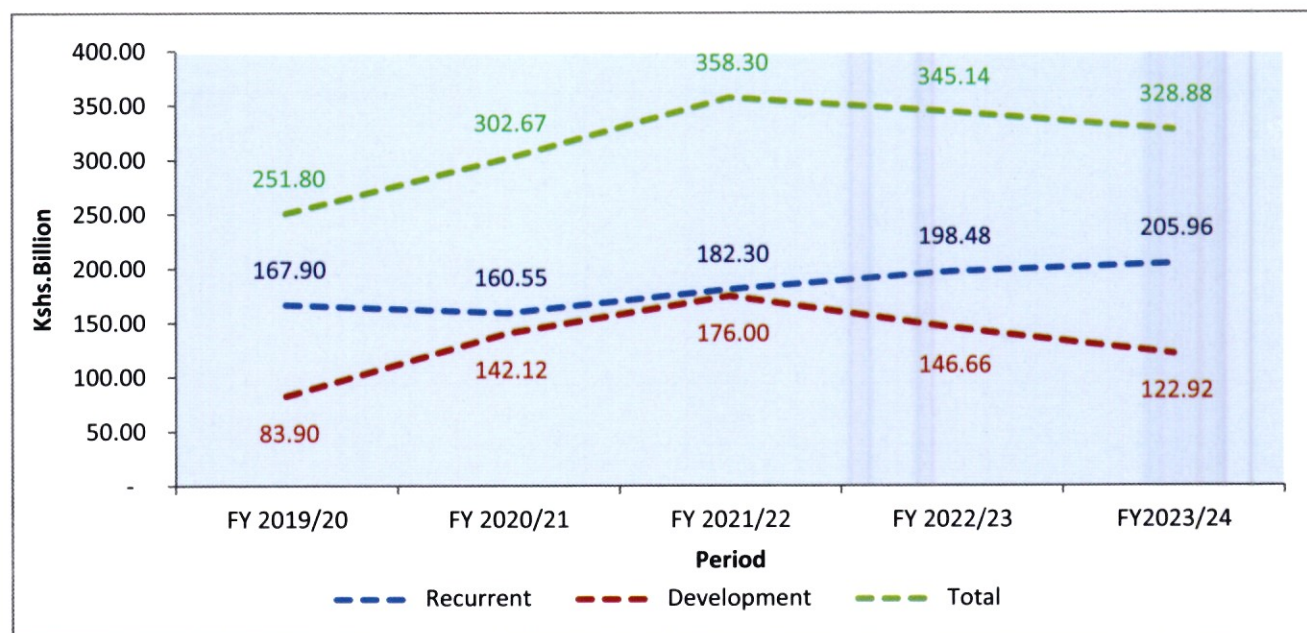
4.10.2 Budget Performance for the PAIR Sector

The budget allocated to the PAIR sector in FY 2023/24 amounted to Kshs.310.19 billion, revised to Kshs.299.33 billion in Supplementary Budget I and Kshs.328.88 billion in Supplementary Budget II, compared to the Kshs.345.14 billion allocated in FY 2022/23. This amount represents 19 per cent of the revised gross national budget of Kshs.4.43 trillion and 13 per cent of the MDAs' budget of Kshs.2.44 trillion. The allocation included Kshs.122.92 billion (37 per cent) for development activities and Kshs.205.96 billion (62 per cent) for recurrent expenditure. The National

Treasury received the highest budgetary allocation of Kshs.131.9 billion (40 per cent of the Sector's revised budget), while the State Department for Performance and Delivery Management was allocated Kshs.0.34 billion (less than 1 per cent of the Sector's allocation).

The high allocation to the National Treasury is due to its vital role in public finance management. Figure 4.17 shows the budgetary allocation trend for the PAIR Sector for FY 2019/20 to FY 2023/24.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

The total exchequer issues to the PAIR sector amounted to Kshs.254.51 billion, representing 84 per cent of the Sector's revised net budget. This comprised Kshs.80.45 billion for development expenditure, representing 71 per cent of the revised development net budget and Kshs.174.07 billion for recurrent activities, representing 92 per cent of the revised recurrent net budget. Table 4.32 shows an analysis of exchequer issues and expenditure in the FY 2023/24 for the PAIR Sector.

Table 4.32: PAIR Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---------------------------------------|------------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|-------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| The Executive Office of the President | 0.70 | 0.70 | 0.60 | 0.68 | 86 | 97 | 4.52 | 4.51 | 4.00 | 4.12 | 89 | 91 |
| Office of the Deputy President | 0.40 | 0.40 | 0.38 | 0.40 | 94 | 100 | 4.36 | 4.36 | 4.35 | 4.27 | 100 | 98 |
| Office of the Prime Cabinet Secretary | - | - | - | - | - | - | 1.42 | 1.42 | 1.27 | 1.37 | 90 | 97 |

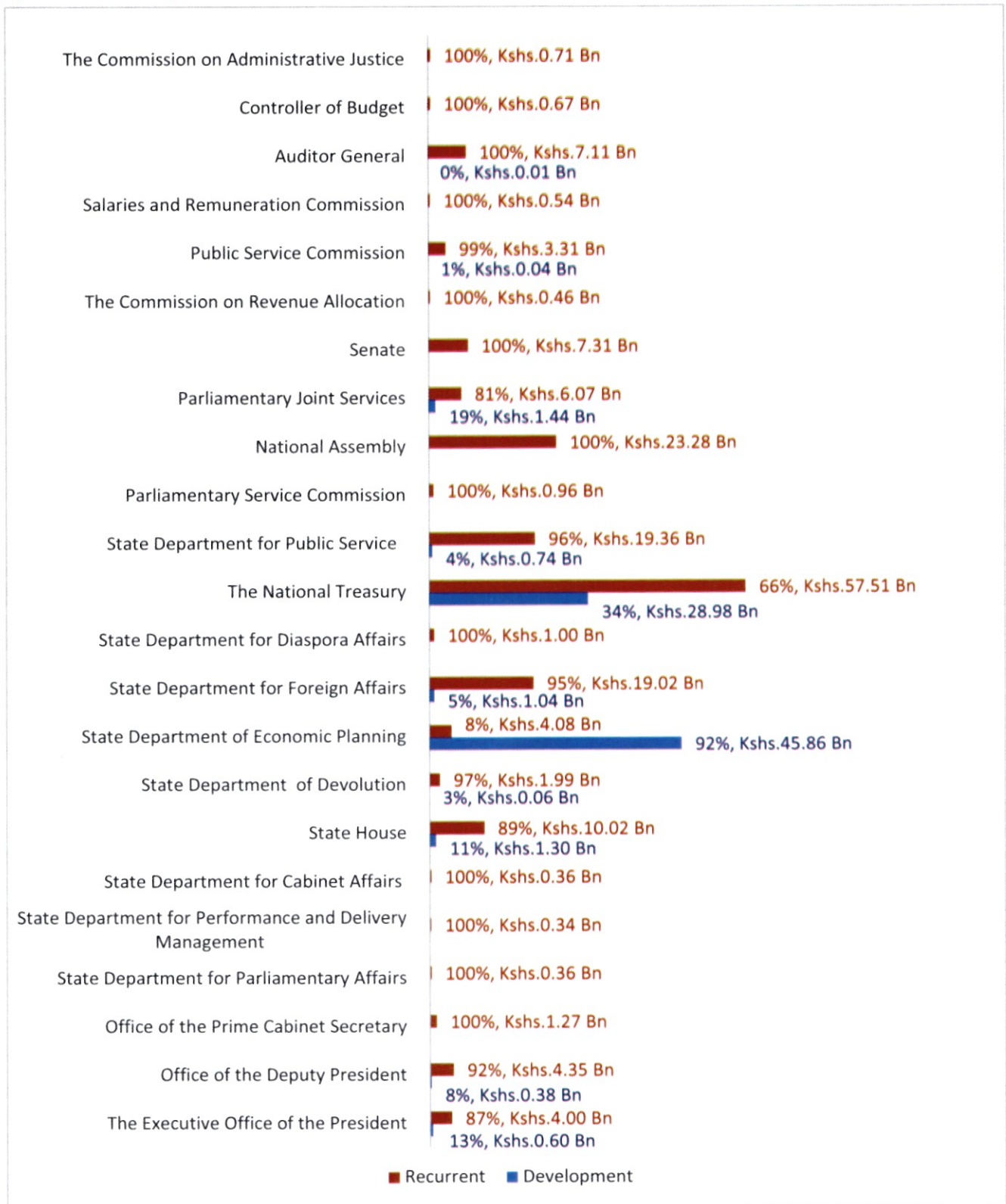
| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|-------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Parliamentary Affairs | - | - | - | - | - | - | 0.39 | 0.39 | 0.36 | 0.36 | 93 | 93 |
| State Department for Performance and Delivery Management | - | - | - | - | - | - | 0.34 | 0.34 | 0.34 | 0.32 | 100 | 95 |
| State Department for Cabinet Affairs | - | - | - | - | - | - | 0.52 | 0.52 | 0.36 | 0.36 | 68 | 68 |
| State House | 1.31 | 1.31 | 1.30 | 1.30 | 99 | 99 | 10.03 | 10.03 | 10.02 | 10.03 | 100 | 100 |
| State Department of Devolution | 0.20 | 0.20 | 0.06 | 0.07 | 29 | 37 | 2.17 | 2.15 | 1.99 | 2.01 | 93 | 92 |
| State Department of Economic Planning | 59.71 | 59.41 | 45.86 | 45.84 | 77 | 77 | 4.39 | 4.12 | 4.08 | 4.16 | 99 | 95 |
| State Department for Foreign Affairs | 1.17 | 1.17 | 1.04 | 1.17 | 88 | 100 | 22.06 | 21.84 | 19.02 | 22.06 | 87 | 100 |
| State Department for Diaspora Affairs | - | - | - | - | - | - | 1.19 | 1.19 | 1.00 | 1.09 | 84 | 92 |
| The National Treasury | 56.65 | 46.85 | 28.98 | 32.02 | 62 | 57 | 75.34 | 61.93 | 57.51 | 65.83 | 93 | 87 |
| State Department for Public Service | 1.09 | 0.83 | 0.74 | 1.00 | 90 | 92 | 25.29 | 22.71 | 19.36 | 21.80 | 85 | 86 |
| Parliamentary Service Commission | - | - | - | - | - | - | 1.10 | 1.10 | 0.96 | 0.96 | 87 | 87 |
| National Assembly | - | - | - | - | - | - | 24.94 | 24.93 | 23.28 | 23.22 | 93 | 93 |
| Parliamentary Joint Services | 1.57 | 1.57 | 1.44 | 1.46 | 92 | 93 | 6.39 | 6.37 | 6.07 | 6.06 | 95 | 95 |
| Senate | - | - | - | - | - | - | 7.40 | 7.40 | 7.31 | 6.90 | 99 | 93 |
| The Commission on Revenue Allocation | - | - | - | - | - | - | 0.52 | 0.52 | 0.46 | 0.50 | 89 | 96 |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|-----------------------------|---------------------------|-------------------------|--------------------|---|---|----------------------|--------------------|------------------|---------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| Public Service Commission | 0.05 | 0.05 | 0.04 | 0.04 | 95 | 94 | 3.54 | 3.53 | 3.31 | 3.33 | 94 | 94 |
| Salaries and Remuneration Commission | - | - | - | - | - | - | 0.55 | 0.55 | 0.54 | 0.53 | 98 | 96 |
| Auditor General | 0.07 | 0.07 | 0.01 | 0.04 | 10 | 60 | 8.05 | 7.64 | 7.11 | 7.77 | 93 | 97 |
| Controller of Budget | - | - | - | - | - | - | 0.72 | 0.72 | 0.67 | 0.67 | 93 | 93 |
| The Commission on Administrative Justice | - | - | - | - | - | - | 0.73 | 0.73 | 0.71 | 0.69 | 98 | 94 |
| Total | 122.92 | 112.55 | 80.45 | 84.04 | 71 | 68 | 205.96 | 188.96 | 174.07 | 188.39 | 92 | 91 |
| Sector Summary | | | | | | | | | | | | |
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | | | | | | |
| | (Kshs. Bn) | (Kshs. Bn) | (Kshs. Bn) | (Kshs. Bn) | (Kshs. Bn) | (Kshs. Bn) | | | | | | |
| Development | 122.92 | 112.55 | 80.45 | 84.04 | 71.5 | 68 | | | | | | |
| Recurrent | 205.96 | 188.96 | 174.07 | 188.39 | 92 | 91 | | | | | | |
| Total | 328.88 | 301.51 | 254.51 | 272.42 | 84 | 83 | | | | | | |

Source: MDAs and National Treasury

In the FY 2023/24, the Office of the Deputy President received the highest proportion of development exchequer issues to the revised development net budget at 94.2 per cent, while the Auditor General received the lowest at 10 per cent. The State Department for Performance and Delivery Management and State House recorded the highest proportion of recurrent exchequer issues in the revised recurrent net budget at 100 per cent. The State Department for Cabinet Affairs recorded the lowest ratio of 68 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in the FY 2023/24.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR Sector amounted to Kshs. 272.42 billion, representing 83 per cent of the revised gross budget compared to 84 per cent (Kshs.289.86 billion) recorded in FY 2022/23. This comprised Kshs.84.04 billion for the revised development budget, representing an absorption rate of 68 per cent, compared to 79 per cent (Kshs.116.11 billion) recorded in FY 2022/23, and Kshs.188.39 billion for recurrent expenditure representing 91 per cent of the revised recurrent gross budget, compared to 88 per cent (Kshs.173.75 billion) recorded in FY 2022/23.

The State Department for Foreign Affairs and the Office of the Deputy President recorded the highest absorption of the development budget at 100 per cent, and the State Department for Devolution recorded the lowest at 37 per cent. This is attributed to delays in project implementation and disbursement of funds. The State Department for Foreign Affairs and the State House recorded the highest recurrent expenditure of the revised gross budget at 100 per cent. However, the State Department for Cabinet Affairs recorded the lowest at 68 per cent, attributed to the delay in releasing funds and lower-than-expected expenditures on certain operational activities.

Section 15 of the Public Finance Management Act, 2012, requires that personnel emoluments be at most thirty-five per cent of a government entity's revenue. Table 4.33 below summarises PE costs as a percentage of revenue for the four MDAs in the Public Administration and International Relations sector.

Table 4.33: PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|--|----------------------------|----------------------------|-------------------------------|
| The Executive Office of the President | 4,613.64 | 1,516.64 | 33 |
| Office of the Deputy President | 4,728.28 | 758.54 | 16 |
| Office of the Prime Cabinet Secretary | 1,271.29 | 382.47 | 30 |
| State Department for Parliamentary Affairs | 361.43 | 98.87 | 27 |
| State Department for Performance and Delivery Management | 338.17 | 143.64 | 42 |
| State Department for Cabinet Affairs | 356.06 | 32.88 | 9 |
| State House | 11,326.37 | 2,741.80 | 24 |
| State Department of Devolution | 2,073.01 | 218.87 | 11 |
| State Department for Foreign Affairs | 20,279.26 | 11,016.77 | 54 |
| State Department for Diaspora Affairs | 997.20 | 97.27 | 10 |
| The National Treasury | 98,099.27 | 3,432.62 | 3 |
| State Department for Public Service | 22,793.17 | 6,292.49 | 28 |
| Parliamentary Service Commission | 956.25 | 604.74 | 63 |
| National Assembly | 23,279.84 | 12,385.40 | 53 |
| Parliamentary Joint Services | 7,504.68 | 2,462.13 | 33 |
| Senate | 7,309.68 | 3,638.00 | 50 |
| The Commission on Revenue Allocation | 459.17 | 189.48 | 41 |
| Public Service Commission | 3,363.48 | 2626.87 | 78 |
| Salaries and Remuneration Commission | 539.11 | 298.22 | 55 |
| Auditor General | 7,449.94 | 4805.29 | 65 |
| Controller of Budget | 670.75 | 376.27 | 56 |
| The Commission on Administrative Justice | 714.20 | 411.65 | 58 |
| Total | 1,971,183.65 | 596,934.92 | 30 |

Source: MDAs

Aggregately, the sector spent 30 per cent of revenue on personnel emoluments. The Public Service Commission had the highest percentage at 78 per cent, while the National Treasury had the lowest at 3 per cent.

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

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

Table 4.34 shows budget execution by programmes and sub-programmes in the PAIR sector in FY 2023/24.

Table 4.34: PAIR Sector's Programme Performance

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs.) | | | Expenditure (Kshs.) | | | Absorption Rate (%) |
|---|---|---------------------------------------|--------------|-----------------|---------------------|---------------|-----------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Executive Office of the President | | | | | | | | |
| Government Printing Services | Government Printing Services | 673.4 | 313.7 | 987.1 | 645.1 | 307.55 | 952.65 | 97 |
| General Administration, Planning and Support Services | General Administration, Planning and Support Services | 3,194.78 | 383.3 | 3,578.08 | 2,854.68 | 368.14 | 3,222.82 | 90 |
| Government Advisory Services | Kenya-South Sudan Advisory Services | 72.47 | - | 72.47 | 68.46 | - | 68.46 | 94 |
| | Power of Mercy Advisory Services | 58.95 | - | 58.95 | 40.67 | - | 40.67 | 69 |
| | Counter Terrorism Services | 450 | - | 450 | 450 | - | 450 | 100 |
| | Advisory Services on Economic and Social Affairs | 28.65 | - | 28.65 | 26.1 | - | 26.1 | 91 |
| | Strategic Policy Advisory Services | 45.95 | - | 45.95 | 35.28 | - | 35.28 | 77 |
| | Sub-Total | 4,524.20 | 697 | 5,221.20 | 4,120.29 | 675.69 | 4,795.98 | 92 |
| Office of the Deputy President | | | | | | | | |
| Deputy President Services | General Administration, Planning and Support | 495.29 | 400.4 | 895.69 | 509.97 | 398.8 | 908.77 | 101 |
| | Coordination and Supervision | 3,566.76 | - | 3,566.76 | 3,048.36 | - | 3,048.36 | 85 |
| | Office of the Spouse of the Deputy President | 299.08 | - | 299.08 | 715.71 | - | 715.71 | 239 |
| | Sub-Total | 4,361.14 | 400.4 | 4,761.54 | 4,274.05 | 398.8 | 4,672.85 | 98 |
| Office of the Prime Cabinet Secretary | | | | | | | | |
| Government Coordination and Supervision | Coordination and Supervision Services | 919.36 | - | 919.36 | 904.07 | - | 904.07 | 98 |
| | Government Coordination and Supervision | 497.49 | - | 497.49 | 463.54 | - | 463.54 | 93 |
| | Sub-Total | 1,416.85 | - | 1,416.85 | 1,367.61 | - | 1,367.61 | 97 |
| State Department for Parliamentary Affairs | | | | | | | | |
| Parliamentary Liaison and Legislative Affairs | Parliamentary Liaison Affairs | 79.45 | - | 79.45 | 77.51 | - | 77.51 | 98 |
| | Legislative Coordination Services | 25.84 | - | 25.84 | 21.51 | - | 21.51 | 83 |
| Policy Coordination and Strategy | Policy Coordination Services | 45.16 | - | 45.16 | 41.38 | - | 41.38 | 92 |
| | Policy Advisory Services | 105.29 | - | 105.29 | 12.9 | - | 12.9 | 12 |
| General Administration, Planning and Support Services | Administrative Services | 224.51 | - | 224.51 | 208.11 | - | 208.11 | 93 |
| | Sub-Total | 480.25 | - | 480.25 | 361.41 | - | 361.41 | 75 |
| State Department for Performance and Delivery Management | | | | | | | | |
| Public Service Performance Management and Delivery Services | Performance Management | 106.27 | - | 106.27 | 106.2 | - | 106.2 | 100 |
| | Programs and Projects Co-ordination and Monitoring | 25.46 | - | 25.46 | 25.04 | - | 25.04 | 98 |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs.) | | | Expenditure (Kshs.) | | | Absorption Rate (%) |
|---|---|---------------------------------------|-----------------|------------------|---------------------|-----------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration, Planning and Support Services | Administrative Services | 206.44 | - | 206.44 | 190.13 | - | 190.13 | 92 |
| | Sub-Total | 338.17 | - | 338.17 | 321.38 | - | 321.38 | 95 |
| State Department for Cabinet Affairs | | | | | | | | |
| Cabinet Affairs Delivery | Cabinet Decision and Presidential Directives | 191.97 | - | 191.97 | 143.59 | - | 143.59 | 75 |
| | Coordination of Development Partners and Implementation of Special Government Initiatives | 60.45 | - | 60.45 | 32.07 | - | 32.07 | 53 |
| | Public Sector Reforms | 23.2 | - | 23.2 | 8.59 | - | 8.59 | 37 |
| | General Administration, Planning and Support Services | 246.44 | - | 246.44 | 171.52 | - | 171.52 | 70 |
| | Sub-Total | 522.06 | - | 522.06 | 355.76 | - | 355.76 | 68 |
| State House | | | | | | | | |
| State House Affairs | Coordination of State House Functions | 9,380.76 | 1,309.70 | 10,690.46 | 9,378.28 | 1,302.27 | 10,680.55 | 100 |
| | Administration of statutory Benefits for the retired Presidents and Deputy Presidents | 648.09 | - | 648.09 | 647.92 | - | 647.92 | 100 |
| | Sub-Total | 10,028.86 | 1,309.70 | 11,338.56 | 10,026.20 | 1,302.27 | 11,328.47 | 100 |
| State Department for Devolution | | | | | | | | |
| Devolution Services | Management of devolution affairs | 173.65 | 44.01 | 217.66 | 194.47 | 41.75 | 236.22 | 109 |
| | Intergovernmental Relations | 1,041.73 | 0.99 | 1,042.72 | 1,026.57 | - | 1,026.57 | 98 |
| | Capacity Building and Civic Education | 108.94 | 159 | 267.94 | 99.63 | 32.81 | 132.45 | 49 |
| | Administrative Services | 778.99 | - | 778.99 | 656.17 | - | 656.17 | 84 |
| | Financial Management Services | 37.71 | - | 37.71 | 27.2 | - | 27.2 | 72 |
| | Information Communication Technology | 6.52 | - | 6.52 | 6.38 | - | 6.38 | 98 |
| | Sub-Total | 2,147.54 | 204 | 2,351.54 | 2,010.43 | 74.56 | 2,084.99 | 89 |
| State Department for Economic Planning | | | | | | | | |
| Economic Policy and National Planning | Economic Planning Coordination Services | 673.3 | - | 673.3 | 580.73 | - | 580.73 | 86 |
| | Community Development | 55.3 | 57,975.50 | 58,030.80 | 55.16 | 44,419.04 | 44,474.20 | 77 |
| | Macro-Economic Policy Planning and Regional Integration | 703.75 | 9 | 712.75 | 685.1 | 11.34 | 696.44 | 98 |
| | Policy Research | 694.38 | 46 | 740.38 | 619.39 | 46 | 665.39 | 90 |
| | Population Management Services | 522.96 | 85.25 | 608.21 | 522.96 | 64.26 | 587.22 | 97 |
| | Infrastructure, Science, Technology and Innovation | 35.02 | - | 35.02 | 34.19 | - | 34.19 | 98 |
| | Sectoral Policy and Planning | 63.78 | 23 | 86.78 | 57.58 | 23.94 | 81.52 | 94 |
| National Statistical | Census and Surveys | 1,286.62 | 1,546.45 | 2,833.07 | 1,268.50 | 1,273.60 | 2,542.10 | 90 |
| Public Investment Management and Monitoring Services | National Integrated Monitoring and Evaluation | 81.13 | 29.49 | 110.62 | 80.91 | 11.52 | 92.43 | 84 |
| General Administration, Planning and Support Services | Human Resources and Support Services | 215.44 | - | 215.44 | 197.91 | - | 197.91 | 92 |
| | Financial Management Services | 42.5 | - | 42.5 | 41.13 | - | 41.13 | 97 |
| | information Communications Services | 15.69 | - | 15.69 | 14.39 | - | 14.39 | 92 |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs.) | | | Expenditure (Kshs.) | | | Absorption Rate (%) |
|--|---|---------------------------------------|------------------|-------------------|---------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| | Sub-Total | 4,389.86 | 59,714.69 | 64,104.55 | 4,157.94 | 45,849.71 | 50,007.65 | 78 |
| State Department for Foreign Affairs | | | | | | | | |
| General Administration, Planning and Support Services | Administrative Services | 3,962.96 | 326.68 | 4,289.64 | 3,960.97 | 326.68 | 4,287.65 | 100 |
| Foreign Relations and Diplomacy | International Relations and Cooperation | 17,936.52 | 844.32 | 18,780.84 | 17,930.14 | 844.32 | 18,774.46 | 100 |
| Economic Cooperation and Commercial Diplomacy | Economic Cooperation and Commercial Diplomacy | 49.86 | - | 49.86 | 49.85 | - | 49.85 | 100 |
| | Sub-Total | 21,949.34 | 1,171.00 | 23,120.34 | 21,940.96 | 1,171.00 | 23,111.96 | 100 |
| State Department for Diaspora Affairs | | | | | | | | |
| Management for Diaspora and Consular Affairs | Diaspora Economic, Commercial and Cultural Affairs | 130.05 | - | 130.05 | 118.32 | - | 118.32 | 91 |
| | Management of Consular Services | 63.57 | - | 63.57 | 41.87 | - | 41.87 | 66 |
| | Diaspora Interests Abroad | 21.42 | - | 21.42 | 19.56 | - | 19.56 | 91 |
| | General Administration, Planning and Support Services | 972.68 | - | 972.68 | 911.37 | - | 911.37 | 94 |
| | Sub-Total | 1,187.71 | - | 1,187.71 | 1,091.12 | - | 1,091.12 | 92 |
| The National Treasury | | | | | | | | |
| Planning and Support Services | Administration Services | 90.07 | - | 90.07 | 89.94 | - | 89.94 | 100 |
| | Human Resource Management Services | 23,554.70 | 7,514.96 | 31,069.65 | 21,747.15 | 3,655.54 | 25,402.69 | 82 |
| | Financial Services | 41,047.65 | 1,164.46 | 42,212.12 | 33,305.89 | 537.43 | 33,843.32 | 80 |
| | ICT Services | 72.79 | 1,000.85 | 1,073.64 | 76.81 | 1,000.85 | 1,077.66 | 100 |
| Public Financial Management | Public Financial Management Reforms | 63.98 | 526.73 | 590.72 | 61.21 | 496.2 | 557.41 | 94 |
| | Supply Chain Management Services | 619.63 | 530 | 1,149.63 | 601.45 | 529.11 | 1,130.55 | 98 |
| | Resource Mobilisation | 1,550.11 | 18,422.23 | 19,972.34 | 1,547.53 | 10,986.16 | 12,533.69 | 63 |
| | Budget Formulation coordination and Management | 1,514.86 | 11,277.40 | 12,792.26 | 1,509.58 | 2,230.00 | 3,739.58 | 29 |
| | Accounting Services | 2,259.38 | 1,663.65 | 3,923.03 | 2,412.86 | 1,656.44 | 4,069.30 | 104 |
| | Audit Services | 810.97 | - | 810.97 | 801.66 | - | 801.66 | 99 |
| | Government Investment and Assets | 1,779.63 | 1,673.25 | 3,452.88 | 1,719.40 | 673.25 | 2,392.65 | 69 |
| Economic and Financial Policy Formulation and Management | Micro Finance Sector Support and Development | 1,197.93 | 12,110.00 | 13,307.93 | 1,191.33 | 9,619.02 | 10,810.35 | 81 |
| | Debt Management | 151.97 | - | 151.97 | 147.87 | - | 147.87 | 97 |
| | Fiscal Policy Formulation Development and Management | 220.7 | 743.17 | 963.87 | 218.55 | 610.91 | 829.47 | 86 |
| Market Competition | Elimination of Restrictive Trade Practices | 403.1 | 27 | 430.1 | 403.1 | 27 | 430.1 | 100 |
| | Sub-Total | 75,337.46 | 56,653.70 | 131,991.16 | 65,834.35 | 32,021.92 | 97,856.26 | 74 |
| State Department for Public Service | | | | | | | | |
| General Administration Planning and Support Services | Human Resources and Support Services | 534.91 | 60 | 594.91 | 502.83 | 60 | 562.83 | 95 |
| | Financial Management Services | 85.16 | - | 85.16 | 78.92 | - | 78.92 | 93 |
| | Information Communications Services | 6.94 | - | 6.94 | 6.45 | - | 6.45 | 93 |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs.) | | | Expenditure (Kshs.) | | | Absorption Rate (%) |
|--|--|---------------------------------------|-----------------|------------------|---------------------|-----------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| Public Service Transformation | Human Resource Management | 7,022.89 | - | 7,022.89 | 5,966.50 | - | 5,966.50 | 85 |
| | Human Resource Development | 2,370.03 | 486.95 | 2,856.98 | 2,318.34 | 476.64 | 2,794.98 | 98 |
| | Management Consultancy Services | 110.5 | - | 110.5 | 109.56 | - | 109.56 | 99 |
| | Huduma Kenya Service Delivery | 1,379.62 | 357 | 1,736.62 | 1,080.76 | 281.33 | 1,362.09 | 78 |
| | Public Service Reforms | 46.54 | - | 46.54 | 44.91 | - | 44.91 | 97 |
| National Youth Service | Paramilitary Training and Service Regimentation | 8,609.55 | 182 | 8,791.55 | 6,495.37 | 182 | 6,677.37 | 76 |
| | Technical and Vocational Training | 4,342.86 | - | 4,342.86 | 4,342.86 | - | 4,342.86 | 100 |
| | Enterprise Development | 852.9 | - | 852.9 | 852.9 | - | 852.9 | 100 |
| | Sub-Total | 25,361.90 | 1,085.95 | 26,447.85 | 21,799.41 | 999.97 | 22,799.38 | 86 |
| Parliamentary Service Commission | | | | | | | | |
| General Administration, Planning and Support Services | General Administrative Services | 1,016.31 | - | 1,016.31 | 889.78 | - | 889.78 | 88 |
| | Public Participation and Outreach | 13.03 | - | 13.03 | 8.79 | - | 8.79 | 67 |
| | Diplomacy and Parliamentary Democracy | 5.5 | - | 5.5 | 4.76 | - | 4.76 | 87 |
| | Internal Audit Services | 25.63 | - | 25.63 | 24.48 | - | 24.48 | 96 |
| Human Resources Management and Development | Human Resources Management | 19.61 | - | 19.61 | 14.63 | - | 14.63 | 75 |
| | Human Resources Development | 17.05 | - | 17.05 | 13.39 | - | 13.39 | 79 |
| | Sub-Total | 1,097.13 | - | 1,097.13 | 955.83 | - | 955.83 | 87 |
| The National Assembly | | | | | | | | |
| National Legislation, Representation & Oversight | Legislation and Representation | 24,931.00 | - | 24,931.00 | 23,216.89 | - | 23,216.89 | 93 |
| | Sub-Total | 24,931.00 | - | 24,931.00 | 23,216.89 | - | 23,216.89 | 93 |
| Parliamentary Joint Services | | | | | | | | |
| General Administration and Support Services | General Administration and Support Services | 6,198.81 | 1,565.00 | 7,763.81 | 5,887.14 | 1,461.69 | 7,348.82 | 95 |
| Legislative Training and Knowledge Management Programmes | Legislative Training and Knowledge Management Programmes | 102.4 | - | 102.4 | 94.36 | - | 94.36 | 92 |
| Curriculum, Training and Knowledge Management | Curriculum, Training and Knowledge Management | 88.79 | - | 88.79 | 73.8 | - | 73.8 | 83 |
| | Sub-Total | 6,390.00 | 1,565.00 | 7,955.00 | 6,055.30 | 1,461.69 | 7,516.98 | 94 |
| Senate | | | | | | | | |
| Senate Legislation and Oversight | Legislative, Procedural and Oversight | 2,961.15 | - | 2,961.15 | 2,812.63 | - | 2,812.63 | 95 |
| | Legislative Support Services | 151 | - | 151 | 132.54 | - | 132.54 | 88 |
| Senate Representation and Intergovernmental Relations | Senate Representation | 1,781.20 | - | 1,781.20 | 1,647.13 | - | 1,647.13 | 92 |
| | Liaison and Outreach | 155.5 | - | 155.5 | 145.48 | - | 145.48 | 94 |
| General Administrator, Planning and Support Services | General Administration | 2,158.10 | - | 2,158.10 | 1,999.86 | - | 1,999.86 | 93 |
| | Planning and Support Services | 197.05 | - | 197.05 | 162.59 | - | 162.59 | 83 |
| | Sub-Total | 7,404.00 | - | 7,404.00 | 6,900.23 | - | 6,900.23 | 93 |
| Public Service Commission | | | | | | | | |

| Programmes | Sub-Programmes | Revised Approved Estimates II (Kshs.) | | | Expenditure (Kshs.) | | | Absorption Rate (%) |
|--|---|---------------------------------------|-------------------|-------------------|---------------------|------------------|-------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| General Administration Planning and Support Services | Administration | 816.17 | 45.3 | 861.47 | 775.56 | 42.71 | 818.28 | 95 |
| | Board Management | 40.54 | - | 40.54 | 40.17 | | 40.17 | 99 |
| Human Resource Management and Development | Establishment and Management Consultancy Services | 82 | - | 82 | 81.3 | - | 81.3 | 99 |
| | Human Resource Management | 204.89 | - | 204.89 | 192.81 | - | 192.81 | 94 |
| | Human Resource Development | 2,188.26 | - | 2,188.26 | 2,040.02 | - | 2,040.02 | 93 |
| Governance and National Values | Compliance and Quality Assurance | 65.28 | - | 65.28 | 61.46 | - | 61.46 | 94 |
| | Ethics Governance and National Values | 58.36 | - | 58.36 | 55.29 | - | 55.29 | 95 |
| Performance and Productivity Management | Performance and Productivity Management | 54 | - | 54 | 52.8 | - | 52.8 | 98 |
| Administration of Quasi-Judicial Functions | Court Litigation and Regulations | 17.68 | - | 17.68 | 15.4 | - | 15.4 | 87 |
| | Admin of County Appeal | 13.06 | - | 13.06 | 11.17 | - | 11.17 | 86 |
| | Sub-Total | 3,540.24 | 45.3 | 3,585.54 | 3,325.98 | 42.71 | 3,368.69 | 94 |
| Office of the Auditor General | | | | | | | | |
| Audit Services | National Government Audit | 6,489.78 | 70.00 | 6,559.78 | 6,185.55 | 32.81 | 6,218.35 | 95 |
| | NGCDF Audit | 99.78 | - | 99.78 | 35.71 | - | 35.71 | 36 |
| | County Government Audit | 897.68 | - | 897.68 | 756.61 | - | 756.61 | 84 |
| | Specialised Unit | 561.65 | - | 561.65 | 400.11 | - | 400.11 | 71 |
| | Sub-Total | 8,048.88 | 70.00 | 8,118.88 | 7,377.97 | 32.81 | 7,410.78 | 91 |
| Office of the Controller of Budget | | | | | | | | |
| Control and Management of Public Finance | Authorisation of withdrawals from Public Funds | 165.1 | - | 165.1 | 155.04 | - | 155.04 | 94 |
| | Budget Review and Analysis | 63.05 | - | 63.05 | 57.16 | - | 57.16 | 91 |
| | Administrative and Support Services | 454.7 | - | 454.7 | 417.56 | - | 417.56 | 92 |
| | Research and Planning | 41.03 | - | 41.03 | 39.85 | - | 39.85 | 97 |
| | Sub-Total | 723.87 | - | 723.87 | 669.62 | - | 669.62 | 93 |
| Commission on Administrative Justice | | | | | | | | |
| Promotion of Administrative Justice | General Administration and Support Services | 536.46 | - | 536.46 | 503.11 | - | 503.11 | 94 |
| | Administrative Justice Services | 158.5 | - | 158.5 | 152.61 | - | 152.61 | 96 |
| | Access to Information Services | 35.24 | - | 35.24 | 30.71 | - | 30.71 | 87 |
| | Sub-Total | 730.19 | - | 730.19 | 686.43 | - | 686.43 | 94 |
| Salaries and Remuneration Commission | | | | | | | | |
| Salaries and Remuneration Management | Remuneration and Benefits Management | 548.96 | - | 548.96 | 529.52 | - | 529.52 | 96 |
| | Sub-Total | 548.96 | - | 548.96 | 529.52 | - | 529.52 | 96 |
| Commission on Revenue Allocation | | | | | | | | |
| Intergovernmental Revenue and Financial Matters | General Administration and Support Services | 484.25 | - | 484.25 | 465.14 | - | 465.14 | 96 |
| | Equitable Sharing of Revenue | 18.66 | - | 18.66 | 18.66 | - | 18.66 | 100 |
| | Public Financial Management | 11.75 | - | 11.75 | 11.73 | - | 11.73 | 100 |
| | Transitional Equalisation | 2.16 | - | 2.16 | 2.15 | - | 2.15 | 100 |
| | Sub-Total | 516.82 | - | 516.82 | 497.69 | - | 497.69 | 96 |
| | Total | 205,976.42 | 122,916.73 | 328,893.16 | 187,836.21 | 84,071.29 | 271,907.50 | 83 |

Source: MDAs and National Treasury

An analysis of programme and sub-programmes shows that the State House Affairs sub-programme on "Coordination of State House Functions" under the State House programme had the highest absorption rate at 100 per cent, with an expenditure of Kshs.10.7 billion Kenyan shillings. The National Treasury's "Accounting Services" sub-programme under the Public Financial Management programme had an absorption rate of 104 per cent, the highest percentage among all sub-programmes. The State Department for Foreign Affairs showed consistently high absorption rates across its sub-programmes, with most at 100 per cent or very close to it. Some sub-programmes, such as the "Community Development" under the State Department for Economic Planning, had relatively low absorption rates. This sub-programme spent Kshs.44.47 billion out of the allocated Kshs.58.03 billion, resulting in an absorption rate of 77 per cent. The Parliamentary Service Commission's "Public Participation and Outreach" sub-programme had one of the lowest absorption rates at 67 per cent, spending only Kshs.8.79 million out of the allocated Kshs.13.03 million. Several large programmes, such as those under the National Treasury, showed varied absorption rates across their sub-programmes, ranging from 29 per cent for "Budget Formulation Coordination and Management" to 104 per cent for "Accounting Services." Overall, the Sector recorded an absorption rate of 83 per cent across all programmes and sub-programmes, with a total expenditure of Kshs.271.91 billion against the revised gross budget of Kshs.328.82 billion.

4.10.4 Key Achievements of MDAs in the PAIR Sector

In FY 2023/24, the PAIR sector demonstrated progress across various programs, achieving significant milestones in service delivery and fiscal responsibility. The Executive Office of the President, through its multiple sub-programs such as Government Printing Services and Counter Terrorism Services, recorded high absorption rates, with most exceeding 90 per cent. The Office of the Deputy President had an absorption rate of 98 per cent but surpassed the budget in some areas, such as the Office of the Spouse of the Deputy President. Similarly, the State House achieved a remarkable absorption rate of 100 per cent in its operations, including the administration of statutory benefits for retired presidents.

Other notable achievements include the State Department for Parliamentary Affairs with a 75 per cent absorption rate, reflecting efficient resource management in legislative coordination. The State Department for Economic Planning effectively utilised funds for vital economic policies, particularly in National Statistical services, achieving a 90 per cent absorption rate. The National Treasury absorbed 74 per cent of its budget, ensuring continued financial services and public financial management reforms.

During the review period, the Office of the Controller of Budget processed 599 exchequer requests for the National Government and 8,598 for County Governments. This averages 12 requests and 165 per week, respectively, surpassing the set targets. In addition, the Office prepared and published eight budget implementation review reports, four for the National Government and an equal number for County Governments. The office also monitored budget implementation activities in the counties and prepared 38 county monitoring reports.

The State Department for Foreign Affairs achieved a 100% absorption rate in international relations, ensuring Kenya's robust global diplomatic presence. The Office of the Auditor General maintained a high absorption rate, particularly in the audit of national government services. Generally, the PAIR sector has maintained strong fiscal discipline and operational efficiency across its various departments and programs, as evidenced by the absorption rates in Table 4.34.

4.10.5 Project Implementation for PAIR Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.35 summarises some of the Projects with the Highest Expenditure in the reporting period in the PAIR sector.

Table 4.35: PAIR Sector Projects with the Highest Expenditure

| MDA | Project Name (a) | Project Commencement Date (b) | Expected date of Completion (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total Funding in FY 2023/24 (Kshs. Million) (f) | Total Expenditure FY 2023/24 (Kshs. Million) (g) | Cumulative Expenditure As of 30th June 2024 (Kshs. Million) (h) | Percentage (%) of Completion (I=h/e) |
|---------------------------------------|---|-------------------------------|---------------------------------|---------------------|--|---|--|---|--------------------------------------|
| State Department for Public Service | Japanese Grants for Human Resource Development Scholarships | 2021 | 2026 | Donor | 958 | 250.64 | 250.64 | 296.75 | 31 |
| | Completion of hostels 112-bed capacity single rooms at KSG-Embu | 2018 | 2026 | GOK | 1,200.00 | 130 | 130 | 189.18 | 16 |
| | Implementation of Huduma Service Delivery Channels | 2013 | 2026 | GOK | 25,030.00 | 124.96 | 124.96 | 8,420.00 | 34 |
| The National Treasury | Kenya Financing Locally Led Climate Action Programme | 01/03/2020 | 01/06/2025 | GoK and Donor | 46,793.00 | 9,665.00 | 7,733.83 | 9,566.53 | 20 |
| | Infrastructure Finance and Public-Private Partnership Project 2 | 01/12/2017 | 30/06/2023 | Foreign | 5,000.00 | 6,273.00 | 5,328.32 | 6,392.32 | 128 |
| | Supporting Access to Finance and Enterprise Recovery | 01/05/2022 | 31/12/2026 | GoK and Donor | 11,912.40 | 2,040.00 | 1,377.88 | 1,501.88 | 13 |
| | Kenya Affordable Housing Project | 01/07/2020 | 30/06/2026 | Foreign | 25,000.00 | 1,250.00 | 1,077.00 | 5,191.05 | 21 |
| | Special Global Fund - HIV NFM 3 | 07/01/2021 | 30/06/2025 | GoK and Donor | 24,705.00 | 8,634.49 | 4,279.92 | 16,671.92 | 67 |
| State Department of Economic Planning | National Government Constituency Fund | 07/01/2016 | ongoing | GoK | 359,979.00 | 57,931.50 | 44,400.00 | 236,429.63 | 66 |
| | National Food and Nutrition Project KNBS | 01/01/2028 | Ongoing | Foreign | 737.5 | 140 | 124.7 | 397.82 | 54 |
| | East Africa Regional Statistics Programme for Results | 07/01/2022 | 2027 | GoK | 13,700.00 | 1,000 | 1,000.00 | 1,000 | 7 |
| Public Service Commission | Refurbishment of Old Commission House | 01/07/2017 | 2025/2026 | GoK | 400 | 42.71 | 42.17 | 237.21 | 59 |
| The Executive Office of the President | General Work-Re-refurbishment of Harambee House Office | 01/07/2015 | 30/06/2026 | GoK | 103.2 | 59.3 | 59.3 | 59.3 | 57 |
| | Modernisation of the Press and refurbishment of Buildings at the Government Printer | 01/07/2013 | 30/06/2028 | GoK | 9,511.97 | 667.97 | 313.70 | 981.67 | 10 |
| | National Fund for Disabled in Kenya | 01/07/2016 | 30/06/2027 | GoK | 3,040.90 | 2,110.75 | 2,110.75 | 2,110.75 | 69 |

Source: MDAs

Analysis of project implementation by MDAs under the PAIR sector reported varied progress rates. Notably, the National Government Constituency Fund (NGCDF) under the State Department of Economic Planning has achieved significant progress with a 66 per cent transfer, indicating high fund utilisation. However, other projects, such as the Kenya Financing Locally Led Climate Action Programme and the East Africa Regional Statistics Programme for Results, show slower progress, with completion rates of 17 per cent and 7 per cent, respectively.

From the analysis, the Controller of Budget recommends a targeted review of projects with lower completion rates to identify and address the specific challenges hindering progress. This may involve enhancing project management practices, improving stakeholder coordination, and ensuring timely resource allocation. For high-value projects like the Kenya Financing Locally Led Climate Action Programme, it is crucial to reassess timelines and milestones to accelerate completion and achieve intended outcomes. Increased oversight and regular progress evaluations should be instituted to ensure that projects remain on track and funds are utilised efficiently.

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

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

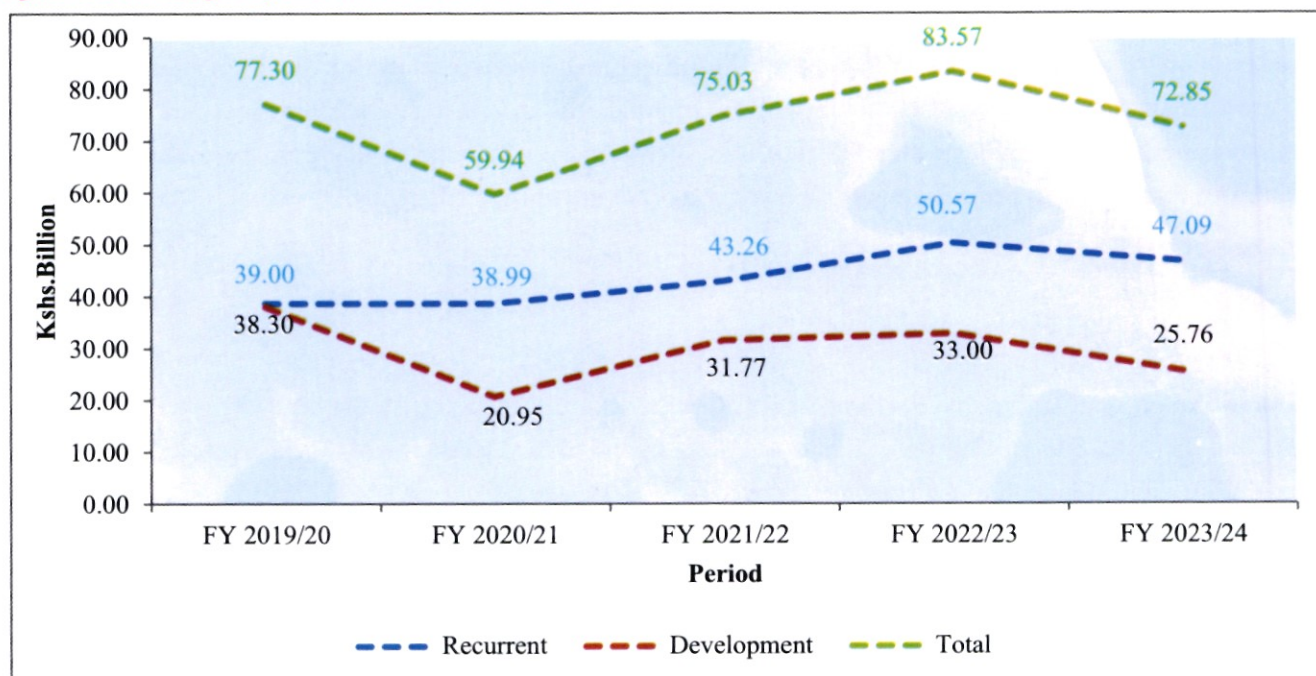
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement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

4.11.2 Budget Performance for the SPCR Sector

The budget allocated to the SPCR sector in FY 2023/24 amounts to Kshs.70.64 billion, revised to Kshs.72.85 billion in Supplementary Budget I and Kshs.72.85 billion in Supplementary Budget II, compared to the Kshs.73.21 billion allocated in the FY 2022/23. This amount represents 2 per cent of the revised gross national budget of Kshs.4.43 trillion and 3 per cent of the MDAs' revised budget of Kshs.2.44 trillion. The allocation included Kshs.25.76 billion (35 per cent) for development activities and Kshs.47.09 billion (65 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.36.83 billion (51 per cent of the Sector's revised budget), while the State Department for Culture and Heritage was allocated Kshs.2.78 billion (4 per cent of the Sector's revised budget).

The high allocation to the State Department for Social Protection and Senior Citizen Affairs is attributed to its vital role in promoting the welfare of senior citizens and other vulnerable groups through the National Safety Net Programme. Figure 4.19 shows the budgetary allocation trend for the SPCR sector for FY 2019/20 to FY 2023/24.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

The total exchequer issues to the SPCR sector amounted to Kshs.49.75 billion, representing 95 per cent of the Sector's revised net budget, comprised Kshs.7.84 billion for development expenditure, representing 86 per cent of revised development net budget, and Kshs.41.92 billion for recurrent activities, representing 97 per cent of revised recurrent net budget. Table 4.36 shows the SPCR sector analysis of exchequer issues and expenditure in FY 2023/24.

Table 4.36: SPCR Sector-Analysis of Exchequer Issues and Expenditure

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|--|------------------------|--------------------|------------------|-------------|--------------------------------------|--|----------------------|--------------------|------------------|-------------|--------------------------------------|--|
| | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget | Revised Gross Budget | Revised Net Budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
| State Department for Youth Affairs and the Arts | 1.08 | 0.78 | 0.58 | 0.73 | 74 | 67 | 3.13 | 2.87 | 2.87 | 2.99 | 100 | 96 |
| State Department for Sports | 16.08 | 0.08 | 0.08 | 14.51 | 95 | 90 | 1.53 | 1.31 | 1.29 | 1.28 | 99 | 84 |
| State Department for Culture and Heritage | 0.15 | 0.15 | 0.14 | 0.15 | 88 | 96 | 2.63 | 2.23 | 2.23 | 2.19 | 100 | 83 |
| State Department for Labour and Skills Development | 0.79 | 0.79 | 0.33 | 0.62 | 42 | 79 | 4.87 | 2.27 | 2.22 | 3.87 | 98 | 79 |

| VOTE | Development (Kshs. Bn) | | | | | | Recurrent (Kshs. Bn) | | | | | |
|---|------------------------|-------------|-------------|--------------|-----------|-----------|----------------------|--------------|--------------|--------------|-----------|-----------|
| | | | | | | | | | | | | |
| State Department for Social Protection and Senior Citizen Affairs | 4.09 | 3.85 | 3.28 | 2.39 | 85 | 58 | 32.74 | 32.64 | 31.78 | 32.07 | 97 | 98 |
| State Department for Gender and Affirmative Action | 3.55 | 3.45 | 3.44 | 3.54 | 100 | 100 | 2.19 | 2.05 | 1.52 | 2.12 | 74 | 97 |
| Total | 25.76 | 9.11 | 7.84 | 21.95 | 86 | 85 | 47.09 | 43.37 | 41.92 | 44.53 | 97 | 95 |

Sector Summary

| | Revised Gross Budget | Revised Net budget | Exchequer Issues | Expenditure | % of Exchequer to Revised Net Budget | % of Expenditure to Revised Gross Budget |
|--------------|----------------------|--------------------|------------------|--------------|--------------------------------------|--|
| Development | 25.76 | 9.11 | 7.84 | 21.95 | 86 | 85 |
| Recurrent | 47.09 | 43.37 | 41.92 | 44.53 | 97 | 95 |
| Total | 72.85 | 52.48 | 49.75 | 66.48 | 95 | 91 |

Source: MDAs and National Treasury

In the FY 2023/24, the State Department for Gender and Affirmative Action received the highest proportion of development exchequer issues to revised development net budget at 100 per cent, while the State Department for Labour and Skills Development received the lowest at 42 per cent. The State Department for Culture and Heritage and the State Department for Youth Affairs and the Arts recorded the highest proportion of recurrent exchequer issues to revised recurrent net budget of 100 per cent, and the State Department for Gender and Affirmative Action recorded the lowest ratio of 74 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in the FY 2023/24.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR Sector amounted to Kshs.66.48 billion, representing 91 per cent of the revised gross budget, compared to 89 per cent (Kshs.74.31 billion) recorded in FY 2022/23. This amount comprised Kshs.21.95 billion for the development budget representing an absorption rate of 85 per cent, compared to 78 per cent recorded in FY 2022/23, and Kshs.44.53 billion for recurrent expenditure representing 95 per cent of the revised recurrent gross budget, compared to 96 per cent recorded in FY 2022/23.

The State Department for Gender and Affirmative Action recorded the highest absorption of the development budget at 100 per cent. In comparison, the State Department for Social Protection and Citizen Affairs recorded the lowest at 58 per cent. This is attributed to insufficient funding as a result of budget cuts. The State Department for Social Protection and Citizen Affairs recorded the highest recurrent expenditure to the revised gross budget at 98 per cent, while the State Department for Labour and Skills Development recorded the lowest at 79 per cent, which is attributed to insufficient funds brought about by budget cuts.

In line with section 15 of the Public Finance Management Act 2012, as read together with section 26 of the Public Finance Management Regulations, 2015, personnel emoluments are at most thirty-five per cent of a government entity's revenue. Table 4.37 below summarizes PE costs as a percentage of revenue for the four MDAs in the Social Protection, Culture and Recreation sector.

Table 4.37: SPCR Sector PE Costs as a Percentage of Revenue

| MDA | Revenue (in Kshs. million) | PE costs (in Kshs million) | PE to Revenue as a percentage |
|--|----------------------------|----------------------------|-------------------------------|
| State Department for Youth Affairs | 3,609 | 775.00 | 21 |
| State Department for Sports | 15,800 | 175.00 | 1 |
| State Department for Culture and Heritage | 2,367 | 201.00 | 2 |
| State Department for Labour and Skills Development | 5,135 | 926.00 | 18 |
| State Department for Social Protection and Citizen Affairs | 35,306 | 755.00 | 2 |
| State Department for Gender and Affirmative Action | 5,203 | 287.00 | 6 |
| Total | 67,420 | 3099.00 | 5 |

Source: MDAs

Aggregately, the Social Protection Culture Recreation sector spent 5 per cent of revenue on personnel emoluments, which does not exceed the legal threshold of 35 per cent. The State Department for Youth Affairs had the highest percentage at 21 per cent while the State Department for Sports had the lowest at 1 per cent.

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

The SPCR sector allocation was to fund eighteen programmes. Table 4.38 shows budget execution by programmes and sub-programmes by the SPCR sector in FY 2023/24.

Table 4.38: SPCR Sector's Programme Performance

| Pro-grammes | Sub Programmes | Revised Budget (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|--|--|--------------------------------|------------------|------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Sports | | | | | | | | |
| Sports | Sports Training and Competitions | 693.80 | 79.20 | 773.00 | 778.87 | 78.75 | 857.61 | 111 |
| | Development and Management of Sports Activities | 619.00 | 16,000.00 | 16,619.00 | 332.25 | 14,429.96 | 14,762.22 | 89 |
| | General Administration, Planning, and Support Services | 219.96 | - | 219.96 | 171.27 | - | 171.27 | 78 |
| | Sub-Total | 1,532.76 | 16,079.20 | 17,611.96 | 1,282.39 | 14,508.71 | 15,791.10 | 90 |
| State Department for Culture and Heritage | | | | | | | | |
| Culture | Conservation of Heritage | 1,578.21 | 35.00 | 1,613.21 | 1,278.21 | 30.00 | 1,308.21 | 81 |
| | Development and Promotion of Culture | 400.31 | 35.00 | 435.31 | 247.04 | 34.30 | 281.33 | 65 |
| | Public Records and Archives Management | - | - | - | - 1.35 | - | - 1.35 | - |
| | Cultural Product Diversification | 314.47 | 69.70 | 384.17 | 292.06 | 69.70 | 361.76 | 94 |
| Public Records and Archives Management | Archives and Documentation | 104.89 | 13.15 | 118.04 | 81.21 | 13.15 | 94.36 | 80 |
| | Records Management | 18.68 | - | 18.68 | 14.65 | - | 14.65 | 78 |
| General Administration, Planning and Support | General Administration, Planning and Support Services | 213.51 | - | 213.51 | 186.77 | - | 186.77 | 87 |
| | Sub-Total | 2,630.06 | 152.85 | 2,782.91 | 2,098.59 | 147.15 | 2,245.73 | 81 |
| State Department for Youth Affairs and the Arts | | | | | | | | |
| Youth Empowerment Services | Youth Social and Sustainable Community Development | 233.57 | 393.22 | 626.79 | 231.96 | 183.42 | 415.39 | 66 |
| | Youth Mentorship, Leadership and Governance | | | | | | | |
| Youth Development Services | Youth Development Research and Quality Management | 48.41 | 7.00 | 55.41 | 49.75 | 6.65 | 56.39 | 102 |
| | Youth Entrepreneurship, Innovation, and Talent Development | 280.27 | 454.88 | 735.15 | 208.23 | 384.55 | 592.78 | 81 |
| | Youth Development Field Extension Services | 467.38 | 136.00 | 603.38 | 665.10 | 71.87 | 736.97 | 122 |
| General Administration, Planning and Support | Administration and Support Services | 354.02 | - | 354.02 | 354.01 | - | 354.01 | 100 |
| The Arts | Film Services | 949.00 | 80.00 | 1,029.00 | 894.75 | 70.89 | 965.64 | 94 |
| | Performing Arts | 148.86 | - | 148.86 | - | - | - | - |
| | Promotion of Kenyan Music and Dance | 235.46 | - | 235.46 | - | 105.94 | 105.94 | 45 |
| Library Services | Library Services | 328.84 | 13.60 | 342.44 | 327.64 | 13.54 | 341.18 | 100 |
| | Sub-Total | 3,045.82 | 1,084.70 | 4,130.52 | 2,731.45 | 836.87 | 3,568.32 | 86 |

| Pro-grammes | Sub Programmes | Revised Budget (Kshs. Million) | | | Expenditure (Kshs. Million) | | | Absorption Rate (%) |
|---|--|--------------------------------|------------------|------------------|-----------------------------|------------------|------------------|---------------------|
| | | Recurrent | Development | Total | Recurrent | Development | Total | |
| State Department for Gender and Affirmative Action | | | | | | | | |
| Community Development | Affirmative Action | 36.00 | 3,000.40 | 3,036.40 | 36.00 | 3,000.39 | 3,036.39 | 100 |
| Gender Empowerment | Social Economic Empowerment | 432.20 | 310.33 | 742.53 | 409.77 | 310.33 | 720.10 | 97 |
| | Gender Mainstreaming | 1,458.76 | 243.10 | 1,701.87 | 1,320.36 | 232.91 | 1,553.26 | 91 |
| General Administration, Planning and Support | Administration and Support Services | 258.74 | - | 258.74 | 255.63 | - | 255.63 | 99 |
| | Gender Field Services | - | - | - | 96.14 | - | 96.14 | - |
| | Sub-Total | 2,185.70 | 3,553.83 | 5,739.53 | 2,117.90 | 3,543.63 | 5,661.53 | 99 |
| State Department for Social Protection and Senior Citizens Affairs | | | | | | | | |
| Social Protection and Children Services | Social Welfare and Vocational Rehabilitation | 667.34 | 318.00 | 985.34 | 600.19 | 273.91 | 874.11 | 89 |
| | Community Mobilization and Development | 833.15 | 13.63 | 846.78 | 778.69 | - | 778.69 | 92 |
| | Child Community Support Services | 2,695.74 | - | 2,695.74 | 2,566.66 | - | 2,566.66 | 95 |
| | Child Rehabilitation and Custody | 473.08 | 200.00 | 673.08 | 219.83 | - | 219.83 | 33 |
| National Safety Net | National Safety Net | 27,777.18 | 3,560.84 | 31,338.02 | 27,640.98 | 2,119.96 | 29,760.94 | 95 |
| General Administration, Planning and Support Services | General Administration and Support Services | 294.71 | - | 294.71 | 266.56 | - | 266.56 | 90 |
| | Sub-Total | 32,741.20 | 4,092.47 | 36,833.67 | 32,072.91 | 2,393.88 | 34,466.79 | 94 |
| State Department for Labour and Skills Development | | | | | | | | |
| Promotion of the Best Labour Practice | Promotion for Harmonious Industrial Relations | 454.49 | 10.00 | 464.49 | 454.57 | 8.87 | 463.44 | 100 |
| | Regulation of Trade Unions | 19.04 | - | 19.04 | 19.71 | - | 19.71 | 104 |
| | Provision of Occupational Safety and Health | 274.21 | 218.43 | 492.64 | 272.04 | 144.61 | 416.65 | 85 |
| | Employment Promotion Services | 322.77 | 301.12 | 623.89 | 264.44 | 301.12 | 565.56 | 91 |
| Manpower Development, Employment and Productivity Management | Human Resource Planning and Development | 73.80 | 235.87 | 309.67 | 73.47 | 150.57 | 224.04 | 72 |
| | Provision of Industrial Skills | 2,900.00 | 25.00 | 2,925.00 | 1,961.94 | 15.33 | 1,977.27 | 68 |
| | Employment Promotion | 73.55 | - | 73.55 | 73.44 | - | 73.44 | 100 |
| | Management of Skills and Post-Training | 60.89 | 2.00 | 62.89 | 60.63 | 2.97 | 63.61 | 101 |
| General Administration Planning and Support Services | Policy, Planning and General Administrative Services | 693.27 | - | 693.27 | 692.94 | - | 692.94 | 100 |
| | Sub-Total | 4,872.01 | 792.42 | 5,664.43 | 3,873.17 | 623.47 | 4,496.65 | 79 |
| Grand Total | | 47,007.55 | 25,755.47 | 72,763.02 | 44,176.41 | 22,053.71 | 66,230.12 | 91 |

Source: MDAs and National Treasury

Analysis of Programmes and Sub-programmes Analysis shows that several programmes utilized their allocated funds in FY 2023/24, including the Library Services sub-programme under the Library Services programme in the State Department of Youth Affairs. In contrast, the Child Rehabilitation and Custody sub-programme under the Social Protection and Children Services programme in the State Department for Social Protection and Senior Citizens Affairs absorbed 33 per cent of its budget. The Promotion of Kenyan Music and Dance sub-programme under the Arts programme in the State Department of Youth Affairs and the Arts absorbed 45 per cent of its budget.

4.11.4 Key Achievements

In the State Department for Labour and Skills Development, Local labour-related disputes were resolved at a 99 per cent level against a target of 80 per cent. The number of County Child Labour Committees established and operationalised stood at 11 against a target of 10. Also, the number of workers in hazardous occupations medically examined stood at 193,282 against a target of 125,000, exceeding the target by 68,282.

In the State Department for Social Protection and Senior Citizen Affairs, 50,000 people living with disabilities registered and were issued disability cards against a target of 41,063. The number of children provided with psychosocial support was 105,814, against a target of 68,750. This was achieved by working directly with schools; thereby, the Child Welfare Society of Kenya achieved the target.

In the State Department for Culture and Heritage, the number of records digitized in the Records Management Unit exceeded 10,000 against a target of 500,000. The State Department for Gender and Affirmative Action enhanced awareness creation on Female Genital Mutilation (FGM) to eradicate it in 20 counties against a target of 4.

In the State Department of Youth Affairs and Creative Economy, 24,948 youths were engaged in the Intergenerational Dialogue Forum, against a target of 5,000 youth participation in the Leadership and Governance in Youth Empowerment Programme.

4.11.5 Project Implementation for the SPCR Sector

Most of the projects and programmes are multi-year in nature and implemented over a period of more than one financial year. Table 4.39 summarises some of the Projects with the Highest Expenditure in the reporting period in the SPCR sector.

Table 4.39: SPCR Sector Projects with the Highest Expenditure

| MDA | Project Name (a) | Project commence Date(b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total funding FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|---|---|--------------------------|--|---------------------|--|---|--|--|--------------------------------------|
| State Department for Culture and Heritage | Rehabilitation of Basic Facilities at Bomas | 03-Jun-22 | 04-Jun-26 | GoK | 235.00 | 137.70 | - | 137.70 | 59 |
| | Establishment of an Integrated Records Management System (IRMS) | 07-Jul-09 | 08-Jun-25 | GoK | 550.00 | 70.00 | - | 70.00 | 13 |
| | Refurbishment of Archives Offices | 04-Jul-23 | 04-Jun-26 | GoK | 43.60 | 30.45 | - | 30.45 | 70 |

| MDA | Project Name (a) | Project commence Date(b) | Expected date of Completion of the Project (c) | Source of Funds (d) | Estimated Value of the Project (Kshs. Million) (e) | Total funding FY 2023/24 (Kshs. Million) (f)* | Actual Expenditure FY 2023/24 (Kshs. Million) (g)* | Cumulative Expenditure as of 30th June 2024 (Kshs. Million) (h)* | Percentage (%) of Completion (i=h/e) |
|---|---|--------------------------|--|---------------------|--|---|--|--|--------------------------------------|
| State Department for Social Protection and Senior Citizen Affairs | Kenya Social and Economic Inclusion Project | 03-Dec-21 | 30-Jun-27 | GoK/ Donor (IDA) | 10,359.59 | 3,560.84 | 2,120.00 | 7,984.34 | 77 |
| | National Development Fund for Persons with Disabilities (PWDs) | 14-Jun-21 | 30-Jun-27 | GoK | 6,092.00 | 259.00 | 259.00 | 2,784.30 | 46 |
| | Construction of Foster Care Centres | 03-Dec-21 | 30-Jun-27 | GoK | 1,205.90 | 200.00 | - | 827.70 | 69 |
| State Department for Labour and Skills Development | Kenya Youth Empowerment Opportunities Project: Establishment of National Labour Market Information System | 01-Jul-17 | 31-Dec-23 | GoK/ World Bank | 1,195.80 | 145.87 | 145.73 | 1,100.95 | 92 |
| | Kenya Youth Employment and Opportunities Project: Improving Youth Employability | 01-Jul-17 | 31-Dec-23 | World Bank | 3,138.00 | - | - | 3,190.62 | 100 |
| State Department for Youth Affairs and the Arts | Kenya Youth Employment and Opportunities Project (KYEOP)-BETA | 30-Dec-16 | 31-Aug-23 | GoK and World Bank | 7,981.10 | 404.88 | | 7,241.86 | 91 |
| | Youth Empowerment Centres (YECs)-BETA | 01-Jul-07 | 30-Jun-30 | GoK | 7,360.00 | 136.00 | 71.87 | 2,916.35 | 40 |
| | Establishment of Kenya Film School | 01-Jul-14 | 30-Jun-26 | GoK | 691.00 | 50.00 | 50.89 | 453.89 | 66 |
| State Department for Gender and Affirmative Action | National Government Affirmative Action Fund | 2015/2016 | Ongoing | GoK | 23,204.50 | 3,000.40 | 3,000.00 | 23,204.50 | 100 |
| | Women Enterprise Fund | 2007/2008 | Ongoing | GoK | 13,000.00 | 310.33 | 310.00 | 5,651.93 | 43 |
| | Enhancing prevention and response to Gender Based Violence | 2021/22 | 31-Aug-24 | GoK/ Donor | 768.00 | 303.11 | 213.50 | 592.50 | 77 |
| State Department for Sports | Kiprugut Chumo Stadium | 01-Aug-23 | 31-Oct-23 | GoK | 408.00 | 408.00 | 408.00 | 408.00 | 100 |
| | Phase 1B Kenya Academy of Sports Complex-Kasarani | 01-Apr-22 | 31-Dec-23 | GoK | 424.00 | 176.00 | 167.35 | 167.35 | 37 |
| | Ruringu Stadium-Nyeri County | 01-Sep-16 | 30-Jun-24 | GoK | 358.26 | 97.21 | 18.55 | 97.21 | 75 |

Source: MDAs

The National Treasury should ensure adequate funding for ongoing development projects in FY 2024/25 to ensure timely completion. For multi-year projects that are behind schedule, it is essential to identify the causes of delay and take necessary corrective measures to expedite their implementation in the following financial years.

5. KEY ISSUES AND RECOMMENDATIONS

This chapter highlights critical issues identified by the COB in FY 2023/24 and provides recommendations for effective budget implementation.

5.1. Failure to Fully Consider Budget Performance During Supplementary Budgeting

Analysis of reports submitted by MDAs to the Controller of Budget and financial data extracted from IFMIS indicates that some MDAs' expenditures exceeded their budget. This was occasioned by failure to fully consider expenditure performance during supplementary budgeting, resulting in the budget reductions below an MDA's already incurred expenditure.

To avoid overdrawn budget line items, the Controller of Budget recommends that the National Treasury ensure that expenditure performance is updated and fully considered during Supplementary Budgeting.

5.2. Delay in Funding MDAs and County Governments

A review of MDA reports submitted to the Office of the Controller of Budget attributed low budget absorption to a delay in the release of funds and issuance of authority to spend appropriation-in-aid collected to implement planned activities. The delay in disbursing funds is attributed to the tight cash flow position occasioned by a shortfall in receipts into the Consolidated Fund, which was 89 per cent of the target of Kshs.4.26 trillion, indicating a shortfall of Kshs.466.71 billion.

The Controller of Budget recommends that the government enhance revenue mobilisation by widening the tax base through initiatives such as supporting economic production. This will create employment and thereby increase the number of taxpayers. Additionally, the National Treasury should streamline cash planning to ensure that funds to MDAs and County Governments are released on time based on the approved work plans and the cash flow projections. The National Treasury should also grant authority to MDAs to spend collected A-I-A in time to enhance effective budget implementation.

5.3. Submission of Quarterly Reports to the Controller of Budget

Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429, requires the Controller of Budget to submit to Parliament quarterly budget implementation reports of the National and County Governments thirty days after the end of each quarter. These reports form the basis of Budget Implementation Review Reports prepared by the Controller of Budget. On this premise, the Office requests data from MDAs with specific templates and timelines to enhance data integrity and timely reporting.

In the reporting period, we observed late submission of quarterly reports, incomplete data on the submitted reports, inconsistency in cumulative reports submitted quarterly, especially on ongoing projects, and disparity of reported budget figures compared to budget books published by the National Treasury.

The Controller of Budget recommends that MDA Accounting Officers submit quarterly reports on time and in the prescribed format by the Office of the Controller of Budget to enable timely publishing of reports per the Law.

5.4. Projects Implementation by MDAs

A review of project implementation reports submitted by MDAs to the Controller of Budget indicates delays in project completion, as demonstrated by the low level of implementation, time-lapse on the expected completion date, and inconsistent data on funds released and expenditures recorded between quarterly reports. This is attributed to the non-provision of budgets for existing projects in the subsequent financial years, which, therefore, need more funding and delays by some contractors when undertaking project execution.

To avoid project stagnation and stalling, the Controller of Budget recommends budgeting on the multi-year project up to completion, timely release of funds on the ongoing projects as per the certified completion certificates, completion of ongoing projects before initiating new ones, and continuous monitoring of ongoing projects. In addition, accounting officers should ensure consistency in quarterly data reporting concerning funding, expenditure, and completion status on projects to make informed decisions by policymakers.

5.5. Linking Financial, Non-financial and Programme-Based Budget Performance

Section 12(2)(k) of the PFM Act requires the National Treasury to issue guidelines to national government entities concerning financial matters and monitor their implementation and compliance. In line with Sec.12(2)(k), at the beginning of each financial year, the Cabinet Secretary of National Treasury and Economic Planning issues a Circular to all Accounting Officers/Principal secretaries for all MDAs, the Judiciary, Parliament, Constitutional Commissions and Independent Offices guiding on the implementation of the specific financial year. Guidelines for the implementation of the FY 2023/24 and the Medium-Term Budget were issued through Treasury Circular No.7/2023 dated 21st June 2023.

National government entities' analysis of the budget implementation report for the FY 2023/24 shows discrepancies between financial and non-financial performance with the Program Budget target and implementation. Some budgeted activities reported over 100 per cent achievement, whereas others recorded non-achievement. This makes it hard to relate the critical performance indicators and output as budgeted in the Programme Based Budget and to identify the implementation of the Government Agenda (Bottom Economic Transformation Approach. This is attributed to failure to stick to the work plans, spending funds from other votes without adhering to the reallocation requirement, and implementing activities outside the budget.

The Controller of Budget recommends that all accounting officers adhere to guidelines for implementing the financial year and the Medium-Term Budget to ensure seamless budget execution, promote service delivery, and spur economic growth.

5.6. Cost of Public Debt

As of June 30, 2024, the total public debt stood at Kshs.10.56 trillion, which is 65 per cent of the Gross Domestic Product (GDP) at current prices. This is an increase from Kshs.10.28 trillion reported in June 2023, which was 72 per cent of the GDP at current prices for that period. Total expenditure on public debt in FY 2023/24 was Kshs.1.59 trillion, representing 89 per cent of the revised annual estimates, compared to Kshs.1.15 billion (83 per cent) recorded in FY 2022/23. The expenditure comprised Kshs.834.85 billion towards principal redemption, Kshs.750.41 billion towards interest payments, Kshs.1.58 billion as commitment fees, and Kshs.361.71 million as other charges.

The cost of external debt includes various items such as interest rates, commitment fees, penalties paid, and other charges. It's worth noting that since external debt is mainly in foreign currency, the cost of debt is also influenced by exchange rate movements. The value of Kenya Shillings vis-à-vis the US dollar has fluctuated from an average of

Kshs.117.9 per dollar in July 2022, to Kshs.141.4 per dollar as of June 2023, and Kshs.159.7 per dollar in January 2024 before appreciating to Kshs.129.4 per dollar in June 2024.

The cost of domestic debt has been influenced by increases in interest rates, mainly due to the rise in the Central Bank rate, which increased from 7.5 per cent in July 2022 to 8.75 per cent in November 2022, to 10.5 per cent in July 2023, 12.5 per cent in December 2024, and 13.0 per cent from February to June 2024. For example, the interest rate of the 91-day Treasury Bill increased from 8.097 per cent on July 4, 2023, to 15.9716 per cent as of June 24, 2024, an increase of 97 per cent.

The cost of public debt is influenced by many factors, including the type of debt, interest rate being charged, exchange rate, commitment fee, and maturity period. To minimize the cost of public debt, the Controller of Budget recommends that the National Treasury review the said factors and how they influence the cost of internal and external debt from time to time. It will also be essential to review public debt's need, urgency, and sustainability and ensure it adheres to Section 15 of the Public Finance Management Act 2012.

6. EMERGING ISSUE: ANALYSIS OF FOREIGN TRAVELS BY MDAs

6.1. Background Information

During the reporting period, the President's Executive Office issued Circular Ref: OP/CAB.308/018 on October 2, 2023, through the Chief of Staff and Head of the Public Service. The Circular reinforced Article 201 (d) of the Constitution on the prudent use of public funds. Specifically, it suspended the following categories of foreign travel:

- Benchmarking and Study Visits.
- Training and related Capacity Building Initiatives.
- Conferences and Meetings of general participation.
- Research, Academic Meetings and Symposia.
- Side Events, Showcase Events and Exhibitions.
- Caucus, Association Meetings and Events.
- Sponsored events requiring supplementation in per diem and ticket upgrades.

Further, the Circular provided that foreign travel will be permitted for the following engagements:

- Fulfillment of state obligations, under the conduct of critical state party engagements.
- To fulfill a statutory leadership or membership role in which critical decisions impacting the country's position are under consideration.

The Circular also provided for the delegation size and period of travel as summarised in Table 6.1.

Table 6.1: Summary of Guidelines in the Circular Ref: OP/CAB.308/018

| No. | Official | Delegation Limit | Days |
|-----|--|--|----------------------------------|
| 1 | Cabinet Secretary | 1+2 | 7 days inclusive of travel dates |
| 2 | Principal Secretary | 1+1 | |
| 3 | Chairperson/ CEO of State Corporation | 1+ 0 | |
| 4 | Chairperson/ CEO of Commissions/ Independent Offices | 1+1 | |
| 5 | Governors | 1+2 | |
| 6 | County Executive Committee Member | 1+0 | |
| 7 | Other Staff | Suspended (save for leave-based travel and representation) | |

Source: Circular Ref: OP/CAB.308/018 dated October 2, 2023

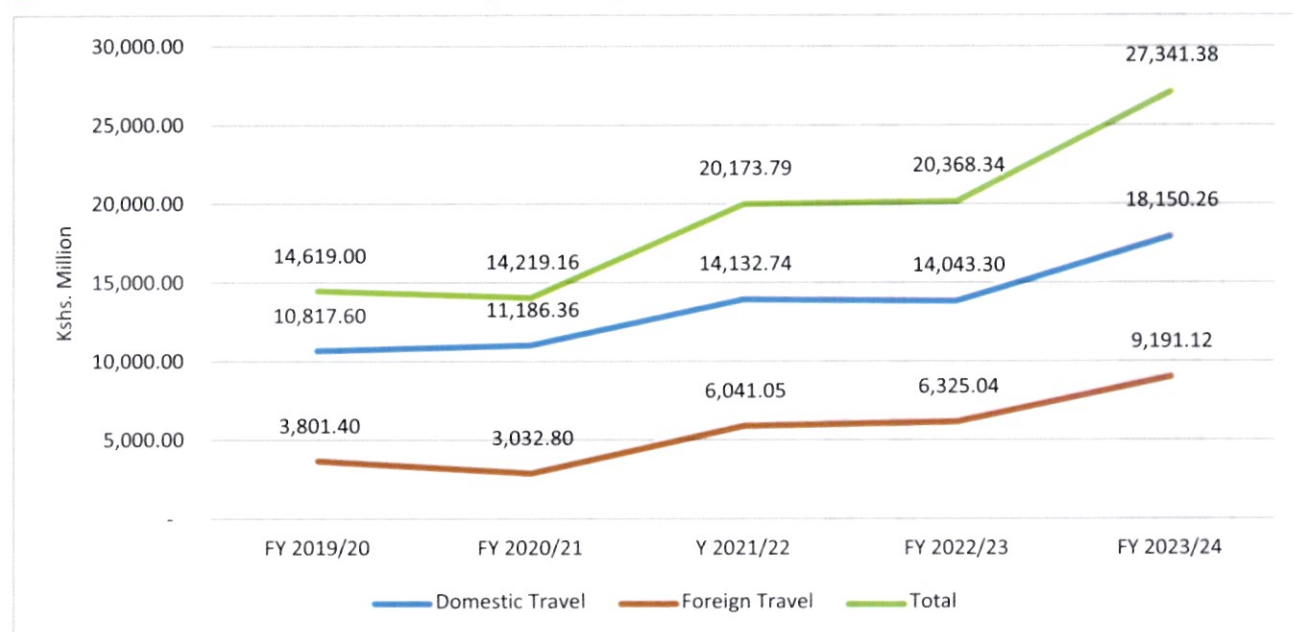
For delegations accompanying H.E. The President, the First Lady, the H.E. Deputy President, and the Prime Cabinet Secretary, the circular guided that the delegations shall be approved only for officials playing a direct role in the scheduled activities/ programmes of the principals. The Ministry of Foreign and Diaspora Affairs was directed to rationalise the numbers. In contrast, the National Treasury and Economic Planning was directed to equitably rationalise by 50 per cent all foreign and local travel budgets.

Based on the above, the Office of the Controller of Budget purposed to analyse the level of compliance with the Circular, but limited the analysis to expenditure.

6.2. Travel Expenditure by MDAs

Figure 6.1: Shows trend of Domestic and Foreign Travel by MDAs from FY 2019/20 to FY 2023/24.

Figure 6.1: Trend of Domestic and Foreign Travel by MDAs



Source: MDAs

From the data in Figure 6.1, expenditure on Domestic Travel has grown from Kshs.10.82 billion in FY 2019/20 to Kshs.18.15 billion in FY 2023/24. The percentage increase between FY 2022/23 (Kshs.14.04 billion) and FY 2023/24 (Kshs.18.15 billion) was 29 per cent. Similarly, the expenditure on Foreign Travel registered a 45 per cent increase between FY 2022/23 (Kshs.6.33 billion) and FY 2023/24 (Kshs.9.19 billion) despite the efforts to reduce non-essential travel in FY 2023/24.

In FY 2023/24, the Office of the Controller of Budget requested details on MDAs' foreign travel to review compliance with the circular. However, some MDAs did not submit a detailed breakdown of foreign travel expenditures. Further, there were discrepancies in the amount reported on foreign travel by economic line vis-a-vis the detailed breakdown. The discrepancies are shown in Table 6.2.

Table 6.2: Variance in reported Foreign Travel Expenditure by MDAs

| Ministries/ Departments/ Agencies | Budget in FY 2023/24 (Kshs.) | Foreign Travel Expenditure reported by MDA by Economic Line Item (Kshs.) | Foreign Travel Expenditure reported by MDA in detailed format* (Kshs.) | Variance (Kshs.) |
|--|------------------------------|--|--|------------------|
| The Executive Office of the President | 47,775,002 | 36,647,786 | 57,534,259 | (20,886,473) |
| Office of the Deputy President | 114,760,449 | 114,922,444 | 114,922,444 | - |
| Office of the Prime Cabinet Secretary | 48,781,560 | 44,330,969 | 25,020,660 | 19,310,309 |
| State Department for Parliamentary Affairs | 16,275,128 | 15,989,273 | 12,853,021 | 3,136,252 |
| State Department for Performance and Delivery Management | 11,862,376 | 10,799,595 | - | 10,799,595 |
| State Department for Cabinet Affairs | 18,773,968 | 3,303,136 | 2,605,682 | 697,454 |
| State House | 298,167,441 | 298,158,892 | - | 298,158,892 |
| State Department for Correctional Services | 1,935,523 | 1,796,208 | - | 1,796,208 |
| State Department for Immigration and Citizen Services | 116,221,092 | 115,795,232 | - | 115,795,232 |
| National Police Service | 1,997,754 | 1,899,998 | 1,899,998 | - |
| State Department for Internal Security and National Administration | 6,244,971 | 6,175,744 | 1,899,998 | 4,275,746 |
| State Department of Devolution | 10,425,200 | 9,851,352 | 9,851,352 | - |

| Ministries/ Departments/ Agencies | Budget in FY 2023/24 (Kshs.) | Foreign Travel Expenditure reported by MDA by Economic Line Item (Kshs.) | Foreign Travel Expenditure reported by MDA in detailed format* (Kshs.) | Variance (Kshs.) |
|--|------------------------------|--|--|------------------|
| State Department for the ASALs and Regional Development | 13,229,129 | 9,636,378 | 9,642,101 | (5,723) |
| Ministry of Defence | 26,873,290 | 26,873,290 | - | 26,873,290 |
| State Department for Foreign Affairs | 3,256,158,207 | 3,255,898,793 | 4,087,145 | 3,251,811,648 |
| State Department for Diaspora Affairs | 484,289,831 | 484,289,831 | 102,143,064 | 382,146,767 |
| State Department for Vocational and Technical Training | 6,039,385 | 2,036,199 | 2,036,199 | - |
| State Department for Higher Education and Research | 10,887,277 | 10,581,591 | 11,306,617 | (725,026) |
| State Department for Basic Education | 1,821,593 | 1,625,190 | - | 1,625,190 |
| The National Treasury | 60,997,891 | 60,297,082 | 60,297,082 | - |
| State Department for Economic Planning | 4,686,819 | 4,662,125 | 16,142,816 | (11,480,691) |
| State Department for Medical Services | 7,843,212 | 7,845,678 | - | 7,845,678 |
| State Department for Public Health and Professional Standards | 2,940,500 | 2,885,728 | 18,371,842 | (15,486,114) |
| State Department for Roads | 2,217,151 | 1,205,000 | 360,000 | 845,000 |
| State Department of Transport | 37,157,458 | 20,151,736 | - | 20,151,736 |
| State Department for Shipping and Maritime Affairs | 8,068,412 | 8,040,000 | - | 8,040,000 |
| State Department for Housing and Urban Development | 15,650,000 | 12,024,232 | 15,931,342 | (3,907,110) |
| State Department for Public Works | 902,739 | 901,495 | 901,495 | - |
| State Department for Irrigation | 13,937,258 | 9,112,008 | 4,678,697 | 4,433,311 |
| State Department of Water and Sanitation | 3,048,417 | 2,814,134 | 2,814,134 | - |
| State Department for Information Communications Technology & Digital Economy | 3,675,725 | 3,181,861 | - | 3,181,861 |
| State Department for Broadcasting & Telecommunications | 5,188,824 | 4,087,145 | 4,087,145 | - |
| State Department for Sports | 5,937,898 | 5,921,321 | - | 5,921,321 |
| State Department for Culture and Heritage | 9,809,130 | 11,441,667 | 13,935,979 | (2,494,312) |
| State Department for Youth Affairs and the Arts | 8,259,877 | 8,482,522 | 10,421,579 | (1,939,057) |
| State Department for Energy | 5,213,974 | 4,978,180 | - | 4,978,180 |
| State Department for Livestock Development | 14,369,882 | 14,338,747 | 23,104,317 | (8,765,570) |
| State Department for the Blue Economy and Fisheries | 2,326,731 | 2,325,214 | 9,864,226 | (7,539,012) |
| State Department for Crop Development | - | - | 27,665,550 | (27,665,550) |
| State Department for Cooperatives | 7,662,841 | 7,016,150 | - | 7,016,150 |
| State Department for Trade | 63,797,587 | 58,085,683 | 67,330,137 | (9,244,454) |
| State Department for Industry | 25,074,910 | 25,780,038 | - | 25,780,038 |
| State Department for Micro, Small and Medium Enterprises Development | 16,554,905 | 12,568,772 | 71,532,454 | (58,963,682) |
| State Department for Investment Promotion | 52,700,000 | 43,573,665 | - | 43,573,665 |
| State Department for Labour and Skills Development | 107,555,902 | 107,524,298 | - | 107,524,298 |
| State Department for Social Protection and Senior Citizen Affairs | 11,567,783 | 3,683,065 | - | 3,683,065 |
| State Department for Mining | 23,412,315 | 12,067,182 | - | 12,067,182 |

| Ministries/ Departments/ Agencies | Budget in FY 2023/24 (Kshs.) | Foreign Travel Expenditure reported by MDA by Economic Line Item (Kshs.) | Foreign Travel Expenditure reported by MDA in detailed format* (Kshs.) | Variance (Kshs.) |
|--|------------------------------|--|--|----------------------|
| State Department for Petroleum | 2,358,938 | 2,265,892 | 29,115,226 | (26,849,334) |
| State Department for Tourism | 31,443,535 | 19,774,709 | 11,714,235 | 8,060,474 |
| State Department for Wildlife | 7,198,347 | 7,035,298 | 7,076,086 | (40,788) |
| State Department for Gender and Affirmative Action | 13,512,949 | 12,722,252 | 14,622,616 | (1,900,364) |
| State Department for Public Service | 12,461,509 | 9,690,450 | 7,620,772 | 2,069,678 |
| State Department for East African Community | 173,427,215 | 173,427,215 | 150,964,966 | 22,462,249 |
| The State Law Office | 70,924,026 | 72,354,269 | 136,728,942 | (64,374,673) |
| The Judiciary | 230,531,408 | 203,446,977 | - | 203,446,977 |
| Ethics and Anti-Corruption Commission | 54,984,554 | 50,049,697 | 50,049,697 | - |
| Office of the Director of Public Prosecutions | 36,000,000 | 50,706,402 | - | 50,706,402 |
| Office of the Registrar of Political Parties | 7,900,000 | 7,488,344 | 7,381,944 | 106,400 |
| Witness Protection Agency | - | - | 1,120,206 | (1,120,206) |
| State Department for Environment & Climate Change | 9,195,800 | 9,175,208 | - | 9,175,208 |
| State Department for Forestry | 15,549,636 | 13,408,374 | 13,408,374 | - |
| Kenya National Commission on Human Rights | 3,500,000 | 2,788,707 | 2,788,707 | - |
| National Land Commission | 2,175,255 | 1,358,560 | 1,358,560 | - |
| Independent Electoral and Boundaries Commission | 4,065,773 | 4,152,700 | - | 4,152,700 |
| Parliamentary Service Commission | 155,031,403 | 152,310,097 | - | 152,310,097 |
| National Assembly | 2,519,416,384 | 2,183,727,962 | - | 2,183,727,962 |
| Parliamentary Joint Services | 484,399,585 | 462,994,196 | - | 462,994,196 |
| Senate | 630,500,000 | 614,909,942 | - | 614,909,942 |
| Judicial Service Commission | 60,242,419 | 59,435,679 | - | 59,435,679 |
| Public Service Commission | 37,723,507 | 34,005,979 | 34,005,979 | - |
| Teachers Service Commission | 1,866,196 | 1,808,229 | - | 1,808,229 |
| National Police Service Commission | 412,500 | 412,419 | - | 412,419 |
| Auditor General | 103,326,600 | 103,324,067 | - | 103,324,067 |
| Controller of Budget | 2,887,925 | 2,434,261 | 2,434,261 | - |
| The Commission on Administrative Justice | 28,339,172 | 21,071,857 | 22,580,994 | (1,509,137) |
| National Gender and Equality Commission | 10,037,352 | 10,037,351 | 11,858,723 | (1,821,372) |
| Independent Policing Oversight Authority | 3,300,000 | 1,425,675 | - | 1,425,675 |
| Total | 9,725,789,305 | 9,193,349,397 | 1,208,071,623 | 7,985,277,774 |

Source: MDAs

* Where an MDA did not submit a detailed breakdown of foreign travel expenditure, column b is nil for that MDA (See Annex XII referenced on page 179 for the detailed breakdown of foreign travel)

We also noted from the detailed breakdown of foreign travel expenditure that several payments were for the previous financial years, an indication of clearance of foreign travel-related pending bills, for example under the Commission of Administrative Justice there were payments made in FY 2023/24 of foreign travels made during FY 2022/23.

6.3. Observations on the Detailed Foreign Travel Data

From the submitted data on foreign travel, the Controller of Budget noted the following issues on compliance with the Circular.

a) **High Expenditure on Non-Critical Travel:**

Much of the travel budget was spent on non-essential categories, such as training and benchmarking. This spending pattern suggests that the Circular was not fully complied with.

b) **Inconsistent Adherence to Delegation Limits:**

The analysis indicates that large delegations were common. This indicates non-adherence to the Circular's emphasis on minimizing delegation sizes and calls for more robust controls to enforce adherence.

c) **Potential Redundancy and Overlap:**

Multiple trips to the same destinations by different MDAs suggest a lack of coordination, leading to redundant travel. For example, numerous departments travelled to Italy and France for similar purposes, incurring avoidable costs.

6.4. Recommendations

1. **Enforcement of Travel Suspensions:**

The Government should implement a rigorous pre-approval process for all foreign travel, requiring clear justifications aligned with the Circular. MDAs should provide evidence that the travel either fulfils a state obligation or is essential.

2. **Centralized Coordination of Travel Plans:**

The Government should establish a centralised unit to review and approve all foreign travel across MDAs to prevent duplication and redundancies. This body would ensure that similar trips by different departments are consolidated or eliminated, reducing unnecessary expenditure.

3. **Periodic Audit and Reporting to Improve Transparency:**

Periodic audits of foreign travel should be conducted to ensure compliance with the circular. Further, quarterly or biannual reports detailing foreign travel activities, costs, and justifications should be presented to the responsible unit to ensure transparency and accountability.

6.5. Conclusion

The Circular, Ref: OP/CAB.308/018, presents a critical shift towards optimising foreign travel expenditures by focusing on essential travel aligned with state obligations. However, the success of these guidelines depends on strict enforcement, centralized coordination, and periodic audits. By implementing the recommendations outlined above, the government can significantly reduce unnecessary travel costs and ensure that all foreign engagements provide tangible benefits to the country.

7. CONCLUSION

This report sought to provide budget performance for the National Government in FY 2023/24, covering 1 July 2023 to 30 June 2024. It provided progress on budget performance by the National Government on budget financing, expenditures, key achievements, budget absorption, and the critical issues that hindered seamless budget implementation.

In FY 2023/24, the national government recorded growth in revenue and expenditure compared to FY 2022/23. Total receipts into the Consolidated Fund were Kshs.3.80 trillion (including Kshs.2.62 billion as balance brought forward for FY 2022/23), representing 89 per cent of the revised annual target to fund the budget. The total exchequer issues approved for withdrawal from the Consolidated Fund amounted to Kshs.3.80 trillion, representing 89 per cent of the annual net estimates. This was a 17 per cent (Kshs.553.23 billion) growth compared to Kshs.3.24 trillion (87 per cent) received in the FY 2022/23. The Consolidated Fund Services received the highest proportion of exchequer issues to total exchequer issues at 47 per cent, attributed to the public debt budget financing. Secondly, ministerial recurrent vote received 36 per cent, 9 per cent and 8 per cent to County governments and ministerial development votes, respectively. Public debt is the first charge to the Consolidated Fund as per Article 214 of the Constitution. Therefore, it is prioritised, crowding out funding to other budget activities due to revenue shortages.

Gross expenditure for the National Government was Kshs.3.89 trillion, recording an absorption rate of 88 per cent, compared to Kshs.3.18 trillion (57 per cent) recorded in FY 2022/23, recording 22 per cent growth (Kshs.70869 billion). This comprised ministerial development expenditure at Kshs.516.86 billion (absorption rate of 73 per cent), ministerial recurrent expenditure at Kshs.1.62 trillion (absorption rate of 93 per cent), and Consolidated Fund Services at Kshs.1.76 trillion (88 per cent). The Consolidated Fund Services recorded the highest expenditure in absolute figures, indicating it received the highest funding.

The Controller of Budget identified key issues that hampered effective budget implementation and provided recommendations to address them in FY 2023/24. These included delays in releasing the exchequer to both MDAs and counties, failure to consider budget performance fully during supplementary budgeting, Delays in submitting quarterly reports to the Office of the Controller of Budget per the law, delays in project implementation, non-linking financial and non-financial performance to Programme-Based Budget implementation, and high cost of Public debt.

However, the delay in disbursing funds is attributed to the tight cash flow position occasioned by a shortfall in receipts into the Consolidated Fund. The Controller of Budget recommends that the National Treasury streamline cash planning to ensure that funds to MDAs and County Governments are released on time based on the approved work plans and the cash flow projections and to advise MDAs in times of anticipated delays for timely planning. To avoid overdrawn budget line items, the Controller of Budget recommends that the National Treasury ensure that expenditure performance is updated and fully considered during Supplementary Budgeting.

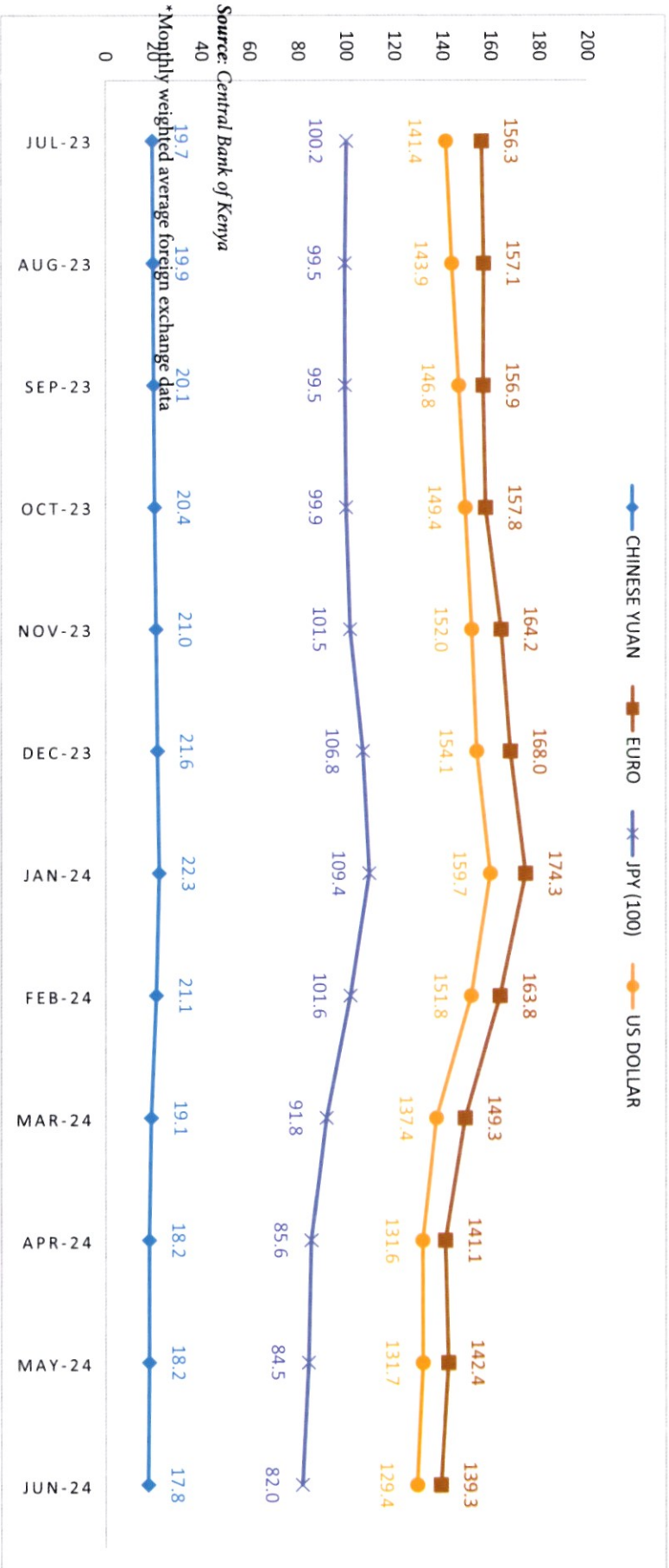
To avoid stalled projects, the Controller of Budget recommends budgeting on the multi-year project up to completion, timely funding, completion of ongoing projects before initiating new ones, and continuous monitoring of projects. The Controller of the Budget recommends the adherence to guidelines for the implementation of the financial year and the Medium-Term Budget by all Accounting Officers to ensure key performance indicators related to the output.

To minimise the cost of public debt, the Controller of Budget recommends that the National Treasury review the cost of borrowing periodically. It will also be essential to review public debt's need, urgency, and sustainability and ensure that it adheres to Section 15 of the Public Finance Management Act Cap412A.

All MDA Accounting Officers are urged to submit quarterly reports on time and in the formats prescribed by the Office of the Controller of Budget to enable the timely publishing of budget monitoring reports per the Law.

8. ANNEXES

Annex I: Major Foreign Currencies Exchange Rate Trend to the Kenya Shilling



Annex II: Capital Transfer to SAGAs

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|--|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|-------------|-------------------------------------|---------------------------------|----------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | |
| State Department for Wildlife | Kenya Wildlife Service | 325,000,000 | | | 325,000,000 | 325,000,000 | | 325,000,000 | 136,249,997 | | | 136,249,997 | 42 |
| | Wildlife Research and Training Institute | 249,000,000 | | | 249,000,000 | 249,000,000 | | 249,000,000 | | 204,000,000 | | 204,000,000 | 82 |
| | Wildlife Clubs of Kenya | 19,000,000 | | | 19,000,000 | 19,000,000 | | 19,000,000 | | 19,000,000 | | 19,000,000 | 100 |
| State Department for Tourism | Kenya Tourism Board | | | 100,000,000 | 100,000,000 | 50,000,000 | | 50,000,000 | | 100,000,000 | | 100,000,000 | 100 |
| State Department for Shipping and Maritime | Kenya Maritime Authority | 480,000,000 | | | 480,000,000 | | 304,000,000 | 304,000,000 | 304,000,000 | | | 304,000,000 | 63 |
| | Bandari Maritime Academy | 250,000,000 | | | 250,000,000 | 220,283,785 | | 220,283,785 | 220,283,785 | | | 220,283,785 | 88 |
| State Department for Crop Development and Agricultural Research | Kenya Agricultural and Livestock Research Organization | 229,000,000 | | | 229,000,000 | 108,000,000 | | 108,000,000 | 108,000,000 | | | 108,000,000 | 47 |
| | Pyrethrum Processing Company of Kenya LTD | 150,000,000 | | | 150,000,000 | | 150,000,000 | 150,000,000 | | 150,000,000 | | 150,000,000 | 100 |
| | Nyayo Tea Zones Mau and Embombut Forests Buffer Rehabilitation Project | 110,000,000 | | | 110,000,000 | 110,000,000 | | 110,000,000 | 110,000,000 | | | 110,000,000 | 100 |
| | Commodities Fund: Coconut Revitalization Project | | | 92,000,000 | 92,000,000 | 31,000,000 | | 31,000,000 | | 17,500,000 | 14,166,150 | 31,666,150 | 34 |
| | Cashew Nut Revitalization Projects | | | 65,000,000 | 65,000,000 | 17,500,000 | | 17,500,000 | | 8,000,000 | 22,309,626 | 30,309,626 | 47 |
| | Banana Enterprise Financing Project | | | 40,000,000 | 40,000,000 | 40,000,000 | | 40,000,000 | | 20,000,000 | 14,032,850 | 34,032,850 | 85 |
| | Bukura Agricultural College | 38,000,000 | | | 38,000,000 | 25,000,000 | | 25,000,000 | 34,880,861 | | | 34,880,861 | 92 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|--|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|---------------|-------------------------------------|---------------------------------|----------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | |
| | Kenya Plant Health Inspectorate Service | 10,000,000 | | | 10,000,000 | 5,000,000 | | 5,000,000 | 5,000,000 | | | 5,000,000 | 50 |
| | Pest Control Products Board | 143,000,000 | | | 143,000,000 | 61,500,000 | | 61,500,000 | 61,500,000 | | | 86,384,959 | 60 |
| | Agriculture and Food Authority Sugar Reforms Project -Farmer's Arrears | | 1,700,000,000 | | 1,700,000,000 | 1,330,000,000 | | 1,330,000,000 | 1,330,000,000 | | | 1,330,000,000 | 78 |
| | Agriculture and Food Authority Sugar Reforms Project | | 470,000,000 | | 470,000,000 | 235,000,000 | | 235,000,000 | 235,000,000 | | | 231,488,160 | 49 |
| | Cotton Revitalization Project | | 120,000,000 | | 120,000,000 | 60,000,000 | | 60,000,000 | 60,000,000 | | | 57,382,091 | 48 |
| | Edible Oil Promotion Project | | 134,000,000 | | 134,000,000 | 1,170,000,000 | | 1,170,000,000 | 1,170,000,000 | | | 91,423,814 | 68 |
| | Agriculture and Food Authority Sugar Reforms Project - | 15,000,000 | | | 15,000,000 | | | | | | | 15,000,000 | 100 |
| | Bomas of Kenya LTD | 69,700,000 | | | 69,700,000 | 69,700,000 | | 69,700,000 | 69,700,000 | | | 69,700,000 | 100 |
| State Department of Broadcasting and Telecommunication | Kenya Institute of Mass Communication | | 140,500,000 | | 140,500,000 | | | | | | | | - |
| | Kenya Yearbook Editorial Board | 10,000,000 | | | 10,000,000 | 2,500,000 | | 2,500,000 | 2,500,000 | | | 2,500,000 | 25 |
| | ICT Authority | 3,239,201,611 | 250,000,000 | | 3,489,201,611 | 1,371,629,162 | 580,000,000 | 1,951,629,162 | 1,951,629,162 | 242,060,001 | | 2,034,624,677 | 58 |
| State Department for ICT and Innovation | Konza Technopolis Development Authority | 8,456,000,000 | | 665,000,000 | 9,121,000,000 | 7,175,892,000 | | 7,175,892,000 | 7,175,892,000 | | 536,067,000 | 7,046,959,000 | 77 |
| | Kenya Advanced Institute of Science and Technology | 1,650,000,000 | | | 1,650,000,000 | 1,650,000,000 | | 1,650,000,000 | 1,650,000,000 | | | 1,649,999,999 | 100 |
| State Department for Youth Affairs and the Arts | Kenya Film Commission | | | | | 52,500,000 | | 52,500,000 | 52,500,000 | | | 49,666,740 | - |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate | |
|---|---|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|----------------|-------------------------------------|---------------------------------|----------------|-------------|-------------------|-----------------|----|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | | | |
| | Kenya Film School | 70,000,000 | - | - | 70,000,000 | - | 70,000,000 | 70,000,000 | - | - | 66,927,952 | - | 694,940 | 67,622,892 | 97 |
| State Department for Economic Planning | Kenya Institute for Public Policy Research and Analysis | 85,250,000 | - | - | 85,250,000 | 36,000,000 | - | 36,000,000 | - | - | - | 33,611,904 | 1,423,100 | 35,035,004 | 41 |
| | National Government Constituency Development Fund | 1,546,450,000 | - | - | 1,546,450,000 | 1,168,113,977 | - | 1,168,113,977 | - | - | - | 578,901,374 | 589,212,603 | 1,168,113,977 | 76 |
| State Department for Blue Economy and Fisheries | Aquaculture Business Development Programme | - | - | 2,320,600,000 | 2,320,600,000 | 2,091,100,000 | - | 2,091,100,000 | - | - | - | - | 2,091,100,000 | 2,091,100,000 | 90 |
| | Kenya Marine and Socio-Economic | - | - | 3,135,580,000 | 3,135,580,000 | 3,111,040,000 | - | 3,111,040,000 | - | - | - | - | 3,111,040,000 | 3,111,040,000 | 99 |
| State Department for the Development of the ASALS | National Drought Management Authority | 1,213,180,000 | - | - | 1,295,300,000 | 106,964,608 | - | 106,964,608 | - | - | 25,108,717 | - | 7,941,224 | 33,049,941 | 3 |
| | Coastal Development Authority | 722,360,000 | - | - | 722,360,000 | 161,180,000 | - | 161,180,000 | - | - | 161,180,000 | - | - | 161,180,000 | 22 |
| | Lake Basin Development Authority | 280,700,000 | - | - | 280,700,000 | - | - | - | - | - | 107,675,000 | - | - | 107,675,000 | 38 |
| | Ewaso Nyiro North Development Authority | 938,970,000 | - | - | 938,970,000 | 509,803,333 | - | 509,803,333 | - | - | 398,112,290 | - | - | 398,112,290 | 42 |
| State Department for Transport | Ewaso Nyiro South Development Authority | 317,830,000 | - | - | 317,830,000 | 225,330,000 | - | 225,330,000 | - | - | - | - | 225,330,000 | 225,330,000 | 71 |
| | Tana River Development Authority | 518,640,000 | - | - | 518,640,000 | 178,980,000 | - | 178,980,000 | - | - | 178,980,000 | - | - | 178,980,000 | 35 |
| | Kerio Valley Development Authority | 1,783,090,000 | - | - | 1,783,090,000 | 395,772,500 | - | 395,772,500 | - | - | 398,883,000 | - | - | 398,883,000 | 2 |
| State Department for Transport | Kenya Airport Authority | - | - | - | - | 156,500,000 | - | 156,500,000 | - | - | - | - | - | - | - |
| | Kenya Ports Authority | - | 2,885,000,000 | - | 2,885,000,000 | 707,022,166 | - | 707,022,166 | - | - | - | - | 707,022,166 | 707,022,166 | 25 |
| | Kenya Railways Corporation | 35,834,000,000 | - | - | 35,834,000,000 | 25,402,000,000 | - | 25,402,000,000 | - | - | 25,402,000,000 | - | - | 25,402,000,000 | 71 |
| | National Transport and Safety Authority | - | - | 1,007,000,000 | 1,007,000,000 | 788,019,090 | - | 788,019,090 | - | - | - | 257,932,763 | 115,118,927 | 373,051,690 | 37 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|--|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|----------------|-------------------------------------|---------------------------------|----------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | |
| | Nairobi Metropolitan Area Transport Authority | | 683,569,417 | - | 683,569,417 | 683,569,417 | | 683,569,417 | | | 683,569,417 | 683,569,417 | 100 |
| State Department for Housing and Urban Development | Others (National Slum Upgrading Project, Civil Servants Housing Scheme Fund, Kenya Informal Settlements Improvement Project, Rural Housing Programme, Kenya Urban Support Programme) | | | | | | | | | | | | |
| State Department for Gender | National Government Affirmative Action Fund | 3,000,395,419 | | | 3,000,395,419 | 3,000,395,419 | | 3,000,395,419 | 2,580,619,974 | | 218,882,150 | 2,799,502,124 | 93 |
| | Women Enterprise Fund | 310,330,000 | | | 310,330,000 | 310,330,000 | | 310,330,000 | 310,330,000 | | | 310,330,000 | 100 |
| State Department for Public Works | National Construction Authority | | 100,000,000 | | 100,000,000 | 78,225,955 | | 78,225,955 | 78,225,955 | | | 78,225,955 | 78 |
| State Department for Sports | Sports, Arts and Social Development Fund | 16,000,000,000 | | | 16,000,000,000 | | 14,429,962,909 | 14,429,962,909 | | | 14,429,962,909 | 14,429,962,909 | 90 |
| | Kenya Academy of Sports | 52,000,000 | | | 52,000,000 | 52,000,000 | | 52,000,000 | | | 52,000,000 | 52,000,000 | 100 |
| State Department for Public Service | Kenya School of Government | 225,500,000 | | | 225,500,000 | 225,500,000 | | 225,500,000 | 225,500,000 | | | 225,500,000 | 100 |
| | National Youth Service | 112,000,000 | | | 112,000,000 | 112,000,000 | | 112,000,000 | 42,000,000 | | | 42,000,000 | 38 |
| Ministry of Petroleum and Mining | National Oil Corporation of Kenya | | | 430,000,000 | 430,000,000 | | | - | | | 430,000,000 | 430,000,000 | 100 |
| State Department for Energy | Rural Electrification and Renewable Energy Corporation | 13,921,888,567 | | | 13,921,888,567 | 344,000,000 | 689,508,176 | 1,033,508,176 | 6,444,149,777 | | | 6,444,149,777 | 46 |
| | Geothermal Development Company | 2,192,142,950 | 4,370,449,807 | 208,809,840 | 6,771,402,597 | 39,480,519 | 6,372,259,180 | 6,411,739,699 | 2,238,367,084 | 4,228,186,950 | 187,534,160 | 6,654,088,194 | 98 |
| | Nuclear Power and Energy Agency | 110,000 | - | 471,000 | 581,000 | 215,000 | - | 215,000 | 56,500 | - | 208,394 | 264,894 | 46 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate |
|--|--|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|----------------|-------------------------------------|---------------------------------|----------------|---------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | | |
| | Kenya Electricity Transmission Company Limited | 15,857,803,843 | | | 15,857,803,843 | 3,673,803,843 | 12,184,000,000 | 15,857,803,843 | | | 13,353,878,816 | | 13,353,878,816 | 84 |
| | Kenya Electricity Generating Company | 4,507,000,000 | | | 4,507,000,000 | 700,679,394 | 700,679,394 | 1,401,358,788 | | | | 700,679,394 | 700,679,394 | 16 |
| | Kenya Power and Lighting Company | 2,107,714,284 | | 2,107,714,284 | 4,215,428,568 | | 887,000,000 | 887,000,000 | | | | 887,000,000 | 887,000,000 | 21 |
| State Department for Forestry | Kenya Power and Lighting Company | 377,040,280 | | 66,536,520 | 443,576,800 | 271,576,800 | | 271,576,800 | | | | 271,576,800 | 271,576,800 | 61 |
| | Kenya Forest Service | | | 2,423,300,000 | 2,423,300,000 | 2,215,856,914 | | 2,215,856,914 | | | | 2,705,264,574 | 2,705,264,574 | 112 |
| State Department for Environment and Climate Change | National Environment Management Authority | 334,796,186 | | | 334,796,186 | 157,296,186 | | 157,296,186 | | | 155,117,712 | | 155,117,712 | 46 |
| | National Environment Trust Fund | | | 30,000,000 | 30,000,000 | 15,000,000 | | 15,000,000 | | | | 15,000,000 | 15,000,000 | 50 |
| | Kenya Water Towers Agency | 150,000,000 | | | 150,000,000 | 75,000,000 | | 75,000,000 | | | 47,567,830 | | 75,000,000 | 50 |
| State Department for Investment Promotion | Kenya Investment Authority | 62,000,000 | | | 62,000,000 | 62,000,000 | | 62,000,000 | | | 62,000,000 | | 62,000,000 | 100 |
| | Special Economic Zones Authority | 305,000,000 | | | 305,000,000 | 109,500,000 | | 109,500,000 | | | 109,500,000 | | 109,500,000 | 36 |
| | Export Processing Zones Authority | 5,110,000,000 | | | 5,110,000,000 | 1,085,000,000 | | 1,085,000,000 | | | 1,085,000,000 | | 1,085,000,000 | 21 |
| State for Department for Micro, Small and Medium Enterprises | Micro And Small Enterprises Authority | 332,900,000 | | | 332,900,000 | | | | | | | 332,900,000 | 332,900,000 | 100 |
| | Kenya Industrial Estate | 80,000,000 | | | 80,000,000 | | | | | | | 80,000,000 | 80,000,000 | 100 |
| | Youth Enterprises Development Fund | 340,699,375 | | | 340,699,375 | | | | | | | 333,838,000 | 323,838,000 | 95 |
| | Uwezo Fund | | | 86,000,000 | 86,000,000 | | | | | | | 72,000,000 | 72,000,000 | 84 |
| State Department for Industry | Center For Entrepreneurship | 105,300,000 | | | 105,300,000 | 318,600,000 | | 318,600,000 | | | 318,600,000 | | 318,600,000 | 303 |
| | Kenya Accreditation Services | | | 100,000,000 | 100,000,000 | | 100,000,000 | 100,000,000 | | | | 100,000,000 | 100,000,000 | 100 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate | |
|---------------------------------------|---|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|-------------|-------------------------------------|---------------------------------|----------------|-------------------|-----------------|-----|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | | |
| State Department for Medical Services | Numerical Machine Complex | 146,000,000 | 188,030,000 | 38,591,230 | 372,621,230 | 186,306,420 | 3,750,000 | 190,056,420 | 146,000,000 | 188,030,000 | 39,482,249 | 373,512,249 | 100 | |
| | Rift Valley Textile | | | | | | | | | | | | | |
| | Anti-Counterfeit Authority | | | 80,000 | | | | | | | | | | |
| | Kenya Industrial Research and Development Institute | | | 332,790,000 | 332,790,000 | 262,790,000 | | 262,790,000 | | | | 262,790,000 | 79 | |
| | National Aids Control Council | 146,000,000 | | | 146,000,000 | 146,000,000 | | 146,000,000 | | | | 121,452,600 | 121,452,600 | 83 |
| | Moi Teaching and Referral Hospital | 451,250,000 | | | 451,250,000 | | | 443,013,910 | | | | 443,013,910 | 443,013,910 | 98 |
| | Kenyatta National Hospital | 555,000,000 | | | 555,000,000 | 555,000,000 | | 555,000,000 | | | | 413,545,352 | 413,545,352 | 75 |
| | National Cancer Institute | 200,000,000 | | | 200,000,000 | 200,000,000 | | 200,000,000 | | | | 185,269,402 | 185,269,402 | 93 |
| | Kenya Medical Supplies Authority | | | | | | | | | | | | | |
| | Kenya Medical Research Institute | | | | | | | | | | | | | |
| The National Treasury | National Hospital Insurance Fund | | | | | | | | | | | | | |
| | National Syndemic Diseases Control Council | | | | | | | | | | | | | |
| | Kenya Biovax Institute | | | | | | | | | | | | | |
| | Kenya Trade Network Agency | | | 223,825,000 | 223,825,000 | 558,250,000 | | 558,250,000 | | | 209,490,641 | 209,490,641 | 94 | |
| | Competition Authority of Kenya | 27,000,000 | | | 27,000,000 | 27,000,000 | | 27,000,000 | | | | 27,153,082 | 27,153,082 | 101 |
| | Kenya Revenue Authority | | | 1,055,871,991 | 1,055,871,991 | | | | | | 1,055,871,991 | 1,055,871,991 | 100 | |
| | Public Procurement Regulatory Authority | | | 80,000,000 | 80,000,000 | | | | | | 80,000,000 | 80,000,000 | 100 | |
| | Kenya National Trading Corporation | | | | | | | | | | | | | |
| | Warehouse Receipt System Council | 50,000,000 | 10,000,000 | | 60,000,000 | 50,000,000 | | 50,000,000 | | | | 40,833,897 | 40,833,897 | 68 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|---|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|-------------|-------------------------------------|---------------------------------|----------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | |
| | | | | | | | | | | | | | |
| State Department for Higher Education and Research | Maseno University | 351,350,000 | - | - | 351,350,000 | 10,750,000 | 164,930,602 | 175,680,602 | 175,610,602 | - | - | 175,610,602 | 50 |
| | Alupe University | 22,848,765 | - | - | 22,848,765 | 5,712,191 | 33,115,420 | 38,827,611 | 187,052,263 | - | - | 187,052,263 | 819 |
| | Masinde Muliro University of Science and Technology | 339,062,000 | - | - | 339,062,000 | - | 186,079,474 | 186,079,474 | - | 186,079,474 | - | 186,079,474 | 55 |
| | Taita Taveta University | 30,000,000 | - | - | 30,000,000 | 7,500,000 | - | 7,500,000 | 7,500,000 | - | - | 7,500,000 | 25 |
| | Muranga University of Technology | 84,000,000 | - | - | 84,000,000 | 21,000,000 | - | 21,000,000 | 21,000,000 | - | - | 21,000,000 | 25 |
| | Kisii University | 69,329,915 | - | - | 69,329,915 | 17,332,479 | - | 17,332,479 | 17,332,479 | - | - | 17,332,479 | 25 |
| | National Research Fund | - | - | - | - | - | - | - | - | - | - | - | - |
| | Kirinyaga University | 50,000,000 | - | 8,961,995 | 58,961,995 | 12,500,000 | - | 12,500,000 | 12,500,000 | 58,961,995 | - | 58,961,995 | 100 |
| | Technical University of Mombasa | - | - | - | - | - | - | - | - | - | - | - | - |
| | Jaramogi Oginga Odinga University of Science and Technology | 89,669,706 | - | - | 89,669,706 | 15,000,000 | 9,695,784 | 24,695,784 | 24,695,785 | - | - | 24,695,785 | 28 |
| | Kibabii University | - | - | 55,000,000 | 55,000,000 | 13,750,000 | - | 13,750,000 | 13,750,000 | - | 13,750,000 | 13,750,000 | 25 |
| | Koitaleel Samoei University College | 60,000,000 | - | - | 60,000,000 | 15,000,000 | - | 15,000,000 | 15,000,000 | - | - | - | - |
| | Laikipia University | 14,800,000 | 29,617,517 | - | 44,417,517 | 6,750,000 | - | 6,750,000 | 6,750,000 | 9,723,995 | 36,733,783 | 46,477,779 | 105 |
| | Meru University of Science and Technology | 179,000,000 | - | - | 179,000,000 | 26,500,000 | 34,963,998 | 61,463,998 | 61,463,998 | 61,463,998 | - | 61,463,998 | 34 |
| | Chuka University | 438,334,342 | - | - | 438,334,342 | 32,500,000 | 372,954,793 | 405,454,793 | 405,454,793 | - | - | 405,454,793 | 92 |
| | Open University of Kenya | - | - | - | - | - | - | - | - | - | - | - | - |
| Karatina University | 20,000,000 | - | - | 20,000,000 | 5,000,000 | 39,267,789 | 44,267,789 | 44,267,789 | 44,267,789 | - | 44,267,789 | 221 | |
| The Technical University of Kenya | 23,000,000 | - | - | 23,000,000 | 5,750,000 | - | 5,750,000 | 5,750,000 | 181,799,353 | - | 181,799,353 | 790 | |
| Turkana University College | - | 60,000,000 | 10,000,000 | 70,000,000 | 10,000,000 | - | 10,000,000 | 10,000,000 | - | 1,082,000 | 1,082,000 | 2 | |
| Rongo University | 190,668,849 | - | - | 190,668,849 | 12,116,898 | 81,162,151 | 93,279,049 | 93,279,049 | 93,279,049 | - | 93,279,049 | 49 | |
| Kaimosi Friends University | 85,000,000 | - | - | 85,000,000 | 21,250,000 | - | 21,250,000 | 21,250,000 | 70,466,363 | - | 70,466,363 | 83 | |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate |
|--------------------------------|--|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|---------------|-------------------------------------|---------------------------------|----------------|------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | | |
| | | | | | | | | | | | | | | |
| | Mama Ngina University | 40,000,000 | - | - | 40,000,000 | - | - | - | 57,294,366 | - | - | - | 57,294,366 | 143 |
| | Kenyatta University | 231,300,000 | - | - | - | - | - | - | 96,698,475 | - | - | - | 96,698,475 | - |
| | South Eastern Kenya University | 73,000,000 | - | - | 18,750,000 | - | - | - | 11,250,000 | - | - | - | 11,250,000 | - |
| | Egerton University | 100,000,000 | - | 155,000,000 | 75,000,000 | - | - | - | - | - | 12,526,128 | - | 12,526,128 | - |
| | University Fund | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Machakos University | 29,000,000 | - | - | 7,250,000 | - | - | - | 4,221,399 | - | - | - | 4,221,399 | - |
| | Jomo Kenyatta University of Agriculture and Technology | - | 30,000,000 | - | - | 7,500,000 | - | - | - | - | - | 7,500,000 | 7,500,000 | - |
| | Bomet University College | 40,000,000 | - | - | 10,000,000 | - | - | - | - | - | - | 30,237,354 | 30,237,354 | - |
| | University of Embu | 20,000,000 | - | - | 5,000,000 | 48,823,595 | - | - | 53,823,595 | - | - | - | 53,823,595 | - |
| | University of Eldoret | 126,163,329 | - | - | 10,965,324 | 50,543,399 | - | - | 61,508,723 | - | - | - | 69,829,193 | 55 |
| | Tom Mboya University | 45,000,000 | - | - | 11,250,000 | - | - | - | 11,250,000 | - | - | - | 11,250,000 | 25 |
| | The Co-operative University | 95,000,000 | - | - | 95,000,000 | 34,743,200 | - | - | 34,743,200 | - | - | - | - | - |
| | Higher Education Loans Board | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Commission for University Education | 13,587,997 | - | - | 13,587,997 | - | - | - | 18,830,521 | - | - | - | 18,830,521 | 139 |
| | Tharaka University | 45,000,000 | - | - | 45,000,000 | 11,250,000 | - | - | 11,250,000 | - | - | 9,066,477 | 9,066,477 | 20 |
| | Maaasi Mara University | 130,000,000 | - | - | 130,000,000 | 25,000,000 | - | - | 114,848,846 | - | - | - | 114,848,846 | 88 |
| | Dedan Kimathi University of Technology | 56,500,000 | - | - | 56,500,000 | 7,500,000 | - | - | 18,548,862 | - | - | - | 18,548,862 | 33 |
| | Moi University | 193,000,000 | - | - | 193,000,000 | 48,250,000 | - | - | 66,714,034 | - | - | - | 66,714,034 | 35 |
| | Pwani University | - | 30,000,000 | - | 30,000,000 | 7,500,000 | - | - | - | - | - | 31,787,584 | 31,787,584 | 106 |
| | University of Nairobi | 705,000,000 | - | 204,975,000 | 909,975,000 | 224,892,460 | 63,178,244 | 288,070,704 | - | - | 625,104,794 | - | 625,104,794 | 69 |
| | University of Kabanga | 22,221,957 | 30,000,000 | - | 52,221,957 | 7,500,000 | 9,584,119 | 17,084,119 | 9,584,119 | - | 23,727,049 | - | 33,311,168 | 64 |
| State Department of Irrigation | National Irrigation Authority | 10,165,000,000 | - | - | 10,165,000,000 | 6,002,772,367 | 1,577,610,370 | 7,580,382,737 | 7,341,576,825 | - | - | - | 7,341,576,825 | 72 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|--|-------------------------------------|---------------------------------|----------------|----------------------------------|---------------------------|-----------------------|---------------|-------------------------------------|---------------------------------|----------------|-------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | |
| | National Water Harvesting and Storage Authority | 1,880,000,000 | | | 1,880,000,000 | 1,382,500,000 | | 1,382,500,000 | 1,382,500,000 | | | 1,382,500,000 | 74 |
| State Department for Cooperatives | New Kenya Co-operative Creameries | 1,200,000,000 | | | 1,200,000,000 | 1,200,000,000 | | 1,200,000,000 | 1,200,000,000 | | | 1,200,000,000 | 100 |
| | New Kenya Planters Cooperative Union | 4,350,000,000 | | | 4,350,000,000 | 4,350,000,000 | | 4,350,000,000 | 500,000,000 | | | 500,000,000 | 11 |
| Statement Department for Public Health and Professional Standard | Kenya Medical Practitioners and Dentists Council | 250,000,000 | | | 250,000,000 | 250,000,000 | | 250,000,000 | | | | | |
| | Kenya Nuclear Regulatory Authority | 60,000,000 | 36,000,000 | 178,000,000 | 274,000,000 | 174,000,000 | 91,376,040 | 265,376,040 | 60,658,209 | 29,661,008 | 175,001,200 | 265,320,417 | 97 |
| | Kenya Institute of Primate Research | | | | 44,000,000 | 29,450,000 | | 29,450,000 | | 40,450,000 | | 40,450,000 | 92 |
| | Kenya Medical Training College | | | | 2,356,000,000 | 565,999,999 | 520,000,000 | 1,085,999,999 | | 1,081,734,887 | | 1,081,734,887 | 46 |
| State Department for Social Protection | National Council for Persons with Disabilities | 25,000,000 | | 234,000,000 | 259,000,000 | 129,500,000 | 1,948,921 | 390,448,921 | | | 92,895,839 | 92,895,839 | 36 |
| State Department For Labour And Skills Development | National Industrial Training Authority | | | 143,034,000 | 143,034,000 | 7,500,000 | | 7,500,000 | | | 96,884,395 | 96,884,395 | 68 |
| | National Employment Authority | | | 301,120,000 | 301,120,000 | | | | | | | | |
| State Department For Technical Vocational Education And Training (TVET) | Eldoret National Polytechnic | 97,000,000 | 14,500,000 | | 111,500,000 | 45,000,000 | | 45,000,000 | 64,832,694 | | | 64,832,694 | 58 |
| | Nyeri National Polytechnic | | | 31,000,000 | 31,000,000 | 15,000,000 | 31000000 | 15,000,000 | | | 46,000,000 | 46,000,000 | 148 |

| Parent Ministry | Name of the SAGA | Revised Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--------------------------------|--|-------------------------------------|---------------------------------|-----------------------|----------------------------------|---------------------------|-----------------------|------------------------|-------------------------------------|---------------------------------|-----------------------|------------------------|-----------------|
| | | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Acquisition of Non-Financial Assets | Acquisition of Financial Assets | Other Expenses | | |
| | Nyandarua National Polytechnic | 140,000,000 | | | 140,000,000 | 23,737,500 | | 23,737,500 | 64,451,055 | | | 64,451,055 | 46 |
| | Kisumu National Polytechnic | 67,000,000 | | | 67,000,000 | 26,290,000 | | 26,290,000 | 37,955,067 | | | 37,955,067 | 57 |
| | Sigalagala National Polytechnic | | 125,000,000 | | 125,000,000 | 42,500,000 | 31,033,512 | 42,500,000 | | 110,034,910 | | 110,034,910 | 88 |
| | Kisii National Polytechnic | 140,870,331 | | | 140,870,331 | 220,722,000 | 604,140,070 | 824,862,070 | | | | 127,686,826 | 91 |
| | Kitale National Polytechnic | 227,000,000 | | | 227,000,000 | 212,490,044 | | 212,490,044 | | | 212,490,044 | 212,490,044 | 94 |
| | Nyandarua National Polytechnic | | | | - | | | - | | | | - | - |
| | Kenya Tsetse and Trypanomiasis Eradication Council | 130,000,000 | | | 130,000,000 | 130,000,000 | | 130,000,000 | | 95,841,538 | 34,139,974 | 129,981,512 | 100 |
| State Department of Livestock | Kenya Animal Genetic Resources Centre | 471,000,000 | | | 471,000,000 | 471,000,000 | | 471,000,000 | | | 471,000,000 | 471,000,000 | 100 |
| | Kenya Leather Development Council | 350,000,000 | | | 350,000,000 | 350,000,000 | | 350,000,000 | | | 225,071,023 | 225,071,023 | 64 |
| | Kenya National Highways Authority | 74,648,394,780 | | | 74,648,394,780 | 19,132,547,526 | | 19,132,547,526 | 19,132,547,526 | | | 19,132,547,526 | 26 |
| State Department For Roads | Kenya Urban Roads Authority | 9,375,922,394 | | | 9,375,922,394 | 4,499,810,380 | | 4,499,810,380 | 4,499,810,380 | | | 4,499,810,380 | 48 |
| | Kenya Rural Roads Authority | 36,483,650,000 | | | 36,483,650,000 | 24,146,140,000 | | 24,146,140,000 | 24,146,140,000 | | | 24,146,140,000 | 66 |
| | Engineers Board of Kenya | 115,850,000 | | | 115,850,000 | 57,925,000 | | 57,925,000 | 57,925,000 | | | 57,925,000 | 50 |
| State Department of Devolution | Council of Governors | 25,000,000 | | | | | | | | | | | |
| Total | | 292,601,666,880 | 8,842,166,741 | 21,467,880,860 | 324,608,334,481 | 142,002,952,703 | 41,331,162,629 | 183,593,115,332 | 113,072,682,011 | 25,968,418,437 | 40,081,770,729 | 179,122,871,177 | 55 |

Annex III: MDAs Recurrent Performance by Economic Classification

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation of Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|--|---------------------------------------|---------------------|----------------------------|---|---------------------|---|
| | Revised Gross Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Revised Gross Estimates |
| The Executive Office of the President | 1,552,345,369 | 1,516,636,323 | 98 | 2,971,858,323 | 2,603,655,067 | 88 |
| Office of the Deputy President | 749,433,505 | 758,539,538 | 101 | 3,611,702,500 | 3,515,507,568 | 97 |
| Office of the Prime Cabinet Secretary | 392,660,261 | 382,467,475 | 97 | 1,024,190,001 | 985,144,154 | 96 |
| State Department for Parliamentary Affairs | 123,002,338 | 98,871,632 | 80 | 265,076,245 | 261,389,038 | 99 |
| State Department for Performance and Delivery Management | 155,227,662 | 143,638,649 | 93 | 182,938,875 | 177,743,375 | 97 |
| State Department for Cabinet Affairs | 67,260,096 | 32,879,699 | 49 | 454,798,398 | 322,532,673 | 71 |
| State House | 2,744,226,685 | 2,741,799,154 | 100 | 7,284,631,832 | 7,284,400,185 | 100 |
| State Department for Correctional Services | 25,409,832,460 | 24,985,173,873 | 98 | 9,164,699,043 | 4,427,198,384 | 48 |
| State Department for Immigration and Citizen Services | 6,318,990,210 | 6,249,246,323 | 98 | 3,499,654,035 | 3,477,035,391 | 99 |
| National Police Service | 83,110,091,047 | 82,861,900,099 | 100 | 27,891,233,163 | 27,806,611,216 | 100 |
| State Department for Internal Security and National Administration | 15,469,144,075 | 14,216,328,153 | 92 | 18,280,905,808 | 16,263,043,452 | 89 |
| State Department of Devolution | 231,656,640 | 218,869,408 | 94 | 1,942,305,344 | 1,791,561,173 | 92 |
| State Department for the ASALs and Regional Development | 262,043,688 | 253,505,957 | 97 | 19,583,593,136 | 18,803,035,999 | 96 |
| Ministry of Defence | 1,882,332,206 | 1,723,098,812 | 92 | 153,948,695,886 | 153,036,410,651 | 99 |
| State Department for Foreign Affairs | 10,977,464,177 | 11,016,765,845 | 100 | 11,086,172,764 | 11,038,485,369 | 99 |
| State Department for Diaspora Affairs | 172,000,000 | 97,274,445 | 57 | 1,015,710,293 | 993,845,088 | 98 |
| State Department for Vocational and Technical Training | 8,589,017,369 | 8,217,885,458 | 96 | 18,012,766,464 | 16,925,322,922 | 94 |
| State Department for Higher Education and Research | 253,000,000 | 251,070,006 | 99 | 155,691,327,097 | 148,566,509,735 | 95 |
| State Department for Basic Education | 4,595,069,000 | 4,309,473,794 | 94 | 130,131,905,508 | 120,309,440,018 | 93 |
| The National Treasury | 3,455,546,611 | 3,432,620,679 | 99 | 71,881,912,782 | 62,401,724,919 | 87 |
| State Department of Economic Planning | 432,940,000 | 431,598,476 | 100 | 3,956,920,325 | 3,731,448,287 | 94 |
| State Department for Medical Services | 8,715,800,000 | 8,402,942,985 | 96 | 57,498,480,480 | 36,122,342,766 | 63 |
| State Department for Public Health and Professional Standards | 6,127,820,015 | 6,127,820,015 | 100 | 16,484,276,889 | 9,541,043,707 | 58 |
| State Department for Roads | 1,161,187,349 | 1,161,187,349 | 100 | 69,145,942,812 | 69,205,651,927 | 100 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation of Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|--|---------------------------------------|---------------------|----------------------------|---|---------------------|---|
| | Revised Gross Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Revised Gross Estimates |
| State Department of Transport | 195,000,000 | 184,345,505 | 95 | 16,277,568,358 | 10,365,363,185 | 64 |
| State Department for Shipping and Maritime Affairs | 130,700,000 | 116,594,833 | 89 | 2,341,212,776 | 2,091,582,706 | 89 |
| State Department for Housing and Urban Development | 919,055,708 | 919,026,190 | 100 | 448,644,292 | 436,816,439 | 97 |
| State Department for Public Works | 801,522,958 | 760,732,274 | 95 | 2,580,091,954 | 2,580,142,436 | 100 |
| State Department for Irrigation | 210,460,624 | 210,212,118 | 100 | 1,343,294,506 | 1,189,766,695 | 88 |
| State Department of Water and Sanitation | 540,000,000 | 535,274,683 | 99 | 6,275,800,386 | 4,285,234,121 | 68 |
| State Department for Lands and Physical Planning | 2,760,859,869 | 2,760,859,869 | 100 | 1,239,122,994 | 1,005,180,554 | 81 |
| State Department for Information Communications Technology & Digital Economy | 285,000,000.00 | 261,259,506 | 92 | 3,700,300,000 | 3,177,569,520 | 86 |
| State Department for Broadcasting & Telecommunications | 486,093,980 | 448,104,599 | 92 | 6,438,734,289 | 4,498,178,189 | 70 |
| State Department for Sports | 205,014,970 | 175,547,218 | 86 | 1,328,343,284 | 1,106,838,938 | 88 |
| State Department for Culture and Heritage | 201,365,872 | 200,833,478 | 100 | 2,430,696,326 | 1,991,896,291 | 82 |
| State Department for Youth Affairs and the Arts | 758,825,879 | 755,342,107 | 99 | 2,368,684,104 | 2,233,987,842 | 94 |
| State Department for Energy | 325,641,240 | 322,152,906 | 98 | 9,672,141,304 | 5,672,160,596 | 58. |
| State Department for Livestock Development | 1,434,815,001 | 1,434,815,001 | 100 | 4,499,750,347 | 4,060,504,368 | 90 |
| State Department for the Blue Economy and Fisheries | 254,000,000 | 239,097,526 | 94 | 2,567,147,510 | 2,512,386,120 | 97 |
| State Department for Crop Development | 825,719,460 | 726,063,339 | 87 | 18,990,500,431 | 18,848,722,373 | 99 |
| State Department for Cooperatives | 255,353,518 | 255,353,518 | 100 | 1,627,698,952 | 1,483,519,353 | 91 |
| State Department for Trade | 587,630,637 | 587,630,637 | 100 | 2,915,160,398 | 2,595,626,322 | 89 |
| State Department for Industry | 438,275,913 | 429,178,318 | 99 | 2,841,337,399 | 2,642,404,356 | 93 |
| State Department for Micro, Small and Medium Enterprises Development | 98,700,000 | 81,448,172 | 83 | 2,005,269,985 | 1,546,942,244 | 77 |
| State Department for Investment Promotion | 89,189,340 | 69,501,114 | 78 | 1,589,732,966 | 1,292,492,314 | 81 |
| State Department for Labour and Skills Development | 928,438,491 | 926,941,132 | 100 | 3,943,572,911 | 2,946,233,622 | 75 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation of Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|---|---------------------------------------|---------------------|----------------------------|---|---------------------|---|
| | Revised Gross Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Revised Gross Estimates |
| State Department for Social Protection and Senior Citizen Affairs | 1,917,160,000 | 1,939,534,658 | 101 | 30,824,043,256 | 30,133,375,485 | 100 |
| State Department for Mining | 403,750,000 | 383,349,132 | 95 | 1,520,301,872 | 1,264,547,860 | 88 |
| State Department for Petroleum | 224,400,000 | 211,240,512 | 9 | 54,347,003,462 | 47,414,018,821 | 87 |
| State Department for Tourism | 215,080,000 | 190,855,727 | 89 | 12,542,690,187 | 957,699,853 | 8 |
| State Department for Wildlife | 152,700,000 | 125,764,309 | 82 | 13,710,720,819 | 12,032,941,886 | 88 |
| State Department for Gender and Affirmative Action | 296,260,000 | 287,306,708 | 97 | 1,889,437,741 | 1,830,594,504 | 97 |
| State Department for Public Service | 6,292,485,639 | 6,292,485,639 | 100 | 19,000,778,206 | 15,506,924,967 | 82 |
| State Department for East African Community | 322,431,645 | 306,076,796 | 95 | 660,275,637 | 654,642,114 | 99 |
| The State Law Office | 1,914,880,000 | 1,837,455,748 | 96 | 4,577,454,436 | 4,551,889,930 | 99 |
| The Judiciary Fund | 13,921,333,787 | 13,921,333,787 | 100 | 7,106,066,213 | 6,152,046,593 | 87 |
| Ethics and Anti-Corruption Commission | 2,484,947,088 | 2,475,802,417 | 100 | 1,430,672,912 | 1,291,328,286 | 90 |
| National Intelligence Service | - | - | - | 52,551,000,000 | 52,499,167,195 | 100 |
| Office of the Director of Public Prosecutions | 2,667,691,627 | 2,667,691,627 | 100 | 1,439,348,373 | 1,437,097,569 | 99 |
| Office of the Registrar of Political Parties | 222,010,319 | 222,010,319 | 100 | 1,238,249,056 | 1,204,686,574 | 97 |
| Witness Protection Agency | 396,350,000 | 378,065,267 | 95 | 395,094,990 | 394,332,387 | 100 |
| State Department for Environment & Climate Change | 1,137,913,648 | 1,135,638,682 | 100 | 3,600,732,107 | 2,612,421,319 | 72 |
| State Department for Forestry | 166,000,000 | 99,105,995 | 60 | 9,953,368,056 | 9,938,491,545 | 99 |
| Kenya National Commission on Human Rights | 323,269,289 | 345,258,745 | 107 | 216,527,147 | 184,201,289 | 85 |
| National Land Commission | 1,048,985,223 | 914,306,007 | 87 | 433,873,252 | 513,145,866 | 118 |
| Independent Electoral and Boundaries Commission | 2,506,893,921 | 2,476,248,629 | 99 | 2,192,116,993 | 2,156,877,519 | 98 |
| Parliamentary Service Commission | 689,653,100 | 604,743,372 | 88 | 407,476,900 | 351,088,943 | 86 |
| National Assembly | 13,777,100,590 | 12,385,397,422 | 90 | 11,158,899,410 | 10,833,235,019 | 97 |
| Parliamentary Joint Services | 2,462,128,180 | 2,462,128,180 | 100 | 3,927,871,820 | 3,593,169,739 | 92 |
| Senate | 3,637,996,431 | 3,637,996,431 | 100 | 3,766,003,569 | 3,262,229,296 | 87 |
| Judicial Service Commission | 219,038,509 | 218,614,055 | 100 | 677,561,491 | 649,034,064 | 96 |
| Commission on Revenue Allocation | 209,840,954 | 189,483,856 | 90 | 306,974,123 | 308,207,550 | 100 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Compensation of Employees (Recurrent) | | | Other Recurrent (Recurrent Expenses less Compensation to Employees) | | |
|--|---------------------------------------|------------------------|-------------------------------|--|--------------------------|---|
| | Revised Gross Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expenditure to Budget | Revised Estimates II (Kshs.) | Expenditure (Kshs.) | % of Expendi- ture to Revised Gross Estimates |
| Public Service Commission | 2,849,355,504 | 2,626,869,450 | 92 | 690,884,658 | 699,109,525 | 101 |
| Salaries and Remuneration Commission | 302,400,000 | 298,217,451 | 99 | 246,657,455 | 231,306,402 | 94 |
| Teachers Service Commission | 337,002,000,000 | 340,070,746,432 | 101 | 2,548,363,529 | 2,306,542,134 | 91 |
| National Police Service Commission | 605,920,000 | 605,911,751 | 100 | 576,838,088 | 573,619,372 | 99 |
| Auditor General | 4,805,289,576 | 4,805,289,576 | 100 | 3,243,590,424 | 2,963,516,003 | 91 |
| Controller of Budget | 402,370,000 | 376,265,912 | 94 | 321,499,689 | 293,353,563 | 91 |
| The Commission on Administrative Justice | 411,652,011 | 411,652,011 | 100 | 318,542,413 | 274,779,989 | 86 |
| National Gender and Equality Commission | 277,556,648 | 277,556,648 | 100 | 169,632,863 | 169,041,538 | 100 |
| Independent Policing Oversight Authority | 672,518,400 | 658,530,864 | 98 | 381,974,178 | 377,528,546 | 99 |
| TOTAL | 600,619,116,313 | 597,870,842,304 | 100 | 1,130,809,028,799 | 1,017,770,824,894 | 90 |

Source: The National Treasury and MDAs

Annex IV: Current Transfer to SAGAs

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | | Revised Budget Estimates (Kshs) | | | Receipts (Kshs) | | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate |
|---|--|-----------------------------------|---------------------------|----------------|--------------------------|---------------------------------|-----------------------|----------------|--------------------------|---------------------------|----------------|---------------------------|-----------------------|-------|--|--|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Expenditure to Employees | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange transactions | Total | | | | |
| State Department for Wildlife | Kenya Wildlife Service | 5,481,913,000 | 1,860,000,000 | 3,514,497,099 | 10,856,410,099 | 1,860,000,000 | 8,986,410,099 | 10,846,410,099 | 5,395,801,609 | 3,279,612,312 | 568,284,956 | 9,243,698,877 | 85 | | | | | |
| | Wildlife Research and Training Institute | 462,000,000 | 228,000,000 | 43,000,000 | 733,000,000 | 537,000,000 | 168,879,766 | 705,879,766 | 415,525,440 | 244,092,877 | 35,988,911 | 695,607,228 | 95 | | | | | |
| State Department for Tourism | Wildlife Clubs of Kenya | 31,000,000 | 10,000,000 | 10,000,000 | 51,000,000 | 29,000,000 | 21,527,420 | 50,527,420 | 31,000,000 | 10,000,000 | 9,527,420 | 50,527,420 | 99 | | | | | |
| | Tourism Regulatory Authority | 205,888,326 | 19,177,072 | 157,734,602 | 382,800,000 | 387,410,991 | 387,410,991 | 387,410,991 | 207,604,076 | 22,474,275 | 158,494,990 | 388,573,341 | 102 | | | | | |
| | Tourism Research Institute | 5,000,000 | 42,470,227 | 9,439,773 | 56,910,000 | 56,910,000 | 1,758,921 | 56,910,000 | 1,758,921 | 42,002,825 | 3,271,500 | 47,033,246 | 83 | | | | | |
| | Kenya Tourism Board | 276,650,000 | 142,650,000 | 80,317,706 | 499,617,706 | 276,650,001 | 253,809,239 | 530,459,240 | 209,841,281 | 242,234,792 | 78,383,167 | 530,459,240 | 106 | | | | | |
| | Kenya Ushali College | | | 1,375,763,050 | 1,375,763,050 | 700,269,997 | 388,020,288 | 1,088,290,285 | 524,965,888 | 468,909,540 | 97,121,481 | 1,090,996,909 | 79 | | | | | |
| | Tourism Fund | 827,909,495 | 461,479,745 | 2,791,610,760 | 4,081,000,000 | 4,730,841,165 | 79,584,259 | 4,810,425,424 | 770,816,222 | 451,744,083 | 3,678,242,082 | 4,900,802,387 | 120 | | | | | |
| | Tourism Promotion Fund | 15,354,000 | 194,061,000 | 4,485,995,000 | 4,695,410,000 | 4,695,410,000 | | 4,695,410,000 | 1,371,727 | 185,061,483 | 4,471,732,753 | 4,670,511,493 | 99 | | | | | |
| | Kenya International Convention Centre | | | 1,490,472,836 | 1,490,472,836 | | 2,040,459,036 | 2,040,459,036 | 282,002,236 | 190,361,244 | 1,568,095,557 | 2,040,459,037 | 137 | | | | | |
| | Kenya Maritime Authority | | | 1,515,000,000 | 1,515,000,000 | | 1,394,065,876 | 1,394,065,876 | 415,289,024 | 387,613,110 | 591,163,742 | 1,394,065,876 | 92 | | | | | |
| | Bandari Maritime Academy | 488,000,000 | | | 488,000,000 | 187,403,005 | 186,560,134 | 373,963,139 | 95,405,982 | 175,117,787 | 103,439,370 | 373,963,139 | 77 | | | | | |
| State Department for Shipping and Maritime | Kenya National Shipping Line | 133,000,000 | | | 133,000,000 | 117,200,105 | 2,424,112 | 119,624,217 | 29,852,970 | 30,267,845 | 59,503,402 | 119,624,217 | 90 | | | | | |
| | National Aids Control Council | 967,000,000 | | | 967,000,000 | 967,000,000 | | 967,000,000 | 423,000,000 | 350,000,000 | 773,000,000 | 967,000,000 | 80 | | | | | |
| | Moi Teaching And Referral Hospital | 12,974,000,000 | | | 12,974,000,000 | 9,159,000,000 | 3,785,000,000 | 12,944,000,000 | 7,220,714,467 | 2,750,509,882 | | 9,971,224,349 | 77 | | | | | |
| | kenyatta National hospital | 20,528,900,000 | | | 20,528,900,000 | 11,876,800,000 | 8,507,900,000 | 20,384,700,000 | 11,876,800,000 | 8,249,560,000 | | 20,126,360,000 | 98 | | | | | |
| | Kenya University Teaching Referral and Research Hospital | 6,137,600,000 | | | 6,137,600,000 | 2,986,000,000 | 3,151,600,000 | 6,137,600,000 | 2,376,923,471 | 609,076,529 | 54,818,043 | 3,040,818,043 | 50 | | | | | |
| | National Cancer Institute (NCLIK) | 200,000,000 | | | 200,000,000 | 200,000,000 | | 200,000,000 | | | | 185,269,402 | 93 | | | | | |
| | Kenya Biowax Institute | 150,000,000 | | | 150,000,000 | 150,000,000 | | 150,000,000 | 93,249,872 | 51,393,422 | | 144,643,294 | 96 | | | | | |
| | Commodities Fund | 121,756,793 | 172,520,048 | | 294,276,841 | 236,877,744 | 67,000,000 | 303,877,744 | 104,225,445 | 159,999,025 | | 264,224,470 | 90 | | | | | |
| | Tea Board of Kenya | 137,157,249 | 92,580,000 | 196,539,346 | 426,276,595 | 336,000,000 | 86,741,362 | 422,741,362 | 124,607,086 | 92,112,923 | 204,292,562 | 421,012,571 | 99 | | | | | |
| | Kenya Agricultural and Livestock Research Organization | 4,290,000,000 | 914,000,000 | | 5,204,000,000 | 4,315,000,000 | 890,138,664 | 5,205,138,664 | 4,425,495,635 | 779,643,029 | | 5,205,138,664 | 100 | | | | | |
| State Department for Crop Development and Agricultural Research | Kenya Plant Health Inspectorate Service | 783,000,000 | 726,983,000 | 245,017,000 | 1,755,000,000 | 162,000,000 | 1,592,999,900 | 1,754,999,900 | 675,759,130 | 836,539,406 | 214,827,366 | 1,727,125,902 | 98 | | | | | |
| | Agriculture and food Authority | 1,023,657,000 | 1,624,097,000 | 100,268,000 | 2,748,022,000 | 3,017,436,000 | 706,670,000 | 3,724,106,000 | 1,024,817,000 | 1,638,469,000 | 332,158,000 | 2,995,444,000 | 109 | | | | | |
| | Pyrethrum Processing Company of Kenya LTD. | 181,000,000 | 64,000,000 | 154,000,000 | 399,000,000 | 127,000,000 | 119,000,000 | 246,000,000 | 198,000,000 | 34,000,000 | 10,000,000 | 242,000,000 | 61 | | | | | |
| | Biosafety Appeals Board | 147,000,000 | 96,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 29,615,737 | 32,000,000 | 29,615,737 | 2,238,000 | | 31,853,737 | 100 | | | | | |
| | Pest Control Produce Board | 116,429,000 | 88,205,421 | 21,265,579 | 225,900,000 | 145,114,623 | 124,000,000 | 269,114,623 | 145,477,985 | 85,941,188 | 15,209,820 | 246,628,993 | 95 | | | | | |
| | National Biosafety Authority | 576,779,490 | 1,259,241,221 | 585,979,289 | 2,422,000,000 | 199,900,000 | 16,717,500 | 216,617,500 | 97,573,588 | 71,163,556 | 21,281,383 | 190,018,527 | 84 | | | | | |
| | Agricultural Development Authority | 207,652,381 | 131,134,607 | 147,230,002 | 486,016,990 | 168,265,360 | 221,949,273 | 389,614,633 | 200,717,056 | 107,741,216 | 86,649,627 | 395,107,899 | 81 | | | | | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | | | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|---|-----------------------------------|---------------------------|----------------|----------------------------------|-----------------------|---------------|--------------------------|---------------------------|----------------|--------------------|-----|--|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | | | | |
| State Department for Investment Promotion | Kenya Investment Authority | 189,820,000 | 86,090,000 | 40,000,000 | 315,910,000 | 41,544 | 315,951,544 | 189,820,000 | 86,131,544 | 40,000,000 | 315,951,544 | 100 | | | |
| | Special Economic Zones Authority | 46,184,170 | 165,765,686 | 33,420,144 | 245,370,000 | 47,628,217 | 137,998,217 | 43,194,877 | 71,882,007 | 33,152,893 | 148,229,777 | 60 | | | |
| | Export Processing Zones Authority | 345,460,000 | 109,954,527 | 184,045,473 | 639,460,000 | 443,065,928 | 639,332,592 | 345,349,677 | 109,283,355 | 184,042,940 | 638,675,972 | 100 | | | |
| State Department for Industry | Numerical Machine Complex | 183,711,052 | 3,750,000 | 146,568,948 | 334,030,000 | 188,030,000 | 339,108,005 | 164,700,782 | 3,750,000 | 165,629,218 | 334,080,000 | 100 | | | |
| | Kenya Industrial Research and Development Institute | 520,200,000 | 123,220,000 | 87,168,743 | 730,588,743 | 12,970,963 | 630,390,963 | 403,503,403 | 145,640,006 | 60,428,123 | 609,571,532 | 83 | | | |
| | Scrap Metal Council | 66,733,839 | 14,516,161 | 81,250,000 | 81,250,000 | 8,437,800 | 59,738,685 | 51,300,885 | 46,737,100 | 5,500,300 | 52,237,400 | 64 | | | |
| State Department for Devolution | Kenya Accreditation Service | 199,176,835 | 169,253,383 | 11,769,782 | 380,200,000 | 165,470,395 | 391,670,395 | 197,550,408 | 172,476,830 | 11,769,782 | 381,797,020 | 100 | | | |
| | Anti-Counterfeit Authority | 249,634,482 | 210,385,518 | 460,020,000 | 460,020,000 | 350,020,000 | 485,020,000 | 317,676,735 | 181,296,737 | 31,221,262 | 530,194,734 | 115 | | | |
| | Rivatex Textile Development | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 47,000,000 | 100 | | | |
| State Department for Culture and Heritage | Intergovernmental Relations Technical Committee | 222,453,916 | 237,570,369 | 136,505,715 | 596,530,000 | - | 1,637,789,992 | 222,451,427 | 237,506,464 | 136,505,520 | 596,463,411 | 100 | | | |
| | Council of Governors | 143,360,000 | 52,700,000 | 14,580,000 | 210,640,000 | 210,640,000 | 210,640,000 | 143,360,000 | 52,700,000 | 14,580,000 | 210,640,000 | 100 | | | |
| | Nairobi Rivers Commission | 45,000,000 | 319,212,450 | - | 364,212,450 | - | - | 9,319,058 | 83,767,741 | - | 93,086,799 | 26 | | | |
| Ministry of Defence | National Museums of Kenya | 1,278,010,000 | 634,000,000 | 290,480,952 | 2,777,041,476 | 1,864,856,241 | 1,864,856,241 | 1,278,210,000 | 1,161,946,043 | 159,011,136 | 1,864,756,241 | 67 | | | |
| | Bomas Of Kenya | 200,939,706 | 9,321,486 | 142,278,808 | 352,540,000 | 361,658,810 | 599,693,224 | 252,722,585 | 66,193,098 | 460,010,309 | 778,925,992 | 221 | | | |
| | National Heroes Council | 56,113,131 | 121,801,869 | 10,445,000 | 188,360,000 | 163,246,660 | 163,246,660 | 50,784,808 | 125,462,753 | 10,567,920 | 186,813,480 | 99 | | | |
| State Law Office and Department of Justice | Kenya Space Agency | 42,974,076 | 70,407,106 | 136,618,818 | 250,000,000 | 250,000,000 | 250,000,000 | 24,769,509 | 71,094,394 | 154,136,097 | 250,000,000 | 100 | | | |
| | Kenya Shipyards Ltd | 250,000,000 | 1,000,000,000 | 1,000,000,000 | 1,250,000,000 | 1,250,000,000 | 1,250,000,000 | 250,000,000 | 1,000,000,000 | 1,000,000,000 | 1,250,000,000 | 100 | | | |
| | Kenya Meat Commission | 306,562,602 | 2,179,997,922 | 290,480,952 | 2,777,041,476 | 1,864,856,241 | 1,864,856,241 | 281,272,200 | 1,424,472,905 | 159,011,136 | 1,864,756,241 | 67 | | | |
| State Law Office and Department of Justice | National Defence University - Kenya | 124,735,553 | 15,775,700 | 190,888,747 | 331,400,000 | 306,000,000 | 332,499,905 | 76,971,660 | 13,681,531 | 189,687,830 | 280,341,021 | 85 | | | |
| | Kenya School of Law | 265,063,000 | 137,544,000 | 126,183,000 | 528,790,000 | 151,310,000 | 528,790,000 | 263,963,771 | 93,514,073 | 189,659,038 | 547,136,881 | 103 | | | |
| | Auctioneers Licensing Board | - | - | 26,990,000 | 26,990,000 | 26,990,000 | 26,990,000 | 26,990,000 | 26,990,000 | 26,990,000 | 26,990,000 | 100 | | | |
| State Law Office and Department of Justice | Kenya Law Reform Commission | 159,312,751 | 170,537,249 | - | 329,850,000 | 455,100,000 | 445,100,000 | 158,644,009 | 170,513,523 | - | 329,157,532 | 100 | | | |
| | Council of Legal Education | 141,078,811 | 120,020,763 | 109,250,426 | 370,350,000 | 200,250,000 | 346,378,229 | 141,078,811 | 120,020,763 | 109,250,426 | 370,350,000 | 100 | | | |
| | Business Registration Services | 296,025,500 | 133,344,500 | 40,980,000 | 470,350,000 | 470,350,000 | 470,350,000 | 296,021,356 | 133,340,062 | 40,969,082 | 470,330,500 | 100 | | | |
| State Law Office and Department of Justice | Nairobi Center For International Arbitration | 84,157,662 | 114,586,631 | 27,255,707 | 226,000,000 | 202,000,000 | 226,000,000 | 79,616,608 | 105,028,571 | 24,156,937 | 208,802,116 | 92 | | | |
| | Asset Recovery Agency | 252,780,000 | 20,000,000 | 20,000,000 | 272,780,000 | 272,780,000 | 272,780,000 | 272,780,000 | 272,780,000 | 20,000,000 | 272,800,000 | 100 | | | |
| | Multi Agency Team Secretariat | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 44,670,000 | 102 | | | |
| State Law Office and Department of Justice | Victim Protection Board - HQ | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 32,340,000 | 100 | | | |
| | National Council for Law Reporting | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 445,100,000 | 98 | | | |
| | Kenya National Anti-Corruption Steering Committee | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 105,640,000 | 100 | | | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|---|-----------------------------------|---------------------------|----------------|----------------------------------|---------------------------|-----------------------|---------------|--------------------------|---------------------------|----------------|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| | National Coroners Service. | | | 40,000,000 | 40,000,000 | | | | | | 40,051,572 | 40,051,572 | 100 |
| State Department of Broadcasting and Telecommunication | Kenya Institute of Mass Communication | 15,460,000 | 50,120,000 | 43,280,000 | 108,860,000 | 218,000,000 | 30,000,000 | 248,000,000 | 154,040,000 | 50,010,000 | 43,830,000 | 247,880,000 | 228 |
| | Kenya Yearbook Editorial Board | 60,053,048 | 115,946,952 | | 176,000,000 | 114,000,000 | 82,381,944 | 196,381,944 | 57,337,912 | 140,015,200 | | 197,353,112 | 112 |
| | Media Council of Kenya | 244,000,000 | 1,281,500,000 | | 1,525,500,000 | 1,525,500,000 | | 1,525,500,000 | 243,941,592 | 1,281,558,408 | | 1,525,500,000 | 100 |
| | Media Complaints Commission | 10,000,000 | | | 10,000,000 | 10,000,000 | | 10,000,000 | 10,000,000 | | | 10,000,000 | 100 |
| | National Communications Secretariat | 96,950,000 | 116,398,010 | 1,000,000 | 214,348,010 | 164,848,010 | | 164,848,010 | 79,668,440 | 78,626,521 | 910,000 | 159,204,961 | 74 |
| State Department for ICT and Digital Economy | ICT Authority | 476,645,529 | 1,205,354,471 | 116,000,000 | 1,798,000,000 | 588,000,001 | 714,191,504 | 1,302,191,505 | 480,168,823 | 1,143,375,607 | 123,447,764 | 1,746,992,194 | 97 |
| | Office of the Data Protection Commissioner | 170,158,519 | 736,841,481 | | 907,000,000 | 857,000,000 | 33,263,200 | 890,263,200 | 170,158,519 | 735,841,481 | | 905,999,999 | 100 |
| | Konza Technopolis Development Authority | 360,300,000 | 328,490,000 | 40,210,000 | 729,000,000 | 529,000,000 | 200,000,000 | 729,000,000 | 308,048,000 | 290,796,000 | 133,390,000 | 732,234,000 | 100 |
| | Kenya Advanced Institute of Science and Technology | 14,150,000 | 250,000 | 25,600,000 | 40,000,000 | 39,794,500 | | 39,794,500 | 13,866,103 | 44,507 | 26,335,178 | 40,245,787 | 101 |
| State Department for Youth Affairs and The Arts | National Youth Council (Nyc) | 31,543,000 | 44,765,000 | 22,152,000 | 98,460,000 | | 98,460,000 | 98,460,000 | 30,456,000 | 44,762,000 | 23,151,400 | 98,369,400 | 100 |
| | The President's Award-Kenya | 14,600,000 | 5,400,000 | | 20,000,000 | 20,000,000 | | 20,000,000 | 14,600,000 | 5,400,000 | | 20,000,000 | 100 |
| | Kenya National Innovation Agency | 31,691,119 | 169,603,801 | 21,735,080 | 223,030,000 | 65,601,114 | 153,030,000 | 218,631,114 | 24,233,118 | 153,039,241 | 19,478,473 | 196,750,832 | 88 |
| | Kenya Cultural Centre | 68,341,496 | 62,658,504 | | 131,000,000 | 89,000,000 | 32,100,000 | 121,100,000 | 67,460,019 | 52,250,832 | | 119,710,851 | 91 |
| | Kenya National Library Services | 265,887,204 | 80,492,796 | 42,620,000 | 389,000,000 | 91,382,468 | 307,311,000 | 398,693,468 | 277,471,525 | 101,063,698 | 17,467,779 | 396,003,002 | 102 |
| | Kenya Film School | | 99,000,000 | | 99,000,000 | 94,995,825 | 561,520 | 95,557,345 | | 94,995,825 | | 94,995,825 | 96 |
| | Kenya Film Classification Board *A | 250,399,042 | 152,965,958 | 19,435,000 | 422,800,000 | 61,987,046 | 376,800,000 | 438,787,046 | 213,482,093 | 197,479,534 | 41,605,546 | 452,567,173 | 107 |
| | Kenya Film Commission | 109,180,000 | 25,046,952 | 221,212,648 | 355,439,600 | 39,187,626 | 355,439,600 | 394,627,226 | 99,859,556 | 22,541,578 | 272,226,092 | 394,627,226 | 111 |
| Kenya Copyright Board | 120,796,500 | 52,203,500 | | 173,000,000 | 76,766,800 | 161,000,000 | 237,766,800 | 118,295,446 | 45,393,710 | 64,764,700 | 228,453,856 | 132 | |
| State Department for Gender | Anti-Female Genital Mutilation Board | 47,995,895 | 184,417,305 | 27,473,000 | 259,886,200 | 259,886,200 | | 259,886,200 | 32,790,129 | 182,458,043 | 31,289,666 | 246,537,838 | 95 |
| | Women Enterprise Fund | 374,208,903 | 24,639,503 | 33,351,594 | 432,200,000 | 297,200,000 | 101,648,406 | 398,848,406 | 374,208,903 | 24,639,503 | | 398,848,406 | 92 |
| | National Government Action Fund | 36,000,000 | | | 36,000,000 | 36,000,000 | | 36,000,000 | 36,000,000 | | | 36,000,000 | 100 |
| State Department for Economic Planning | Kenya Institute for Public Policy Research and Analysis | 494,380,000 | | | 494,380,000 | 494,380,000 | 181,332,252 | 675,712,252 | 351,531,311 | 142,848,689 | | 494,380,000 | 100 |
| | National Council for Population and Development | 522,960,000 | | | 522,960,000 | 479,380,000 | | 479,380,000 | 211,087,497 | 298,317,248 | 13,555,255 | 522,960,000 | 100 |
| | Kenya National Bureau of Statistics | 1,286,620,000 | | | 1,286,620,000 | 1,232,550,000 | 109,100,053 | 1,341,650,053 | 870,697,311 | 210,538,471 | 205,384,218 | 1,286,620,000 | 100 |
| | Kenya Vision 2030 | 241,010,000 | | | 241,010,000 | 241,010,000 | | 241,010,000 | 128,112,585 | 50,906,243 | 61,991,172 | 241,010,000 | 100 |
| | New Partnership for Africa's Development | 360,130,000 | | | 360,130,000 | 360,130,000 | | 360,130,000 | 142,597,768 | 215,017,889 | 2,514,343 | 360,130,000 | 100 |
| State Department for Social Protection, Senior Citizens and Special Programmes | National Council for Persons with Disabilities | 169,354,047 | 1,369,400,000 | 145,890,000 | 1,684,644,047 | 1,671,007,041 | 4,108,149 | 1,675,115,190 | 168,565,849 | 1,229,243,547 | 96,967,663 | 1,494,777,059 | 89 |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs) | | | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|---|-----------------------------------|---------------------------|----------------|---------------------------------|---------------------------|----------------|---------------------------|-----------------------|---------------|--------------------------|---------------------------|----------------|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Compensation to Employees | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| State Department for Higher Education and Research | National Council for Childrens Services | 43,000,000 | 70,500,000 | - | 113,500,000 | 113,500,000 | - | 113,500,000 | - | 113,500,000 | 12,000,000 | 70,000,000 | - | 82,000,000 | 72 |
| | Child Welfare Society of Kenya | 319,000,000 | 529,000,000 | 52,000,000 | 900,000,000 | 900,000,000 | - | 900,000,000 | - | 900,000,000 | 321,500,000 | 518,940,000 | 59,560,000 | 900,000,000 | 100 |
| | Kisii University | 1,385,591,810 | 1,487,088,994 | 532,267,777 | 3,404,948,581 | 914,948,580 | 2,219,681,050 | 3,134,629,630 | 2,219,681,050 | 3,134,629,630 | 1,519,129,218 | 831,688,293 | 126,823,194 | 2,477,640,705 | 73 |
| | National Research Fund | 21,000,000 | 102,432,060 | 297,135,708 | 420,567,768 | 249,046,373 | 47,681,741 | 296,728,114 | 47,681,741 | 296,728,114 | 23,034,514 | 106,054,576 | 340,208,312 | 469,297,402 | 112 |
| | Kirinyaga University | 740,427,252 | 183,855,476 | 230,746,148 | 1,155,028,876 | 389,028,876 | 1,171,351,121 | 1,560,379,997 | 1,171,351,121 | 1,560,379,997 | 657,915,956 | 159,211,240 | 112,462,024 | 929,589,220 | 80 |
| | Technical University of Mombasa | 1,319,582,250 | 213,683,250 | 260,959,500 | 1,794,225,000 | 567,530,701 | 1,077,253,566 | 1,644,784,267 | 1,077,253,566 | 1,644,784,267 | 1,170,003,782 | 125,444,416 | 49,760,309 | 1,345,208,507 | 75 |
| | Jaramogi Oginga Odinga University of Science and Technology | 1,272,030,639 | 392,248,283 | 836,751,062 | 2,501,029,984 | 1,406,016,217 | 821,311,718 | 2,227,327,935 | 821,311,718 | 2,227,327,935 | 1,225,263,352 | 227,540,663 | 712,925,137 | 2,165,729,152 | 87 |
| | Kibabii University | 923,465,864 | 201,117,973 | 115,653,166 | 1,240,237,003 | 560,011,556 | 785,611,055 | 1,345,622,611 | 785,611,055 | 1,345,622,611 | 923,526,221 | 213,579,070 | 120,653,166 | 1,257,758,457 | 101 |
| | Koitalee Samoet University College | 182,666,205 | 108,725,553 | 22,125,882 | 313,517,640 | 138,154,440 | 144,244,206 | 282,398,646 | 144,244,206 | 282,398,646 | 177,208,390 | 64,626,860 | 122,125,882 | 363,961,132 | 116 |
| | Laikipia University | 1,005,540,134 | 316,048,200 | - | 1,321,588,334 | 677,860,351 | 753,908,714 | 1,431,709,065 | 753,908,714 | 1,431,709,065 | 970,622,274 | 429,276,073 | - | 1,399,898,346 | 106 |
| | Meru University of Science and Technology | 1,051,494,547 | 389,488,315 | 80,557,059 | 1,521,539,921 | 632,169,921 | 948,137,959 | 1,580,307,880 | 948,137,959 | 1,580,307,880 | 1,057,248,455 | 361,728,984 | 96,801,298 | 1,515,778,737 | 100 |
| | Chuka University | 1,500,000,000 | 691,278,817 | - | 2,191,278,817 | 1,011,953,350 | 1,193,504,365 | 2,205,457,715 | 1,193,504,365 | 2,205,457,715 | 1,402,868,784 | 397,536,154 | - | 1,800,404,938 | 82 |
| | Open University of Kenya | 99,498,158 | 20,716,000 | 673,785,842 | 794,000,000 | 752,000,000 | 22,510,261 | 774,510,261 | 22,510,261 | 774,510,261 | 98,593,061 | 15,595,399 | 649,073,900 | 763,264,360 | 96 |
| | Karatina University | 867,646,027 | 392,708,548 | - | 1,260,354,575 | 543,472,943 | 1,162,317,681 | 1,705,790,624 | 1,162,317,681 | 1,705,790,624 | 790,845,568 | 337,065,487 | - | 1,127,911,054 | 89 |
| | The Technical University of Kenya | 3,035,467,040 | 391,879,339 | 49,829,576 | 3,477,175,955 | 1,506,803,484 | 1,141,775,126 | 2,648,578,610 | 1,141,775,126 | 2,648,578,610 | 3,332,390,061 | 256,945,787 | 102,805,614 | 3,592,141,462 | 103 |
| | Taita Taveta University | 385,252,867 | 174,897,853 | 27,726,464 | 587,877,184 | 364,854,065 | 216,381,349 | 581,235,414 | 216,381,349 | 581,235,414 | 462,607,632 | 150,780,311 | 66,884,258 | 680,272,201 | 116 |
| | Turkana University College | 272,457,000 | 101,295,000 | 215,140,000 | 588,892,000 | 242,596,019 | 141,469,386 | 384,065,405 | 141,469,386 | 384,065,405 | 206,613,212 | 66,942,872 | 86,651,847 | 360,207,931 | 61 |
| | Rongo University | 714,035,475 | 320,807,768 | - | 1,034,843,243 | 515,213,916 | 400,599,240 | 915,723,156 | 515,213,916 | 915,723,156 | 687,316,844 | 325,215,373 | - | 1,012,532,217 | 98 |
| | Kaimosi Friends University | 443,747,012 | 323,947,445 | 17,965,789 | 785,660,246 | 390,660,246 | 411,975,869 | 802,636,115 | 411,975,869 | 802,636,115 | 422,727,933 | 202,544,866 | 14,761,969 | 640,034,768 | 81 |
| | Mama Ngina University College | 148,535,340 | 90,600,000 | 17,000,000 | 256,135,340 | 171,220,339 | 88,993,217 | 259,613,556 | 171,220,339 | 259,613,556 | 169,216,013 | 59,764,414 | 10,796,751 | 239,777,178 | 94 |
| Maseno University | 2,510,637,404 | 974,372,008 | 71,453,680 | 3,556,463,092 | 1,303,867,240 | 2,516,943,750 | 3,820,810,990 | 1,303,867,240 | 3,820,810,990 | 2,493,659,258 | 953,068,183 | 13,950,519 | 3,460,677,960 | 97 | |
| Alupe University | 232,008,613 | 97,206,381 | 12,633,041 | 341,848,035 | 193,854,767 | 147,993,268 | 341,848,035 | 193,854,767 | 341,848,035 | 232,008,613 | 97,206,381 | 12,633,041 | 341,848,035 | 100 | |
| Muranga University of Technology | 762,646,523 | 499,953,209 | - | 1,262,599,732 | 461,442,757 | 862,512,760 | 1,323,955,517 | 461,442,757 | 1,323,955,517 | 678,207,905 | 558,775,695 | - | 1,236,983,599 | 98 | |
| Masinde Muliro University of Science and Technology | 2,445,400,000 | 670,668,000 | 184,932,000 | 3,301,000,000 | 1,318,827,678 | 2,069,166,790 | 3,387,994,468 | 1,318,827,678 | 3,387,994,468 | 2,362,060,173 | 706,035,191 | 193,041,632 | 3,261,136,996 | 99 | |
| kenyatta University | 6,167,844,312 | 3,255,157,888 | - | 9,423,002,200 | 2,467,493,964 | 7,248,904,032 | 9,716,397,996 | 2,467,493,964 | 9,716,397,996 | 7,111,147,434 | 2,053,868,023 | 889,822,710 | 10,054,838,167 | 107 | |
| South Eastern Kenya University | 1,078,640,000 | 277,975,844 | 18,640,000 | 1,375,255,844 | 778,525,799 | 594,888,341 | 1,373,414,140 | 778,525,799 | 1,373,414,140 | 1,021,646,450 | 274,456,669 | 12,084,276 | 1,306,187,395 | 95 | |
| Egerton University | 2,869,004,646 | 291,787,000 | 1,296,739,042 | 4,457,530,688 | 2,901,646,967 | 1,722,453,517 | 4,624,100,484 | 2,901,646,967 | 4,624,100,484 | 2,795,952,948 | 143,726,840 | 1,653,597,159 | 4,993,276,947 | 103 | |
| University Fund | 52,345,963 | 205,760,448 | 19,885,309,117 | 20,143,415,528 | 12,171,352,942 | 166,034,317 | 12,337,387,259 | 12,171,352,942 | 12,337,387,259 | 48,228,830 | 184,015,071 | 10,943,383,519 | 11,175,627,420 | 55 | |
| Machakos University | 1,188,422,147 | 417,492,683 | 820,000,000 | 2,425,914,830 | 769,721,027 | 935,586,730 | 1,705,307,757 | 769,721,027 | 1,705,307,757 | 1,078,872,961 | 403,831,815 | 70,062,719 | 1,552,767,495 | 64 | |
| Jomo Kenyatta University of Agriculture and Technology | 5,218,879,225 | 2,002,415,405 | 396,421,490 | 7,617,716,120 | 4,902,995,295 | 2,221,263,333 | 7,124,258,628 | 4,902,995,295 | 7,124,258,628 | 5,218,358,582 | 1,945,548,866 | 346,867,616 | 7,510,775,064 | 99 | |
| Bomet University College | 326,624,648 | 65,842,668 | 142,427,024 | 534,894,340 | 263,065,665 | 271,767,232 | 534,832,897 | 263,065,665 | 534,832,897 | 313,952,634 | 18,746,332 | 110,209,287 | 442,908,253 | 83 | |
| University of Embu | 813,492,764 | 415,055,303 | 7,795,590 | 1,236,343,657 | 536,343,657 | 709,276,893 | 1,245,620,550 | 536,343,657 | 1,245,620,550 | 813,492,764 | 424,332,196 | 7,795,590 | 1,245,620,550 | 101 | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | | Receipts (Kshs) | | | | Expenditure (Kshs) | | | |
|--|---|-----------------------------------|---------------------------|----------------|----------------------------------|---------------------------|-----------------------|----------------|--------------------------|---------------------------|----------------|-------------------|-----|
| | | Employees Compensation to | Use of goods and services | Other Expenses | Revised Budget Estimates (Kshs.) | Non-exchange transactions | Exchange transactions | Total | Employee Compensation to | Use of goods and services | Other Expenses | Total Expenditure | |
| The National Treasury | 1. Kenya Revenue Authority | - | 33,959,565,509 | - | 33,959,565,509 | - | - | - | - | - | - | 29,901,565,508 | 88 |
| | 2. Financial Reporting Centre | - | 820,006,236 | - | 820,006,236 | - | - | - | - | - | - | 820,006,236 | 100 |
| | 3. Competition Authority of Kenya | 273,290,000 | 104,000,000 | 209,810,000 | 587,100,000 | 416,468,395 | 167,964,285 | 584,432,680 | 253,400,957 | 98,717,784 | 215,554,704 | 567,473,445 | 97 |
| | 4. Public Sector Accounting Standards Board | 109,231,734 | 525,688,266 | 30,000,000 | 664,920,000 | 653,614,400 | 6,116,853 | 659,731,253 | 89,597,922 | 259,239,031 | 19,338,266 | 368,175,219 | 55 |
| | 5. Registration of Certified Public Secretaries Board | 9,032,277 | 16,722,900 | 12,045,300 | 37,800,477 | 43,800,000 | 3,261,268 | 47,061,268 | 6,520,711 | 11,432,762 | 9,828,425 | 27,781,898 | 73 |
| | 6. Public Procurement Regulatory Authority | 286,865,000 | 67,281,000 | 84,979,000 | 439,125,000 | 372,671,000 | 61,452,747 | 434,123,747 | 271,654,027 | 142,511,138 | 27,602,568 | 441,767,733 | 101 |
| | 7. Public Procurement Review Administrative Board | 40,000,000 | - | - | 40,000,000 | 25,000,000 | 17,238,617 | 42,238,617 | - | 33,652,080 | - | 33,652,080 | 84 |
| | 8. Privatisation Authority | 162,854,109 | 68,035,518 | 616,110,373 | 847,000,000 | 847,000,000 | 20,177,784 | 867,177,784 | 156,633,830 | 67,016,071 | 134,384,549 | 358,034,450 | 42 |
| | 9. Kenya Trade Network Agency | 346,600,000 | 378,075,000 | - | 724,675,000 | 364,400,000 | 123,815,135 | 488,215,135 | 339,743,270 | 240,651,835 | - | 580,395,105 | 80 |
| | 10. Nairobi International Financial Centre | - | 90,360,000 | - | 90,360,000 | - | - | - | - | 90,360,000 | - | 90,360,000 | 100 |
| 11. KANSFB Foundation | - | 100,000,000 | - | 100,000,000 | - | - | - | - | - | - | 100,000,000 | 100 | |
| 12. Kenya Institute of Supplies Management | - | 51,000,000 | - | 51,000,000 | - | - | - | - | - | - | 51,000,000 | 100 | |
| 13. State Corporations Appeals Tribunal | - | 77,464,835 | - | 77,464,835 | - | - | - | - | - | - | 77,464,835 | 100 | |
| 14. Competition Tribunal | - | 26,000,000 | - | 26,000,000 | - | - | - | - | - | - | 26,000,000 | 100 | |
| 15. Institute of Certified Investment and Financial Analysts | - | 30,000,000 | - | 30,000,000 | - | - | - | - | - | - | 30,000,000 | 100 | |
| 16. Kenya Institute of Supplies Examination Board | - | 95,539,898 | - | 95,539,898 | 48,125,000 | 42,558,030 | 90,683,030 | 26,234,918 | 42,413,524 | 20,696,177 | 89,344,619 | 94 | |
| 18. Kenya National Enterprise Savings Trust | - | 200,000,000 | - | 200,000,000 | - | - | - | - | - | - | 200,000,000 | 100 | |
| Parent Ministry | University of Eldoret | 2,029,187,211 | 451,414,041 | 86,970,526 | 2,567,571,778 | 1,431,455,194 | 1,132,986,089 | 2,564,441,283 | 2,036,324,085 | 499,387,268 | 98,204,567 | 2,633,915,920 | 103 |
| | Tom Mboya University | 252,999,812 | 405,716,000 | 61,000,000 | 719,715,812 | 344,508,812 | 505,801,386 | 850,310,198 | 251,064,034 | 399,271,362 | 60,093,460 | 710,428,856 | 99 |
| | The Co-operative University | 663,656,755 | 391,461,688 | 114,963,680 | 1,170,082,123 | 287,598,006 | 903,915,462 | 1,191,513,468 | - | - | - | - | - |
| | Higher Education Loans Board | 665,652,992 | 1,300,168,496 | 35,035,060,270 | 37,000,881,758 | 32,212,232,238 | 5,081,761,918 | 37,293,994,156 | 568,940,175 | 33,215,485,351 | 34,744,870,446 | 94 | |
| | Commission for University Education | 233,896,368 | 4,225,000 | 230,929,119 | 469,050,487 | 195,208,739 | 255,227,505 | 450,436,244 | 221,530,593 | 4,301,045 | 202,707,419 | 428,539,057 | 91 |
| | Tharaka University | 365,000,000 | 125,000,000 | 187,572,613 | 677,572,613 | 268,058,100 | 409,514,513 | 677,572,613 | 360,234,131 | 118,397,227 | 176,823,750 | 653,455,108 | 97 |
| | Maasai Mara University | 1,245,000,000 | 549,516,845 | 29,866,800 | 1,824,383,645 | 800,381,724 | 945,960,891 | 1,746,340,615 | 1,216,646,541 | 439,235,053 | 28,587,219 | 1,684,468,813 | 92 |
| | Moi University | 4,490,645,540 | 1,805,465,663 | 423,260,963 | 6,719,372,166 | 2,434,808,954 | 2,064,320,081 | 4,499,129,035 | 4,439,319,561 | 1,096,558,547 | 194,575,030 | 5,730,453,138 | 85 |
| | Dedan Kimathi University of Technology | 98,900,000 | 386,881,499 | 1,723,045,780 | 2,077,698,872 | 1,125,788,812 | 1,833,487,684 | 1,209,819,454 | 113,383,304 | 414,819,428 | - | 1,738,022,186 | 101 |
| | Pwani University | 205,050,000 | 1,077,179,000 | 59,892,000 | 1,342,121,000 | 607,944,000 | 730,211,000 | 1,338,155,000 | 1,031,935,000 | 189,403,000 | 146,908,000 | 1,368,246,000 | 102 |
| University of Nairobi | 9,398,573,324 | 3,132,479,341 | 4,103,000,000 | 16,625,052,665 | 3,972,073,296 | 11,384,650,001 | 15,356,723,297 | 9,289,319,848 | 4,457,406,243 | 2,421,727,534 | 16,168,453,625 | 97 | |
| University of Kabanga | 1,078,331,909 | 363,711,244 | 75,266,863 | 1,517,310,016 | 648,909,084 | 934,767,843 | 1,583,676,927 | 1,170,497,837 | 296,081,270 | 117,003,252 | 1,583,582,359 | 104 | |
| 1. Kenya Revenue Authority | - | 33,959,565,509 | - | 33,959,565,509 | - | - | - | - | - | - | 29,901,565,508 | 88 | |
| 2. Financial Reporting Centre | - | 820,006,236 | - | 820,006,236 | - | - | - | - | - | - | 820,006,236 | 100 | |
| 3. Competition Authority of Kenya | 273,290,000 | 104,000,000 | 209,810,000 | 587,100,000 | 416,468,395 | 167,964,285 | 584,432,680 | 253,400,957 | 98,717,784 | 215,554,704 | 567,473,445 | 97 | |
| 4. Public Sector Accounting Standards Board | 109,231,734 | 525,688,266 | 30,000,000 | 664,920,000 | 653,614,400 | 6,116,853 | 659,731,253 | 89,597,922 | 259,239,031 | 19,338,266 | 368,175,219 | 55 | |
| 5. Registration of Certified Public Secretaries Board | 9,032,277 | 16,722,900 | 12,045,300 | 37,800,477 | 43,800,000 | 3,261,268 | 47,061,268 | 6,520,711 | 11,432,762 | 9,828,425 | 27,781,898 | 73 | |
| 6. Public Procurement Regulatory Authority | 286,865,000 | 67,281,000 | 84,979,000 | 439,125,000 | 372,671,000 | 61,452,747 | 434,123,747 | 271,654,027 | 142,511,138 | 27,602,568 | 441,767,733 | 101 | |
| 7. Public Procurement Review Administrative Board | 40,000,000 | - | - | 40,000,000 | 25,000,000 | 17,238,617 | 42,238,617 | - | 33,652,080 | - | 33,652,080 | 84 | |
| 8. Privatisation Authority | 162,854,109 | 68,035,518 | 616,110,373 | 847,000,000 | 847,000,000 | 20,177,784 | 867,177,784 | 156,633,830 | 67,016,071 | 134,384,549 | 358,034,450 | 42 | |
| 9. Kenya Trade Network Agency | 346,600,000 | 378,075,000 | - | 724,675,000 | 364,400,000 | 123,815,135 | 488,215,135 | 339,743,270 | 240,651,835 | - | 580,395,105 | 80 | |
| 10. Nairobi International Financial Centre | - | 90,360,000 | - | 90,360,000 | - | - | - | - | 90,360,000 | - | 90,360,000 | 100 | |
| 11. KANSFB Foundation | - | 100,000,000 | - | 100,000,000 | - | - | - | - | - | - | 100,000,000 | 100 | |
| 12. Kenya Institute of Supplies Management | - | 51,000,000 | - | 51,000,000 | - | - | - | - | - | - | 51,000,000 | 100 | |
| 13. State Corporations Appeals Tribunal | - | 77,464,835 | - | 77,464,835 | - | - | - | - | - | - | 77,464,835 | 100 | |
| 14. Competition Tribunal | - | 26,000,000 | - | 26,000,000 | - | - | - | - | - | - | 26,000,000 | 100 | |
| 15. Institute of Certified Investment and Financial Analysts | - | 30,000,000 | - | 30,000,000 | - | - | - | - | - | - | 30,000,000 | 100 | |
| 16. Kenya Institute of Supplies Examination Board | - | 95,539,898 | - | 95,539,898 | 48,125,000 | 42,558,030 | 90,683,030 | 26,234,918 | 42,413,524 | 20,696,177 | 89,344,619 | 94 | |
| 18. Kenya National Enterprise Savings Trust | - | 200,000,000 | - | 200,000,000 | - | - | - | - | - | - | 200,000,000 | 100 | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Receipts (Kshs) | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate |
|--|--|-----------------------------------|---------------------------|----------------|---------------------------|-----------------------|---------------|--------------------------|---------------------------|----------------|-------------|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | | |
| State Department for Micro, Small and Medium Enterprises | UWEZO FUND | 11,540,000 | 113,008,100 | 671,270 | 125,219,370 | 153,100,000 | 153,100,000 | 5,616,429 | 29,687,169 | 3,110,798 | 38,414,396 | 31 | |
| | Youth Enterprises Development Fund | 427,879,098 | 102,799,098 | 325,080,000 | 855,758,196 | 102,799,098 | 102,799,098 | 196,771,356 | 1,304,76,063 | 92,387,624 | 419,635,043 | 49 | |
| | Micro And Small Enterprises Authority | 332,900,000 | - | - | 332,900,000 | 440,900,000 | 440,900,000 | 390,900,000 | - | 50,000,000 | 440,900,000 | 132 | |
| | Kenya Industrial Estates Corporation | 285,990,000 | - | - | 285,990,000 | 219,106,631 | 219,106,631 | 319,100,000 | 165,594,000 | 20,402,631 | 505,096,631 | 177 | |
| | 1.Kenya National Trading Corporation | 310,277,000 | 543,110,000 | 472,013,000 | 1,325,400,000 | 1,325,400,000 | 1,325,400,000 | 131,235,899 | 673,954,573 | 88,267,540 | 893,458,012 | 67 | |
| State Department for Trade | 2.Kenya Export Promotion and Branding Agency | 265,446,805 | 494,957,195 | 21,196,000 | 781,600,000 | 569,200,000 | 569,200,000 | 11,208,429 | 286,715,606 | 28,994,109 | 575,892,611 | 74 | |
| | 3.Warehouse Receipt System Council | 17,265,544 | 10,708,256 | 4,036,200 | 32,000,000 | 22,000,000 | 22,000,000 | 6,250,000 | 7,453,965 | 4,318,352 | 28,255,549 | 88 | |
| | 4.Kenya Trade Remedies Agency | - | 4,100,000 | - | 4,100,000 | 4,100,000 | 4,100,000 | - | 4,100,000 | - | 4,100,000 | 100 | |
| | 5.Kenya Consumer Protection Advisory Committee | - | 2,200,000 | - | 2,200,000 | 2,200,000 | 2,200,000 | - | 2,199,514 | - | 2,199,514 | 100 | |
| | Technical and Vocational Education and Training Authority | 170,712,646 | 347,287,354 | 22,000,000 | 540,000,000 | 390,000,000 | 390,000,000 | 146,061,204 | 272,990,723 | 18,609,115 | 459,926,882 | 85 | |
| State Department of Vocational and Technical Training | Technical and Vocational Education and Training Curriculum Development, Assessment and Certification Council | 123,000,000 | 689,987,064 | 4,570,000 | 817,557,064 | 281,500,000 | 281,500,000 | 564,014,477 | 611,123,337 | 15,934,782 | 706,562,095 | 86 | |
| | Kenya National Qualifications Authority | 66,817,740 | 214,178,260 | 54,004,000 | 335,000,000 | 300,000,000 | 300,000,000 | 42,002,242 | 2,243,054 | 54,986,422 | 123,895,638 | 37 | |
| | Kenya School of TVET | 94,335,607 | 514,980,800 | 140,247,971 | 749,564,378 | 115,000,000 | 115,000,000 | 624,806,549 | 421,850,276 | 226,560,035 | 739,425,965 | 99 | |
| | Eldoret National Polytechnic | 277,526,186 | 130,600,000 | 387,493,308 | 795,619,494 | 42,079,882 | 42,079,882 | 923,053,849 | 129,057,049 | 442,634,066 | 828,841,149 | 104 | |
| | Kisumu National Polytechnic | 159,150,200 | 209,441,712 | 223,585,186 | 592,177,098 | 51,492,406 | 51,492,406 | 546,966,767 | 187,571,455 | 193,637,788 | 497,073,872 | 84 | |
| | Kitale National Polytechnic | 104,700,000 | 193,035,226 | 35,125,304 | 332,860,530 | 278,719,900 | 278,719,900 | 429,647,418 | 102,105,352 | 34,998,942 | 326,540,400 | 98 | |
| | Kabete National Polytechnic | 128,685,600 | 349,907,800 | 115,003,416 | 593,596,816 | 189,267,530 | 189,267,530 | 451,510,757 | 99,517,066 | 149,362,986 | 592,181,522 | 100 | |
| | Kenya Coast National Polytechnic | 116,798,000 | 50,210,000 | 387,526,000 | 554,534,000 | 163,956,971 | 163,956,971 | 398,625,920 | 250,565,000 | 227,844,568 | 557,619,625 | 101 | |
| | Nyeri National Polytechnic | 130,000,000 | 553,000,000 | - | 683,000,000 | 224,000,000 | 224,000,000 | 588,000,000 | 554,000,000 | 128,000,000 | 812,000,000 | 119 | |
| | Kisii National Polytechnic | 128,042,418 | 350,000,000 | 100,948,883 | 578,991,301 | 220,722,000 | 220,722,000 | 604,140,070 | 387,761,250 | 113,635,462 | 629,562,675 | 109 | |
| | Sigalaga National Polytechnic | 120,000,000 | 448,200,000 | 194,500,000 | 762,700,000 | 204,308,808 | 204,308,808 | 405,498,300 | 491,701,456 | 31,136,266 | 617,589,677 | 81 | |
| | Nvandarua National Polytechnic | 54,300,002 | 169,818,714 | 158,081,284 | 382,200,000 | 107,979,825 | 107,979,825 | 193,856,692 | 148,386,380 | 42,718,640 | 234,822,146 | 61 | |
| | Meru National Polytechnic | 114,384,375 | 433,631,481 | 43,312,500 | 591,328,356 | 255,810,705 | 255,810,705 | 506,157,904 | 342,006,700 | 92,121,083 | 565,520,531 | 96 | |
| | North Eastern National Polytechnic | 17,500,000 | 13,620,650 | 18,706,050 | 49,826,700 | 6,666,500 | 6,666,500 | 43,555,640 | 29,662,959 | 4,219,240 | 50,520,449 | 101 | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs) | | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|---|--|-----------------------------------|---------------------------|----------------|---------------------------------|-----------------------|-----------------|--------------------------|---------------------------|--------------------|----------------|------------|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | | | |
| State Department of Fisheries, Aquaculture and the Blue Economy | Kenya Marine Fisheries Research Institute | 1,094,000,000 | 234,000,000 | 200,000,000 | 1,458,000,000 | 15,000,000 | 1,473,000,000 | 984,000,000 | 178,000,000 | 199,000,000 | 1,361,000,000 | 89 | | |
| | Kenya Fisheries Market Authority | | 51,000,000 | | 51,000,000 | | 51,000,000 | | 51,000,000 | | 51,000,000 | 100 | | |
| | Fish Levy Trust Fund Corporation | | 30,000,000 | | 3,000,000 | | | 3,000,000 | | 30,000,000 | | 30,000,000 | 100 | |
| | Kenya Fisheries Industries Corporation | 18,000,000 | 60,000,000 | 20,000,000 | 70,000,000 | 14,000,000 | 84,000,000 | 5,000,000 | 53,000,000 | 20,000,000 | 78,000,000 | 80 | | |
| | Kenya Fisheries Service | 415,000,000 | 157,000,000 | 100,000,000 | 650,000,000 | 37,000,000 | 687,000,000 | 393,000,000 | 119,000,000 | 97,000,000 | 609,000,000 | 91 | | |
| | Sports Kenya | 411,000,000 | | | 203,000,000 | 208,000,000 | 411,000,000 | 184,561,080 | 103,665,119 | 122,598,223 | 410,834,422 | 100 | | |
| | Anti-Doping Agency of Kenya | 298,380,000 | | | 288,379,997 | 8,797,124 | 297,177,121 | 70,764,934 | 226,412,187 | | 297,177,121 | 100 | | |
| State Department of Sports | Kenya Academy of Sports | 278,000,000 | | | 278,000,000 | | 278,000,000 | 95,000,000 | 169,100,000 | 13,900,000 | 278,000,000 | 100 | | |
| | Sports, Arts and Social Development Fund | 208,000,000 | | | 208,000,000 | | 208,000,000 | 76,528,514 | 57,878,400 | 71,466,655 | 205,873,569 | 99 | | |
| | 1. Kenya Ports Authority | | | 578,000,000 | 612,799,253 | - | 612,799,253 | | 612,799,253 | | 612,799,253 | 106 | | |
| | 2. Kenya Civil Aviation Authority | | 8,869,000,000 | | 4,534,172,596 | 8,243,993,335 | 12,778,165,931 | ##### | ##### | 2,175,091,375 | 7,417,342,185 | 84 | | |
| | 3. National Transport and Safety Authority | | | 2,850,400,000 | 550,400,000 | 3,000,143,085 | 3,550,543,085 | ##### | ##### | 190,461,944 | 3,589,406,511 | 126 | | |
| | 4. LAPSET Corridor Development Authority | 400,480,000 | 45,000,000 | | 620,800,000 | | 620,800,000 | ##### | 43,371,290 | 187,916,833 | 617,475,670 | 99 | | |
| | 5. Nairobi Metropolitan Area Transport Authority | | | 373,430,583 | 373,430,563 | - | 373,430,563 | 80,477,522 | ##### | 52,063,999 | 373,430,583 | 100 | | |
| State Department for Public Works | 6. Kenya Airport Authority (HQ) | | | 132,000,000 | 132,000,000 | | 132,000,000 | | | 132,000,000 | 132,000,000 | 100 | | |
| | 7. Kenya Railways Corporation | 3,489,000,000 | 732,000,000 | 39,005,000,000 | 500,000,000 | | 500,000,000 | ##### | ##### | 53,688,000,000 | 57,442,000,000 | 133 | | |
| | National Construction Authority | 1,133,000,000 | 1,044,770,000 | 178,500,000 | 2,370,028,646 | 26,763,465 | 2,396,792,111 | 951,170,926 | 1,283,176,845 | 141,642,941 | 2,375,990,712 | 101 | | |
| | National Drought Management Authority | 635,200,429 | 5,598,539,571 | | 3,054,858,000 | | 3,054,858,000 | | 2,004,363,000 | | 2,249,191,883 | 36 | | |
| | Coastal Development Authority | 178,064,677 | 65,965,323 | | 244,030,000 | 226,029,997 | 470,059,997 | 177,996,770 | 65,694,730 | | 243,691,500 | 100 | | |
| | Lake Basin Development Authority | 836,110,000 | 75,009,533 | 50,597,109 | 836,110,000 | 8,666,920 | 844,776,920 | 354,685,836 | 333,860,219 | 222,573,479 | 911,119,533 | 95 | | |
| | Ewaso Nyiro North Development Authority | 255,296,180 | 57,850,745 | 37,223,075 | 335,370,000 | 11,149,752 | 346,519,752 | 255,150,960 | 42,817,746 | 28,646,681 | 326,615,387 | 93 | | |
| State Department for the ASALs and Regional Development | Ewaso Nyiro South Development Authority | 364,890,000 | | | 364,890,000 | 12,164,918 | 377,054,918 | 260,933,059 | 12,164,918 | 103,956,941 | 377,054,918 | 103 | | |
| | Tana River Development Authority | 480,000,000 | 233,500,000 | | 556,500,000 | 114,033,468 | 670,533,468 | 468,604,516 | 201,928,952 | | 670,533,468 | 94 | | |
| | Kerio Valley Development Authority | 221,958,576 | 215,421,424 | | 121,190,000 | 86,130,650 | 207,320,650 | 121,392,939 | 86,379,595 | | 207,772,534 | 48 | | |
| | Kenya Dairy Board | 607,000,000 | | | 619,019,257 | 29,000,000 | 648,019,257 | 239,461,829 | 169,084,915 | 239,585,323 | 648,132,067 | 107 | | |
| | Kenya Veterinary Vaccines Production Institute | 450,000,000 | | | 275,119,514 | | 275,119,514 | 194,847,197 | 185,181,675 | 64,423,974 | 444,452,846 | 99 | | |
| | Veterinary Medicines Directorate Council | 138,000,000 | | | 100,000,000 | 38,000,000 | 138,000,000 | | | | 72,928,436 | 53 | | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs) | | Receipts (Kshs) | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate |
|---|---|-----------------------------------|---------------------------|----------------|---------------------------------|-----------------------|-----------------|---------------------------|-----------------------|--------------------|--------------------------|---------------------------|----------------|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange transactions | Total | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | |
| State Department for Labour and Skills Development | Kenya Tse/Tse Fly and Trypanosomiasis Eradication Council | 92,000,000 | | | 92,000,000 | 92,000,000 | 92,000,000 | | 92,000,000 | 23,310,041 | 56,989,297 | 11,490,060 | 91,789,398 | 100 | |
| | Kenya Animal Genetic Resources Centre | 395,000,000 | | | 395,000,000 | 176,000,000 | 165,000,000 | 341,000,000 | 85,524,130 | 100,700,214 | 53,215,400 | 239,439,744 | 61 | | |
| | Kenya Veterinary Board | 149,000,000 | | | 149,000,000 | 48,313,573 | 117,000,000 | 165,313,573 | 55,705,692 | 95,566,987 | 16,456,983 | 167,729,662 | 113 | | |
| | Kenya Leather Development Council | 217,700,000 | | | 217,700,000 | 2,431,999 | 215,000,000 | 217,431,999 | 127,449,634 | 63,245,262 | 25,355,433 | 216,050,329 | 99 | | |
| | Kenya Meat Commission | 1,185,825,000 | | | 1,185,825,000 | 1,185,825,000 | | 1,185,825,000 | | | 1,185,825,000 | 1,185,825,000 | 100 | | |
| | National Employment Authority | 58,453,406 | 191,080,000 | 4,220,000 | 253,753,406 | 161,750,050 | 4,608,708 | 161,750,050 | 187,135,992 | 3,915,498 | 195,660,198 | 77 | | | |
| | National Industrial Training Authority (NITA) | 715,811,000 | 1,552,656,000 | 631,533,000 | 2,900,000,000 | 1,781,624,711 | 637,171,646 | 2,418,796,357 | 654,418,333 | 1,003,960,026 | 303,558,782 | 1,961,937,141 | 68 | | |
| | National Mining Corporation | | | 336,000,000 | 336,000,000 | 336,000,000 | | 336,000,000 | | 336,000,000 | | | 336,000,000 | 100 | |
| | Water Sector Trust Fund | 197,000,000 | | | 197,000,000 | 195,643,950 | 192,000,000 | 195,643,950 | 197,000,000 | (1,356,050) | 195,643,950 | | 195,643,950 | 99 | |
| | Kenya Water Institute | 224,558,000 | 136,142,000 | 27,300,000 | 388,000,000 | 183,000,000 | 192,000,000 | 375,000,000 | 224,558,000 | 150,442,000 | | | 375,000,000 | 97 | |
| Regional Centre on Groundwater Resources | 42,585,133 | 35,914,170 | 4,900,697 | 83,400,000 | 83,400,000 | | 83,400,000 | 42,585,133 | 40,814,867 | | | 83,400,000 | 100 | | |
| Water Resources Authority | 924,000,000 | 211,500,000 | 22,500,000 | 1,158,000,000 | 557,999,999 | 595,676,165 | 1,153,676,164 | 924,000,000 | 229,676,164 | | | 1,153,676,164 | 100 | | |
| Water Services Regulatory Authority | 558,000,000 | 92,000,000 | | 650,000,000 | 650,000,000 | 650,000,000 | 650,000,000 | 558,000,000 | 92,000,000 | | | 650,000,000 | 100 | | |
| Alti Water Works Development Agency | 228,418,480 | 81,429,655 | 30,151,866 | 340,000,000 | 339,999,999 | 339,999,999 | 340,000,000 | 228,418,480 | 111,581,519 | 9,999,999 | | 339,999,999 | 100 | | |
| Lake Victoria South Water Works Development Agency | 132,000,000 | 34,000,000 | | 166,000,000 | 141,999,999 | 141,999,999 | 141,999,999 | 132,000,000 | | | | 141,999,999 | 86 | | |
| Lake Victoria North Water Works Development Agency | 141,750,773 | 7,249,227 | | 149,000,000 | 149,000,000 | 149,000,000 | 149,000,000 | 141,750,773 | | 7,249,227 | | 149,000,000 | 100 | | |
| Coastal Water Works Development Agency | 1,107,000,000 | | | 1,107,000,000 | 368,000,000 | 573,058,000 | 941,058,000 | 1,107,000,000 | (165,942,000) | | | 941,058,000 | 85 | | |
| TANA Water Works Development Agency | 186,221,000 | 26,779,000 | | 213,000,000 | 213,000,000 | 213,000,000 | 213,000,000 | 186,221,000 | 26,779,000 | | | 213,000,000 | 100 | | |
| Northern Water Works Development Agency | 92,000,000 | | | 92,000,000 | 92,000,000 | 92,000,000 | 92,000,000 | 92,000,000 | | | | 92,000,000 | 100 | | |
| TANA/THI Water Works Development Agency | 109,088,857 | 1,100,000 | 20,811,143 | 131,000,000 | 131,000,000 | 109,088,857 | 131,000,000 | 109,088,857 | 21,911,143 | | | 131,000,000 | 100 | | |
| Hydrologist Registration Board | 10,000,000 | 7,684,000 | 7,316,000 | 25,000,000 | 25,000,000 | 25,000,000 | 25,000,000 | 10,000,000 | 15,000,000 | | | 25,000,000 | 100 | | |
| North Rift Valley Water Works Development Agency | 20,689,420 | 36,630,800 | 65,679,780 | 123,000,000 | 123,000,000 | 123,000,000 | 123,000,000 | 20,689,420 | 102,310,580 | | | 123,000,000 | 100 | | |
| Central Rift Valley Water Works Development Agency | 161,000,000 | 54,000,000 | | 215,000,000 | 161,000,000 | 6,682,544 | 167,682,544 | 161,000,000 | 6,682,544 | | | 167,682,544 | 78 | | |
| Sacco Societies Regulatory Authority (SASRA) | 274,800,000 | 133,020,000 | 311,280,000 | 719,100,000 | | 665,476,777 | 665,476,777 | 274,800,000 | 133,020,000 | 257,656,777 | | 665,476,777 | 93 | | |
| New Kenya Planters Cooperative Union - Headquarters | 145,000,000 | 94,000,000 | 256,200,000 | 495,200,000 | 82,200,000 | 331,800,000 | 414,000,000 | 79,000,000 | 256,200,000 | | | 414,000,000 | 84 | | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | | Receipts (Kshs) | | | | Expenditure (Kshs) | | | | Total Expenditure | Absorption Rate |
|--|---|-----------------------------------|---------------------------|----------------|---------------------------------|---------------------------|-----------------------|----------------|--------------------------|---------------------------|----------------|----------------|-----|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Revised Budget Estimates (Kshs) | Non-exchange transactions | Exchange transactions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | | | |
| State Department for Energy | Rural Electrification and Renewable Energy Corporation | 2,220,833,744 | 1,157,172,394 | | 3,378,006,138 | 480,000,000 | 227,264,826 | 707,264,826 | 1,387,575,137 | 778,146,276 | | 2,165,721,413 | 64 | | |
| | Geothermal Development Company | 658,594,976 | 394,182,225 | 1,357,222,499 | 2,410,000,000 | 339,166,665 | 2,049,360,694 | 2,388,577,359 | 591,968,979 | 303,544,711 | 1,084,627,379 | 1,980,141,069 | 82 | | |
| | Nuclear Power and Energy Agency | 482,100 | 282,900 | 30,000 | 795,000 | 795,000 | - | 795,000 | 456,591 | 307,074 | 28,550 | 792,215 | 100 | | |
| | KETRACO | 1,166,930,291 | 2,996,016,568 | | 4,162,946,859 | 4,162,946,859 | | 4,162,946,859 | 1,146,813,760 | 1,554,139,669 | | 2,700,953,429 | 65 | | |
| State Department for Public Service | Kenya School of Government | 1,100,916,071 | 1,109,184,347 | | 2,210,100,418 | 371,540,415 | 1,789,175,961 | 2,160,716,376 | 1,100,916,071 | 1,059,800,305 | | 2,160,716,376 | 98 | | |
| | National Youth Service | 1,648,683,726 | 10,203,094,701 | | 11,851,778,427 | 11,181,742,123 | 672,037,305 | 11,853,779,427 | 1,648,683,726 | 10,203,094,701 | | 11,851,778,427 | 100 | | |
| | Human Resource Management Professionals Examinations Board (HRMPEB) | 50,000,000 | | | 50,000,000 | 50,000,000 | | 50,000,000 | 50,000,000 | | | 50,000,000 | 100 | | |
| | National Irrigation Authority | 415,500,000 | 308,000,000 | | 723,500,000 | 415,500,000 | 219,052,348 | 634,552,348 | 388,970,919 | 245,381,429 | | 634,352,348 | 88 | | |
| State Department for Irrigation | National Water Harvesting and Storage Authority | 357,772,049 | 94,590,228 | 45,137,723 | 497,500,000 | 397,500,000 | 46,801,363 | 444,301,363 | 346,017,815 | 107,574,997 | 43,093,883 | 496,686,695 | 100 | | |
| | National Environment Trust Fund | 128,000,800 | 41,510,000 | 20,484,000 | 189,994,800 | 191,000,000 | | 191,000,000 | 122,858,600 | 57,772,466 | 10,000,000 | 190,631,066 | 100 | | |
| | National Environment Management Authority | 1,038,000,000 | 626,000,000 | 55,000,000 | 1,719,000,000 | 719,174,246 | 912,000,000 | 1,631,174,246 | 1,008,629,726 | 565,248,508 | 53,472,478 | 1,627,350,712 | 95 | | |
| | Kenya Water Towers Agency | 270,808,623 | 223,191,377 | | 494,000,000 | 494,000,000 | | 494,000,000 | 270,808,623 | 223,191,377 | | 494,000,000 | 100 | | |
| State Department for Environment and Climate Change | National Environment Tribunal | 51,500,000 | 7,000,000 | 5,500,000 | 64,000,000 | 64,000,000 | | 64,000,000 | 51,421,312 | 6,902,685 | 5,572,183 | 63,896,180 | 100 | | |
| | National Environment Complaints Committee | 98,500,000 | 21,200,000 | 16,300,000 | 136,000,000 | 136,000,000 | | 136,000,000 | 98,500,000 | 16,300,000 | 21,150,000 | 135,950,000 | 100 | | |
| | Kenya Forestry Research Institute | 1,328,904,285 | 280,166,900 | 137,928,815 | 1,747,000,000 | 1,671,000,001 | 74,998,008 | 1,745,998,009 | 1,328,091,380 | 279,995,519 | 135,844,443 | 1,743,931,342 | 100 | | |
| | Kenya Forest Service | 5,964,600,000 | 2,107,400,000 | | 8,072,000,000 | 6,050,166,000 | 2,100,825,001 | 8,150,991,001 | 5,675,069,313 | 2,104,250,836 | | 7,779,320,149 | 96 | | |
| State Department for Forestry | Kenya Medical Practitioners and Dentists Council | 205,000,000 | 596,200,000 | 63,800,000 | 865,000,000 | 510,000,000 | 349,938,350 | 859,938,350 | 181,411,563 | 590,916,956 | 61,360,952 | 833,689,471 | 96 | | |
| | Kenya Nuclear Regulatory Authority | 60,000,000 | 36,000,000 | 178,000,000 | 274,000,000 | 174,000,000 | 91,376,040 | 265,376,040 | 60,658,209 | 29,661,009 | 175,001,200 | 265,320,418 | 97 | | |
| | Kenya Institute of Primate Research | | | | | 200,000,000 | | 200,000,000 | | 273,800 | | 273,800 | - | | |
| | Kenya Medical Training College | | | | | 5,461,416,667 | 4,453,813,846 | 9,915,230,513 | 4,433,448,091 | 3,727,983,677 | 731,951,092 | 8,893,382,860 | - | | |
| Statement Department for Public Health and Professional Standard | NURSING COUNCIL OF KENYA | | | | | 77,916,666 | 673,515,543 | 751,432,209 | 144,264,462 | 518,817,429 | 94,647,372 | 757,729,263 | - | | |
| | National Quality Control Laboratory | | | | | 55,163,840 | | 55,163,840 | 24,920,500 | 7,733,710 | 18,919,890 | 51,574,100 | - | | |

| Parent Ministry | Name of the SAGA | Approved Budget FY 2023/24 (Kshs) | | | Revised Budget Estimates (Kshs.) | | Receipts (Kshs) | | | Expenditure (Kshs) | | | Total Expenditure | Absorption Rate |
|--|---|-----------------------------------|---------------------------|------------------------|----------------------------------|------------------------|------------------------|--------------------------|---------------------------|-----------------------|------------------------|------------------------|-------------------|-----------------|
| | | Compensation to Employees | Use of goods and services | Other Expenses | Non-exchange transactions | Exchange trans-actions | Total | Compensation to Employee | Use of goods and services | Other Expenses | | | | |
| State Department for Roads | Kenya National Highways Authority (KENHA) | 2,514,753,975 | 987,669,212 | 33,546,678,458 | 37,049,101,645 | 22,200,086,447 | 888,012,333 | 23,088,098,780 | 1,571,423,124 | 544,876,829 | 21,541,399,159 | 23,657,699,112 | 64 | |
| | Kenya Urban Roads Authority (KURA) | 1,547,447,000 | 324,353,000 | 11,273,468,459 | 13,145,168,459 | 8,621,398,515 | 568,542,365 | 9,189,940,880 | 1,496,354,082 | 310,354,870 | 9,658,458,210 | 11,464,967,162 | 87 | |
| | Kenya Rural Roads Authority (KERRA) | 2,556,000,000 | 414,000,000 | 27,701,000,000 | 30,651,000,000 | 24,283,500,000 | 2,110,870,000 | 26,394,370,000 | 1,979,990,000 | 1,094,160,000 | 24,529,890,000 | 27,604,040,000 | 90 | |
| | Engineers Board of Kenya (EBK) | 148,100,000 | 114,100,000 | 17,800,000 | 280,000,000 | 112,215,000 | 31,697,722 | 143,912,722 | 145,847,684 | 72,983,165 | 20,291,615 | 239,122,464 | 85 | |
| | Kenya Engineering Technology Registration Board (KETRB) | 54,000,000 | 54,000,000 | 6,000,000 | 60,000,000 | 49,534,066 | | 49,534,066 | | 40,161,737 | 5,501,368 | 45,663,105 | 76 | |
| State Department for Internal Security and National Administration | National Cohesion and Integration Cohesion | 269,311,595 | 165,923,043 | 110,615,362 | 545,850,000 | 545,850,000 | - | 545,850,000 | 269,311,595 | 165,923,043 | 110,615,362 | 545,850,000 | 100 | |
| | National Authority for the Campaign Against Drug Abuse | 240,765,000 | 390,488,650 | 331,806,350 | 963,060,000 | 963,060,000 | - | 963,060,000 | 206,086,000 | 250,067,000 | 240,341,000 | 696,494,000 | 72 | |
| | National Crime Research Centre | 22,682,500 | 7,700,000 | 22,615,000 | 52,997,500 | 52,997,500 | 20,000 | 53,017,500 | 22,707,615 | 6,752,970 | 23,588,773 | 53,049,358 | 100 | |
| | Private Security Regulatory Authority | 123,183,363 | 30,806,637 | 30,000,000 | 183,990,000 | 183,990,000 | - | 183,990,000 | 75,987,870 | 46,007,130 | 55,000,000 | 176,995,000 | 96 | |
| | Non-Governmental Coordination Board | 159,607,118 | 94,056,552 | 29,122,761 | 282,786,431 | 222,640,000 | 59,976,862 | 282,616,862 | 154,646,947 | 103,880,234 | 29,122,761 | 287,649,942 | 102 | |
| Total | | 179,629,487,828 | 129,202,907,222 | 211,343,357,536 | 520,175,752,586 | 272,373,967,957 | 141,291,756,693 | 413,665,724,650 | 158,226,783,197 | 97,966,604,198 | 225,471,351,657 | 481,664,739,051 | 93 | |

Source: MDAs

Annex V: MDAs Pending Bills as of 30th June 2024

| Ministry/ State Department/ Agency | Recurrent Pending Bills of 30th June 2024 | Development Pending Bills as of 30th June 2024 | Total Outstanding Balance as of 30th June 2024 | Per cent of Total |
|---|---|--|--|-------------------|
| | Kshs. | Kshs. | Kshs | (%) |
| Executive Office of the President - Nairobi Metropolitan Service (NMS) | 8,246,437,809 | 5,127,850,957 | 13,374,288,766 | 9.80 |
| Executive Office of the President - HQ | 413,185,107 | 75,374,184 | 488,559,291 | 0.36 |
| Office of the Deputy President | 1,355,342,954 | - | 1,355,342,954 | 0.99 |
| Office of the Prime Cabinet Secretary | 78,970,817 | - | 78,970,817 | 0.06 |
| State Department for Cabinet Affairs | 28,600,428 | - | 28,600,428 | 0.02 |
| State Department for Internal Security and National Administration | 2,470,602,633 | - | 2,470,602,633 | 1.81 |
| State Department for Correctional Services | 4,291,527,710 | 238,079,968 | 4,529,607,677 | 3.32 |
| State Department for Immigration and Citizen Services | 548,003,736 | 2,576,332,786 | 3,124,336,522 | 2.29 |
| National Police Service | 5,786,225,439 | 1,508,302,856 | 7,294,528,295 | 5.35 |
| State Department for Devolution | 597,204,595 | 2,125,703,697 | 2,722,908,292 | 2.00 |
| State Department for the ASALs and Regional Development | 1,383,730,431 | 2,424,645,292 | 3,808,375,723 | 2.79 |
| Ministry of Defence | 24,131,640,940 | 1,275,686,139 | 25,407,327,080 | 18.62 |
| State Department for Foreign Affairs | 1,876,218,886 | - | 1,876,218,886 | 1.37 |
| State Department for Diaspora Affairs | 177,861,214 | - | 177,861,214 | 0.13 |
| State Department for Vocational and Technical Training | 9,973,400 | 533,777,642 | 543,751,043 | 0.40 |
| State Department for Higher Education and Research | 29,154,647 | 22,512,299 | 51,666,945 | 0.04 |
| State Department for Basic Education | 533,836,990 | 299,275,764 | 833,112,754 | 0.61 |
| The National Treasury | 4,346,661,604 | 227,522,753 | 4,574,184,357 | 3.35 |
| State Department for Economic Planning | 12,598,872 | 5,704,070 | 18,302,942 | 0.01 |
| State Department for Medical Services | 766,695,895 | 4,916,697,559 | 5,683,393,454 | 4.17 |
| State Department for Public Health and Professional Standards | 56,948,770 | 15,465,340 | 72,414,110 | 0.05 |
| State Department for Transport | 6,048,463,569 | - | 6,048,463,569 | 4.43 |
| State Department for Shipping and Maritime Affairs | 45,886,837 | - | 45,886,837 | 0.03 |
| State Department for Public Works | 51,099,889 | 733,737,068 | 784,836,957 | 0.58 |
| State Department for Housing and Urban Development | 228,410,661 | 1,211,232,385 | 1,439,643,046 | 1.06 |
| State Department for Water and Sanitation | 373,000 | 38,500,504 | 38,873,504 | 0.03 |
| State Department for Environment and Climate Change | 49,956,908 | 390,531,150 | 440,488,058 | 0.32 |
| State Department for Lands and Physical Planning | 493,288,817 | 32,152,294 | 525,441,112 | 0.39 |
| State Department for Information Communication Technology and Digital Economy | 7,397,907 | 407,096,056 | 414,493,963 | 0.30 |
| State Department for Broadcasting and Telecommunications | 1,508,080,196 | - | 1,508,080,196 | 1.11 |
| State Department for Sports | 318,764,928 | 386,222,500 | 704,987,428 | 0.52 |
| State Department for Culture, The Arts and Heritage | 56,209,680 | - | 56,209,680 | 0.04 |
| State Department for Energy | 731,144 | 1,063,954 | 1,795,098 | 0.00 |
| State Department for Livestock Development | 383,767,587 | 203,138,457 | 586,906,044 | 0.43 |
| State Department for Crop Development | 3,543,455,518 | 8,626,413,024 | 12,169,868,542 | 8.92 |
| State Department for the Blue Economy and Fisheries | 142,528,442 | 244,700,211 | 387,228,653 | 0.28 |

| | | | | |
|--|------------------------|-----------------------|------------------------|---------------|
| State Department for Cooperatives | 9,228,681 | 38,659,750 | 47,888,431 | 0.04 |
| State Department for Trade | 52,747,512 | - | 52,747,512 | 0.04 |
| State Department for Industry | 97,055,448 | 2,752,558 | 99,808,006 | 0.07 |
| State Department for Micro, Small and Medium Enterprises Development | 10,353,385 | - | 10,353,385 | 0.01 |
| State Department for Investment Promotion | 10,992,936 | - | 10,992,936 | 0.01 |
| State Department for Labour and Skills Development | 78,250,739 | - | 78,250,739 | 0.06 |
| State Department for Social Protection and Senior Citizens Affairs | 12,008,570 | 58,897,440 | 70,906,010 | 0.05 |
| State Department for Mining | 40,335,345 | 155,404,311 | 195,739,656 | 0.14 |
| State Department for Petroleum | 23,561,770 | 6,398,921 | 29,960,691 | 0.02 |
| State Department for Tourism | 45,999,224 | 4,834,409 | 50,833,633 | 0.04 |
| State Department for Wildlife | 2,797,488,178 | - | 2,797,488,178 | 2.05 |
| State Department for Public Service - NYS | 14,578,189,581 | - | 14,578,189,581 | 10.68 |
| State Department for Public Service - HQ | 1,493,761,382 | - | 1,493,761,382 | 1.09 |
| State Department for Gender and Affirmative Action | 483,418,478 | 844,290 | 484,262,768 | 0.35 |
| State Department for Youth Affairs and Creative Economy | 19,048,861 | 19,415,000 | 38,463,861 | 0.03 |
| State Department for East African Community | 79,720,029 | - | 79,720,029 | 0.06 |
| State Law Office and Department of Justice | 357,285,953 | 104,867,709 | 462,153,661 | 0.34 |
| The Judiciary | 239,885,595 | 544,105,720 | 783,991,315 | 0.57 |
| Ethics and Anti-Corruption Commission (EACC) | 25,077,435 | - | 25,077,435 | 0.02 |
| Office of the Director of Public Prosecutions | 24,337,056 | - | 24,337,056 | 0.02 |
| Office of the Registrar of Political Parties | 1,091,952 | - | 1,091,952 | 0.00 |
| Kenya National Commission on Human Rights | 17,542,992 | - | 17,542,992 | 0.01 |
| National Land Commission | 1,544,803,996 | 8,035,550 | 1,552,839,546 | 1.14 |
| Independent Electoral and Boundaries Commission | 3,914,822,571 | - | 3,914,822,571 | 2.87 |
| Parliamentary Service Commission | 90,685,202 | - | 90,685,202 | 0.07 |
| National Assembly | 132,150,617 | - | 132,150,617 | 0.10 |
| Parliamentary Joint Services | 517,485,356 | 1,060,489,498 | 1,577,974,854 | 1.16 |
| Senate | 397,528,862 | - | 397,528,862 | 0.29 |
| Commission of Revenue Allocation | 35,490,699 | - | 35,490,699 | 0.03 |
| Public Service Commission | - | 41,131,248 | 41,131,248 | 0.03 |
| Teachers Service Commission | 3,388,321,048 | - | 3,388,321,048 | 2.48 |
| Office of the Controller of Budget | 2,053,999 | - | 2,053,999 | 0.002 |
| Auditor General | 190,506,695 | 24,235,200 | 214,741,895 | 0.16 |
| Commission of Administrative Justice | 3,161,796 | - | 3,161,796 | 0.00 |
| National Gender and Equality Commission | 783,130 | - | 783,130 | 0.00 |
| GRAND TOTAL | 100,735,013,033 | 35,717,790,513 | 136,452,803,546 | 100.00 |

Source: The National Treasury

Annex VI: State Corporations/ State Owned Enterprises/ SAGAs Pending Bills

| Pending Bills: as of 30th June, 2024 | | | |
|---|-----------------------|----------------------|-----------------------|
| Name of Semi-Autonomous Government Agency | Principal Amount | Penalties Interest | Total Amount |
| Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSME) | | | |
| Micro and Small Enterprise Authority | 115,102,957 | - | 115,102,957 |
| SACCO Societies Regulatory Authority | - | - | - |
| Sub-Total | 115,102,957 | - | 115,102,957 |
| Ministry of Defense | | | |
| Kenya Space Agency | - | - | - |
| Kenya Meat Commission | 329,898,089 | - | 329,898,089 |
| Sub-Total | 329,898,089 | - | 329,898,089 |
| Ministry of Agriculture and Livestock Development | | | |
| Agricultural Development Corporation | 960,922,661 | - | 960,922,661 |
| Agriculture and Food Authority | 1,466,236,514 | - | 1,466,236,514 |
| Bankura Agricultural College | 129,753,106 | - | 129,753,106 |
| Commodities Fund | - | - | - |
| Kenya Agricultural and Livestock Research Organization | - | - | - |
| Kenya Animal Genetic Resource Centre | 30,547,400 | - | 30,547,400 |
| Kenya Dairy Board | 17,491,948 | - | 17,491,948 |
| Kenya Leather Development Council | 140,070,896 | - | 140,070,896 |
| Kenya Seed Company | 1,216,471,402 | - | 1,216,471,402 |
| Kenya Tsetse and Trypanosomiasis Eradication Council | - | - | - |
| Kenya Veterinary Vaccines Production Institute | 627,902,935 | - | 627,902,935 |
| Pest Control Products Board | 2,498,933 | - | 2,498,933 |
| Agricultural Finance Corporation | - | - | - |
| Chemelil Sugar Company | 2,974,623,801 | 134,294,245 | 3,108,918,046 |
| National Cereals and Produce Board | 5,019,789,357 | - | 5,019,789,357 |
| Nzoia Sugar Company | 3,429,352,913 | - | 3,429,352,913 |
| Muhoroni Sugar Co. Ltd. | 11,835,746,971 | 219,043,340 | 12,054,790,311 |
| Pyrethrum Processing Company of Kenya Ltd | 2,188,682,715 | 777,784,295 | 2,966,467,010 |
| Tea Board of Kenya | 24,681,103 | - | 24,681,103 |
| Sub-Total | 30,064,772,656 | 1,131,121,880 | 31,195,894,536 |
| Ministry of Environment and Forestry | | | |
| Kenya Forest Service | 1,675,121,560 | - | 1,675,121,560 |
| Sub-Total | 1,675,121,560 | - | 1,675,121,560 |
| Ministry of Energy and Petroleum | | | |
| Energy and Petroleum Regulatory Authority | - | - | - |
| Geothermal Development Company | 643,405,628 | - | 643,405,628 |
| Kenya Electricity Transmission Company | 21,056,718,773 | - | 21,056,718,773 |
| Rural Electrification and Renewable Energy Corporation | 2,706,940,260 | - | 2,706,940,260 |
| Kenya Electricity Generating Company | 380,361,744 | - | 380,361,744 |
| Kenya Pipeline Company | 940,019,882 | - | 940,019,882 |
| Kenya Power and Lighting Company | 15,880,597,322 | 981,802,571 | 16,862,399,893 |
| National Oil Corporation of Kenya | 9,253,314,440 | 3,596,582,378 | 12,849,896,818 |
| Sub-Total | 50,861,358,048 | 4,578,384,949 | 55,439,742,997 |
| Ministry of Health | | | |
| Kenya Medical Supplies Authority | 4,793,871,882 | - | 4,793,871,882 |

| Pending Bills: as of 30th June, 2024 | | | |
|--|-----------------------|--------------------|-----------------------|
| Name of Semi-Autonomous Government Agency | Principal Amount | Penalties Interest | Total Amount |
| Kenya Medical Training College | 424,871,807 | - | 424,871,807 |
| Kenyatta National Hospital | 2,429,860,223 | 33,678,938 | 2,463,539,161 |
| Moi Teaching and Referral Hospital | 1,430,464,999 | - | 1,430,464,999 |
| National Hospital Insurance Fund | 2,239,108,107 | - | 2,239,108,107 |
| Sub-Total | 11,318,177,018 | 33,678,938 | 11,351,855,956 |
| Ministry of Information, Communications and the Digital Economy | | | |
| Kenya Yearbook Editorial Board | - | - | - |
| Konza Technopolis Development Authority | 183,356,393 | - | 183,356,393 |
| Kenya Broadcasting Corporation | 5,314,928,268 | - | 5,314,928,268 |
| Postal Corporation of Kenya | 6,623,980,369 | - | 6,623,980,369 |
| Kenya Institute of Mass Communication | 7,098,547 | - | 7,098,547 |
| Media Council of Kenya | - | - | - |
| Sub-Total | 12,129,363,577 | - | 12,129,363,577 |
| Ministry of Education | | | |
| Allupe University | 22,367,094 | - | 22,367,094 |
| Bomet University College | 87,525 | - | 87,525 |
| Chuka University | 902,000,000 | - | 902,000,000 |
| Co-operative University of Kenya | 93,059,664 | - | 93,059,664 |
| Egerton University | 7,931,201,530 | - | 7,931,201,530 |
| Garissa University | 180,158,888 | - | 180,158,888 |
| Jaramogi Oginga Odinga University of Science and Technology | 307,898,013 | - | 307,898,013 |
| Jomo Kenyatta University of Agriculture and Technology | 8,358,922,331 | - | 8,358,922,331 |
| Kaimosi Friends University | - | - | - |
| Karatina University | 45,951,019 | - | 45,951,019 |
| Kenya Institute of Special Education | 10,207,403 | - | 10,207,403 |
| Kenya National Examinations Council | 2,143,545,844 | - | 2,143,545,844 |
| Kenyatta University | 12,222,653,738 | - | 12,222,653,738 |
| Kibabii University | 313,392,343 | 7,708,644 | 321,100,987 |
| Kirinyaga University | 3,879,000 | - | 3,879,000 |
| Laikipia University | 285,408,665 | - | 285,408,665 |
| Maasai Mara University | 746,592,241 | - | 746,592,241 |
| Machakos University | - | - | - |
| Masinde Muliro University of Science and Technology | - | - | - |
| Meru University of Science and Technology | 445,088,835 | - | 445,088,835 |
| Moi University | 7,868,982,201 | - | 7,868,982,201 |
| Muranga University of Technology | 462,889,239 | - | 462,889,239 |
| South Eastern Kenya University | 329,680,183 | 3,454,154 | 333,134,337 |
| Taita Taveta University | 378,362,602 | - | 378,362,602 |
| Technical and Vocational Education and Training Authority | - | - | - |
| Technical University of Kenya | 8,823,681,242 | - | 8,823,681,242 |
| Tharaka University | - | - | - |
| Tom Mboya University | 722,026,175 | - | 722,026,175 |
| Turkana University College | 38,848,150 | - | 38,848,150 |
| TVET Curriculum Development, Assessment and Certification Council | 1,902,225 | - | 1,902,225 |
| University of Eldoret | 38,529,102 | - | 38,529,102 |

| Pending Bills: as of 30th June, 2024 | | | |
|---|------------------------|-----------------------|------------------------|
| Name of Semi-Autonomous Government Agency | Principal Amount | Penalties Interest | Total Amount |
| University of Kabianga | 808,667,280 | - | 808,667,280 |
| University of Nairobi | 11,688,127,070 | - | 11,688,127,070 |
| Jomo Kenyatta Foundation | 703,881,068 | - | 703,881,068 |
| Kenya Literature Bureau | 47,529,774 | - | 47,529,774 |
| Kenya National Qualifications Authority | 22,441,872 | - | 22,441,872 |
| Eldoret National Polytechnic | 165,749,057 | - | 165,749,057 |
| Mama Ngina University College | 10,514,850 | - | 10,514,850 |
| Kisumu National Polytechnic | 166,604,527 | - | 166,604,527 |
| Kabete National Polytechnic | 77,577,607 | - | 77,577,607 |
| Kenya Education Management Institute | 1,985,061 | - | 1,985,061 |
| Sigalagala National Polytechnic | - | - | - |
| Meru National Polytechnic | 9,701,600 | - | 9,701,600 |
| Kisii National Polytechnic | - | - | - |
| Sub-Total | 66,380,095,019 | 11,162,798 | 66,391,257,817 |
| Ministry of Interior and National Administration | | | |
| NGOs Co-ordination Board | 8,990,024 | - | 8,990,024 |
| Sub-Total | 8,990,024 | - | 8,990,024 |
| Ministry of Lands, Public Works, Housing and Urban Development | | | |
| National Construction Authority | 347,803,341 | - | 347,803,341 |
| Sub-Total | 347,803,341 | - | 347,803,341 |
| Ministry of Labour and Social Protection | | | |
| National Council for Persons with Disabilities | 115,859,500 | - | 115,859,500 |
| Sub-Total | 115,859,500 | - | 115,859,500 |
| Ministry of Mining, Blue Economy and Maritime Affairs | | | |
| Kenya National Shipping Line | 36,610,995 | - | 36,610,995 |
| Sub-Total | 36,610,995 | - | 36,610,995 |
| Ministry of Public Service, Gender and Affirmative Action | | | |
| Kenya School of Government | 1,080,380,545 | - | 1,080,380,545 |
| Human Resource Management Professional Examination Board | 7,051,740 | - | 7,051,740 |
| Sub-Total | 1,087,432,285 | - | 1,087,432,285 |
| Ministry of Roads and Transport | | | |
| Kenya Civil Aviation Authority | 412,418,084 | - | 412,418,084 |
| Kenya National Highways Authority | 86,243,686,130 | 4,886,209,215 | 91,129,895,345 |
| Kenya Roads Board | - | - | - |
| Kenya Rural Roads Authority | 56,297,125,425 | 9,728,370,120 | 66,025,495,545 |
| Kenya Urban Roads Authority | 13,481,436,984 | 369,444,756 | 13,850,881,740 |
| National Transport and Safety Authority | - | - | - |
| Kenya Ports Authority | - | - | - |
| Nairobi Metropolitan Area Transport Authority | 1,584,514,406 | 754,530,480 | 2,339,044,886 |
| Sub-Total | 158,019,181,030 | 15,738,554,571 | 173,757,735,600 |
| Ministry of Tourism, Wildlife and Heritage | | | |
| Kenya Utalii College | 258,217,341 | - | 258,217,341 |
| Kenya Wildlife Service | 1,519,483,987 | - | 1,519,483,987 |
| Tourism Fund | 422,247,233 | - | 422,247,233 |
| Tourism Regulatory Authority | 8,831,030 | - | 8,831,030 |
| Tourism Research Institute | - | - | - |
| Sub-Total | 2,208,779,591 | - | 2,208,779,591 |

| Pending Bills: as of 30th June, 2024 | | | |
|---|----------------------|--------------------|----------------------|
| Name of Semi-Autonomous Government Agency | Principal Amount | Penalties Interest | Total Amount |
| Ministry of Trade, Investments and Industry | | | |
| Anti-Counterfeit Authority | - | - | - |
| Kenya Industrial Property Institute | 464,000 | - | 464,000 |
| Kenya Industrial Research and Development Institute | 881,169,406 | - | 881,169,406 |
| Numerical Machining Complex | 41,485,611 | - | 41,485,611 |
| Golf Hotel | 75,475,665 | - | 75,475,665 |
| Sunset Hotel | - | 3,381,890 | 3,381,890 |
| Kenya Development Corporation | 632,381,784 | - | 632,381,784 |
| Sub-Total | 1,630,976,467 | 3,381,890 | 1,634,358,357 |
| Ministry of Water, Sanitation and Irrigation | | | |
| Kenya Water Institute | 617,710,144 | - | 617,710,144 |
| Lake Victoria North Water Works Development Agency | 67,188,043 | - | 67,188,043 |
| National Irrigation Authority | 474,183,017 | - | 474,183,017 |
| Tana Water Works Development Agency | 632,814,430 | - | 632,814,430 |
| Tanathi Water Works Development Agency | 5,886,912,035 | - | 5,886,912,035 |
| North Rift Valley Water Works Development Agency | 14,779,792 | - | 14,779,792 |
| Regional Center on Ground Water Resources Education Training and Research | 54,594,481 | - | 54,594,481 |
| Sub-Total | 7,748,181,941 | - | 7,748,181,941 |
| Ministry of Youth Affairs, Sports and the Arts | | | |
| Anti-Doping Agency of Kenya | 116,342,575 | - | 116,342,575 |
| Sports Kenya | 473,550,142 | - | 473,550,142 |
| Presidents Award - Kenya | - | - | - |
| Sub-Total | 589,892,717 | - | 589,892,717 |
| The State Law Office | | | |
| Council for Legal Education | 3,223,670 | - | 3,223,670 |
| Kenya School of Law | 224,360,034 | - | 224,360,034 |
| Sub-Total | 227,583,704 | - | 227,583,704 |
| The National Treasury and Economic Planning | | | |
| Capital Markets Authority | 25,340,641 | - | 25,340,641 |
| Competition Authority of Kenya | - | - | - |
| Kenya Deposit Insurance Corporation | - | - | - |
| Kenya Revenue Authority | 7,027,541,228 | - | 7,027,541,228 |
| Kenya Trade Network Agency | 329,821,192 | - | 329,821,192 |
| Local Authorities Provident Fund | - | - | - |
| National Government Constituency Development Fund | - | - | - |
| Privatization Commission | - | - | - |
| Registration of Certified Public Secretaries Board | - | - | - |
| Policy Holders Compensation Fund | 5,752,422 | - | 5,752,422 |
| Kenya Institute of Supplies Examination Board | 33,940,659 | - | 33,940,659 |
| Sub-Total | 7,422,396,142 | - | 7,422,396,142 |
| Ministry of East African Community (EAC), the ASALS and Regional Development | | | |
| Ewaso Ng'iro South Development Authority | 242,568,352 | - | 242,568,352 |
| Kerio Valley Development Authority | 264,092,745 | - | 264,092,745 |

| Pending Bills: as of 30th June, 2024 | | | |
|---|------------------------|-----------------------|------------------------|
| Name of Semi-Autonomous Government Agency | Principal Amount | Penalties Interest | Total Amount |
| Lake Basin Development Authority | 5,170,529,889 | - | 5,170,529,889 |
| National Drought Management Authority | - | - | - |
| Tana and Athi Rivers Development Authority | 166,017,551 | - | 166,017,551 |
| Sub-Total | 5,843,208,537 | - | 5,843,208,537 |
| Ministry of Gender, Culture, The Arts and Heritage | | | |
| National Museums of Kenya | 4,294,639 | - | 4,294,639 |
| Women Enterprise Fund | 153,896,383 | - | 153,896,383 |
| Sub-Total | 158,191,022 | - | 158,191,022 |
| TOTAL | 358,318,976,220 | 21,496,285,026 | 379,815,261,246 |

Source: The National Treasury

Annex VII: MDAs Development Expenditure

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exche- quer Issue to Net Estimates | % of Ex- penditure to Gross Estimates |
|--|--|-----------------------------|-------------------------------------|-----------------------------|------------------------|---|--|
| The Executive Office of the President | 697,000,000 | - | 697,000,000 | 597,427,391 | 675,688,794 | 86 | 97 |
| Office of the Deputy President | 400,400,000 | - | 400,400,000 | 377,344,547 | 398,799,828 | 94 | 100 |
| State House | 1,309,700,000 | - | 1,309,700,000 | 1,302,274,673 | 1,302,274,673 | 99 | 99 |
| State Department for Correctional Services | 795,000,000 | - | 795,000,000 | 602,643,739 | 635,077,161 | 76 | 80 |
| State Department for Immigration and Citizen Services | 4,387,000,000 | 1,340,000,000 | 3,047,000,000 | 2,722,847,637 | 4,657,862,232 | 89 | 106 |
| National Police Service | 2,291,910,000 | - | 2,291,910,000 | 1,148,973,590 | 2,287,078,288 | 50 | 100 |
| State Department for Internal Security and National Administration | 7,479,220,000 | - | 7,479,220,000 | 7,479,220,000 | 6,524,751,108 | 100 | 87 |
| State Department for Devolution | 204,000,000 | - | 204,000,000 | 60,038,425 | 74,561,897 | 29 | 37 |
| State Department for the ASALs and Regional Development | 9,599,979,665 | 250,000,000 | 9,349,979,665 | 6,154,637,356 | 5,223,846,294 | 66 | 54 |
| Ministry of Defence | 3,254,000,000 | 534,000,000 | 2,720,000,000 | 1,443,746,686 | 2,275,966,397 | 53 | 70 |
| State Department for Foreign Affairs | 1,171,000,000 | - | 1,171,000,000 | 1,035,406,682 | 1,170,998,829 | 88 | 100 |
| State Department for Vocational and Technical Training | 7,005,000,000 | 2,240,000,000 | 4,765,000,000 | 2,316,541,597 | 6,235,219,265 | 49 | 89 |
| State Department for Higher Education and Research | 3,743,000,000 | 20,000,000 | 3,723,000,000 | 1,814,775,334 | 2,652,000,000 | 49 | 71 |
| State Department for Basic Education | 20,631,068,228 | 435,000,000 | 20,196,068,228 | 16,419,421,586 | 15,561,625,143 | 81 | 75 |
| The National Treasury | 56,653,698,763 | 9,805,804,539 | 46,847,894,224 | 28,983,740,067 | 32,021,917,302 | 62 | 57 |
| State Department for Economic Planning | 59,714,690,000 | 300,000,000 | 59,414,690,000 | 45,861,117,150 | 45,844,599,444 | 77 | 77 |
| State Department for Medical Services | 39,435,343,807 | 7,576,144,849 | 31,859,198,958 | 17,774,125,750 | 38,807,506,519 | 56 | 98 |
| State Department for Public Health and Professional Standards | 6,501,691,214 | 20,000,000 | 6,481,691,214 | 4,198,920,948 | 5,204,856,555 | 65 | 80 |
| State Department for Roads | 107,752,667,058 | 44,477,723,445 | 63,274,943,613 | 40,581,041,939 | 78,624,716,158 | 64 | 73 |
| State Department of Transport | 43,249,569,417 | 38,459,000,000 | 4,790,569,417 | 2,842,476,399 | 40,512,052,997 | 59 | 94 |
| State Department for Shipping and Maritime Affairs | 750,000,000 | 480,000,000 | 270,000,000 | 270,000,000 | 542,382,445 | 100 | 72 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exche- quer Issue to Net Estimates | % of Ex- penditure to Gross Estimates |
|---|--|-----------------------------|-------------------------------------|-----------------------------|------------------------|---|--|
| State Department for Housing and Urban Development | 76,815,681,707 | 64,249,000,000 | 12,566,681,707 | 8,516,170,155 | 25,286,791,443 | 68 | 33 |
| State Department for Public Works | 828,917,332 | 100,000,000 | 728,917,332 | 395,692,271 | 397,039,071 | 54 | 48 |
| State Department for Irrigation | 20,604,000,000 | 6,852,000,000 | 13,752,000,000 | 13,215,591,330 | 18,247,885,399 | 96 | 89 |
| State Department of Water and Sanitation | 44,682,762,238 | 14,428,762,238 | 30,254,000,000 | 20,476,038,983 | 36,544,540,726 | 68 | 82 |
| State Department for Lands and Physical Planning | 5,230,000,000 | 630,000,000 | 4,600,000,000 | 4,390,349,668 | 4,644,743,806 | 95 | 89 |
| State Department for Information Communications and Technology and Digital Economy | 15,393,201,611 | 11,688,201,611 | 3,705,000,000 | 2,987,568,646 | 12,607,861,799 | 81 | 82 |
| State Department for Broadcasting and Telecommunications | 526,000,000 | - | 526,000,000 | 160,000,000 | 488,464,010 | 30 | 93 |
| State Department for Sports | 16,079,200,000 | 16,000,000,000 | 79,200,000 | 75,530,960 | 14,508,710,289 | 95 | 90 |
| State Department for Culture and Heritage | 152,850,000 | - | 152,850,000 | 135,035,190 | 147,147,045 | 88 | 96 |
| State Department for Youth Affairs | 1,084,700,000 | 300,000,000 | 784,700,000 | 578,352,435 | 730,923,980 | 74 | 67 |
| State Department for Energy | 46,374,488,883 | 27,049,488,883 | 19,325,000,000 | 10,170,929,043 | 26,192,335,553 | 53 | 56 |
| State Department for Livestock Development | 5,694,000,000 | 2,314,000,000 | 3,380,000,000 | 2,950,985,786 | 4,872,615,159 | 87 | 86 |
| State Department for the Blue Economy and Fisheries | 7,935,878,335 | 658,578,335 | 7,277,300,000 | 6,719,580,786 | 7,321,449,884 | 92 | 92 |
| State Department for Crop Development | 42,908,849,674 | 2,207,137,612 | 40,701,712,062 | 37,062,429,774 | 38,875,115,679 | 91 | 91 |
| State Department for Cooperatives | 5,649,846,000 | - | 5,649,846,000 | 2,087,000,428 | 2,082,939,308 | 37 | 37 |
| State Department for Trade | 50,000,000 | - | 50,000,000 | 50,000,000 | 50,000,000 | 100 | 100 |
| State Department for Industry | 5,743,190,870 | - | 5,743,190,870 | 2,495,634,139 | 5,742,218,142 | 43 | 100 |
| State Department for Micro, Small and Medium Enterprises Development | 5,929,200,000 | - | 5,929,200,000 | 1,721,800,800 | 5,924,186,500 | 29 | 100 |
| State Department for Investment Promotion | 5,517,000,000 | - | 5,517,000,000 | 1,256,500,000 | 1,256,500,000 | 23 | 23 |
| State Department for Labour and Skills Development | 792,420,000 | - | 792,420,000 | 334,779,884 | 623,474,809 | 42 | 79 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exche- quer Issue to Net Estimates | % of Ex- penditure to Gross Estimates |
|---|--|-----------------------------|-------------------------------------|-----------------------------|------------------------|---|--|
| State Department for Social Protection and Senior Citizen Affairs | 4,092,470,000 | 245,000,000 | 3,847,470,000 | 3,276,503,582 | 2,393,876,842 | 85 | 58 |
| State Department for Mining | 885,500,000 | - | 885,500,000 | 205,197,711 | 534,520,377 | 23 | 60 |
| State Department for Petroleum | 2,363,000,000 | 2,070,000,000 | 293,000,000 | 293,000,000 | 2,214,365,140 | 100 | 94 |
| State Department for Tourism | 142,150,000 | 25,000,000 | 117,150,000 | 67,273,029 | 86,788,678 | 57 | 61 |
| State Department for Wildlife | 1,106,976,499 | 135,000,000 | 971,976,499 | 460,296,123 | 647,844,193 | 47 | 59 |
| State Department for Gender and Affirmative Action | 3,553,830,000 | 100,000,000 | 3,453,830,000 | 3,436,722,493 | 3,543,634,076 | 100 | 100 |
| State Department for Public Service | 1,085,945,784 | 260,945,784 | 825,000,000 | 743,114,271 | 999,970,597 | 90 | 92 |
| The State Law Office | 175,500,000 | - | 175,500,000 | 31,496,320 | 172,182,828 | 18 | 98 |
| The Judiciary | 1,400,000,000 | - | 1,400,000,000 | 930,000,000 | 1,073,510,298 | 66 | 77 |
| Ethics and Anti-Corruption Commission | 68,140,000 | - | 68,140,000 | 59,566,717 | 59,566,717 | 87 | 87 |
| Office of the Director of Public Prosecutions | 56,000,000 | - | 56,000,000 | 52,148,170 | 54,358,031 | 93 | 97 |
| State Department for Environment and Climate Change | 2,258,205,186 | 254,000,000 | 2,004,205,186 | 1,574,443,129 | 1,787,605,102 | 79 | 79 |
| State Department for Forestry | 3,408,339,205 | 1,210,000,000 | 2,198,339,205 | 1,657,610,720 | 2,951,133,582 | 75 | 87 |
| National Land Commission | 271,000,000 | - | 271,000,000 | 260,342,116 | 268,518,642 | 96 | 99 |
| Independent Electoral and Boundaries Commission | 77,000,000 | - | 77,000,000 | 71,679,133 | 71,679,133 | 93 | 93 |
| Parliamentary Joint Services | 1,565,000,000 | - | 1,565,000,000 | 1,436,904,455 | 1,461,685,158 | 92 | 93 |
| Public Service Commission | 45,300,000 | - | 45,300,000 | 43,027,625 | 42,714,435 | 95 | 94 |
| Teachers Service Commission | 1,202,000,000 | 43,000,000 | 1,159,000,000 | 689,329,291 | 670,400,386 | 59 | 56 |
| Auditor General | 70,000,000 | - | 70,000,000 | 6,825,106 | 42,192,248 | 10 | 60 |
| National Gender and Equality Commission | 4,680,700 | - | 4,680,700 | - | - | - | - |
| TOTAL | 708,849,162,176 | 256,757,787,296 | 452,091,374,880 | 315,062,171,762 | 516,855,270,394 | 70 | 73 |

Source: The National Treasury and MDAs

Annex VIII: MDAs Recurrent Expenditure

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|--|------------------------------------|--------------------------|----------------------------------|--------------------------|---------------------|---------------------------------------|-------------------------------------|
| The Executive Office of the President | 4,524,203,692 | 15,000,000 | 4,509,203,692 | 4,000,819,505 | 4,120,291,389 | 89 | 91 |
| Office of the Deputy President | 4,361,136,005 | 5,023,000 | 4,356,113,005 | 4,350,934,335 | 4,274,047,106 | 100 | 98 |
| Office of the Prime Cabinet Secretary | 1,416,850,262 | - | 1,416,850,262 | 1,271,292,569 | 1,367,611,629 | 90 | 97 |
| State Department for Parliamentary Affairs | 388,078,583 | - | 388,078,583 | 361,425,719 | 360,260,670 | 93 | 93 |
| State Department for Performance and Delivery Management | 338,166,537 | - | 338,166,537 | 338,166,537 | 321,382,024 | 100 | 95 |
| State Department for Cabinet Affairs | 522,058,494 | - | 522,058,494 | 356,055,427 | 355,412,372 | 68 | 68 |
| State House | 10,028,858,517 | 2,100,000 | 10,026,758,517 | 10,024,099,339 | 10,026,199,339 | 100 | 100 |
| State Department for Correctional Services | 34,574,531,503 | 6,500,000 | 34,568,031,503 | 32,340,238,126 | 29,412,372,257 | 94 | 85 |
| State Department for Immigration and Citizen Services | 9,818,644,245 | 967,500,000 | 8,851,144,245 | 8,723,047,517 | 9,726,281,714 | 99 | 99 |
| National Police Service | 111,001,324,210 | - | 111,001,324,210 | 108,715,887,028 | 110,668,511,315 | 98 | 100 |
| State Department for Internal Security and National Administration | 33,750,049,883 | 133,020,000 | 33,617,029,883 | 33,617,026,885 | 30,479,371,605 | 100 | 90 |
| State Department of Devolution | 2,173,961,984 | 26,417,379 | 2,147,544,605 | 1,989,041,039 | 2,010,430,581 | 93 | 92 |
| State Department for the ASALs and Regional Development | 19,845,636,824 | 478,500,000 | 19,367,136,824 | 17,797,398,738 | 19,056,541,956 | 92 | 96 |
| Ministry of Defence | 155,831,028,092 | 2,802,441,476 | 153,028,586,616 | 131,757,491,049 | 154,759,509,463 | 86 | 99 |
| State Department for Foreign Affairs | 22,063,636,941 | 228,506,752 | 21,835,130,189 | 19,023,221,141 | 22,055,251,214 | 87 | 100 |
| State Department for Diaspora Affairs | 1,187,710,293 | - | 1,187,710,293 | 997,202,827 | 1,091,119,533 | 84 | 92 |
| State Department for Vocational and Technical Training | 26,601,783,833 | 5,682,814,565 | 20,918,969,268 | 17,112,592,331 | 25,143,208,380 | 82 | 95 |
| State Department for Higher Education and Research | 155,944,327,097 | 64,750,942,946 | 91,193,384,151 | 82,896,798,430 | 148,817,579,741 | 91 | 95 |
| State Department for Basic Education | 134,726,974,508 | 2,121,000,000 | 132,605,974,508 | 127,334,970,398 | 124,618,913,812 | 96 | 92 |
| The National Treasury | 75,337,459,393 | 13,409,874,188 | 61,927,585,205 | 57,505,276,565 | 65,834,345,598 | 93 | 87 |
| State Department of Economic Planning | 4,389,860,325 | 271,200,000 | 4,118,660,325 | 4,075,877,762 | 4,163,046,763 | 99 | 95 |
| State Department for Medical Services | 66,214,280,480 | 20,627,000,000 | 45,587,280,480 | 43,587,280,480 | 44,525,285,751 | 96 | 67 |
| State Department for Public Health and Professional Standards | 22,612,096,904 | 7,976,254,000 | 14,635,842,904 | 13,508,303,141 | 15,668,863,722 | 92 | 69 |
| State Department for Roads | 70,307,130,161 | 68,763,211,993 | 1,543,918,168 | 1,476,627,283 | 70,366,839,276 | 96 | 100 |
| State Department of Transport | 16,472,568,358 | 13,292,322,235 | 3,180,246,123 | 2,516,371,444 | 10,549,708,690 | 79 | 64 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|--|------------------------------------|--------------------------|----------------------------------|--------------------------|---------------------|---------------------------------------|-------------------------------------|
| State Department for Shipping and Maritime Affairs | 2,471,912,776 | 1,833,000,000 | 638,912,776 | 638,898,597 | 2,208,177,539 | 100 | 89 |
| State Department for Housing and Urban Development | 1,367,700,000 | 86,000,000 | 1,281,700,000 | 1,281,700,000 | 1,355,842,629 | 100 | 99 |
| State Department for Public Works | 3,381,614,912 | 950,000,000 | 2,431,614,912 | 2,383,752,067 | 3,340,874,710 | 98 | 99 |
| State Department for Irrigation | 1,553,755,130 | 408,000,000 | 1,145,755,130 | 1,145,755,129 | 1,399,978,813 | 100 | 90 |
| State Department of Water and Sanitation | 6,815,800,386 | 3,389,500,000 | 3,426,300,386 | 3,375,980,154 | 4,820,508,804 | 99 | 71 |
| State Department for Lands and Physical Planning | 3,999,982,863 | 619,000,000 | 3,380,982,863 | 3,353,278,420 | 3,766,040,423 | 99 | 94 |
| State Department for Information Communications Technology and Digital Economy | 3,985,300,000 | 1,460,000,000 | 2,525,300,000 | 2,487,570,840 | 3,438,829,026 | 99 | 86 |
| State Department for Broadcasting and Telecommunications | 6,924,828,269 | 2,665,000,000 | 4,259,828,269 | 3,990,828,227 | 4,946,282,788 | 94 | 71 |
| State Department for Sports | 1,533,358,254 | 219,001,000 | 1,314,357,254 | 1,294,842,423 | 1,282,386,156 | 99 | 84 |
| State Department for Culture and Heritage | 2,632,062,198 | 405,000,000 | 2,227,062,198 | 2,227,062,198 | 2,192,729,769 | 100 | 83 |
| State Department for Youth Affairs | 3,127,509,983 | 256,189,000 | 2,871,320,983 | 2,869,230,050 | 2,989,329,949 | 100 | 96 |
| State Department for Energy | 9,997,782,544 | 7,877,064,679 | 2,120,717,865 | 2,120,717,865 | 5,994,313,502 | 100 | 60 |
| State Department for Livestock Development | 5,934,565,348 | 2,599,525,000 | 3,335,040,348 | 3,016,046,308 | 5,495,319,369 | 90 | 93 |
| State Department for the Blue Economy and Fisheries | 2,821,147,510 | 70,000,000 | 2,751,147,510 | 2,686,261,292 | 2,751,483,646 | 98 | 98 |
| State Department for Crop Development | 19,816,219,891 | 7,595,950,000 | 12,220,269,891 | 11,704,162,134 | 19,574,785,712 | 96 | 99 |
| State Department for Cooperatives | 1,883,052,470 | 1,152,100,000 | 730,952,470 | 728,453,664 | 1,738,872,871 | 100 | 92 |
| State Department for Trade | 3,502,791,035 | 1,370,400,000 | 2,132,391,035 | 1,805,631,245 | 3,183,256,958 | 85 | 91 |
| State Department for Industry | 3,279,613,312 | 627,695,000 | 2,651,918,312 | 2,603,760,590 | 3,071,582,674 | 98 | 94 |
| State Department for Micro, Small and Medium Enterprises Development | 2,103,969,985 | 343,606,631 | 1,760,363,354 | 1,467,992,475 | 1,628,390,416 | 83 | 77 |
| State Department for Investment Promotion | 1,678,922,306 | 512,500,000 | 1,166,422,306 | 875,874,606 | 1,361,993,428 | 75 | 81 |
| State Department for Labour and Skills Development | 4,872,011,402 | 2,606,500,000 | 2,265,511,402 | 2,215,356,454 | 3,873,174,754 | 98 | 79 |
| State Department for Social Protection and Senior Citizen Affairs | 32,741,203,256 | 100,000,000 | 32,641,203,256 | 31,784,603,763 | 32,072,910,143 | 97 | 98 |
| State Department for Mining | 1,924,051,872 | 100,000,000 | 1,824,051,872 | 1,376,482,689 | 1,647,896,992 | 75 | 86 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|---|------------------------------------|--------------------------|----------------------------------|--------------------------|---------------------|---------------------------------------|-------------------------------------|
| State Department for Petroleum | 54,571,403,462 | 29,441,529,184 | 25,129,874,278 | 25,120,231,035 | 47,625,259,333 | 100 | 87 |
| State Department for Tourism | 12,757,770,187 | 11,750,631,836 | 1,007,138,351 | 991,325,959 | 1,148,555,580 | 98 | 9 |
| State Department for Wildlife | 13,863,420,819 | 9,204,948,004 | 4,658,472,815 | 3,497,006,892 | 12,158,706,195 | 75 | 88 |
| State Department for Gender and Affirmative Action | 2,185,697,741 | 135,000,000 | 2,050,697,741 | 1,524,673,330 | 2,117,901,212 | 74 | 97 |
| State Department for Public Service | 25,293,263,845 | 2,586,130,000 | 22,707,133,845 | 19,362,637,916 | 21,799,410,606 | 85 | 86 |
| State Department for East African Community | 982,707,282 | - | 982,707,282 | 960,718,461 | 960,718,910 | 98 | 98 |
| The State Law Office | 6,492,334,436 | 581,680,000 | 5,910,654,436 | 5,536,548,036 | 6,389,345,678 | 94 | 98 |
| The Judiciary | 21,027,400,000 | 5,000,000 | 21,022,400,000 | 20,632,904,852 | 20,073,380,380 | 98 | 95 |
| Ethics and Anti-Corruption Commission | 3,915,620,000 | - | 3,915,620,000 | 3,784,874,583 | 3,767,130,703 | 97 | 96 |
| National Intelligence Service | 52,551,000,000 | - | 52,551,000,000 | 52,551,000,000 | 52,499,167,195 | 100 | 100 |
| Office of the Director of Public Prosecutions | 4,107,040,000 | 2,000,000 | 4,105,040,000 | 4,086,463,637 | 4,104,789,196 | 100 | 100 |
| Office of the Registrar of Political Parties | 1,460,259,375 | - | 1,460,259,375 | 1,431,744,713 | 1,426,696,893 | 98 | 98 |
| Witness Protection Agency | 791,444,990 | - | 791,444,990 | 777,163,605 | 772,397,654 | 98 | 98 |
| State Department for Environment and Climate Change | 4,738,645,755 | 918,900,000 | 3,819,745,755 | 3,794,970,833 | 3,748,060,001 | 99 | 79 |
| State Department for Forestry | 10,119,368,056 | 1,576,000,000 | 8,543,368,056 | 8,543,368,056 | 10,037,597,540 | 100 | 99 |
| Kenya National Commission on Human Rights | 539,796,436 | - | 539,796,436 | 524,795,957 | 529,460,034 | 97 | 98 |
| National Land Commission | 1,482,858,475 | - | 1,482,858,475 | 1,482,858,475 | 1,427,451,873 | 100 | 96 |
| Independent Electoral and Boundaries Commission | 4,699,010,914 | - | 4,699,010,914 | 4,411,588,786 | 4,633,126,148 | 94 | 99 |
| Parliamentary Service Commission | 1,097,130,000 | - | 1,097,130,000 | 956,246,594 | 955,832,315 | 87 | 87 |
| National Assembly | 24,936,000,000 | 5,000,000 | 24,931,000,000 | 23,278,104,418 | 23,218,632,441 | 93 | 93 |
| Parliamentary Joint Services | 6,390,000,000 | 24,000,000 | 6,366,000,000 | 6,067,773,554 | 6,055,297,919 | 95 | 95 |
| Senate | 7,404,000,000 | 1,000,000 | 7,403,000,000 | 7,309,680,339 | 6,900,225,727 | 99 | 93 |
| Judicial Service Commission | 896,600,000 | - | 896,600,000 | 891,995,028 | 867,648,119 | 99 | 97 |
| The Commission on Revenue Allocation | 516,815,077 | - | 516,815,077 | 459,170,062 | 497,691,406 | 89 | 96 |
| Public Service Commission | 3,540,240,162 | 15,000,000 | 3,525,240,162 | 3,311,175,288 | 3,325,978,975 | 94 | 94 |
| Salaries and Remuneration Commission | 549,057,455 | 834,680 | 548,222,775 | 538,270,246 | 529,523,853 | 98 | 96 |
| Teachers Service Commission | 339,550,363,529 | 1,007,512,000 | 338,542,851,529 | 333,981,931,931 | 342,377,288,566 | 99 | 101 |
| National Police Service Commission | 1,182,758,088 | 50,000 | 1,182,708,088 | 1,170,040,880 | 1,179,531,123 | 99 | 100 |

| MINISTRY/ STATE DEPARTMENT / AGENCY | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|--|------------------------------------|--------------------------|----------------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| Auditor General | 8,048,880,000 | 407,000,000 | 7,641,880,000 | 7,109,777,706 | 7,768,805,579 | 93 | 97 |
| Controller of Budget | 723,869,689 | 5,100,000 | 718,769,689 | 665,913,161 | 669,619,475 | 93 | 93 |
| The Commission on Administrative Justice | 730,194,424 | - | 730,194,424 | 714,200,891 | 686,432,000 | 98 | 94 |
| National Gender and Equality Commission | 447,189,511 | - | 447,189,511 | 439,777,590 | 446,598,186 | 98 | 100 |
| Independent Policing Oversight Authority | 1,054,492,578 | - | 1,054,492,578 | 1,041,197,303 | 1,036,059,410 | 99 | 98 |
| TOTAL | 1,731,428,145,112 | 296,472,975,548 | 1,434,955,169,564 | 1,360,061,816,922 | 1,615,641,667,198 | 95 | 93 |

| Consolidated Fund Services | Revised Gross Estimates II (Kshs.) | Revised A-i-A II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|--|------------------------------------|--------------------------|----------------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| Public Debt | 1,782,390,912,349 | | 1,782,390,912,349 | 1,596,641,830,604 | 1,587,305,869,817 | 90 | 89 |
| Pensions and Gratuities | 187,563,778,297 | | 187,563,778,297 | 148,948,574,989 | 148,948,574,989 | 79 | 79 |
| Salaries, Allowances and Miscellaneous (including Guaranteed Debt) | 21,522,602,986 | | 21,522,602,986 | 20,771,453,974 | 20,768,037,015 | 97 | 96 |
| Total | 1,991,477,293,632 | | 1,991,477,293,632 | 1,766,361,859,566 | 1,757,022,481,821 | 89 | 88 |
| Total-Recurrent | 3,722,905,438,744 | 296,472,975,548 | 3,426,432,463,196 | 3,126,423,676,489 | 3,372,664,149,018 | 91 | 91 |

Source: The National Treasury and MDAs

Annex IX: MDAs Development Expenditure by Sector

| Sector | Revised Gross Estimates II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|---|------------------------------------|----------------------------------|--------------------------|------------------------|---------------------------------------|-------------------------------------|
| Agriculture, Rural and Urban Development | 62,039,728,009 | 56,230,012,062 | 51,383,688,131 | 55,982,443,170 | 91 | 90 |
| Energy, Infrastructure and ICT | 294,053,526,008 | 105,480,112,069 | 66,216,878,452 | 186,866,008,616 | 63 | 64 |
| General Economics and Commercial Affairs (GECA) | 32,631,366,535 | 32,356,366,535 | 13,832,845,752 | 20,366,478,922 | 43 | 62 |
| Health | 45,937,035,021 | 38,340,890,172 | 21,973,046,698 | 44,012,363,074 | 57 | 96 |
| Education | 32,581,068,228 | 29,843,068,228 | 21,240,067,807 | 25,119,244,794 | 71 | 77 |
| Governance, Justice, Law and Order (GJLOS) | 16,734,450,700 | 15,394,450,700 | 13,098,575,306 | 15,536,065,796 | 85 | 93 |
| Public Administration and International Relations | 122,916,734,547 | 112,549,984,224 | 80,447,220,390 | 84,035,403,205 | 71 | 68 |
| National Security | 3,254,000,000 | 2,720,000,000 | 1,443,746,686 | 2,275,966,397 | 53 | 70 |
| Social Protection, Culture and Recreation | 25,755,470,000 | 9,110,470,000 | 7,836,924,544 | 21,947,767,041 | 86 | 85 |
| Environment Protection, Water and Natural Resources | 72,945,783,128 | 50,066,020,890 | 37,589,177,996 | 60,713,529,379 | 75 | 83 |
| Total | 708,849,162,176 | 452,091,374,880 | 315,062,171,762 | 516,855,270,394 | 70 | 73 |

Source: The National Treasury and MDAs

Annex X: MDAs Recurrent Expenditure by Sector

| Sector | Revised Gross Estimates II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|---|------------------------------------|----------------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| Agriculture, Rural and Urban Development | 34,054,774,087 | 23,170,299,087 | 22,242,606,629 | 33,015,081,023 | 96 | 97 |
| Energy, Infrastructure and ICT | 169,480,240,482 | 43,112,112,391 | 42,016,697,357 | 149,826,127,494 | 97 | 88 |
| General Economics and Commercial Affairs (GECA) | 46,034,463,401 | 29,799,029,934 | 27,231,155,738 | 32,149,912,795 | 91 | 70 |
| Health | 88,826,377,384 | 60,223,123,384 | 57,095,583,621 | 60,194,149,473 | 95 | 68 |
| Education | 656,823,448,967 | 583,261,179,456 | 561,326,293,090 | 640,956,990,499 | 96 | 98 |
| Governance, Justice, Law and Order (GJLOS) | 235,758,496,169 | 234,062,746,169 | 228,125,294,527 | 225,512,700,415 | 97 | 96 |
| Public Administration and International Relations | 205,961,431,678 | 188,959,245,679 | 174,066,362,940 | 188,386,848,514 | 92 | 91 |
| National Security | 208,382,028,092 | 205,579,586,616 | 184,308,491,049 | 207,258,676,658 | 90 | 99 |
| Social Protection, Culture and Recreation | 47,091,842,834 | 43,370,152,834 | 41,915,768,219 | 44,528,431,982 | 97 | 95 |
| Environment Protection, Water and Natural Resources | 39,015,042,018 | 23,417,694,014 | 21,733,563,752 | 33,812,748,345 | 93 | 87 |
| Total | 1,731,428,145,112 | 1,434,955,169,564 | 1,360,061,816,922 | 1,615,641,667,198 | 95 | 93 |

Source: The National Treasury and MDAs

Annex XI: MDAs Total Expenditure by Sector

| Sector | Revised Gross Estimates II (Kshs.) | Revised Net Estimates II (Kshs.) | Exchequer Issues (Kshs.) | Expenditure (Kshs.) | % of Exchequer Issue to Net Estimates | % of Expenditure to Gross Estimates |
|--|------------------------------------|----------------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| Agriculture, Rural and Urban Development | 96,094,502,096 | 79,400,311,149 | 73,626,294,760 | 88,997,524,193 | 93 | 93 |
| Energy, Infrastructure and ICT | 463,533,766,490 | 148,592,224,460 | 108,233,575,810 | 336,692,136,110 | 73 | 73 |
| General Economics and Commercial Affairs (GECA) | 78,665,829,936 | 62,155,396,469 | 41,064,001,490 | 52,516,391,717 | 66 | 67 |
| Health | 134,763,412,405 | 98,564,013,556 | 79,068,630,319 | 104,206,512,547 | 80 | 77 |
| Education | 689,404,517,195 | 613,104,247,684 | 582,566,360,898 | 666,076,235,293 | 95 | 97 |
| Governance, Justice, Law and Order (GJLOS) | 252,492,946,869 | 249,457,196,869 | 241,223,869,832 | 241,048,766,211 | 97 | 95 |
| Public Administration and International Relations (PAIR) | 328,878,166,225 | 301,509,229,903 | 254,513,583,330 | 272,422,251,719 | 84 | 83 |
| National Security | 211,636,028,092 | 208,299,586,616 | 185,752,237,734 | 209,534,643,055 | 89 | 99 |
| Social Protection, Culture and Recreation | 72,847,312,834 | 52,480,622,834 | 49,752,692,763 | 66,476,199,023 | 95 | 91 |
| Environment Protection, Water and Natural Resources | 111,960,825,146 | 73,483,714,904 | 59,322,741,749 | 94,526,277,724 | 81 | 84 |
| MDAs Total | 2,440,277,307,288 | 1,887,046,544,444 | 1,675,123,988,684 | 2,132,496,937,592 | 89 | 87 |

Source: The National Treasury and MDA

Annex XII: Foreign Travel Details by MDAs

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|---|---|--|---|-------------|------------------|----------------------------|-----------------------------------|
| Agriculture, Rural and Urban Development | | | | | | | |
| R1162 | State Department for Livestock Development | Attend M/S Contractus SP Z.O.O under the Polish tied Aid Program in Poland | 15-Jul-23 | 7 | Poland | 4 | 3,394,269 |
| | | Attend the Hand in Hand initiative investment Forum in Rome Italy | 16-Oct-23 | 5 | Rome, Italy | 2 | 2,204,800 |
| | | Visit Gujarat Cooperative Milk Marketing Federation Ltd in New Delhi India | 13-Dec-23 | 6 | New Delhi, India | 4 | 3,531,060 |
| | | Participate in the first Global Conference on Sustainable Livestock Transformation in Rome, Italy | 24-Sep-23 | 4 | Rome, Italy | 3 | 2,718,000 |
| | | Visit IMV Technologies and Universe 2020 on Semen innovation in Paris France | 10-Sep-23 | 6 | Paris, France | 3 | 3,411,168 |
| | | Undertake as due diligence exercise on Contractus SP Z.O.O in Poland | 01-Jul-23 | 10 | Poland | 2 | 1,618,660 |
| | | Polish Tied Aid Credit Program | 24-Jun-23 | 9 | Poland | 2 | 1,618,660 |
| | | Attend the 50th Dairy Industry Conference, India | 02-Mar-23 | 8 | India | 2 | 1,348,650 |
| | | Attend a Business Roundtable on Trade and Investments, United States of America | 11-Sep-23 | 6 | USA | 2 | 2,046,750 |
| | | Attend Conference, Rome Italy | 08-Oct-23 | 5 | Italy | 2 | 1,212,300 |
| R1169 | State Department for Crop Development | Kenya delegation attending 4th European Corporate Council in Africa and the Middle East (ECAM Council) and UN Food System Stock taking Moment held in Rome, Italy | 20-Jul-23 | 8 | Rome, Italy | 1 | 2,515,275 |
| | | Kenya delegation attending IFAD organized International Workshops | May and June 2024 | | Rome, Italy | 10 | 21,334,120 |
| | | Attend 4th European Corporate Council in Africa and Middle East (ECAM Council) Annual Summit and UN Food Stock Taking Moment | 21-Jul-23 | 7 | Rome, Italy | 4 | 3,816,155 |
| | | To attend the 6th Regular Session of the Fisheries and Aquaculture Sectoral Council of Ministries (FASCoM) at the East African Community Secretariat, Arusha- Tanzania | 26-May-24 | 5 | Arusha, Tanzania | 5 | 1,540,410 |
| | | To attend the 6th Regular Session of the Fisheries and Aquaculture Sectoral Council of Ministries (FASCoM) at the East African Community Secretariat, Arusha- Tanzania | 27-May-24 | 4 | Arusha, Tanzania | 6 | 886,410 |
| R1166 | State Department for the Blue Economy and Fisheries | To attend the 6th Regular Session of the Fisheries and Aquaculture Sectoral Council of Ministries (FASCoM) at the East African Community Secretariat, Arusha- Tanzania | 26-May-24 | 5 | Arusha, Tanzania | 5 | 1,505,130 |
| | | To Attend the Our Ocean Conference in Athens, Greece | 15-Apr-24 | 2 | Athens, Greece | 2 | 441,748 |
| | | To attend the 6th Regular Session of the Fisheries and Aquaculture Sectoral Council of Ministries (FASCoM) at the East African Community Secretariat, Arusha- Tanzania | 27-May-24 | 4 | Arusha, Tanzania | 4 | 454,680 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|---------------------------------------|--|---|---|-------------|-------------|-----------------------|----------------------------|-----------------------------------|
| | | To Attend the Global Sea Food Expo 2024 | 23-Apr-24 | 25 Apr 2024 | 2 | Barcelona, Spain | 1 | 548,800 |
| | | Official Visit to Participate in the 1st Commonwealth Ocean Ministerial Meeting | 17-Apr-24 | 19 Apr 2024 | 2 | Republic of Cyprus | 3 | 624,408 |
| | | 36th Session of the Kenya-Ethiopia Ministerial Commission (JMC) in Addis Ababa Ethiopia | 17-Feb-24 | 22 Feb 2024 | 5 | Addis Ababa, Ethiopia | 1 | 311,025 |
| | | Participation in the 26th Scientific Committee Meeting (SCM) in Mumbai India | 03-Dec-24 | 9 Dec 2024 | 6 | Mumbai, India | 1 | 442,160 |
| | | To Attend the 23rd Session of the Council of Ministers on 11th October 2023 and the annual committee of Senior Officials, on 9-10th October 2023 in Colombo, Sri Lanka | 07-Oct-23 | 13 Oct 2023 | 6 | Colombo, Sri Lanka | 1 | 313,377 |
| | | To attend the 78th Session of the United Nations General Assembly(UNGA) IN the USA | 15-Sep-23 | 22 Sep 2023 | 7 | USA | 1 | 2,284,540 |
| | | To attend the 2nd Session of the Kenya-Mozambique Joint Permanent Commission for Cooperation (JPC) in Mozambique | 06-Aug-23 | 12 Aug 2023 | 6 | Mozambique | 2 | 511,538 |
| R2021 | National Land Commission | Intergovernmental Authority on Development (IGAD) | 1-Oct-23 | | | | | 1,358,560 |
| | Sub-Total ARUD | | | | | | | 61,992,653 |
| Energy, Infrastructure and ICT | | | | | | | | |
| R1091 | State Department for Roads | Kenyan representative, Technical officer, Ministry of Roads and Transport, participating in the 36Th Session of the Kenya-Ethiopia Joint Ministerial Commission (JMC in Addis Ababa, Ethiopia) | 17-Feb-24 | 23 Feb 2024 | 6 | Addis Ababa | 1 | 360,000 |
| R1094 | State Department for Housing and Urban Development | To attend the Extraordinary General Meeting of Shelter Afrique (EGM) meeting. | 01-Oct-23 | 7 Oct 2023 | 6 | Algiers, Algeria | 3 | 1,732,315 |
| | | To attend the 36th Session of the Kenya-Ethiopia Joint Ministerial Commission | 19-Feb-24 | 21 Feb 2024 | 2 | Ethiopia | 2 | 434,310 |
| | | To Attend Training for Planning and Delivery of Public-Private Partnership | 31-Jul-23 | 11 Aug 2023 | 11 | Montreal, Canada | 2 | 1,390,250 |
| | | Officers attending Joint Bureau meeting of the UN-Habitat Governing bodies | 21-Mar-24 | 23 Mar 2024 | 2 | Mexico | 3 | 3,784,581 |
| | | Officers attending Board Committee Training (ICPAK) | 10-Sep-23 | 25 Sep 2023 | 15 | Turkey | 2 | 2,533,000 |
| | | Officers attending the Conference of Parties (COP 28) meeting | 27-Nov-23 | 3 Dec 2023 | 6 | Dubai | 3 | 3,390,065 |
| | | Officers attending the 8th Urban & Poverty Eradication Conference | 05-Mar-24 | 9 Mar 2024 | 4 | US, Washington DC | 2 | 1,995,600 |
| | | Officers Attending Shelter Afrique 43rd Annual General Meeting | 10-Jun-24 | 14 Jun 2024 | 4 | Rwanda | 2 | 671,221 |
| R1095 | State Department for Public Works | The 36th Session Of The Kenya-Ethiopia Joint Ministerial Commission (JMS) in Addis Ababa, Ethiopia | 19-Feb-24 | 21 Feb 2024 | 2 | Addis Ababa, Ethiopia | 1 | 385,795 |
| | | The principal secretary attended the 42nd Annual Roundtable Conference in Livingstone, Zambia | 05-Dec-23 | 8 Dec 2023 | 3 | Livingstone, Zambia | 1 | 515,700 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) | |
|-----------|--|--|---|-------------|--------------------------------|----------------------------|-----------------------------------|-------------------|
| R1123 | State Department for Broadcasting & Telecommunications | Summit Session II (bilateral talks between Kenya and Ghana) | 29-Mar-24 | 6 | | | | |
| | | Bilateral meeting on ratification of investment memorandum on cooperation of digital infrastructure projects between Kenya and UAE | 27-Mar-24 | 2 | Ghana | 2 | 1,193,426 | |
| | | Joint Ministerial Committee meeting (bilateral talks between Kenya and Ethiopia) | 17-Feb-24 | 5 | UAE | 1 | 854,091 | |
| | | Administrative Conference for Africa | 04-Dec-24 | 5 | Ethiopia | 1 | 630,661 | |
| | | Round table conference of the Egyptian African Telecom Regulatory Centre on emerging ICT technologies | 19-May-24 | 4 | Benin | 1 | 595,266 | |
| | | Attending the ESRI User Conference | 08-Jul-23 | 6 | California, USA | 2 | 1,618,569 | |
| | | Official Duties to Uganda and UAE | 22-Aug-23 | 3 | Uganda and UAE | 5 | 2,752,994 | |
| | | Attending a technical discussion workshop between Kenya and Saudi Arabia | 22-Aug-23 | 5 | Saudi Arabia | 3 | 1,309,248 | |
| | | Attending 24th World Petroleum Congress | 17-Sep-23 | 4 | Canada | 3 | 2,606,647 | |
| | | Africa Oil Week (AOW) | 08-Oct-23 | 6 | South Africa | 2 | 512,287 | |
| R1193 | State Department for Petroleum | Discussion with Saudi Arabia Exim Bank On importation of Petroleum under G to G arrangement | 23-Oct-23 | 2 | Saudi Arabia | 2 | 606,931 | |
| | | Technical Meeting of the Energy Subsector Working Group | 12-Nov-23 | 4 | Tanzania | 3 | 667,922 | |
| | | 28th Conference of the Parties to the UNFCCC (COP28) | 28-Nov-23 | 14 | Dubai | 3 | 1,012,180 | |
| | | Meeting the 16th Sectorial Council on Energy | 11-Feb-24 | 4 | Arusha, Tanzania | 3 | 925,354 | |
| | | The 36th Session of Kenya - Ethiopia Joint Ministerial Commission (JMC) | 17-Feb-24 | 5 | Addis Ababa, Ethiopia | 1 | 341,776 | |
| | | Exploration tour to foster deeper understanding | 20-Apr-24 | 6 | Azerbaijan | 1 | 630,141 | |
| | | Kenya Joint Working Group Technical Bilateral Cooperation with DRA | 05-May-24 | 12 | Democratic Republic of Nigeria | 3 | 2,011,241 | |
| | | Kenya Joint Working Group Technical Bilateral Cooperation with DRA | 05-May-24 | 12 | Democratic Republic of Nigeria | 3 | 14,119,936 | |
| | | Sub-Total EIICT | | | | | | 50,395,208 |
| | | General Economics and Commercial Affairs (GECA) | | | | | | |
| R1174 | State Department for Trade | Kenya's Delegation headed by the Principal Secretary, of the State Department for Trade(SDT) to attend a Business Roundtable on Trade & Investment Opportunities | 11 Sep 2023 | 6 | Chicago - USA | 1 | 2,493,974 | |
| | | Principal Secretary-SDT Attend Mind Education Training Scholarship Program | 5 Aug 2023 | 7 | South Korea | 1 | 241,281 | |
| | | Kenya's Delegation headed by Ag.Director Weights & Measure, SDT to attend the reconvening of the 24th Sector Council on Legal Judicial Affairs | 23 Jul 2023 | 7 | Arusha - Tanzania | 6 | 1,934,908 | |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|---|---|-------------|-------------------------|----------------------------|-----------------------------------|
| | | Kenya's Delegation headed by Head Regional Division, SDT to attend EAC-SACU Bilateral Meeting of Technical Experts | 31 Aug 2023 | 8 | Arusha -Tanzania | 1 | 779,616 |
| | | Kenya's Delegation headed by Principal Secretary, SDT to attend G7 Trade Ministries Conference | 26 Oct 2023 | 3 | Osaka -Japan | 2 | 971,450 |
| | | Kenya's Delegation headed by Deputy President, on Coffee Producers & Rosters Forum | 9 Sep 2023 | 2 | Colombia | 1 | 141,910 |
| | | Kenya's Delegation headed by Principal Secretary, SDT to attend 3rd Round of US-Kenya Strategic Trade and Investment Partnership | 30 Sep 2023 | 7 | Washington-DC | 1 | 777,082 |
| | | Kenya's Delegation headed by Ag CEO KOMEX, SD/Ton Food Security & Structured Trading | 10 Sep 2023 | 8 | Nigeria & Ethiopia | 3 | 1,815,690 |
| | | Kenya's Delegation headed by Cabinet Secretary, Ministry of Investment, Trade and Industry(MITI) to attend the 3rd Intar-African Trade Fair | 9 Nov 2023 | 6 | Cairo-Egypt | 4 | 1,693,152 |
| | | Kenya's Delegation headed by Deputy Director International Trade, SDT to WTO Senior Official Meeting | 21 Oct 2023 | 5 | Geneva -Switzerland | 1 | 461,060 |
| | | Kenya's Delegation headed by the Head Kenya-US Negotiations Secretariat, SDT to the end of Kenya-US Strategic Trade & Investment Partnership | 2 Oct 2023 | 3 | Washington-DC | 3 | 1,321,760 |
| | | Kenya's Delegation headed by Ag. Director Weights & Measure, SDT to attend 58th bCJML Meeting & Associated Event | 10 Oct 2023 | 10 | Chaing Mai- Thailand | 1 | 554,887 |
| | | Kenya's Delegation headed by Principal Secretary, SDT to attend the ongoing Kenya-UAE Comprehensive Economic Partnership Agreement | 22 Nov 2023 | 4 | Dubai-UAE | 6 | 1,987,345 |
| | | Kenya's Delegation headed by Cabinet Secretary, MITI to attend the 28th Conference of Parties to the UNFCCC | 30 Nov 2023 | 5 | Dubai-UAE | 2 | 1,846,791 |
| | | Kenya's Delegation headed by the Head Regional Division, SDT to attend the Meeting of the Sectoral Committee on Trade | 6 Nov 2023 | 3 | Arusha - Tanzania | 2 | 354,283 |
| | | Kenya's Delegation headed by CS -MITI to attend Meeting with Dr Thani Minister of State for Foreign Trade, WTO 13th Ministerial Conference | 22 Feb 2024 | 7 | Dubai-UAE | 6 | 3,886,444 |
| | | Kenya's Delegation headed by Principal Secretary, SDT to attend 4th Round of US-Kenya Strategic Trade and Investment Partnership | 1 Apr 2024 | 11 | Washington-DC | 8 | 6,896,280 |
| | | Kenya's Delegation headed by Cabinet Secretary - MITI and Principal Secretary, SDT to attend and participate in the WTO 13th Ministerial Conference | 23 Feb 2024 | 7 | Dubai-UAE and Abu Dhabi | 7 | 6,286,529 |
| | | Kenya's Delegation headed by Principal Secretary, SDT to attend 2nd Kenya-Ghana Joint Commission | 1 Apr 2024 | 11 | Accra-Ghana | 6 | 1,283,852 |
| | | Kenya's Delegation headed by Deputy Director, SDT to attend EASC Task Force Meeting | 18 Mar 2024 | 4 | Tanzania- Zanzibar | 1 | 362,544 |

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|-----------|-----------|--|---|-------------|----------------------|----------------------------|-----------------------------------|
| | | Kenya's Delegation headed by Deputy Director, SDT to attend WTO Technical Barriers to Trade Committee Regular Meetings | 11 Mar 2024 | 4 | Geneva - Switzerland | 1 | 542,676 |
| | | Kenya's Delegation headed by Assistant Director, SDT to Kenya-Ghana Joint Commission for Cooperation | 28 Mar 2024 | 8 | Accra-Ghana | 2 | 499,700 |
| | | Kenya's Delegation headed by the Senior Trade Development Officer, State Department for Trade to attend the Workshop on Environmental Goods & Services | 25 Mar 2024 | 1 | Westminster-London | 1 | 95,396 |
| | | Kenya's Delegation headed by Senior Trade Development Officer, SDT attends Tripartite Free Trade Area Meeting | 25 Jan 2023 | 427 | EastAfrica | 1 | 152,263 |
| | | Kenya's Delegation headed by Technical Advisor to Cabinet Secretary Office-MITI to attend COMESA Meeting | 22 Nov 2023 | 2 | Lusaka-Zambia | 1 | 130,464 |
| | | Kenya's Delegation headed by Senior Trade Development, SDT to attend Specialized Training in emerging issues in WTO and International Trade | 12 Sep 2022 | 9 | India | 1 | 99,015 |
| | | Kenya's Delegation headed by Deputy Director, SDT to attend WTO Technical Barriers to Trade Committee Regular Meetings | 6 Nov 2023 | 4 | Geneva - Switzerland | 1 | 569,520 |
| | | Kenya's Delegation headed by Deputy Director External, SDT to attend 43rd Meeting of Sectoral Council on Trade, Industry, Finance & Investment | 27 Nov 2023 | 4 | Arusha - Tanzania | 3 | 860,676 |
| | | Kenya's delegation headed by Principal Secretary SDT-Meeting to Negotiate 5th Round of Kenya Strategic and Investment Partnership(STIP) | 13 May 2024 | 5 | Washington DC | 4 | 5,567,870 |
| | | EU-Kenya Economic Partnership Agreement - German-Kenyan Economic Trade and Investment Relations Meeting from 12th to 15th June 2024 in Berlin, Germany. | 12 Jun 2024 | 3 | Germany | 1 | 324,306 |
| | | Kenya's delegation headed by Principal Secretary SDT to participate in the Finalization of the Comprehensive Economic Partnership Agreement in Dubai from the 21st to the 24th and Participate in the WTO Ministerial Conference (MC13)s | 24 Feb 2024 | 5 | Dubai | 8 | 6,554,444 |
| | | The cabinet secretary delegation-MITI during the State Visit to the United States of America | 18 May 2024 | 8 | USA | 1 | 889,584 |
| | | Kenya's delegation headed by Deputy Director -SDT Meeting for a meeting on sectoral Committee on Trade | 15 May 2024 | 2 | Tanzania- Arusha | 2 | 351,560 |
| | | Kenya's delegation headed by Principal Secretary SDT - Claim of expenses incurred while participating in Business activities | 19 Jul 2023 | 6 | ATLANTA | 1 | 468,857 |
| | | Kenya's Delegation headed by CS -MITI during Kenya - Zimbabwe High-Level Business Forum - Harare Zimbabwe | 25 Apr 2024 | 3 | Harare-Zimbabwe | 6 | 4,105,786 |
| | | Kenya's represented by CS -MITI Technical advisor in UAE MC13 meeting | 24 Feb 2024 | 5 | Abu Dhabi | 1 | 244,198 |
| | | The cabinet secretary delegation-MITI Official meeting with Dr Thani Minister of State for Foreign Travel | 24 Feb 2024 | 5 | Dubai | | |
| | | The cabinet secretary delegation-MITI during the SCTIFI Ministers Meeting | 20 Apr 2024 | - | Arusha -Tanzania | 6 | 650,628 |

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|-----------|-----------|--|---|-----------|-------------|----------------------|----------------------------|-----------------------------------|
| | | Kenya's delegation headed by Deputy Director -SDT 4th Session of the Kenya Zimbabwe Joint Permanent Commission for Cooperation (JPCC) | 19 Apr 2024 | 27-Apr-24 | 8 | Harare-Zimbabwe | 2 | 725,043 |
| | | AIEs issued to Commercial Attaches Stationed at Foreign Missions | | | - | | 17 | 6,800,000 |
| | | Kenya's Delegation headed by Director External Trade, State Department for Trade to attend an EAC Expert Meeting on the UK Trade Arrangement-04th to 7th July 2023 Arusha Tanzania- | 4 Jul 2023 | 7-Jul-23 | 3 | Arusha -Tanzania | 1 | 195,920 |
| | | Kenya's Delegation headed by Director External Trade, State Department for Trade to attend the 39th Meeting on the Trade and Customs Committee -Port Louis Mauritius-23rd to 27th October 2023 | 23 Oct 2023 | 27-Oct-23 | 4 | Port Louis Mauritius | 1 | 328,500 |
| | | Kenya's Delegation headed by Cabinet Secretary, State Department for Trade to attend a COMESA Council of Ministers Meeting-Lusaka Zambia 20th to 24th November 2023 | 20 Nov 2023 | 24-Nov-23 | 4 | Lusaka-Zambia | 4 | 970,402 |
| | | Kenya's Delegation headed by Senior Trade Officer-EAC Desk, State Department for Trade to attend the Regional Export Promotion Sub-Committee | 3 Apr 2024 | 5-Apr-24 | 2 | Kampala-Uganda | 1 | 112,493 |

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|-----------|--|--|---|---|-------------|----------------------|----------------------------|-----------------------------------|
| R1176 | State Department for Micro, Small and Medium Enterprises Development | Kenya delegation headed by the Principal Secretary to the 2023 high-level political forum on sustainable development in the New York USA | 11-Jul-23 | 21 Jul 2023 | 10 | New York, USA | 1 | 469,000 |
| | | Participation in the 23rd EAC MSME trade fair in Bujumbura, Burundi | 05-Dec-23 | 15 Dec 2023 | 10 | Bujumbura Burundi | 5 | 1,105,908 |
| | | Kenya's delegation headed by the Cabinet Secretary, Ministry of Cooperatives and MSMES, participating in the 23RD EAC MSMEs TRADE FAIR | 05-Dec-23 | 15 Dec 2023 | 10 | Bujumbura Burundi | 63 | 50,605,069 |
| | | High-level visit to Washington USA headed by the CS Ministry of Cooperatives and MSMES | 17-Jun-24 | 24 Jun 2024 | 7 | Washington USA | 7 | 4,943,488 |
| | | EAC Sectoral Committee on Trade Meeting | 15-May-24 | 17 May 2024 | 2 | Arusha Tanzania | 2 | 420,086 |
| | | EAC Sectoral Committee on Trade Meeting led by CEO MSEA | 05-Nov-24 | 9 Nov 2024 | 4 | Arusha Tanzania | 2 | 589,165 |
| | | Regional Steering Committee meeting to prepare for the 24th EAC MSME Trade FAIR Juba South Sudan | 04-Apr-24 | 5 Apr 2024 | 1 | Juba South Sudan | 1 | 180,876 |
| | | Regional sub-committee meeting led by Ag Director BDMT | 03-Apr-24 | 5 Apr 2024 | 2 | Kampala Uganda | 1 | 297,370 |
| | | EAC Sectoral Committee on Trade Meeting led by Ag Director BDMT | 22-May-23 | 24 May 2023 | 2 | Arusha Tanzania | 2 | 390,440 |
| | | Kenya Delegation led by CS to participate in the Kenya Small Business Development Centres | 24-Apr-24 | 1 May 2024 | 7 | Washington USA | 1 | 444,352 |
| | | Round Table Discussion on MSMEs Kenya-US STIP Negotiations | 07-Apr-24 | 12 Apr 2024 | 5 | Washington DC, USA | 1 | 1,393,392 |
| | | Kenyan Delegation Headed by Principal Secretary to the 78th Session of the United Nations General Assembly (UNGA 78) | 15-Sep-23 | 21 Sep 2023 | 6 | New York, USA | 3 | 8,523,226 |
| | | | | Kenyan Delegation Headed by Principal Secretary to the 43rd Meeting of the Sectoral Council on Trade, Industry, Finance and Investments (SCTIFI) by EAC Secretariat | 07-Feb-24 | 10 Feb 2024 | 3 | Arusha, Tanzania |
| | | 68th Session of the Commission on the Status of Women | 11-Mar-24 | 22 Mar 2024 | 11 | New York, USA | 1 | 483,630 |
| | | The 36th session of the Kenya-Ethiopia Joint Ministerial Commission (JMC) | 17-Feb-24 | 22 Feb 2024 | 5 | Addis Ababa Ethiopia | 1 | 547,340 |
| | | National Conference for Micro Small and Medium Enterprises Development | 09-Apr-24 | 12 Apr 2024 | 3 | Lusaka, Zambia | 1 | 510,417 |

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|-----------|---|--|---|-------------|------------------------------------|----------------------------|-----------------------------------|
| R1177 | State Department for Investment Promotion | Kenya's delegation headed by the PS, Ministry of MITI, participating in the study on creating a viable business ecosystem for SMEs in Africa SEZs. | 21-Nov-23 | 4 | Tangier, Morocco | 1 | |
| | | Kenya's delegation headed by the PS, Ministry of MITI, participating in the Japan Kenya Business Forum | 05-Feb-24 | 5 | Tokyo, Japan | 3 | |
| | | Kenya's delegation headed by the PS, Ministry of MITI, participating in the 2nd Kenya-Ghana Joint Commission | 1 Apr 24 | 4 | Accra, Ghana | 2 | |
| | | Kenya's delegation headed by the PS, Ministry of MITI, participating in the Green Investment Fund-KJET project | 15-Apr-24 | 8 | USA | 3 | |
| | | Kenya's delegation headed by the PS, Ministry of MITI, participating in the Make IT Kenya exhibition | 18-May-24 | 8 | Atlanta, Georgia | 5 | |
| | | Kenya's delegation headed by the PS, Ministry of MITI, participating in the Korean Business forum | 02-Jun-24 | 6 | Korea | 2 | |
| | | 9th Meeting of the Sectoral Council On Environment And Natural Resources Management | 23-Oct-23 | 6 | Kigali Rwanda | 8 | 2,178,985 |
| | | Diplomatic Engagements With Tanzania On Hosting Of EAC Monetary Institute | 23-Jul-23 | 6 | Dar Es Salaam Tanzania | 5 | 2,464,070 |
| | | 10th African Grain Trade Summit | 05-Oct-23 | 2 | Kampala, Uganda | 3 | 1,080,252 |
| | | 12th Mara Day Celebrations. "Conserving Mara River Basin For Biodiversity And Sustainable Economy" | 11-Sep-23 | 5 | Magum, Serengeti District Tanzania | 15 | 4,059,500 |
| R1221 | State Department for East African Community | Quality Infrastructure For Sustainable Development Summer School | 11-Sep-23 | 11 | Braunschweig And Berlin Germany | 1 | 803,088 |
| | | Visit To The EAC Institutions In The Republic Of Uganda By The Committee On Regional Integration | 09-Sep-23 | 7 | Uganda | 4 | 1,788,948 |
| | | Benchmarking On Procurement System in the EAC | 04-Jun-23 | 6 | Arusha Tanzania | 5 | 1,232,010 |
| | | East Africa Legislative Assembly For The 4th Meeting- 1st Session-5th Assembly | 10-Jun-23 | 15 | Arusha, Tanzania | 5 | 1,263,600 |
| | | EALA Plenary Business 1st Session Of The 5th Assembly | 07-Jun-23 | 1 | Arusha, Tanzania | 5 | 3,046,265 |
| | | 3rd Lapsset Regional Ministerial Meeting | 16-May-23 | 3 | Juba, South Sudan | 5 | 1,341 |
| | | Launch Of EACANRI& The IUCEA 14th Annual Conference& Meeting | 22-Jun-23 | 7 | Kigali, Rwanda | 8 | 2,561,405 |

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|-----------|-----------|--|---|-------------|--|----------------------------|-----------------------------------|
| | | 16th Sectorial Council On Energy | 11-Feb-24 | 4 | Arusha, Tanzania | 10 | 3,863,540 |
| | | Resumption Of 4th Meeting Of The 1st Session Of The 5th Assembly | 08-Jun-23 | 13 | Arusha, Tanzania | 3 | 1,471,885 |
| | | Mid-Term Review Of The 3rd Session Of The Kenya-Zimbabwe Joint Parliament Commission For Cooperation Meeting | 07-May-23 | 3 | Harare, Zimbabwe | 4 | 908,640 |
| | | Meeting On Gender, Youth, Children Social Protection And Community Development | 19-Jun-23 | 4 | Bujumbura, Burundi | 4 | 1,226,920 |
| | | 1st Regional Conference On Digital Transformation In The EAC | 05-Oct-23 | 1 | Arusha, Tanzania | 5 | 812,040 |
| | | Reconvening Of The 24th Sectoral Council On Legal And Judicial Affairs | 24-Jul-23 | 5 | Arusha, Tanzania | 5 | 2,342,516 |
| | | 15th Sectoral Council On Finance & Economic Affairs And Meeting Of The Pre-Budget Consultations Of The Ministers Of Finance | 07-May-23 | 5 | Arusha | 18 | 4,502,382 |
| | | EAC Tariff Offer for the Continental Free Trade Area | 12-Aug-23 | 7 | Bujumbura, Burundi | 4 | 900,314 |
| | | EAC Experts Meeting To Validate The Revised Draft EAC Regional Strategy On Implementation Of The African Continental Free Trade Area, | 24-Jul-23 | 2 | Kigali, Ruanda | 4 | 1,271,619 |
| | | Meeting Of The Regional Task Force To Compile A Comprehensive List Of Levies, Fees And Charges | 10-Sep-23 | 6 | Dar Es Salaam | 3 | 737,337 |
| | | 44th Ordinary Meeting Of Council Of Ministers And 23rd Ordinary Summit Of The EAC Heads Of State | 16-Nov-23 | 9 | Arusha Tanzania | 21 | 8,880,210 |
| | | The 1st Session Of The 5th East Africa Legislative Assembly | 18-Jun-23 | 6 | Arusha, Tanzania | 12 | 2,155,199 |
| | | Meeting Of The Experts In Drafting Of EAC Policy On Social Protection | 14-Feb-24 | 3 | Dar Es Salaam, Tanzania | 4 | 657,200 |
| | | Heads Of Communication Regulatory Authorities Of Northern Corridor Integration Projects(NCIP)Heads Of Communication Regulatory Authorities Meeting | 28-Feb-24 | 3 | Kampala, Uganda | 4 | 856,374 |
| | | 21st Extra-Ordinary Summit Of The EAC Heads Of State | 28-May-23 | 5 | Bujumbura, Burundi | 12 | 5,926,440 |
| | | Standard Gauge Railways Cluster Meeting To Implement And Fasttrack A Range Of Projects Within The Clusters Of NCIPS | 23-May-23 | 4 | Uganda | 5 | 750,183 |
| | | Sectoral Council On Trade, Industry, Finance, And Investment | 29-May-23 | 5 | Arusha, Tanzania | 12 | 4,250,944 |
| | | Diplomatic Engagements With Partner States On Hosting Of EAC Monetary Institute | 01-Oct-23 | 24 | Uganda, Rwanda, South Sudan, Congo & Burundi | 13 | 14,907,530 |
| | | Technical Meeting to Review the Legal, Institutional and Organizational Framework and Analysis Of The Proposed EAC Fisheries Organization(EAFO) | 27-Jun-23 | 3 | Arusha, Tanzania | 4 | 607,835 |
| | | 16th Session Of the Sectoral Council for Agriculture and Food Security | 14-May-23 | 6 | Dar Es Salaam, Tanzania | 11 | 3,494,096 |
| | | Familiarization Tour Of The EAC Institutions Based In Zanzibar | 24-Apr-23 | 4 | Zanzibar, Tanzania | 3 | 909,312 |

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|-----------|-----------|--|---|-------------|-------------|--|----------------------------|-----------------------------------|
| | | East African Monetary Institute Diplomatic Mission to EAC Partner States (Ground Facilitation- Airport Transfers, Local Running, VVIPA accommodation, Mobilization of Local Security and Protocol Teams) | 1 Oct 2023 | 23 Oct 2023 | 22 | Uganda, Rwanda, South Sudan, Congo & Burundi | 13 | 2,051,730 |
| | | Meeting on Regional Monitoring Committee on Elimination Of NTBS | 14-May-23 | 20 May 2023 | 6 | Kampala, Uganda | 4 | 1,104,796 |
| | | 9th East African Health and Scientific Conference | 25-Sep-23 | 30 Sep 2023 | 5 | Kigali, Ruanda | 7 | 1,822,332 |
| | | Reconvening of the 24th Sectorial Council on Legal and Judicial Affairs | 23-Jul-23 | 29 Jul 2023 | 6 | Arusha, Tanzania | 5 | 1,412,655 |
| | | ICGLR Ministerial and Regional Oversight Mechanism Summit | 01-Jun-23 | 7 Jun 2023 | 6 | Bujumbura, Burundi | 3 | 902,538 |
| | | EAC Benchmarking Study Tour on The Role of Quality Infrastructure in The Development of The Ethiopian Leather Sector | 18-Jun-23 | 23 Jun 2023 | 5 | Addis Ababa, Ethiopia | 3 | 1,064,334 |
| | | 8th Meeting of The Task Force for The Establishment of a Regional Pool of Rapidly Deployable Experts | 22-May-23 | 24 May 2023 | 2 | Arusha, Tanzania | 6 | 1,364,334 |
| | | East African Business and Investment Summit | 30-Aug-23 | 3 Sep 2023 | 4 | Kampala, Uganda | 6 | 1,661,700 |
| | | Diplomatic Engagement in Hosting EAMI | 23-Jul-23 | 29 Jul 2023 | 6 | Dar Es Salaam | 7 | 2,394,290 |
| | | 18th Meeting of The Sectorial Council on Education, Science and Technology, Culture and Sports | 05-Jun-23 | 9 Jun 2023 | 4 | Bujumbura, Burundi | 8 | 2,454,000 |
| | | Training on Bio-Informatics Under The EAC- Mobile Laboratory Project | 15-May-23 | 2 Jun 2023 | 18 | Arusha, United Republic of Tanzania | 2 | 620,000 |
| | | Training on EAC Medicines Regulation Harmonization Project Integrated Information Management Systems | 03-Jul-23 | 7 Jul 2023 | 4 | Dar Es Salaam, Tanzania | 2 | 546,880 |
| | | 28thEAC Joint Assessment of Medical Product Dossiers and Expert Working Group for Medicines Evaluation and Registration | 10-Sep-23 | 16 Sep 2023 | 6 | Entebbe, Uganda | 2 | 440,000 |
| | | EAC Experts Meeting on the EAC- UK Trade Arrangements | 04-Jul-23 | 8 Jul 2023 | 4 | Arusha, Tanzania | 3 | 503,760 |
| | | 6th Extra Ordinary Meeting of The Sectoral Committee on Statistics | 06-Aug-23 | 10 Aug 2023 | 4 | Arusha, Tanzania | 4 | 815,366 |
| | | United Nations Climate Change Conference of Parties (COP28) | 29-Nov-23 | 13 Dec 2023 | 14 | Dubai, UAE | 4 | 2,460,216 |
| | | Miss Tourism East Africa | 17-Jun-23 | 3 Jul 2023 | 16 | Kampala, Uganda | 2 | 941,200 |
| | | Regional Technical Meeting on The Use of Low and Non-Calorie Sweetened (Lincs) And Nutritive Sweeteners (Ns) | 03-Oct-23 | 6 Oct 2023 | 3 | Dar Es Salaam, Tanzania | 2 | 566,842 |
| | | 42nd Meeting of The Sectoral Council on Trade, Industry, Finance, And Investment | 29-May-23 | 3 Jun 2023 | 5 | Arusha, Tanzania | 4 | 1,462,823 |
| | | 43rd Meeting of The Sectoral Council of Finance, Industry and Investment | 03-Feb-24 | 10 Feb 2024 | 7 | Arusha, Tanzania | 12 | 7,636,256 |
| | | Meeting of The Taskforce and Legal Experts on Harmonization and Approximation of National Laws Appertaining to The Community | 18-Dec-23 | 21 Dec 2023 | 3 | Dar Es Salaam, Tanzania | 4 | 2,467,240 |

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|-----------|-----------|--|---|-------------|-------------------------|----------------------------|-----------------------------------|
| | | The 36th Session of The Kenya-Ethiopia Joint Ministerial Commission (JDS) | 16-Feb-24 | 7 | Addis Ababa | 4 | 1,755,200 |
| | | 15th East African Procurement Forum (EAPT) | 03-Dec-23 | 3 | Bujumbura, Burundi | 2 | 806,155 |
| | | Consultative Meeting of The EAC Heads of State On 16th February, 2024 On the Margins of the 37th Ordinary Session of The Au Assembly of Heads of State | 15-Feb-24 | 2 | Addis Ababa, Ethiopia | 2 | 1,320,342 |
| | | The 23rd EAC Micro, Small and Medium Enterprises Trade Fair | 04-Dec-23 | 12 | Bujumbura, Burundi | 4 | 2,305,666 |
| | | The Inaugural East African Women's Trade and Investment Summit | 02-Jul-23 | 4 | London, Uk | 2 | 1,028,120 |
| | | The Initial Planning Conference for the EAC Field Training Exercise Ushirikiano Imara 2024 | 25-Sep-23 | 4 | Kigali, Rwanda | 3 | 868,272 |
| | | Cabinet Secretary Oath taking as an EALEx-Official Member | 31-Oct-23 | 4 | Arusha, Tanzania | 7 | 1,046,100 |
| | | Meeting Of The Finance and Administration Committee | 20-Mar-24 | 8 | Arusha, Tanzania | 14 | 4,901,520 |
| | | Regional Taskforce Meeting on The Study to Review The EAC Simplified Trade Regime | 05-Aug-23 | 7 | Dar Es Salaam, Tanzania | 4 | 1,393,684 |
| | | East Africa Business Forum And Trade Exhibition on the Sideline of the 19th Non-aligned Summit (Nam) and 3rd G77 Summit | 13-Jan-24 | 5 | Kampala, Uganda | 3 | 874,668 |
| | | 9th Meeting of the Sectoral Council on Environment and Natural Resources Management | 22-Oct-23 | 6 | Kigali, Rwanda | 5 | 1,873,410 |
| | | EAC Experts Meeting on the EAC-UK Trade Arrangements | 04-Jul-23 | 4 | Arusha, Tanzania | 6 | 1,209,102 |
| | | The Final Planning Conference (FPC) for the 13th EAC Armed Forces Field Training Exercise (FIX) Ushirikiano Imara 2024 | 22-Apr-24 | 2 | Kigali, Rwanda | 1 | 390,200 |
| | | Convening of Extra-Ordinary meeting of the Council of Ministers | 23-Apr-24 | 2 | Arusha, Tanzania | 4 | 1,120,705 |
| | | Participation in the 24th Ordinary Meeting of the EAC Sectoral Council of Ministers of Health | 29-Apr-24 | 4 | Dar Es Salaam | 1 | 379,000 |
| | | Retreat of Principal Secretaries of EAC to Consider Outstanding EAC Matters | 13-May-24 | 4 | Entebbe, Uganda | 2 | 601,660 |
| | | Kenya-Uganda Joint Ministerial Commission and the Retreat of Principal Secretaries to Consider Outstanding EAC Matters | 12-May-24 | 5 | Kampala, Uganda | 3 | 1,157,226 |
| | | Meeting of the Principal Secretaries to consider the report of the 7th Annual Meeting of the EAC Audit and Risk Committee | 06-May-24 | 4 | Arusha, Tanzania | 3 | 983,384 |
| | | 16th Meeting of the Sectoral Council on Finance and Economics Affairs(SCFEA) and 19th Meeting of the pre-budget consultation of the Ministers of Finance | 13-May-24 | 4 | Arusha, Tanzania | 3 | 1,872,342 |
| | | EAC Tariff Offer for the AFCTA | 24-Jun-24 | 4 | Kampala, Uganda | 1 | 223,613 |
| | | Annual Audit and Risk Committee | 06-May-24 | 4 | Arusha, Tanzania | 2 | 683,384 |
| | | Sectoral Council on Foreign Policy Coordination | 22-Apr-24 | 8 | Dar Es Salaam | 4 | 1,487,848 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|------------------------------|---|---|-------------|-------------|-----------------------|----------------------------|-----------------------------------|
| | | Sectoral Council on Industrialization and 39th Extra Ordinary SCTIFI | 1 Apr 2024 | | | Arusha, Tanzania | 6 | 2,397,118 |
| | | 38th Meeting of the Sectoral Council on Corporation in Defence | 20-Mar-24 | 24 Mar 2024 | 4 | Juba, South Sudan | 1 | 317,925 |
| | | Sectoral Council on Planning | 05-Jun-24 | 9 Jun 2024 | 4 | Arusha, Tanzania | 6 | 1,728,000 |
| | | 44th Sectoral Council on Trade and Industry | 29-May-24 | 2 Jun 2024 | 4 | Arusha, Tanzania | 3 | 651,666 |
| | | 7th Annual Meeting on the EAC Audit and Risk Committee | 06-May-24 | 10 May 2024 | 4 | Zanzibar, Tanzania | 2 | 983,384 |
| R1202 | State Department for Tourism | Kenya's delegation headed by the Principal Secretary of, the State Department for Tourism to participate in the MAA Association diaspora convention in Chicago (USA) | 3-Aug-23 | 5 Aug 2023 | 2 | Chicago (USA) | 2 | 2,551,450 |
| | | Kenya's delegation headed by the H.E the President to participate in the 2nd session of the Kenya Mozambique Joint Permanent Commission for cooperation | 6-Aug-23 | 13 Aug 2023 | 7 | Maputo, Mozambique | 1 | 235,155 |
| | | Nominated to attend a high-level specialised training course on sustainable management and development of coastal and marine Tourism - CIHEAM BARI/ TRISCASE Office in Italy | 16-Sep-23 | 23 Sep 2023 | 7 | Brindisi, Italy | 1 | 475,500 |
| | | Kenya's delegation headed by the Cabinet Secretary, Ministry of Tourism, Wildlife, and Heritage, to participate in the commissioning of the Swahili Village Restaurant in New Jersey, USA | 17-Sep-23 | 21 Sep 2023 | 4 | New York, USA | 1 | 1,768,850 |
| | | Kenya's delegation headed by the principal secretary of, the State Department for Tourism to participate in the twenty-fifth session of the UNWITO General Assembly in Samarkand Uzbekistan | 15-Oct-23 | 21 Oct 2023 | 6 | Samarkand, Uzbekistan | 2 | 2,486,300 |
| | | Nomination of a technical officer to participate in the Kenya - Ethiopia 36th session of the Joint Ministerial Commission in Addis Ababa, Ethiopia | 17-Feb-24 | 22 Feb 2024 | 5 | Addis Ababa, Ethiopia | 1 | 264,015 |
| | | Nomination of technical officer to participate in the 12th World Congress on Snow, Mountain and Wellness Tourism in Andora Spain | 19-Mar-24 | 23 Mar 2024 | 4 | Andora, Spain | 1 | 446,145 |
| | | Nomination of a Technical Officer to participate in the Kenya - Zimbabwe Joint Permanent Commission for Cooperation in Harare, Zimbabwe | 18-Apr-24 | 28 Apr 2024 | 10 | Harare, Zimbabwe | 1 | 298,410 |
| | | Kenya's delegation headed by the Principal Secretary, State Department for Tourism to participate in the Kenya and Zambia Joint Technical Committee in Livingstone, Zambia | 2-Jun-24 | 7 Jun 2024 | 5 | Livingstone, Zambia | 3 | 1,939,830 |
| | | Nomination of a Technical Officer to participate in the 1st Inter-Ministerial preparatory meeting for Kenya-Uganda Joint Ministerial Commission in Kampala, Uganda | 11-May-24 | 15 May 2024 | 4 | Kampala-Uganda | 1 | 298,270 |
| | | Nomination of a Technical Officer to participate in the 21st session of the UN Tourism Executive Council in Barcelona Spain. | 8-Jun-24 | 13 Jun 2024 | 5 | Barcelona Spain | 2 | 950,310 |
| | Sub-Total GECA | | | | | | | 301,541,792 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|---|---|--|---|-------------|-------------------------|----------------------------|-----------------------------------|
| Health | | | | | | | |
| R1083 | State Department for Public Health and Professional Standards | Pan - African Cop28 Health Program | 29-Nov-23 | 7 | UAE- Dubai | 1 | 1,120,119 |
| | | 36th Session of Kenya Ethiopia Joint Ministerial Commission in Addis Ababa | 17-Feb-24 | 6 | Ethiopia | 1 | 331,401 |
| | | 77th World Health Assembly | 27-May-24 | 5 | Switzerland | 4 | 4,628,550 |
| | | Ordinary meeting of the EAC | 30-Apr-24 | 4 | Daresalam | 1 | 325,620 |
| | | Meeting in Montreal, Canada | 01-Jul-23 | | Canada | 3 | 1,981,390 |
| | | Meeting in Geneva, Switzerland | 15-Aug-23 | | Switzerland | 1 | 442,265 |
| | | African Human Capital Summit in Tanzania | 23-Jul-23 | | Daresalam | 1 | 407,121 |
| | | African Human Capital Summit in Tanzania | 23-Jul-23 | | Daresalam | 1 | 358,796 |
| | | One earth one Health advantage healthcare in India | 15-Aug-23 | | India | 1 | 323,250 |
| | | Meeting in Norway | 24-Sep-23 | | Norway | 1 | 620,275 |
| | | High-level delegation to Panama | 04-Feb-24 | | Panama | 2 | 2,599,610 |
| | | 36th Session of Kenya Ethiopia Joint Ministerial Commission in Addis Ababa | 16-Feb | | Ethiopia | 1 | 524,211 |
| | | 24th EAC Sectorial Meeting in Tanzania | 01-May-24 | | Daresalam | 1 | 541,845 |
| | | 77th World Health Assembly in Switzerland | 26-May-24 | | Switzerland | 2 | 2,108,454 |
| World Health Assembly in Switzerland | 26-May-24 | | Switzerland | 1 | 1,137,936 | | |
| Pan-African Cop28 Health Program Meeting in Dubai | 17-Jun-24 | | Dubai | 1 | 920,999 | | |
| Sub-Total Health | | | | | | | 18,371,842 |
| Education | | | | | | | |
| R1064 | State Department for Vocational and Technical Training | Reimbursement of Travel Expenses for travel to spearhead the operationalization of the Technical and Professional Institute of OYO | 30/05/2022 | 8 | Congo-Brazzaville | 1 | 310,000 |
| | | Attend the Kenya and German Government negotiations for Labour Immigration. | 05/03/2024 | 7 | Germany | 1 | 1,191,410 |
| R1065 | State Department for Higher Education and Research | Attend Chandler Institute of Governance (CIG) Training | 26/08/2023 | 7 | Singapore | 1 | 250,955 |
| | | Attending Sectorial Council on Education, Science and Technology, Culture and Sports | 17/06/2024 | 5 | Dar-es-Salaam | 2 | 147,600 |
| | | Attend the Eastrip Project Summit | 29/09/2023 | 2 | Barcelona Spain | 1 | 136,234 |
| | | To attend a discussion on Cooperation between INGOU & OUK at INGOU in New Delhi India | 01-Dec-23 | 6 | New Delhi, India | | 522,342 |
| | | To attend the 14th Annual Kenya Scholars & Studies Association (KESSA) Conference. | 06-Sep-23 | 4 | Atlanta Georgia, USA | | 326,865 |
| | | Second Session of the Joint Technical Committee between the United Republic of Tanzania & The Republic of Kenya | 02-Apr-24 | 4 | Dar es Salaam, Tanzania | | 175,296 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|--|---|-------------|-------------|-------------------------|----------------------------|-----------------------------------|
| | | Africa Human Capital Heads of State Summit | 25-Jul-23 | 26 Jul 2023 | 1 | Dar es Salaam, Tanzania | | 184,163 |
| | | Training for Africa Continental Qualification Framework | 11-Jul-23 | 14 Jul 2023 | 3 | Addis Ababa, Ethiopia | | 78,225 |
| | | Inagural session of The Kenya-Congo(Brazzaville) Joint Commission for Cooperation | 24-Jun-23 | 30 Jun 2023 | 6 | Congo (Brazzaville) | | 113,360 |
| | | To participate in the 2nd session of the Kenya-Mozambique Joint Permanent Commission for Cooperation | 06-Aug-23 | 12 Aug 2023 | 6 | Maputo, Mozambique | | 249,817 |
| | | To attend IUCEA meetings in Kigali, Rwanda | 25-Jun-23 | 29 Jun 2023 | 4 | Kigali, Rwanda | | 41,476 |
| | | 4th Students' Conference, visits to elected United Kingdom Universities & a Vice Chancellor Roundtable meeting | 30-Sep-23 | 8 Oct 2023 | 8 | London, United Kingdom | | 524,304 |
| | | 4th Students' Conference, visits to elected United Kingdom Universities & a Vice Chancellor Roundtable meeting | 30-Sep-23 | 8 Oct 2023 | 8 | London, United Kingdom | | 585,456 |
| | | 4th Students' Conference, visits to elected United Kingdom Universities & a Vice Chancellor Roundtable meeting | 30-Sep-23 | 8 Oct 2023 | 8 | London, United Kingdom | | 585,456 |
| | | 4th Students' Conference, visits to elected United Kingdom Universities & a Vice Chancellor Roundtable meeting | 30-Sep-23 | 8 Oct 2023 | 8 | London, United Kingdom | | 699,528 |
| | | Attend the first annual meeting in Nuclear (Win) Africa | 11-Nov-23 | 14 Nov 2023 | 3 | Aswan, Egypt | | 92,650 |
| | | Attend the British Council Going Global workshop | 18-Nov-23 | 23 Nov 2023 | 5 | London, UK | | 166,063 |
| | | Attend the 2nd session of the Kenya-Uganda Joint Ministerial Commission | 11-May-24 | 14 May 2024 | 3 | Kampala, Uganda | | 165,088 |
| | | Invitation to Accompany Excellence During State Visit | 18-May-24 | 25 May 2024 | 7 | Washington, USA | | 490,620 |
| | | Invitation to Accompany Excellence During State Visit | 18-May-24 | 25 May 2024 | 7 | Washington, USA | | 668,980 |
| | | Attend the 22nd conference of Commonwealth Education ministers | 13-May-24 | 19 May 2024 | 6 | London, UK | | 574,334 |
| | | Attend Governance meetings for the African Institute for Capacity Development | 03-Oct-23 | 7 Oct 2023 | 4 | Dodoma, Tanzania | | 195,707 |
| | | Attend state visit to Saudi Arabia | 22-Aug-23 | 27 Aug 2023 | 5 | Saudi Arabia | | 449,866 |
| | | Accompany Prime Cabinet Secretary Visit to Beijing | 23-Jan-23 | 26 Jan 2023 | 3 | Beijing China | | 204,640 |
| | | Attend to the 14th Kenya Scholars & Studies Association Conference | 08-Sep-23 | 9 Sep 2023 | 1 | Atlanta, Georgia USA | | 673,596 |
| | | Participate in the NCP Training at Tenerife | 24-Sep-23 | 30 Sep 2023 | 6 | Tenerife-Spain | | 93,224 |
| | | Attend Joint Permanent Commission for Cooperation(JPCC) | 10-Sep-23 | 17 Sep 2023 | 7 | Colombia | | 320,938 |
| | | Attend Joint Commission for corporation (JCC) | 08-Jun-23 | 13 Jun 2023 | 5 | Djibouti | | 25,010 |
| | | Attend the 4th Kenyan Students Conference | 02-Oct-23 | 7 Oct 2023 | 5 | Leister -UK | | 2,280,264 |
| | | Attendance at the Inaugural Session of the Kenya | 24-Jun-23 | 30 Jun 2023 | 6 | Congo | | 98,457 |

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|--|--|---|---|-------------|--------------------|----------------------------|-----------------------------------|
| | | Attend the signing of Mou between the Indira Gandhi National Open University of India | 01-Dec-23 | 6 | India | | 543,842 |
| | | Attend Raman Fellowship | 18-Sep-23 | 181 | New Delhi, India | | 177,050 |
| | Sub-Total Education | | | | | | 13,342,816 |
| Governance, Justice, Law and Order (GILO) | | | | | | | |
| R1025 | National Police Service | Attending the Completion of Tactical Flight Training in the United States from 26th to 29th July 2023 | 24 Jul 2023 | 6 | U.S.A | 1 | 82,005 |
| | | Pre-Shipments Inspection Tender No.MICNG/NPS/005/2021-2022 for the supply of armoured personnel carrier Spare Parts | 1 Sep 2023 | 7 | China | 5 | 506,231 |
| | | Attending Training on Mobile Forensics at the Sardar Vallabhai Patel National Police Academy | 7 Oct 2023 | 7 | India | 3 | 246,408 |
| | | Attending the 25th EAPCCO Annual General Meeting to be held from 22nd to 27th October 2023 | 24 Oct 2023 | 4 | Bujumbura | 1 | 188,400 |
| | | Attending 91st INTERPOL General Assembly to be held from 28th November 2023 to 1st December, 2023 | 26 Nov 2023 | 6 | Vienna, Austria | 1 | 842,417 |
| | | Technical member of Classified Security Procurement nominated to carry out Pre-Shipments Inspection of MRAPS in South Africa | 13 Dec 2023 | 3 | South Africa | 1 | 34,537 |
| | | Attending the Completion of Tactical Flight Training in the United States from 26th to 29th July 2023 | 24 Jul 2023 | 6 | U.S.A | 1 | 82,005 |
| | | Pre-Shipments Inspection Tender No.MICNG/NPS/005/2021-2022 for the supply of armoured personnel carrier Spare Parts | 1 Sep 2023 | 7 | China | 5 | 506,231 |
| | | Attending Training on Mobile Forensics at the Sardar Vallabhai Patel National Police Academy | 7 Oct 2023 | 7 | India | 3 | 246,408 |
| R1026 | State Department for Internal Security and National Administration | Attending the 25th EAPCCO Annual General Meeting to be held from 22nd to 27th October 2023 | 24 Oct 2023 | 4 | Bujumbura | 1 | 188,400 |
| | | Attending 91st INTERPOL General Assembly to be held from 28th November 2023 to 1st December, 2023 | 26 Nov 2023 | 6 | Vienna, Austria | 1 | 842,417 |
| | | Technical member of Classified Security Procurement nominated to carry out Pre-Shipments Inspection of MRAPS in South Africa | 13 Dec 2023 | 3 | South Africa | 1 | 34,537 |
| | | Negotiations of the Avoidance of Double Taxation Agreement between Kenya and Egypt | 28-Jul-23 | 7 | Cairo, Egypt | 1 | 656,355 |
| | | Kenya-Mozambique Negotiations on Judicial Cooperation Agreements | 30-Jul-23 | 6 | Maputo, Mozambique | 2 | 1,063,900 |
| R1252 | The State Law Office | 2nd Session of Kenya-Mozambique Joint Permanent Commission for Cooperation and State Visit | 06-Aug-23 | 6 | Maputo, Mozambique | 2 | 1,207,952 |
| | | EAC Experts to Validate the Revised Draft EAC Regional Strategy on Implementation of the African Continental Free Trade Area (AfCFTA) from 24th to 26 July 2023 | 23-Jul-23 | 4 | Kigali, Rwanda | 1 | 511,475 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|--|---|-------------|---------------------------------------|----------------------------|-----------------------------------|
| | | Peace and Security Meeting to Validate and Enrich Operating Procedures for the EAC Peace and Security Council from 14th to 18th August 2023 in Dar es Salaam, Tanzania | 13-Aug-23 | 6 | Dar es Salaam, Tanzania | 1 | 438,219 |
| | | The Africa-Indian Ocean (AFI) Interregional Civil-Military Cooperation in Air Traffic Management Workshop from 8th to 11th August in Lusaka, Zambia | 08-Aug-23 | 3 | Lusaka, Zambia | 1 | 608,050 |
| | | Second Round of Negotiations of the Proposed Agreement for the Avoidance of Double Taxation between Kenya and Czech Republic from 4th to 7th September 2023 in Prague | 02-Sep-23 | 7 | Prague, Czech Republic | 1 | 829,360 |
| | | Technical Discussions to Conclude Pending MoUs and Related Preparations for State Visit to Saudi Arabia | 22-Aug-23 | 4 | Saudi Arabia | 1 | 714,000 |
| | | The Twenty-Sixth Meeting of COMESA Ministers of Justice and Attorneys General on 22nd September 2023 and the Twenty-Seventh Meeting of the Committee on Legal Affairs from 19th to 20th September 2023 | 19-Sep-23 | 1 | Lusaka, Zambia | 1 | 389,760 |
| | | African Continental Free Trade Area (AfCFTA) Sub-Committee on Trade Remedies | 24-Sep-23 | 6 | Johannesburg, South Africa | 1 | 589,600 |
| | | Avoidance of Double Taxation Agreement Negotiations between Kenya and the Netherlands | 28-Oct-23 | 8 | Hague, Netherlands | 1 | 873,000 |
| | | The 9th Meeting of the Sectoral Council on Environment and Natural Resources Management | 22-Oct-23 | 6 | Kigali, Rwanda | 1 | 502,705 |
| | | The 44th Meeting of the Inter-Governmental Committee and the Council of Ministers Meeting | 20-Nov-23 | 4 | Lusaka, Zambia | 1 | 788,400 |
| | | Negotiation between the Republic of Kenya and the Hashemite Kingdom of Jordan on the Avoidance of Double Taxation Agreement (DTA) | 03-Dec-23 | 5 | Jordan | 1 | 655,000 |
| | | The 16th Meeting of the Senior Trade Officials on Digital Trade from 23rd to 25th January 2024 | 22-Jan-24 | 4 | Durban, South Africa | 1 | 514,185 |
| | | 36th Session of the Kenya-Ethiopia Joint Ministerial Commission in Addis Ababa, Ethiopia | 17-Feb-24 | 5 | Addis Ababa, Ethiopia | 1 | 590,050 |
| | | Meeting of the Taskforce on Amendment of the Treaty for the Establishment of the EAC from 19th to 23rd February 2024 | 18-Feb-24 | 5 | Zanzibar, United Republic of Tanzania | 1 | 506,175 |
| | | First Part of the Twenty-Ninth Session of the Assembly of the International Seabed Authority from 18th to 29th March 2024 in Kingston, Jamaica | 18-Mar-24 | 11 | Kingston, Jamaica | 1 | 1,321,482 |
| | | Fourth round of Kenya-US Strategic Trade and Investment Partnership Negotiations from the 1st to 12th April 2024. | 30-Mar-24 | 15 | Washington DC, USA | 7 | 7,153,555 |
| | | | 06-Apr-24 | 8 | | | |
| | | 2nd Session of the Kenya-Joint Commission for Cooperation (JCC) from 30th March to 1st April 2024 in Accra, Ghana | 29-Mar-24 | 7 | Accra, Ghana | 1 | 543,900 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|--|---|-------------|-----------------------------|----------------------------|-----------------------------------|
| | | Second Workshop on the Development of the IORA Guideline on addressing Illegal, Unreported and Unregulated (IUU) Fishing from 2nd to 4th May 2024 in La Reunion, France. | 02-May-24 | 2 | La Reunion, France | 1 | 586,095 |
| | | Second Round of Negotiations of the Proposed Agreement for the Avoidance of Double Taxation Between Kenya and Bangladesh from 6th to 8th May 2024 in Dhaka, Bangladesh | 06-May-24 | 2 | Dhaka, Bangladesh | 1 | 519,200 |
| | | Technical negotiations on a bilateral labour agreement between Kenya and Germany | 02-Mar-24 | 7 | Berlin, Germany | 1 | 915,430 |
| | | Fifth round of Kenya- US Strategic Trade and Investment Partnership Negotiations from the 13th to 17th May 2024. | 13-May-24 | 4 | Washington DC USA | 6 | 4,155,500 |
| | | The State Visit of the Republic of Kenya to the USA from 18th to 27th May 2024 | 18-May-24 | 9 | Atlanta & Washington DC USA | 1 | 2,982,850 |
| | | Commonwealth Law ministers meeting on 3rd to 9th March, 2024 | 03-Mar-24 | 6 | Zanzibar, Tanzania | 2 | 976,800 |
| | | Bilateral cooperation with the People's Democratic Republic of Algeria in the field of Energy and Petroleum from 7th to 15th May 2024. | 07-May-24 | 8 | Algiers, Algeria | 1 | 868,100 |
| | | 15th edition of IISD's Investment Policy annual forum on 25th to 27th October 2023 | 25-Oct-23 | 2 | Panama City, Panama | 1 | 935,500 |
| | | 44th session of the working group VI of the United Nations Commission on International Trade Law on negotiable cargo documents on 6th to 10th May 2024 | 06-May-24 | 4 | New York, USA | 2 | 1,384,000 |
| | | Kenya's delegation to the 78th session of the United Nations General Assembly on 18th to 26th September, 2023 | 18-Sep-23 | 8 | New York, USA | 3 | 4,805,200 |
| | | State visit to Italy for further negotiations for Arror, Kimwarer and Itare Dams Project on 27th September to 1st October, 2023 | 27-Sep-23 | 4 | Rome, Italy | 2 | 1,716,750 |
| | | Travel to Dubai United Arab Emirates by the Hon. Attorney General from 22nd to 28th March 2024. | 22-Mar-24 | 6 | UAE, Dubai | 1 | 1,716,600 |
| | | The fourth round of negotiations of the agreement between Kenya and Hungary for the promotion and protection of investments on 11th to 16th February 2024 | 11-Feb-24 | 5 | Budapest Hungary | 1 | 633,100 |
| | | Delegation to the 2023 United Nations Climate Change Conference 20th Session of the Conference of Parties (COP 28) from 30th November to 12th December, 2023 | 30-Nov-23 | 12 | UAE, Dubai | 3 | 3,901,800 |
| | | The 48th session of the working group III (Investor-State Dispute Settlement Reform) of UNCITRAL 1st to 5th April, 2024 | 01-Apr-24 | 4 | New York, USA | 2 | 1,252,480 |
| | | Participation in the Space Studies program in Houston, Texas, USA from 8th June to 3rd August 2024 | 08-Jun-24 | 56 | Houston, Texas, USA | 1 | 1,944,670 |
| | | The 4th session of the Kenya-Zimbabwe Joint Permanent Commission for Cooperation from 21st to 23rd April 2024 | 21-Apr-24 | 2 | Harare, Zimbabwe | 1 | 297,130 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|---|---|-------------|-------------|---------------------------------|----------------------------|-----------------------------------|
| | | 47th Eastern and Southern Africa Anti-Money Laundering Group Taskforce senior officials meeting from 5th to 12th April 2024 | 05-Apr-24 | 12 Apr 2024 | 7 | Lubango, Angola | 1 | 1,010,160 |
| | | The 3rd annual East African Court of Justice Judicial Conference from 30th October to 1st November 2023 | 30-Oct-23 | 1 Nov 2023 | 2 | Kigali, Rwanda | 2 | 877,420 |
| | | 46th Eastern and Southern Africa Anti-money laundering group Taskforce of senior officials meeting in Kasane, Botswana from 1st to 9th September 2023 | 01-Sep-23 | 9 Sep 2023 | 8 | Kasane, Botswana | 2 | 1,711,000 |
| | | Commonwealth Attorneys General and Solicitors General Conference CASGC'24 from 2nd to 5th February, 2024 | 02-Feb-24 | 5 Feb 2024 | 3 | New Delhi, India | 2 | 1,798,500 |
| | | 15th session of the implementation review group meeting, the thirteenth open-ended intergovernmental expert meeting to enhance international cooperation and the eighteenth session of the intergovernmental working group on asset recovery held from 10th to 14th June 2024 | 10-Jun-24 | 14 Jun 2024 | 4 | Vienna, Austria | 1 | 1,382,050 |
| | | AGOA forum meeting from 30th October to 6th November, 2023 | 30-Oct-23 | 6 Nov 2023 | 7 | Johannesburg, South Africa | 1 | 660,100 |
| | | The WTO TBT Committee meeting. | 09-Mar-24 | 17 Mar 2024 | 8 | Geneva, Switzerland | 1 | 1,242,850 |
| | | Attending the 14th Session Of The Working Group On International Cooperation Of The Conference Of The Parties To The United Nations Convention Against Transitional Organized Crime (UNTOC) | 09-Sep-23 | 15 Sep 2023 | 6 | Vienna -Austria | 2 | 1,601,100 |
| | | Attending the reconvened 32nd session of the Commission on Crime Prevention and Criminal Justice | 05-Dec-23 | 10 Dec 2023 | 5 | Vienna -Austria | 2 | 1,584,464 |
| | | Attending the reconvened 33rd session of the Commission on Crime Prevention and Criminal Justice | 11-May-24 | 19 May 2024 | 8 | Vienna -Austria | 2 | 1,891,776 |
| | | Attending a global conference on harnessing data to improve corruption, Additional Training for focal points and government experts and Resumed a 14-hour session of the implementation review group. | 29-Aug-23 | 9 Sep 2023 | 11 | Vienna -Austria | 4 | 4,722,570 |
| | | Attending the 10th Conference of State Parties of the UN Convention Against Corruption (UNCAC) | 07-Dec-23 | 17 Dec 2023 | 10 | Atlanta -Georgia | 4 | 7,545,200 |
| | | Attending 8TH Independent Commission Against Corruption Symposium | 20-May-24 | 30 May 2024 | 10 | Hong Kong | 3 | 4,956,324 |
| | | Attending The Sustainable Development Goals (SDGs) 16 High-Level Conference to Held at the UN Headquarters. | 02-May-24 | 7 May 2024 | 5 | New York | 2 | 2,309,400 |
| | | Attending a Meeting on the Nairobi Railway City Scheduled from 8th September to 15th September 2023. | 07-Sep-23 | 17 Sep 2023 | 10 | London United Kingdom | 3 | 5,216,905 |
| | | World Trade Organization (WTO) 13th Ministerial Conference | 24-Feb-24 | 1 Mar 2024 | 6 | Abu Dhabi, United Arab Emirates | 1 | 851,270 |
| | | 22nd Session of the Assembly of State Parties to the International Criminal Court(ASP-ICC) | 01-Dec-23 | 16 Dec 2023 | 15 | New York USA | 2 | 3,734,470 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|---------------------------------------|---|---|-------------|----------------------------|----------------------------|-----------------------------------|
| | | Hon. Attorney General to Dubai for the COP28 Summit from 30th November to 3rd December 2023; then to New Delhi India for a State Visit from 4th-6th December 2023 | 30-Nov-23 | 6 | Dubai then New Delhi India | 1 | 2,148,645 |
| | | 78th Session of UNCITRAL Working Group II: Dispute Settlement | 16-Sep-23 | 7 | Vienna -Austria | 2 | 1,860,440 |
| | | Attending the Concluding Session of the Ad Hoc Committee Developing a Convention on Countering ICT for Criminal Purposes | 09-Jan-24 | 31 | New York USA | 2 | 5,967,680 |
| | | Invitation to the Meeting to Disseminate the Report on "Being Intersex in Zambia | 17-Sep-23 | 4 | Lusaka Zambia | 1 | 630,660 |
| | | Attending the Global Conference on Harnessing Data to Improve Corruption Measurement | 29-Aug-23 | 5 | Vienna -Austria | 1 | 797,900 |
| | | Attending the 10th East Africa International Arbitration Conference | 20-Aug-23 | 7 | Zanzibar | 2 | 1,207,800 |
| | | Attending an Invitation to Session to Elaborate International Convention on Countering Use of ICT for Criminal Purposes | 18-Sep-23 | (8) | New York | 1 | 3,951,600 |
| | | 46th Session of UNCITRAL Working Group III (Investor-State Dispute Settlement) | 07-Oct-23 | 7 | Vienna -Austria | 3 | 2,949,231 |
| | | Accompany the Hon. Attorney General to Dubai for the COP28 Summit from 30th November to 3rd December 2023; then to New Delhi India for a State Visit from 4th-6th December 2023 | 30-Nov-23 | 6 | Dubai then New Delhi India | 1 | 1,074,950 |
| | | 6th Session of the Ad Hoc Committee to the Comprehensive International Convention on Countering the Use of ICT for Criminal Purposes | 19-Aug-23 | 9 | New York USA | 2 | 3,025,800 |
| | | Special Task Team to Negotiate Between the Millennium Challenge Corporation and the Government of Kenya from 16th-25 September 2023 | 16-Sep-23 | 9 | New York USA | 1 | 1,140,975 |
| | | 22nd Session of the Assembly of State Parties to the International Criminal Court(ASP-ICC) | 04-Dec-23 | 10 | New York USA | 1 | 1,400,050 |
| | | Attending the 28th East Africa Law Society Annual Conference and General Meeting | 21-Nov-23 | 5 | Bujumbura Burundi | 2 | 1,133,406 |
| | | Attending the Annual Session of the Asian African Legal Consultative Forum (AALCO) | 14-Oct-23 | 7 | Bali Indonesia | 2 | 2,733,278 |
| | | Attending the Reconvened Open-Ended Intergovernmental Expert Group Meeting 25th -28th March 2024 | 25-May-24 | 3 | Vienna Austria | 2 | 1,735,300 |
| | | Attending the Standard Bank East Africa Alternative Financing Solutions Workshop | 22-Apr-24 | 5 | Johannesburg, South Africa | 1 | 501,110 |
| R1271 | Ethics and Anti-Corruption Commission | Kenya-US Negotiation on the Strategic Trade and Investment Partnership (STIP) | 01-Oct-23 | 10 | Washington, DC | 4 | 4,814,030 |
| | | | 13-Oct-23 | | | | |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|--|---|-------------|-------------|---------------------------------|----------------------------|-----------------------------------|
| | | Attending the 14th Session Of The Working Group On International Cooperation Of The Conference Of The Parties To The United Nations Convention Against Transitional Organized Crime (UNTOC | 09-Sep-23 | 15 Sep 2023 | 6 | Vienna Austria | 2 | 1,601,000 |
| | | State visit to Italy for further negotiations for the Aror, Kimwarer and Itare Dams Project on 26th to 30th September 2023 | 27-Sep-23 | 1 Oct 2023 | 4 | Rome, Italy | 1 | 786,750 |
| | | World Trade Organization (WTO) 13th Ministerial Conference 24th February to 2nd March 2024 | 23-Feb-24 | 1 Mar 2024 | 7 | Abu Dhabi, United Arab Emirates | 1 | 877,450 |
| | | Kenya's delegation to the 78th session of the United Nations General Assembly on 15th to 28th September, 2023 | 14-Sep-23 | 29 Sep 2023 | 15 | New York, USA | 2 | 3,247,000 |
| | | High-level visit to the Anti-corruption Commission of Indonesia (KPK) | 19-Aug-23 | 26 Aug 2023 | 7 | Indonesia | 5 | 5,818,087 |
| | | Discussion of the draft treaties on extradition, mutual legal assistance in criminal matters and transfer of sentenced persons between the Republic of Mozambique and Kenya | 30-Jul-23 | 5 Aug 2023 | 6 | Maputo, Mozambique | 2 | 829,755 |
| | | Attend validation workshop of the preliminary expert research results to develop a collaboration framework for supreme audit institutions and anti-corruption agencies | 28-Aug-23 | 1 Sep 2023 | 4 | Kampala, Uganda | 2 | 156,694 |
| | | The third Belt and Road Forum for International Cooperation | 15-Oct-23 | 20 Oct 2023 | 5 | Beijing, China | 2 | 2,004,774 |
| | | 6th Annual General Assembly of the African Association of Anti-corruption Authorities in Africa | 30-Jul-23 | 3 Aug 2023 | 4 | Pretoria, South Africa | 4 | 1,437,754 |
| | | Travel to Tanzania for the 7th Edition of the African Anti-Corruption Day 2023 | 08-Jul-23 | 13 Jul 2023 | 5 | Arusha, Tanzania | 3 | 664,598 |
| | | Master Class Training for Trainers | 10-Sep-23 | 16 Sep 2023 | 6 | Dubai, UAE | 1 | 606,092 |
| | | Attend Training on improving interpersonal relations at work | 16-Jul-23 | 29 Jul 2023 | 13 | Arusha, Tanzania | 1 | 737,983 |
| | | Attend training on Advanced communications and PR Management Programme | 16-Sep-23 | 24 Sep 2023 | 8 | Singapore | 1 | 887,503 |
| | | Professional Anti-Corruption Training in Major Infrastructure Projects | 03-Oct-23 | 13 Oct 2023 | 10 | HongKong, China | 1 | 1,039,098 |
| | | Attend the meeting of chairpersons of anti-corruption agencies in the East African Community | 26-Sep-23 | 29 Sep 2023 | 3 | Arusha, Tanzania | 1 | 65,294 |
| | | Program for Deputy Heads and Senior Assistant Directors of the Anti-Corruption | 20-Aug-23 | 26 Aug 2023 | 6 | Pretoria, South Africa | 1 | 270,260 |
| | | Attend Africa Cryptocurrency workshop in Ethiopia | 10-Jul-23 | 14 Jul 2023 | 4 | Addis Ababa, Ethiopia | 4 | 418,062 |
| | | Attend Conference by national authority for probity, prevention and fight against corruption, Morrocco | 22-Oct-23 | 27 Oct 2023 | 5 | Rabat, Morrocco | 3 | 2,030,568 |
| | | Leadership and executive development programme | 11-Nov-23 | 3 Dec 2023 | 22 | HongKong, China | 1 | 1,369,367 |
| | | Attend Training on Criminal Justice to corruption | 28-Oct-23 | 2 Dec 2023 | 35 | Tokyo, Japan | 1 | 635,789 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|--|---|---|-------------|---------------------------|----------------------------|-----------------------------------|
| | | 10th Session of state parties to the United Nations Convention Against Corruption | 09-Dec-23 | 8 | Atlanta-Georgia | 2 | 3,333,598 |
| | | Master Class Training on Leadership | 10-Dec-23 | 13 | Istanbul, Turkey | 2 | 3,727,779 |
| | | The Fate Joint Group Meeting on Kenya Post Observation Process for the implementation of the mutual evaluation report | 02-Jan-24 | 8 | Abu Dhabi,UAE | 3 | 4,546,986 |
| | | Professional Development Programme Financial investigations and asset recovery | 17-Feb-24 | 12 | HongKong, China | 1 | 997,174 |
| | | Commonwealth africa anti-corruption centre meeting | 26-Feb-24 | 3 | Gaborone, Botswana | 1 | 591,190 |
| | | 8th Independent Commissions against corruption(ICAC) Symposium | 20-May-24 | 6 | HongKong, China | 3 | 1,842,265 |
| | | Asset forfeiture and money laundering course | 11-Feb-24 | 6 | Gaborone, Botswana | 1 | 83,787 |
| | | Asset Recovery Inter-Agency Network for Southern Africa Annual General Meeting | 10-Oct-23 | 4 | Mauritius | 1 | 52,235 |
| | | Attend Proactive Management Training | 07-Apr-24 | 20 | Arusha, Tanzania | 1 | 677,800 |
| | | Records Management Training, Arusha | | - | Arusha, Tanzania | 1 | 687,060 |
| | | Inaugural Meeting of the African Anti Corruption Law Enforcement Network | 22-Apr-24 | 4 | Plaine Magnien, Mauritius | 1 | 79,630 |
| | | Attend training at London School of Business | 28-Apr-24 | 13 | London, UK | 2 | 2,459,824 |
| | | The 46th Eastern and Southern Africa Money Laundering Group Task Force of Senior Officials Meeting | 31-Aug-23 | 10 | Kasane, Botswana | 1 | 728,410 |
| | | Attend Training by United Nations Conventions Against Corruption | 03-Sep-23 | 5 | Viena, Austria | 1 | 569,332 |
| | | Attend Trustee Training in Turkey | 21-Oct-23 | 7 | Istanbul, Turkey | 2 | 1,313,250 |
| | | Attend 7th Arinea AGM and 15 EAAACA AGM Ethiopia | 30-Apr-24 | 3 | Addis Ababa, Ethiopia | 3 | 1,057,420 |
| | | High Level Forensic First responder course | 21-Apr-24 | 5 | Gaborone, Botswana | 2 | 610,216 |
| | | Attend common wealth of Anti Corruption Agencies Conference | 06-May-24 | 5 | Accra, Ghana | 3 | 1,192,836 |
| | | Nairobi-Johannesburg- Gathuci | 01-May-24 | | Pretoria, South Africa | 1 | 562,259 |
| | | 8th ICAC Symposium | 20-May-24 | 11 | HongKong, China | 4 | 3,683,373 |
| | | Presidential Delegation to the USA | 18-May-24 | 7 | Atlanta-Washington | 1 | 2,103,612 |
| | | Attend BOT Training by Common Wealth Africa, Anti-Corruption Centre | 15-Apr-24 | 3 | Pretoria, South Africa | 3 | 68,750 |
| | | Attend Asset Forfeiture and Money Laundering Training | 12-Feb-24 | 4 | Gaborone, Botswana | 1 | 109,233 |
| R1311 | Office of the Registrar of Political Parties | 68th session of the Commission on the Status of Women | 12/03/2024 | 11 | New York, USA | 1 | 1,367,545 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|--|---|---|---|-------------|-------------|-------------------------|----------------------------|-----------------------------------|
| | | Global 21st Century Leadership Course | 12/02/2024 | 18 Feb 2024 | 6 | London | 1 | 1,041,082 |
| | | Kenya-German Exchange Programme | 09/09/2023 | 17 Sep 2023 | 8 | Munich- Germany | 3 | 1,971,751 |
| | | Master Class TOTs | 10/09/2023 | 17 Sep 2023 | 7 | Dubai | 1 | 499,592 |
| | | East Africa Law Society Council Convention | 26/07/2023 | 28 Jul 2023 | 2 | Zanzibar | 9 | 1,931,484 |
| | | Bridge module on gender and Elections training | 19/11/2023 | 23 Nov 2024 | 370 | Somaliland | 1 | 570,490 |
| R1321 | Witness Protection Agency | Europol Network Conference on Witness Protection | 26-Sep-23 | 28-Sep-23 | 2 | Bali, Indonesia | 2 | 979,406 |
| | | IDLO Conference | 22-Feb-24 | 01-Mar-24 | 8 | Dar es Salaam, TZ | 1 | 47,475 |
| | | Workshop or Training Institutions to develop curriculum on Trans-organised Crime, Maputo, Mozambique | 17-Jul-24 | 19 Jul 2024 | 2 | Maputo, Mozambique | 1 | 40,280 |
| | | Global Counter-terrorism Forum(GCTF) Nigeria | 22-May-24 | 23 May 2024 | 1 | Nigeria | 1 | 53,045 |
| R2011 | Kenya National Commission on Human Rights | Participation at the conference of the African National Preventive Mechanisms Network | 06/05/2024 | 9 May 2024 | 3 | Cape Town, South Africa | 1 | 408,370 |
| | | The Global Alliance of National Human Rights Institution (GANHRI) 2024, Annual Meeting | 02/05/2024 | 9 May 2024 | 7 | Geneva -Switzerland | 1 | 951,500 |
| | | KNCHR together with members of the constitutional Implementation Oversight Committee studied Visit to South Africa Human Rights Commission | 20/08/2023 | 25 Aug 2023 | 5 | South Africa | 1 | 598,502 |
| | | KNCHR participation in the Global Alliance of National Human Rights Institution (GANHRI) Sub-committee on Accreditation pre-session retreat | 22/10/2023 | 27 Oct 2023 | 5 | Geneva -Switzerland | 1 | 638,035 |
| | | KNCHR participation at the 14th International Conference Of National Human Rights institutions. | 06/11/2023 | 8 Nov 2023 | 2 | Copenhagen-Denmark | 1 | 192,300 |
| R2141 | National Gender and Equality Commission | The leadership, strategy and innovation training programme. | 23-Jul-23 | 28 Jul 2023 | 5 | Dubai | 5 | 5,980,976 |
| | | The training on evaluating social programs. | 16-Jul-23 | 22 Jul 2023 | 6 | Cape Town, South Africa | 1 | 152,778 |
| | | The 77th ordinary session of the African Commission on Human & people's Rights | 23-Jul-23 | 28 Jul 2023 | 5 | Tanzania | 7 | 1,342,934 |
| | | | 24-Jul-23 | 29 Jul 2023 | 5 | | | |
| | | The UNFCC COP28 2023 in Dubai | 30-Nov-23 | 12 Dec 2023 | 12 | Dubai | 1 | 1,515,830 |
| | | The capacity building of government to achieve gender equality | 19-Aug-23 | 29 Aug 2023 | 10 | Korea | 1 | 254,954 |
| | | The master class ToT by the center for Parliamentary Studies and training | 10-Sep-23 | 15 Sep 2023 | 5 | Dubai | 1 | 789,880 |
| | | Participate in the SBS60 session | 02-Jun-24 | 9 Jun 2024 | 7 | Bonn, Germany | 1 | 1,821,372 |
| | Sub-Total GJLO | | | | | | | 213,728,216 |
| Public Administration and International Relations | | | | | | | | |
| R1011 | The Executive Office of the President | Planning workshop on border governance in Eastern Africa(Quarter Per Diem) | 28 Aug 2023 | 2 Sep 2023 | 5 | Zanzibar, Tanzania | 2 | 169,469 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|--|---|-------------|------------------------------|----------------------------|-----------------------------------|
| | | 59th Session of the meetings of the Commission on the Limits of the Continental Shelf | 2 Oct 2023 | 53 | New York, USA | 1 | 925,196 |
| | | Workshop to review the strategic orientations of the African Union Border Programme (AUBP) - (Quarter Per Diem) | 24 Oct 2023 | 4 | Addis Ababa, Ethiopia | 1 | 109,443 |
| | | Kenya-Uganda Joint Ministerial Commission (JMC) | 24 Oct 2023 | 4 | Kampala, Uganda | 1 | 287,891 |
| | | Experience sharing workshop organized by Ghana Boundary Commission on behalf of AUBP/GIZ-(Quarter Per Diem) | 19 Nov 2023 | 4 | Accra, Ghana | 2 | 110,287 |
| | | 36th session of the Kenya-Ethiopia Joint Ministerial Commission (JMC) | 12 Feb 2024 | 10 | Addis Ababa, Ethiopia | 1 | 495,675 |
| | | First part of meetings of the Legal and Technical Commission for the twenty-ninth session of the International Seabed Authority (ISA). | 2 Mar 2024 | 15 | Kingston, Jamaica | 1 | 342,592 |
| | | Meetings of the Council of the International Seabed Authority (ISA) for the first part of the Authority's twenty-ninth session. | 16 Mar 2024 | 16 | Kingston, Jamaica | 2 | 4,865,295 |
| | | Signing the Memorandum of Understanding between the Bandari Maritime Academy and the Korea Institute of Maritime and Fisheries Technology and discussing MOUs with the Ministry of Oceans and Fisheries, the Korea Maritime and Oceans University, and the Korea Shipowners' Association | 9 Mar 2024 | 7 | Seoul and Busan, South Korea | 2 | 2,000,000 |
| | | UAE Physical Benchmarking Exercise Presidential Taskforce On the Modernisation and Transformation of the Government Press into an Efficient and Highly Performing Commercially Viable Entity | 23 Oct 2023 | 4 | Dubai, United Arab Emirates | 12 | 6,907,000 |
| | | As a Kenyan nominee & African Union endorsed Candidate for the post of Secretary-General of the IMO attended the following global meetings to lobby support for Kenya's & Africa's Candidature: Reason(s) for travel a. To participate in the 80th Session of the Marine Environment Protection Committee (MEPC) b. To participate in the Kenyan Candidate's IMO pre-election campaigns c. To participate in the IMO Council 129th Session scheduled to take place in London, United Kingdom. d. To participate in the 37th Session of the International Maritime Law Institute Governing Board which is scheduled to be held at IMO Headquarters in London | 3 Jul 2023 | 4 | London, United Kingdom | 1 | 6,036,172 |
| | | | 3 Jul 2023 | 13 | | | |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|---|---|-------------|-------------|-------------------------------|----------------------------|-----------------------------------|
| | | | 17 Jul 2023 | 21 Jul 2023 | 4 | | | |
| | | | 24 Jul 2023 | | | | | |
| | | Return Air Tickets Nairobi-Seoul-Nairobi 4-11/03/2023 | 9 Oct 2023 | | | Seoul | 7 | 2,695,562 |
| | | Provision Of Air-tickets To Presidential Taskforce On Religious Organizations | 23 Oct 2023 | 27 Oct 2023 | 4 | UK, Rwanda, US, Dubai, United | 12 | 1,202,362 |
| | | Being Quarter Per-diem When The Officer Travelled To South Korea Via Dubai For Official Duties | 15 Jul 1905 | | | South Korea | 1 | 110,075 |
| | | Being Quarter Per-diem When The Officer Travelled To South Korea Via Dubai For Official Duties | 15 Dec 2023 | | | South Korea | 1 | 404,040 |
| | | Being Quarter Per-diem When The Officer Travelled To South Korea Via Dubai For Official Duties | 15 Dec 2023 | | | South Korea | 1 | 94,017 |
| | | Being Quarter Per-diem When The Officer Travelled To South Korea Via Dubai For Official Duties | 15 Dec 2023 | | | South Korea | 1 | 57,350 |
| | | Being Quarter Per-diem When The Officer Travelled To South Korea Via Dubai For Official Duties | 15 Dec 2023 | | | South Korea | 1 | 141,414 |
| | | Being Quarter Per-diem When The Officer Travelled To South Korea Via Dubai For Official Duties | 15 Dec 2023 | | | South Korea | 1 | 67,155 |
| | | Provision Of A Return Air-ticket To New Delhi India | 13 Feb 2024 | | | India | 2 | 289,645 |
| | | Surrender Of T.Imprest Wno.5009001 | 29 Sep 2023 | | | | | 34,080 |
| | | Return Air Tickets Nairobi-Seoul-Nairobi 4-11/03/2023 | 9 Oct 2023 | | | Seoul | 1 | 65,670 |
| | | Return Air Tickets Nairobi-Seoul-Nairobi 4-11/03/2023 | 9 Oct 2023 | | | Seoul | 4 | 825,687 |
| | | Provision Of Business And Economy Class Return Air Tickets To Jamaica, Canada, Namibia And Locally For Various Officers Of COS & HOPS Travelling Between July And September, 2023 | 2 Nov 2023 | | | Jamaica, Canada, Namibia | Various | 699,653 |
| | | Provision Of Business And Economy Class Return Air Tickets To Jamaica, Canada, Namibia And Locally For Various Officers Of COS & HOPS Travelling Between July And September, 2023 | 2 Nov 2023 | | | Jamaica, Canada, Namibia | Various | 899,553 |
| | | Being Claim For Quarter Per Diem When The Officer Travelled Addis Ababa For A Workshop To Review The Strategic Orientation Of The African Union Border Programme | 21 Dec 2023 | | | Addis Ababa | 1 | 113,344 |
| | | Refund Of Travel Expenses Incurred By The Officer While She Accompanied Hops To Singapore On Official Duties From 26th-Jan-2024 To 3rd Feb,2024 | 26 Jan 2024 | 3 Feb 2024 | 8 | Singapore | 1 | 185,103 |
| | | Imp No 4389742 Being Surrender Of Imprest To Cater For Per Diem To Rwanda On Official Duties | 15 Aug 2023 | | | Rwanda | 1 | 130,000 |
| | | Imp No 4389742 Being Surrender Of Imprest To Cater For Per Diem To Rwanda On Official Duties | 15 Aug 2023 | | | Rwanda | 1 | 48,222 |
| | | Reimbursement Of Quarter Per-diem When On Official Duty To Istanbul And Back | 21 Aug 2023 | | | Istanbul | 1 | 187,726 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|---|---|-------------|--------------------------|----------------------------|-----------------------------------|
| | | Being Claim For Per-diem When The Officer Attended (Cop15) Conference In Montreal-Canada | 21 Sep 2023 | | Montreal-Canada | 1 | 1,200,968 |
| | | Being Claim For Per-diem When The Officer Attended (Cop15) Conference In Montreal-Canada | 21 Sep 2023 | | Montreal-Canada | 1 | 876,434 |
| | | Provision Of Return Air ticket To Windhoek Namibia | 2 Nov 2023 | | Windhoek Namibia | Various | 396,825 |
| | | Provision Of Business And Economy Class Return Air Tickets To Jamaica, Canada, Namibia And Locally For Various Officers Of COS & HOPS Travelling Between July And September 2023 | 2 Nov 2023 | | Jamaica, Canada, Namibia | Various | 1,174,417 |
| | | Provision Of Return Air tickets To Singapore | 29 Feb 2024 | | Singapore | Various | 2,738,110 |
| | | Provision Of Return Air ticket To Singapore | 6 Mar 2024 | | Singapore | Various | 627,200 |
| | | Being Claim For Quarter Per-diem While Attending The 56th Meeting Of The Governing Council(DC) And 12th Conference Of Ministers Held From 14th-22nd Nov-2022 In Kampala, Uganda | 14 Nov 2022 | 8 | Kampala, Uganda | 1 | 129,740 |
| | | Being Claim For Quarter Per Diem For Visit To Germany | 15 Jan 2024 | | Germany | 1 | 143,175 |
| | | Being Refund For DSA To South Africa | 23 Jan 2024 | | South Africa | 1 | 52,180 |
| | | Being Refund For DSA To South Africa | 23 Jan 2024 | | South Africa | 1 | 52,180 |
| | | Provision Of Air-tickets To Members Of Presidential Taskforce On Religious Organizations | 12 Sep 2023 | | | Various | 890,070 |
| | | Being Provision Of Air tickets to members Of The Task Force On Religious Organizations | 12 Sep 2023 | | | 10 | 4,412,805 |
| | | Provision Of Air-tickets To Presidential Taskforce On Religious Organizations Members | 12 Sep 2023 | | | Various | 970,905 |
| | | Provision Of Return Air-tickets To Italy As Per Attached Documents | 2 Nov 2023 | | Italy | Various | 1,965,549 |
| | | Provision Of Local Air-tickets To Members Of Presidential Taskforce On Government Press | 15 Oct 2024 | 5 | Malaysia | 10 | 2,951,720 |
| | | Provision Of Local Air-tickets To Members Of Presidential Task Force On Regulation Of Religious Institutions | 14 Sep 2023 | | | Various | 634,500 |
| | | Provision Of Air-tickets To Members Of Presidential Taskforce On Regulation Of Religious Institutions | 14 Sep 2023 | | | Various | 1,320,520 |
| | | Provision Of Domestic Business And Economy Class Return Air Tickets For Various Officers Of Office Executive Office Of The President, COS & HOPS From July, August And September 2023 | 19 Sep 2023 | | | Various | 2,528,472 |
| | | Facilitation Of A Refund When The Officer Represented The Office In The Assembly Of The State Parties To The International Criminal Court (ICC) | 15 Mar 2024 | | Netherlands | 1 | 1,368,640 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|---------------------------------------|--|---|-------------|----------------|----------------------------|-----------------------------------|
| | | Facilitation Of A Refund When The Officer Represented The Office In The Assembly Of The State Parties To The International Criminal Court (ICC) | 15 Mar 2024 | | Netherlands | 1 | 1,473,920 |
| | | Travel to Singapore for training | | - | Singapore | 1 | 1,295,720 |
| | | H.E The Deputy President headed a delegation to Dubai Official | 23-Jul-23 | 7 | Dubai | 15 | 6,846,450 |
| | | H.E The Deputy President headed a delegation to Columbia - Coffee Reforms | 11-Sep-23 | 7 | Columbia | 27 | 25,588,650 |
| | | H.E The Deputy President headed a delegation to Munich - Germany - Official | 27-Oct-23 | 2 | Germany | 22 | 25,734,581 |
| | | H.E The Deputy President headed a delegation to Brussels - Official | 21-Oct-23 | 6 | Brussels | 32 | 16,536,650 |
| | | H.E The Deputy President headed a delegation to Dubai - Official | 29-Oct-23 | 2 | Dubai | 14 | 10,085,306 |
| | | Official Visit to Spain - IDPCU Programme | | - | Spain | 1 | 855,950 |
| | | H.E The Spouse of The Deputy President headed a delegation to Israel OSPD Programme | 16-Jul-23 | 6 | Israel | 18 | 13,702,453 |
| | | Return Tickets for 5 Columbian Coffee Experts Columbia - Nairobi - Columbia | | - | Columbia | 5 | 3,689,175 |
| | | 2 ODP Officers official travel to Bujumbura - Burundi | 07-Dec-23 | 3 | Burundi | 2 | 859,992 |
| | | Official Visit for ODP staff to Dubai- COP 28 Dubai | 28-Nov-23 | 14 | Dubai | 3 | 2,936,217 |
| | | Official Visit for ODP Staff to Germany - Follow up on Signed Memorandums | 13-Feb-24 | 11 | Germany | 3 | 7,138,235 |
| | | Official Visit by ODP Staff to South Korea - OSDP Programme | | - | South Korea | 2 | 948,785 |
| | | Kenyan Delegation headed Prime Cabinet Secretary to the United Kingdom on Official Assignment | 09/09/2023 | 5 | United Kingdom | 11 | 11,925,485 |
| | | Kenyan Delegation headed by H.E The President of the Republic of Kenya for negotiation and Signing of GTPA with MCC and GoK alongside UNGA-16th September, 2023-26th September 2023 | 26/09/2023 | 1 | New York, USA | 1 | 1,789,750 |
| | | Kenyan Delegation headed by H.E The President of the Republic of Kenya for the Technology and Innovation for Climate Change on the sidelines of the 78th session of the United Nations General Assembly (UNGA)-16th September,2023-26th September 2023 | | | | | |
| R1012 | Office of the Deputy President | Kenyan Delegation headed by Prime Cabinet Secretary to Burundi on Diplomatic engagement with EAC Partner States on EAMI- 2nd October 2023 | 02/10/2023 | - | Burundi | 9 | 2,948,230 |
| R1013 | Office of the Prime Cabinet Secretary | Kenyan Delegation headed by Prime Cabinet Secretary to Uganda on Diplomatic engagement with EAC Partner States on EAMI- 5th October 2023 | 05/10/2023 | - | Uganda | 7 | 1,763,700 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|--|--|---|-------------|-----------------------|----------------------------|-----------------------------------|
| R1014 | State Department for Parliamentary Affairs | Kenyan Delegation headed by Prime Cabinet Secretary to Rwanda on Diplomatic engagement with EAC Partner States on EAMI- 6th October 2023 | 06/10/2023 | - | Rwanda | 7 | 1,504,300 |
| | | Chief of Staff-Office of the Prime Cabinet Secretary to Seoul-South Korea on Official- 27th Nov-th Dec, 2023 | 27/11/2023 | 10 | Seoul-South Korea | 1 | 1,589,900 |
| | | Head of Supply Chain Mgt, Services-OPCS to Pretoria- South Africa to attend Training -25th July to 12th August, 2023 | 25/07/2023 | 18 | Johannesburg-Pretoria | 1 | 3,117,700 |
| | | Kenyan Delegation to Participation at UNFCCC COP28 in Dubai-30th November, 2023 to 12th December,2023 | 28/11/2023 | 14 | Dubai | 1 | 115,600 |
| | | "Strong Nations for Africa program" in Singapore from 28th August to 2nd Sept, 2023 organized by Chandler Institute of Governance(CIG) | 26/08/2023 | 7 | Singapore | 1 | 260,319 |
| | | Master Class Training for Trainers | 11/09/2023 | 4 | Dubai | 1 | 1,054,050 |
| | | Inspection of elevator | 23/09/2023 | 10 | Turkey | 1 | 1,412,825 |
| | | "International Corrections& Prisons Association(ICPA) 25TH AGM and conference | 23/10/2023 | 5 | Belgium | 1 | 1,624,000 |
| | | COP 28 Summit | 29/11/2023 | 4 | Dubai | 1 | 1,414,768 |
| | | 36th Session of the Kenya-Ethiopia Ministerial Commission | 17/02/2024 | 5 | Ethiopia | 1 | 709,600 |
| R1016 | State Department for Cabinet Affairs | The Principal Secretary accompanying the Prime Cabinet Secretary to China for an official visit | 23/01/2024 | 4 | China | 1 | 2,470,000 |
| | | 68th Session of the status of women | 11/03/2024 | 11 | New York, USA | 1 | 3,217,789 |
| | | 2nd Session of Kenya-Ghana Joint Commission for Cooperation | 30/03/2024 | 5 | Ghana | 1 | 689,670 |
| | | PS Accompanying Deputy President to Columbia | 10-Sep-23 | 8 | Columbia | 1 | 642,110 |
| | | Change Management and Diversity Program | 18-Sep-23 | 11 | Minnesota, USA | 1 | 878,077 |
| | | 36th session of the Kenya-Ethiopia Joint Ministerial Commission | 17-Feb-24 | 5 | Addis Ababa, Ethiopia | 1 | 365,069 |
| | | PS Accompanying Chief of staff and head of public to 3rd Biennial Pan-commonwealth Heads of Public Service Meeting in London UK | 21-Apr-24 | 4 | London UK | 1 | 720,425 |
| | | World Scout executive meeting | 30-Jun-23 | 34 | Korea | 3 | 2,541,012 |
| | | Climate Change Conference Dubai | 1-Oct-23 | | Dubai | 1 | 2,044,273 |
| | | 66th Session on the women's status | 1-Nov-23 | | Newyork | 1 | 1,335,740 |
| R1032 | State Department of Devolution | ICPAK Training | 1-Jul-23 | | Singapore | 1 | 809,636 |
| | | Swearing in Ceremony for Mueni Nduva | 24-May-24 | | Arusha | 2 | 450,830 |
| | | Training on leadership | 1-Jul-23 | | Singapore | 1 | 674,973 |
| | | Local Government forum | 1-Feb-24 | | Rwanda | 3 | 935,320 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|---|---------------------------------------|---|---|------------------|-------------|--------------------|----------------------------|-----------------------------------|
| | | Registration of officers for the Strong Nation for Africa & Singapore | January 2024 | | | Singapore | 2 | 1,059,568 |
| R1072 | State Department of Economic Planning | Kenya's delegation headed by Director SDG, Participation in 2023 High-Level Political Forum (HLPF) on Sustainable Development, New York | 08-Jul-23 | 23 Jul 2023 | 15 | USA | 2 | 2,056,354 |
| | | Belgium-Visa Application(116th Session of the Organization of African Caribbean and Pacific States Council of Ministers, in Brussels. | 18-Jul-23 | 20 Jul 2023 | 2 | Europe | 2 | 107,268 |
| | | High-Level Consultation & Experience Sharing on SDGs - Belgrade (difference on DSA) | 20-Aug-23 | 24 Aug 2023 | 4 | Europe | 1 | 117,800 |
| | | To attend the China -Africa Development Knowledge Symposium. | 27-Aug-23 | 1 Sep 2023 | 5 | Beijing- China | 1 | 72,910 |
| | | Kenya's delegation headed by the Cabinet Secretary, Ministry of the National Treasury and Economic Planning - 78th Session of the United Nations General Assembly, New York | 15-Sep-23 | 26 Sep 2023 | 11 | USA | 5 | 7,133,018 |
| | | Participation in the iPRES 2023 Conference in Illinois (Premier International Conference) | 19-Sep-23 | 23 Sep 2023 | 4 | USA | 1 | 155,360 |
| | | To attend the AUMeeting on Agenda 2063 in Rwanda. | 29-Sep-23 | 3 Oct 2023 | 4 | Kigali, Rwanda | 1 | 212,353 |
| | | Participation in the 2023 Sustainable Development Transformation Forum - Difference in rates | 14-Oct-23 | 21 Oct 2023 | 7 | Korea | 1 | 151,900 |
| | | The Festival De Datos 2023, held in Punta Del Este, Uruguay. | 06-Nov-23 | 9 Nov 2023 | 3 | Uruguay | 2 | 1,273,468 |
| | | The High-Level Dialogue on Sustainable Development Goals Acceleration in New York. | 11-Nov-23 | 13 Nov 2023 | 2 | USA | 2 | 1,550,108 |
| | | Extra-ordinary meeting of the Finance and Administration Committee | 26-Nov-23 | 29 Nov 2023 | 3 | Zanzibar, Tanzania | 1 | 340,720 |
| | | 1st Global 2024 Voluntary National Reviews Preparatory Workshop in Addis Ababa | 03-Dec-23 | 6 Dec 2023 | 3 | Ethiopia | 1 | 269,078 |
| | | 1st Session of the Organization of African, Caribbean and Pacific States(OACPS) and the European Union (EU) Joint Parliamentary Assembly. | 17-Feb-24 | 21 Feb 2024 | 4 | Luanda, Angola | 2 | 709,125 |
| | | 36th Session of the Kenya-Ethiopia Joint Ministerial Commission (JMC) in Addis Ababa | 17-Feb-24 | 22 Feb 2024 | 5 | Ethiopia | 1 | 300,940 |
| | | Conference of African Ministers of Finance, Planning and Economic Development during the 56th session of the Economic Commission for Africa | 01-Mar-24 | 6 Mar 2024 | 5 | Zimbabwe | 2 | 379,519 |
| | | Participation in the Finance and Administration Committee. | 21-Mar-24 | 27 Mar 2024 | 6 | Arusha, Tanzania | 2 | 669,424 |
| NEPAD Meeting Workshop in South Africa. | 21-May-24 | 25 May 2024 | 4 | south africa | 1 | 173,400 | | |
| Meeting of Ministers responsible for East African Community Affairs (SCMEACP) | 03-Jun-24 | 7 Jun 2024 | 4 | Arusha, Tanzania | 2 | 470,072 | | |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|---|---------------------------------------|--|---|---------------------------------------|-------------|---|----------------------------|-----------------------------------|
| R1053 | State Department for Foreign Affairs | Summit Session II (bilateral talks between Kenya and Ghana) | 29/03/2024 | 4 Apr 2024 | 6 | Ghana | 2 | 1,193,426 |
| | | Bilateral meeting on ratification of investment memorandum on cooperation of digital infrastructure projects between Kenya and UAE | 27/03/2024 | 29 Mar 2024 | 2 | UAE | 1 | 854,091 |
| | | Joint Ministerial Committee meeting (bilateral talks between Kenya and Ethiopia) | 17/02/2024 | 22/02/2024 | 5 | Ethiopia | 1 | 630,661 |
| | | Administrative Conference for Africa | 04/12/2024 | 9 Dec 2024 | 5 | Benin | 1 | 595,266 |
| | | Round table conference of the Egyptian African Telcom Regulatory Centre on emerging ICT technologies | 19/05/2024 | 23/05/2024 | 4 | Egypt | 1 | 813,703 |
| R1054 | State Department for Diaspora Affairs | Facilitation of Mobile Consular services (MCS) in the Kingdom of Saudi Arabia | 10-Oct-23 | 20 Nov 2023 | 41 | Riyadh, Jeddah, Medina, Dammam and Gassim | 5 | 15,656,250 |
| | | Facilitation of Mobile Consular services (MCS) in France | 18-Nov-23 | 20 Nov 2023 | 2 | Paris and Marseille | 5 | 6,979,413 |
| | | Facilitation of Mobile Consular services (MCS) in Japan | 21-Nov-23 | 24 Nov 2023 | 3 | Tokyo and Osaka | 4 | 8,091,904 |
| | | Facilitation of Mobile Consular services (MCS) in South Korea | 27-Nov-23 | 29 Nov 2023 | 2 | Seoul and Busan | 5 | 4,637,256 |
| | | Facilitation of Mobile Consular services (MCS) in Malaysia | 13-Nov-23 | 18 Nov 2023 | 5 | Kuala Lumpur and Johor Bahru | 5 | 6,237,682 |
| | | Facilitation of Mobile Consular services (MCS) in the Philippines | 25-Sep-23 | 1 Oct 2023 | 6 | Manilla and Cebu | 5 | 7,118,540 |
| | | Facilitation of Mobile Consular services (MCS) in Indonesia | 06-Oct-23 | 12 Oct 2023 | 6 | Jakarta and Bali | 5 | 9,189,053 |
| | | Facilitation of Mobile Consular services (MCS) in Germany | 09-Nov-23 | 16 Nov 2023 | 7 | Berlin, Munich, Frankfurt and Hamburg | 5 | 10,564,081 |
| | | Mobile Consular Services (MCS) Phase III in the Nordic countries | 17-Mar-24 | 28 Mar 2024 | 11 | Stockholm, Sweden and Copenhagen, Denmark | 4 | 2,938,945 |
| | | Commemoration of the 1994 Genocide in Rwanda | 06-Apr-24 | 7 Apr 2024 | 1 | Kigali, Rwanda | 2 | 974,365 |
| | | EAC 12th joint meeting on interstate security and Foreign Policy Coordination | 25-Apr-24 | 30 Apr 2024 | 5 | Dar es Salaam, Tanzania | 1 | 566,115 |
| | | Diaspora Engagement during the State Visit to USA by H.E the President | 20-May-24 | 24 May 2024 | 4 | Washington DC and Atlanta, Georgia | 6 | 12,983,650 |
| | | Mobile Consular Services in Nigeria and Senegal (Phase III) | 10-May-24 | 16 May 2024 | 6 | Abuja (Nigeria) and Dakar (Senegal) | 4 | 3,330,327 |
| | | Mobile Consular Services in Oman (Phase III) | 10-May-24 | 16 May 2024 | 6 | Muscat, Oman | 2 | 1,605,787 |
| Mobile Consular Services in Italy and Greece Phase III | 10-May-24 | 15 May 2024 | 5 | Rome (Italy) and Athens (Greece) | 4 | 6,068,348 | | |
| Mobile Consular Services in Canada and Brazil (Phase III) | 10-May-24 | 16 May 2024 | 6 | Ottawa (Canada) and Brasilia (Brazil) | 4 | 5,201,348 | | |
| R1071 | The National Treasury | Attend a Five-day training with Crown Agents of the United Kingdom | 01-Jul-23 | 9 Jul 2023 | 8 | London, United Kingdom | 2 | 2,241,010 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-----------|---|---|-------------|-------------|--------------------------------------|----------------------------|-----------------------------------|
| | | Attend the International Federation of Purchasing and Supply Management (IFPSM) World Summit | 19-Sep-23 | 26 Sep 2023 | 7 | Florence, Italy | 1 | 440,580 |
| | | Participate in the Exhibit Credit Guarantee Scheme at the 23rd EAC MSMEs Trade Fair. | 09-Dec-23 | 16 Dec 2023 | 7 | Bujumbura, Burundi | 2 | 770,530 |
| | | Attend the WBG/IMF 2023 African Caucus meeting | 04-Jul-23 | 9 Jul 2023 | 5 | Sal Amicar Cabral Island, Cape Verde | 2 | 2,999,960 |
| | | Attend the 2023 IMF and World Bank Group annual meetings | 07-Oct-23 | 17 Oct 2023 | 10 | Marrakech, Morocco | 3 | 1,474,260 |
| | | Attend the Africa Economic Forum | 27-Nov-23 | 28 Nov 2023 | 1 | Kigali, Rwanda | 2 | 428,090 |
| | | Attend the G-24 Technical Group Meetings | 19-Feb-24 | 24 Feb 2024 | 5 | Manila, Philippines | 1 | 398,350 |
| | | Attend a conference on the G20 Compact with Africa | 19-Nov-23 | 21 Nov 2023 | 2 | Berlin, Germany | 2 | 1,430,080 |
| | | Attend 10th World Water Forum (WWF) | 17-May-24 | 27 May 2024 | 10 | Bali, Indonesia | 1 | 436,225 |
| | | Attend a Five-day training with Crown Agents of the United Kingdom | 01-Jul-23 | 9 Jul 2023 | 8 | London, United Kingdom | 3 | 2,238,000 |
| | | Attend the United Nations Food Systems Stock-Taking Moment | 22-Jul-23 | 27 Jul 2023 | 5 | Rome, Italy | 1 | 925,800 |
| | | Participate in the United Nations Food Systems First Stock Taking | 22-Jul-23 | 26 Jul 2023 | 4 | Rome, Italy | 2 | 1,302,800 |
| | | Attend the 2nd session of the Kenya -Mozambique joint permanent commission dor cooperation (JPCC) meeting | 06-Aug-23 | 12 Aug 2023 | 6 | Maputo, Mozambique | 2 | 592,800 |
| | | Participate at the Belt and Road Forum and the Official Visit by the H.E the President of the Republic of Kenya to China | 12-Oct-23 | 22 Oct 2023 | 10 | Beijing, China | 2 | 1,600,000 |
| | | Attend the East Africa International Arbitration Conference | 22-Aug-23 | 26 Aug 2023 | 4 | Zanzibar, Tanzania | 1 | 188,400 |
| | | Follow up on a Budget request from the China Development Bank | 28-Aug-23 | 3 Sep 2023 | 6 | Beijing, China | 2 | 1,751,600 |
| | | Follow up on a Budget request from the China Development Bank | 28-Aug-23 | 3 Sep 2023 | 6 | Beijing, China | 2 | 1,295,600 |
| | | Accompany the Cabinet Secretary, Foreign Affairs for an official visit | 26-Sep-23 | 30 Sep 2023 | 4 | Rome, Italy | 1 | 886,000 |
| | | Attend the 2023 IMF and World Bank Group Annual Meetings | 07-Oct-23 | 17 Oct 2023 | 10 | Marrakech, Morocco | 1 | 892,000 |
| | | Engage on discussions with the PPP Directorate and Adani Energy Solutions to facilitate the implementation of their transmission PIPs | 27-Jan-24 | 1 Feb 2024 | 5 | Ahmedabad, India | 2 | 1,252,540 |
| | | To be involved in signing of a Grant Agreement and Exchange of Notes regarding capacity building for KEMRI and Memorandum of Understanding regarding the Samurai Bond | 04-Feb-24 | 10 Feb 2024 | 6 | Tokyo, Japan | 2 | 1,970,800 |
| | | Attend the Africa Investment Forum | 05-Nov-23 | 11 Nov 2023 | 6 | Marrakech, Morocco | 1 | 1,120,000 |
| | | Attend the meeting with the AERC Board | 21-Mar-24 | 23 Mar 2024 | 2 | Accra, Ghana | 1 | 468,800 |

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|-----------|-----------|---|---|-------------|--|----------------------------|-----------------------------------|
| | | Participate in the 26th Africa Energy Forum (AEF) | 09-Apr-24 | 12 | Washington D.C., United States of America | 1 | 1,180,000 |
| | | Attend and lead the Kenyan delegation to the 2024 IMF/World Bank Spring meetings | 16-Apr-24 | 7 | Washington DC, United States of America | 1 | 298,600 |
| | | Attend the 2024 IMF/World Bank Spring Meetings | 12-Apr-24 | 9 | Washington DC, United States of America | 1 | 2,317,800 |
| | | Participate in Bilateral Development Co-operation Deliberations and Signing of Trade/Investment Agreements/Memorandum of Understanding | 14-May-24 | 14 | Washington D.C., United States of America | 1 | 1,100,000 |
| | | To accompany H.E. The President during the state visit to the United States of America to participate in Bilateral Development Co-operation Deliberations and Signing of Trade/Investment Agreements/Memorandum | 20-May-24 | 4 | Washington D.C., United States of America | 2 | 1,470,000 |
| | | Attend a five-day training with Crown Agents of the United Kingdom | 01-Jul-23 | 8 | London, United Kingdom | 3 | 2,821,200 |
| | | Attend the G-24 Technical Group Meeting | 15-Jul-23 | 5 | Abidjan, Cote d'Ivoire | 1 | 255,955 |
| | | Attend the 2023 High-Level Political Forum on Sustainable Development meetings | 08-Jul-23 | 13 | New, York, United States of America | 2 | 960,500 |
| | | Attend a training program on Public Sector Financial Management | 16-Jul-23 | 13 | Dubai, United Arab Emirates | 2 | 722,550 |
| | | Attend the G-24 Technical Group Meeting | 15-Jul-23 | 3 | Abidjan, Cote d'Ivoire | 1 | 255,995 |
| | | Attend the Human Capital Heads of State Summit | 24-Jul-23 | 3 | Dar-es-Salaam , Tanzania | 3 | 514,250 |
| | | Attend the IMF/World Bank Springs Meetings | 08-Oct-23 | 8 | Marrakech, Morocco | 2 | 1,562,580 |
| | | Attend the Africa Economic Cooperation Ministerial Conference | 15-Sep-23 | 7 | South Korea to New York and back to Nairobi, Kenya | 2 | 2,513,320 |
| | | Attend the 23rd Council of Ministers meeting | 07-Sep-23 | 1 | Kasane, Botswana | 2 | 797,400 |
| | | Attend the sixth session of the Ad Hoc Committee | 21-Aug-23 | 14 | New York, United States of America | 2 | 990,784 |
| | | Follow up on budget support requests | 27-Aug-23 | 6 | Beijing, China | 2 | 1,468,183 |
| | | For official duties | 16-Oct-23 | 3 | Marrakech, Morocco and Beijing, China | 2 | 2,656,590 |
| | | Participate in the presidential state visit | 02-Dec-23 | 8 | New Delhi, India | 1 | 730,950 |
| | | Travelling from Riyadh, Saudi Arabia to Nairobi, Kenya Accompanying the CS to the Saudi-African Economic Conference | 10-Nov-23 | 1 | Nairobi, Kenya | 1 | 151,800 |
| | | Attend the International Public Sector Accounting Standards Board meeting | 02-Dec-23 | 8 | Toronto, Canada | 1 | 490,690 |

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|-----------|-------------------------------------|---|---|-------------|-------------|---|----------------------------|-----------------------------------|
| | | Attend the first round of negotiations of the proposed agreement for the avoidance of double taxation between Kenya and Jordan | 03-Dec-23 | 8 Dec 2023 | 5 | Amman, Jordan | 1 | 245,350 |
| | | Participate In the Financial Action Task Force (FATF) Joint Group Meeting on Kenya's Post Observation Period Report (POPR) for the implementation of the Mutual Evaluation Report (MER) | 03-Jan-24 | 11 Jan 2024 | 8 | Abu Dhabi, United Arab Emirates | 1 | 243,605 |
| | | Attend the World Economic Forum Meeting | 14-Jan-24 | 19 Jan 2024 | 5 | Davos, Switzerland | 2 | 965,187 |
| | | To accompany the President for the Italy-African Summit | 28-Jan-24 | 31 Jan 2024 | 3 | Rome, Italy | 2 | 984,000 |
| | | From attending a High-level Economic conference of the Arab-African and Saudi African summit | 11-Nov-23 | | | One (1 No.) Economy class one-way air ticket from Riyadh Saudi Arabia to Nairobi, Kenya | 1 | 151,800 |
| | | Attend the 8th meeting of the Intergovernmental Negotiating Body (INB 8) on the development of an International Pandemic Treaty | 20-Feb-24 | 3 Mar 2024 | 12 | Geneva, Switzerland | 1 | 347,705 |
| | | Attend the International Public Sector Accounting Standards Board (IPSASB) | 10-Mar-24 | 16 Mar 2024 | 6 | New York, United States of America | 1 | 390,780 |
| | | Attend the loan negotiation meeting | 28-Feb-24 | 1 Mar 2024 | 2 | Dubai, UAE | 1 | 585,600 |
| | | Attend the loan negotiation meeting | 28-Feb-24 | 1 Mar 2024 | 2 | Dubai, UAE | 1 | 247,880 |
| | | Attend the 68th session of the Commission on the Status of Women | 10-Mar-24 | 26 Mar 2024 | 16 | New York City, United States of America | 1 | 980,450 |
| | | Attend the High-level Consultative meeting between the Government of Kenya and the OPEC Fund | 17-Mar-24 | 20 Mar 2024 | 3 | Vienna, Austria | 2 | 1,079,600 |
| | | Attend the sixth session of the Ad Hoc Committee | 21-Aug-23 | 4 Sep 2023 | 14 | New York, United States of America | 2 | 2,767,553 |
| | | Attend the 56th session of the Economic Commission for Africa and the Annual Conference of Africa Ministers of Finance | 03-Mar-24 | 6 Mar 2024 | 3 | Harare, Zimbabwe | 2 | 944,200 |
| R1213 | State Department for Public Service | Harvard Ministerial Leadership Forum | 15-Sep-23 | 18 Sep 2023 | 3 | USA | 2 | 679,104 |
| | | Mind Education Training | 07-Aug-23 | 11 Aug 2023 | 4 | South Korea | 1 | 544,635 |
| | | ESAMI Learning Journey | 29-Jan-24 | 2 Feb 2024 | 4 | Singapore | 1 | 1,323,337 |
| | | Strong Nations For Africa Programme: Phase III | 28-Aug-23 | 1 Sep 2023 | 4 | Singapore | 1 | 973,117 |
| | | Technical Assistant and Information Exchange Instrument study visit | 01-Jul-23 | 6 Jul 2023 | 5 | Ireland | 1 | 116,088 |
| | | 2023 UN Climate Change Conference | 30-Nov-23 | 7 Dec 2023 | 7 | UAE | 1 | 1,434,812 |
| | | Mind Education Training | 24-Jun-23 | 1 Jul 2023 | 7 | South Korea | 5 | 1,488,478 |
| | | Capacity Building for Developing Policies of Green Smart City in Pursuit of City Development | 15-Sep-23 | 24 Sep 2023 | 9 | Korea | 1 | 265,534 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) | | |
|--|------------------------------------|---|---|--|-----------------------|----------------------------|-----------------------------------|-----------|---------|
| R1135 | State Department for Youth Affairs | Seminar on Human Resources and Leadership | 12-Jul-23 | 13 | China | 2 | 795,667 | | |
| | | Deepening Us-Kenya Bilateral Relations | 15-Aug-23 | | USA | 1 | 183,556 | | |
| | | Return Ticket From Nairobi To London On Official Duty | 20-Dec-23 | | London | 1 | 549,650 | | |
| | | Invitation To Geca's Floating Office In Rotterdam | 03-Apr-24 | | Netherlands | 1 | 391,572 | | |
| | | Climate Change Financing And Fiscal Risk Programme | 09-Feb-24 | | Tanzania | 1 | 1,303,134 | | |
| | | Strategic Trade And Investment Partnership Negotiations | 06-Apr-24 | | USA | 1 | 628,856 | | |
| | | World Dwarf Games | 21-Sep-23 | | Germany | 1 | 735,102 | | |
| | | 10Th Commonwealth Youth Ministers Meeting | 15/09/2023 | | United Kingdom | 1 | 112,759 | | |
| | | Youth Exchange Programme | 22/01/2024 | | New Delhi India | 1 | 138,804 | | |
| | | 2Nd Session Of The Kenya-Mozambique Joint Permanent Commission For Co-Operation | 07/09/2023 | | Mozambique | 1 | 26,822 | | |
| | | 10Th Commonwealth Youth Ministers Meeting(Visa Fee) | 15/09/2023 | | United Kingdom | 1 | 19,768 | | |
| | | Air ticket From Nairobi To Maputo-Ragwa Travels | 07/08/2023 | | Mozambique | 1 | 329,500 | | |
| | | Payment Of Dsa Bagamoyo International Festivals | 26/10/2023 | | Tanzania | 1 | 190,000 | | |
| | | Participation In The Academy On Youth Employment | 13/09/2023 | | Italy | 1 | 305,418 | | |
| | | Participation In The Academy On Youth Employment | 13/09/2023 | | Italy | 1 | 353,095 | | |
| | | 2024 Economic And Social Council Meeting | 12/04/2024 | | Newyork | 1 | 598,780 | | |
| | | 10Th Commonwealth Youth Ministers Meeting | 08/09/2023 | | United Kingdom | 1 | 976,553 | | |
| | | World Dwarf Games | 26/07/2023 | | Germany | 1 | 735,102 | | |
| | | R2071 | Public Service Commission | 2Nd Session Of The Joint Kenya-Ghana Joint Commission | 29/03/2024 | | Accra-Ghana | 1 | 342,152 |
| | | | | 2Nd Session Of The Kenya-Mozambique Joint Permanent Commission For Cooperation | 09/08/2023 | | Maputo, Mozambique. | 1 | 310,270 |
| Fleet Operations, Maintenance And Management Training | 21-Sep-23 | | | | Uganda | 1 | 323,708 | | |
| Fleet Operations, Maintenance And Management Training | 10-Jan-24 | | | | Uganda | 1 | 832,812 | | |
| World Bank Financed Project Training | 26-Sep-23 | | | | Arusha-Tanzania | 1 | 221,205 | | |
| World Bank Financed Project Training | 28-Jun-24 | | | | Arusha-Tanzania | 1 | 636,481 | | |
| Payment Of Air Tickets | 29-Feb-24 | | | | Dar Es Salam-Tanzania | 1 | 125,570 | | |
| Claim During Esami Training | 31-Aug-23 | | | | Kampala-Uganda. | 1 | 50,910 | | |
| Kenya delegation from PSC Headed by the PSC Chairperson participating in Bennial Pan-Commonwealth meeting of heads of public service in London | 20-Apr-24 | | | 28 Apr 2024 | 8 | United Kingdom | 3 | 3,754,329 | |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|--|--|---|-------------|-------------------------------|----------------------------|-----------------------------------|
| | | Kenya delegation PSC Headed by the PSC Chairperson participating in Australian Fellowship Awards 2023 for Executive Board capacity building. | 04-Nov-23 | 14 | Australia | 12 | 23,717,084 |
| | | Kenya delegation by the PSC Director Finance, Planning & Resource Mobilization facilitating travel to attend Kenya-Ghana Joint Commission Cooperation (JCC) | 30 Mar 2024 | 6 | Ghana | 1 | 573,471 |
| | | Kenya delegation from PSC Headed by the PSC Commissioner representative OF EAC facilitating travel by Comm. Salma in ARUSHA to undertake interviews | 19-Jun-24 | 7 | Arusha | 2 | 2,155,047 |
| | | Kenya's delegation headed by PSC Commissioner and Chairperson, Board of Trustees, participating in the 5th Annual Global Investment Opportunities Conference in Turkey | 04-Oct-23 | 4 | Turkey | 3 | 3,806,048 |
| | | To speak and make a presentation on own source Revenue-Kenya, at the high-level policy dialogue of the 3rd Conference of the Malaga Global Coalition for Municipal Finance | 45568 | (362) | Malaga, Spain | 1 | 1,133,425 |
| R2121 | Controller of Budget | To participate in ICPAK Senior Leadership Development Seminar | 45452 | 6 | Istanbul, Turkey | 1 | 1,300,836 |
| | | Attendance of the International Conference of Ombuds Institutions for the Armed Forces - Pending Bill | 01/10/2022 | 7 | Oslo, Norway | 4 | 1,261,690 |
| | | Attendance of the Result Based Management in Public Sector training programme - Pending Bill | 03/11/2022 | 16 | Dubai, UAE | 5 | 1,918,188 |
| | | Attendance of the Commission on Status of Women (CSW) Conference 2023 - Pending Bill | 07/03/2023 | 12 | New York, USA | 3 | 3,653,790 |
| | | Attendance of the International Ombudsman Institute(IOI) Board Meeting - Pending Bill | 06/05/2023 | 9 | Vienna, Austria | 1 | 874,570 |
| | | Attendance of an Engagement with the Geneva Centre for Security Sector Governance(DCAF) - Pending Bill | 21/05/2023 | 7 | Geneva - Switzerland | 2 | 2,601,773 |
| | | Attendance of the Africa-Asia AI Policy Maker Network Meeting - Pending Bill | 12/06/2023 | 4 | Kigali, Rwanda | 2 | 118,380 |
| | | Attendance of the 15th International Conference of Ombuds Institutions for the Armed Forces - Pending Bill | 17/06/2023 | 7 | Vienna, Austria | 2 | 836,550 |
| | | Attendance of the 14th Edition of International Conference of Information Commissioners - Pending Bill | 17/06/2023 | 9 | Manila, Philippines | 1 | 659,404 |
| | | Attendance of the World Association of Sign Language Interpreters 2023 and XIX World Conference | 03/07/2023 | 14 | Jeju, Korea and New York, USA | 1 | 711,003 |
| | | Attendance at the World Council of Credit Unions Conference | 21/07/2023 | 10 | Vancouver, Canada | 1 | 1,754,933 |
| | | Attendance of the Global Summit on Open Government Partnership | 03/09/2023 | 5 | Tallinn Estonia | 1 | 101,397 |
| | | Attendance of Masterclass Training of Trainers (ToT) | 10/09/2023 | 9 | Dubai, UAE | 1 | 771,624 |
| R2131 | The Commission on Administrative Justice | | | | | | |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|--|---|--|---|-------------|-------------|----------------------------|----------------------------|-----------------------------------|
| | | Attendance of the Open Government Leadership Collaborative and Regional Conference | 30/10/2023 | 6 Nov 2023 | 7 | Marrakech, Morocco | 1 | 722,110 |
| | | Attendance of the COP28 UN Climate Change Conference | 30/11/2023 | 12 Dec 2023 | 12 | Dubai, UAE | 1 | 1,834,064 |
| | | Attendance of the African Ombudsman and Mediators Association (AOMA) handing over the meeting | 25/02/2024 | 29 Feb 2024 | 4 | Durban, South Africa | 2 | 1,094,540 |
| | | Attendance of the Commission on Status of Women (CSW) Conference (CSW) Conference 2024 | 09/03/2024 | 23 Mar 2024 | 14 | New York, USA | 1 | 388,450 |
| | | Attendance of the International Ombudsman Institute(IOI) General Assembly | 11/05/2024 | 19 May 2024 | 8 | Hague, Netherlands | 2 | 1,593,614 |
| | | Attendance of the Africa Network of Information Commissions(ANIC) General Assembly meeting | 24/05/2024 | 26 May 2024 | 2 | Johannesburg, South Africa | 1 | 640,885 |
| | | Attendance of the 3rd edition of the African Public Service Optimum Awards and congress | 04/06/2024 | 9 Jun 2024 | 5 | Accra-Ghana | 2 | 1,044,029 |
| | Sub-Total PAIR | | | | | | | 482,521,110 |
| Social Protection, Culture and Recreation | | | | | | | | |
| R1036 | State Department for the ASALs and Regional Development | Attend ICAD meeting on Horn of Africa Pastoral Expo | 25/01/2024 | 29 Jan 2024 | 4 | Addis Ababa, Ethiopia | 4 | 2,500,000 |
| | | World Mobile Conference and GSMA Africa Policy Leaders Forum - NDMA | 17/10/2023 | 21 Oct 2023 | 4 | Kigali, Rwanda | 2 | 520,649.41 |
| | | Mobile World Conference - NDMA | 26/02/2024 | 2 Mar 2024 | 5 | Barcelona Spain | 3 | 3,121,452 |
| | | Inspection of Tannery Equipment | 25/06/2024 | 30 Jun 2024 | 5 | China | 4 | 1,900,000 |
| | | Visit to Italian Tanners Association- ENSDA | 13/06/2024 | 19 Jun 2024 | 6 | Italy | 1 | 1,600,000 |
| R1134 | State Department for Culture and Heritage | 19th ordinary meeting of the sectoral council on education science and technology culture and sports | 17-Jun-24 | 22 Jun 2024 | 5 | Dare salaam, Tanzania | 4 | 627,844 |
| | | 68th session on the status of women in New York | 11-Mar-24 | 22 Mar 2024 | 11 | New York, USA | 1 | 2,270,699 |
| | | Renaissance visit | 12-Apr-24 | 16 Apr 2024 | 4 | Paris, France | 1 | 2,310,808 |
| | | 9th edition International Fair of the African Textile | 03-Nov-23 | 14 Nov 2023 | 11 | Conakry, Guinea | 6 | 790,663 |
| | | 78th session of the United Nations General Assembly | 15-Sep-23 | 23 Sep 2023 | 8 | New York, USA | 1 | 793,203 |
| | | Conference | 21-May-23 | 24 May 2023 | 3 | Rabat, Morocco | 1 | 86,660 |
| | | Esami in Singapore | 27-Jan-24 | 3 Feb 2024 | 7 | Singapore | 1 | 3,621,168 |
| | | Ship for World Youth Programme | 23-Jan-24 | 22 Feb 2024 | 30 | Japan | 1 | 465,300 |
| | | UNESCO Culture 2030 | 10-Dec-23 | 14 Dec 2023 | 4 | Mauritius | 1 | 75,845 |
| | | 24th Session of the General Assembly at UNESCO | 19-Nov-23 | 24 Nov 2023 | 5 | Paris, France | 2 | 2,757,709 |
| | | China Shanghai International Arts and Culture Festival | 17-Oct-23 | 25 Oct 2023 | 8 | Shanghai, China | 1 | 136,080 |
| R1212 | State Department for Gender and Affirmative Action | Kenya's Delegation to 68th Session of the Commission on the Status of Women(CSW) | 09/03/2024 | 23 Mar 2024 | 14 | New York, USA | 10 | 10,802,060 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|--|---|--|---|-------------|-------------|------------------------------|----------------------------|-----------------------------------|
| | | Common Wealth Women Affairs Ministers meeting(13WAMM) in Nassau Paradise Island, the Bahamas | 19/08/2023 | 24 Aug 2023 | 5 | Bahamas, USA | 2 | 3,253,212 |
| | | The 4th Session of The Kenya-Zimbabwe Joint Permanent Commission for Cooperation(JPCC) | 20/04/2024 | 27 Apr 2024 | 7 | Harare, Zimbabwe | 1 | 471,500 |
| | | The 2nd Joint Permanent Commission(JPC) between the Republic of Kenya and the Republic of Uganda | 13/05/2024 | 15 May 2024 | 2 | Kampala-Uganda | 1 | 95,844 |
| | Sub-Total SPCR | | | | | | | 38,200,697 |
| Environment Protection, Water and Natural Resources | | | | | | | | |
| R1109 | State Department for Water and Sanitation | Reach international conference" within"reach: A water secure world | 18-Sep-23 | 23 Sep 2023 | 5 | oxford uk | 1 | 877,093 |
| | | Bilateral meeting with Italy government to Aror, Kimwarer and Itare dams | 26-Sep-23 | 2 Oct 2023 | 6 | Rome Italy | 1 | 894,702 |
| | | world water day | | | - | Indonesia | 3 | 1,042,339 |
| R1104 | State Department for Irrigation | To attend the 10th meeting of the CIFORICRAF common board of trustees (Germany) and a meeting on the High Grand Falls Dam Project (France) | 11-Nov-23 | 20 Nov 2023 | 9 | Germany and France | 2 | 1,473,026 |
| | | To attend the meeting on the High Grand Falls dam project-GBM | 14-Mar-24 | 17 Mar 2024 | 3 | Spain and the United Kingdom | 1 | 338,385 |
| | | Training | 08-Oct-23 | 27 Oct 2023 | 19 | Tanzania | 1 | 239,106 |
| | | To attend the 10th World Water Forum (WWF) | 18-May-24 | 25 May 2024 | 7 | Bali, Indonesia | 4 | 2,628,180 |
| R1332 | State Department for Forestry | Request for a quarter per diem while on official duties | 06-Aug-23 | 13 Aug 2023 | 7 | Mozambique | 1 | 70,866 |
| | | FCIP and FCBA meeting | 16-Oct-23 | 20 Oct 2023 | 4 | France | 1 | 620,157 |
| | | UN Climate conference | 23-Nov-23 | 14 Dec 2023 | 21 | Dubai | 1 | 2,099,462 |
| | | UN Climate conference | 23-Nov-23 | 14 Dec 2023 | 21 | Dubai | 1 | 2,099,462 |
| | | Official Thailand trip | 20-Aug-23 | 25 Aug 2023 | 5 | Thailand | 1 | 403,668 |
| | | 27TH meeting of plants committee | 06-Jul-24 | 14 Jul 2024 | 8 | Switzerland | 1 | 640,640 |
| | | 27TH meeting of plants committee | 06-Jul-24 | 14 Jul 2024 | 8 | Switzerland | 1 | 419,960 |
| | | 12TH Mara day celebrations in Mugumu | 15-Aug-23 | | | Tanzania | 1 | 419,960 |
| | | To participate in the 36th Session of Kenya- Ethiopia Joint Ministerial Commission | 17-Feb-24 | 22 Feb 2024 | 5 | Ethiopia | 3 | 1,680,545 |
| | | To participate in the 2nd Session of Kenya-Ghana joint Commission for Co-operation | 02-Apr-24 | 4 Apr 2024 | 2 | Ghana | 1 | 483,354 |
| | | To participate in the 26th IUFRO World Congress. | 23-Jun-24 | 29 Jun 2024 | 6 | Sweden | 1 | 585,000 |
| | | To attend Climate Change Conference (SBS60) in Bonn Germany. | 29-May-24 | 5 Jun 2024 | 7 | Germany | | 3,885,300 |

| Vote Code | Vote Name | Purpose of the Travel | Dates of Travel (inclusive of travel dates) | | No. Of days | Destination | No. Officers who travelled | Total Costs of the Travel (Kshs.) |
|-----------|-------------------------------|---|---|-------------|-------------|---------------------|----------------------------|-----------------------------------|
| | | | 11-Jun-24 | 14 Jun 2024 | 3 | | 3 | |
| R1203 | State Department for Wildlife | Study programme in India under the India Technical economic cooperation | 17/02/2024 | 16 Mar 2024 | 28 | India | 1 | 367,402 |
| | | To attend Joint technical committee meeting on tourism Cooperation | 02/06/2024 | 8 Jun 2024 | 6 | Livingston, Zambia | 3 | 1,525,540 |
| | | To hold discussion on the Kenya-India collaboration for Rhino-ceros Conservation | 05/04/2024 | 9 Apr 2024 | 4 | India | 2 | 110,988 |
| | | The 9th meeting of the sectorial council on environment and Natural Resources management | 23/10/2023 | 27 Oct 2024 | 370 | Kigali, Rwanda | 2 | 556,200 |
| | | Sectorial council on Tourism and Wildlife Management | 15/10/2023 | 20 Oct 2023 | 5 | Arusha - Tanzania | 3 | 917,400 |
| | | Standing Committee Convention on International Wild Flora and Fauna (Cities) | 06/11/2023 | 10 Nov 2023 | 4 | Geneva -Switzerland | 1 | 581,747 |
| | | Sharing of best practices on project Finance for permanence (PFP) | 30/09/2023 | 7 Oct 2023 | 7 | Costa Rica | 2 | 704,680 |
| | | Lusaka Agreement Taskforce Meeting | 02/10/2023 | 4 Oct 2023 | 2 | Southern Sudan | 2 | 275,064 |
| | | Intersessional Working groups on livelihoods and engagement of indigenous people and local communities | 28/08/2023 | 1 Sep 2023 | 4 | Peru | 1 | 343,622 |
| | | Global Environmental faceliftng (GEF) Vancouver | 22/08/2023 | 26 Aug 2023 | 4 | Canada | 1 | 803,243 |
| | | Final Draft EAC Wildlife Conservation and Management Strategy and Action Plan | 18/07/2023 | 20 Jul 2023 | 2 | Daresalam, Tanzania | 1 | 76,560 |
| | | International Conference for Conservation Biology, Kigali Rwanda | 23/07/2023 | 27 Jul 2023 | 4 | Kigali, Rwanda | 2 | 737,080 |
| | | Regional Validation Meeting on the development of EAC Wildlife Conservation and Management Strategy and Action Plan | 17/07/2023 | 21 Jul 2023 | 4 | Daresalam, Tanzania | 1 | 76,560 |
| | | | Sub-Total EPWNR | | | | | |
| | Total | | | | | | | 1,208,071,624 |

Source: MDAs

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