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OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT

FY 2021/22

AUGUST 2022

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 APR 2023	DAY: Wed
TABLED BY:	Deputy leader of Majority Party
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FOREWORD

The Office of the Controller of Budget (OCoB) is established under Article 228 of the Constitution of Kenya to oversee the implementation of the 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, 2016 require the Controller of Budget (CoB) to submit to Parliament quarterly budget implementation reports of the national and county governments within thirty days after the end of each quarter.

In line with the preceding, I am pleased to present the National Government's budget implementation review report for the financial year (FY) 2021/22. The report covers the period from July 2021 to June 2022. It aggregates budget performance in compliance with Section 9(5) of the Controller of Budget Act, 2016, which states that despite the year's first quarterly report submitted, each subsequent report shall contain cumulative amounts from the beginning of that year.

The report offers a comprehensive analysis of the Ministries, Departments, and Agencies (MDAs) budget performance. In reviewing budget implementation, the report considers actual performance compared to the budget estimates in FY 2021/22 and further compared to prior year performance. The information provided includes receipts into the Consolidated Fund Services, net exchequer issues, and expenditure disaggregated by development and recurrent activities. The report is prepared based on data from the approved budget and reports on financial and non-financial information submitted by MDAs in line with Section 83(4) of the Public Finance Management Act, 2012 and data from the Integrated Financial Management Information System. The report also contains the challenges that hampered effective budget implementation. It further provides recommendations to be considered to ensure seamless budget implementation.

The preparation of this report was made possible by the concerted effort of staff from MDAs and the OCoB. I am grateful to them all for their contribution to preparing this report. The report intends to inform the Legislature, policymakers, leaders, analysts, and the public about the National Government budget implementation status. I urge readers to take an interest in the budget process as the OCoB avails information on budget implementation to enhance accountability and prudence in using public resources.



Dr. Margaret Nyakang'o, CBS
CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

A-I-A	Appropriations- in- Aid
AIDS	Acquired Immune Deficiency Syndrome
ARUD	Agriculture, Rural & Urban Development
ASALs	Arid and Semi-Arid Lands
Bn	Billion
CBC	Competency Based Curriculum
CFS	Consolidated Fund Services
COB	Controller of Budget
COFOG	Classification of Functions of the Government
COVID -19	Corona Virus Disease
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
EPW&NR	Environmental Protection, Water and Natural Resources
FY	Financial Year
GECA	General Economic and Commercial Affairs
GJLO	Governance, Justice, Law, and Order Sector
ICT	Information and Communication Technology
IEBC	Independent Electoral and Boundaries Commission
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KNCHR	Kenya National Commission on Human Rights
Kshs.	Kenya Shillings
MDAs	Ministries, Departments and Agencies
Mn	Million
MTP	Medium-Term Plan
NGEC	National Gender and Equality Commission
NIS	National Intelligence Service
NPSC	National Police Service Commission
O&M	Operations and Maintenance
OCOB	Office of the Controller of Budget
ODPP	Office of the Director of Public Prosecutions
ORPP	Office of the Registrar of Political Parties
PAIR	Public Administration and International Relations
PDF	Portable Document Format
RMNCAH	Reproductive, Maternal, New-born Child, and Adolescent Health
SAGAs	Semi-Autonomous Government Agencies
SAM	Salaries, Allowances, and Miscellaneous

SPCR	Social Protection, Culture, and Recreation
Tn	Trillion
TSC	Teachers Service Commission
WPA	Witness Protection Agency

EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report for FY 2021/22 covers July 2021 to June 2022. We have prepared it in fulfilment of Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016, which require the CoB to submit quarterly budget implementation reports for the National and County governments to Parliament.

In FY 2021/22, receipts into the Consolidated Fund amounted to Kshs.3.06 trillion, representing 91.7 per cent of the revised annual target of Kshs.3.33 trillion, an increase compared to Kshs.2.82 trillion received in FY 2020/21. Total exchequer issues by the National Treasury to MDAs, Consolidated Fund Service (CFS), and County Governments amounted to Kshs.3.08 trillion, representing 92.3 per cent of the revised net estimates, a decline compared to 94.9 per cent recorded in FY 2020/21. The total expenditure by the National Government amounted to Kshs.2.96 trillion, representing 85.4 per cent of the revised gross estimates, similar to what was recorded in FY 2020/21. It comprised of development and recurrent expenditure of Kshs.553.37 billion (absorption rate of 80.3 per cent) and Kshs.2.40 trillion (86.6 per cent), respectively. The National government's recurrent expenditure comprises recurrent ministerial expenditure of Kshs.1.41 trillion and Consolidated Fund Services expenditure of Kshs.995.95 billion, recording an absorption rate of 96.0 per cent and 76.1 per cent, respectively. Gross spending is higher than the total of the exchequer issues due to Appropriations- in- Aid funding from Donors and Development Partners.

National government development expenditure recorded a 1.4 per cent decline from the Kshs.561.49 billion spent in FY 2020/21. The highest development expenditure included Capital Transfers by the MDAs in the form of subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) of Kshs.332.06 billion, followed by Refurbishment of buildings, Infrastructure, and Civil Works at Kshs.29.58 billion, representing 60.0 per cent and 5.3 per cent of the gross development expenditure, respectively.

A review of the recurrent expenditure shows that a total of Kshs.506.29 billion was spent on Compensation to Employees representing 36.0 per cent of the gross recurrent expenditure by MDAs. The Teachers Service Commission (TSC) recorded the highest expenditure on Compensation to Employees at Kshs.270.24 billion, translating to 19.2 per cent of the gross recurrent expenditure by the National Government MDAs, attributed to the fact that the bulk of the TSC's budget is for teachers' salaries.

The Controller of Budget identified several challenges that hindered effective budget implementation in FY 2021/22. These include a decline in development budgetary allocation and growth in recurrent funding for the past three financial years, i.e., FY 2019/20, FY 2020/21, and FY 2021/22. Low development absorption rates compounded this further at 86.2 per cent in FY 2019/20, 79.5 per cent in FY 2020/21, and 80.3 per cent in FY 2021/22. In addition, there was an observed delay in the disbursement of funds to MDAs and the County governments, which negatively impacted the timely implementation of the planned activities. Other challenges are poor budget discipline as reflected in additional funding requests made under Article 223 provisions made immediately after the start of the financial year, poor follow-through on some programmes and sub-programmes, late submission of financial and non-financial reports by MDAs to the Controller of Budget, delay in settlement of pending bills and growth in public debt.

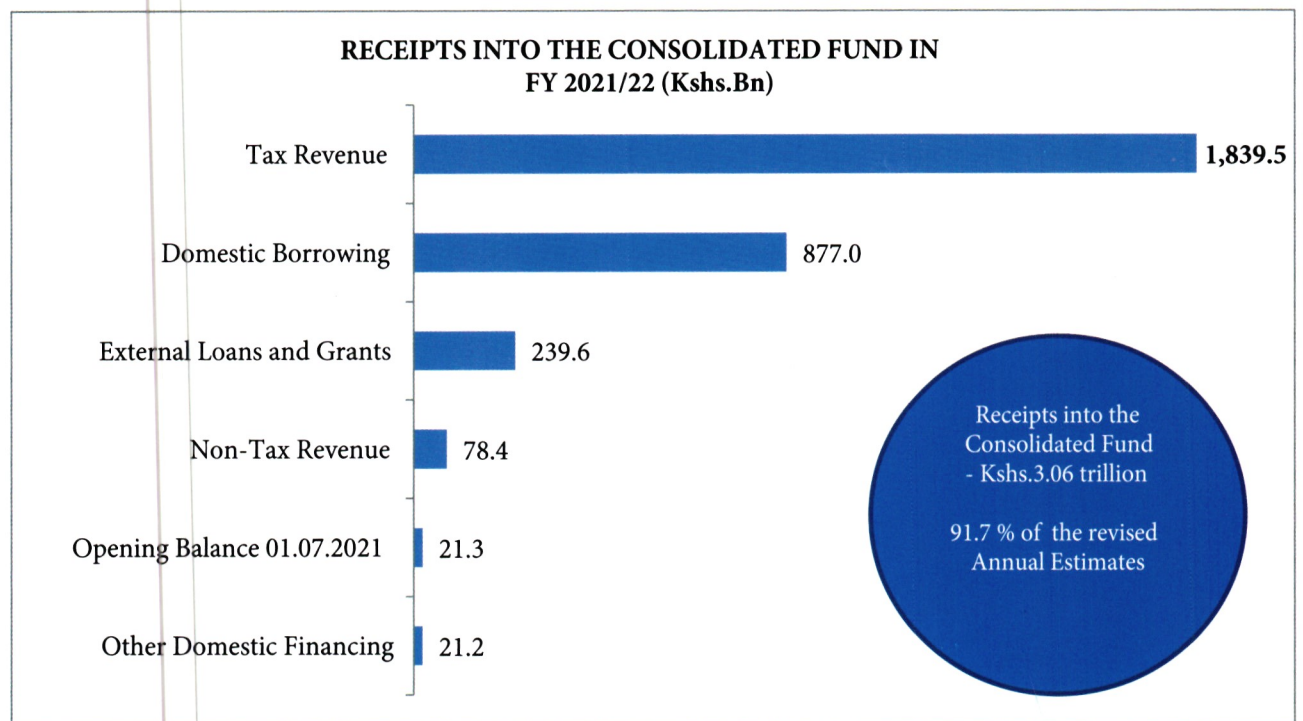
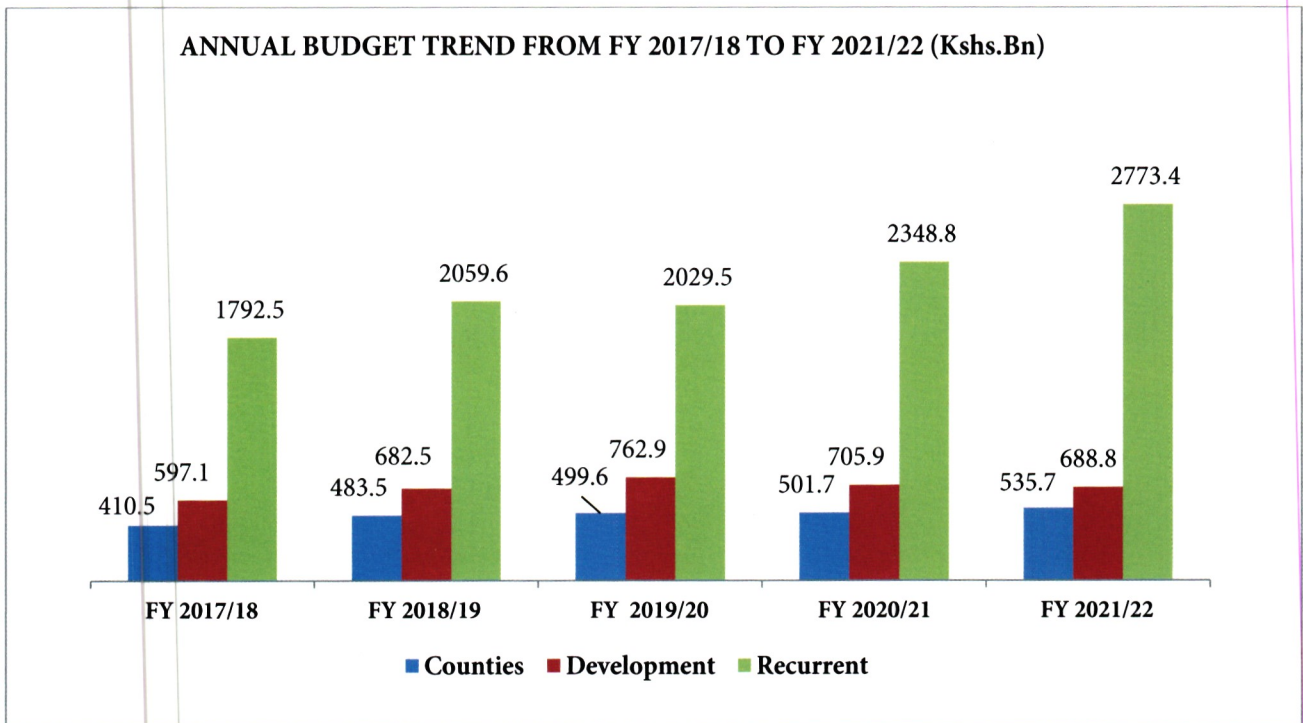
The report gives recommendations aimed at addressing the identified challenges. They include the need for the government to reduce recurrent expenditures and focus on growing the development budget to enhance economic activity. The National Treasury should ensure timely release of exchequer issues to MDAs and County governments to ensure timely implementation of the planned activities. The National Treasury should adhere to the cash plan forecast as per Section 29 (2) of the PFM Act and section 17(6) of the PFM

Act when releasing funds to MDAs and the County governments. To avoid requests for additional funding immediately after the start of the financial year, there should be proper planning at the sector working group stage to ensure the known expenditure in the budget are provided for at the budgeting stage.

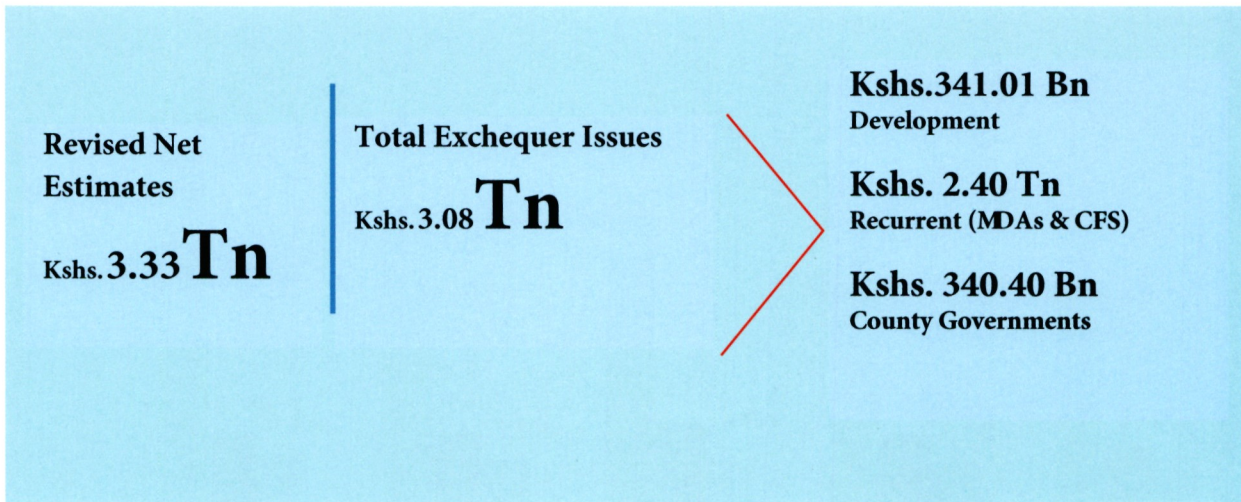
Further, to fast-track the absorption of funds through programmes and sub-programmes, the MDAs should devise strategies to follow through and reallocate funds for programmes with low absorption to other programmes with a likelihood that funds will not be utilised within the implementation period. To ensure timely submission of budget implementation review reports by the Controller of Budget to the Parliament, Accounting Officers should ensure quarterly financial and non-financial performance reports are submitted to the Controller of Budget in a timely manner as per Section 83(4) of the PFM Act, 2012. MDAs should prioritise payment of pending bills as the first charge in FY 2022/23 budget before embarking on new development projects.

Finally, to curb the growth in public debt, the government should implement strategies to improve revenue collection at the national level and among the Counties. This will go a long way in ensuring adherence to the public finance principles on fiscal management.

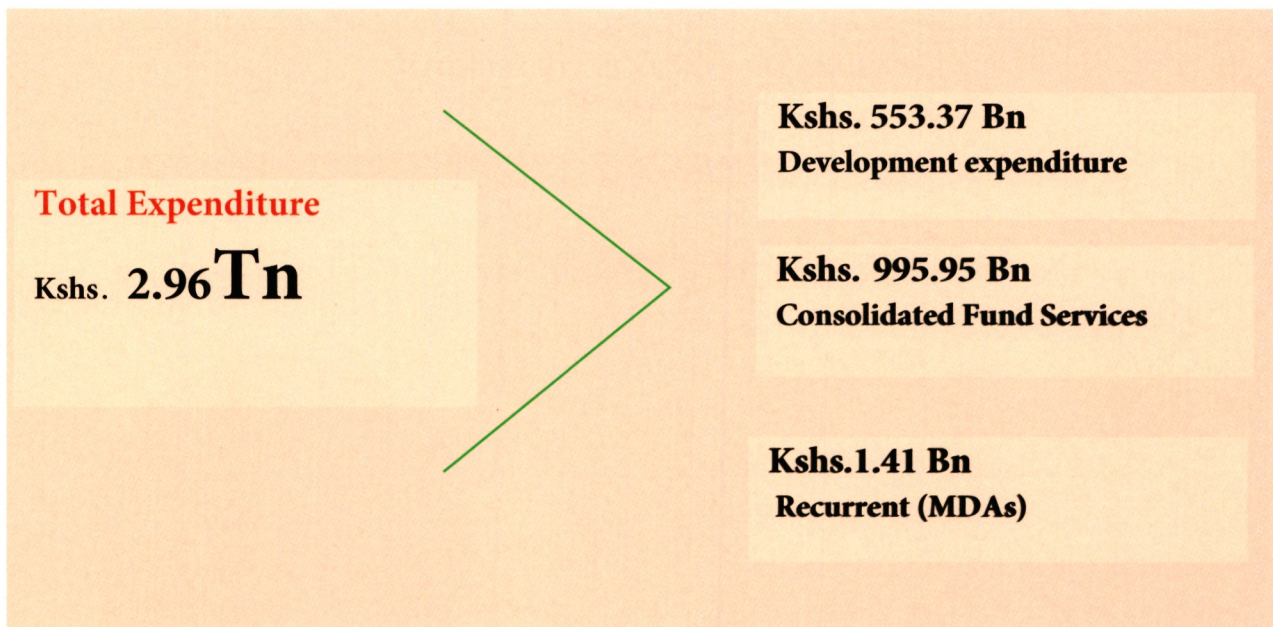
KEY HIGHLIGHTS



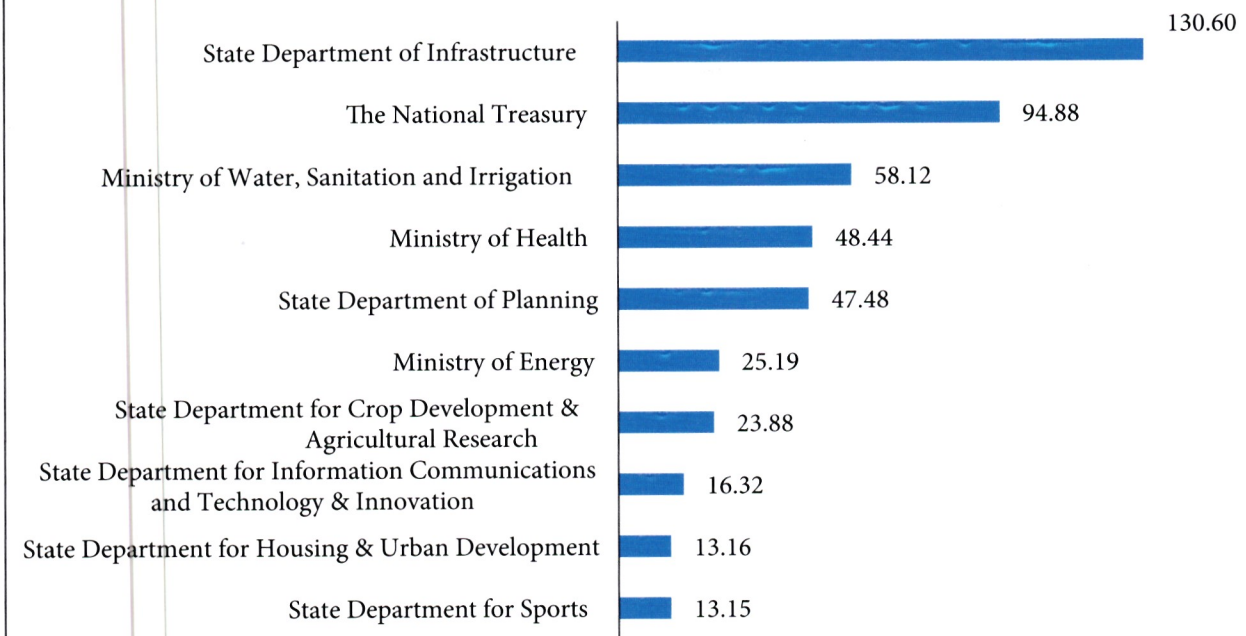
Exchequer Issues by the National Treasury for FY 2021/22



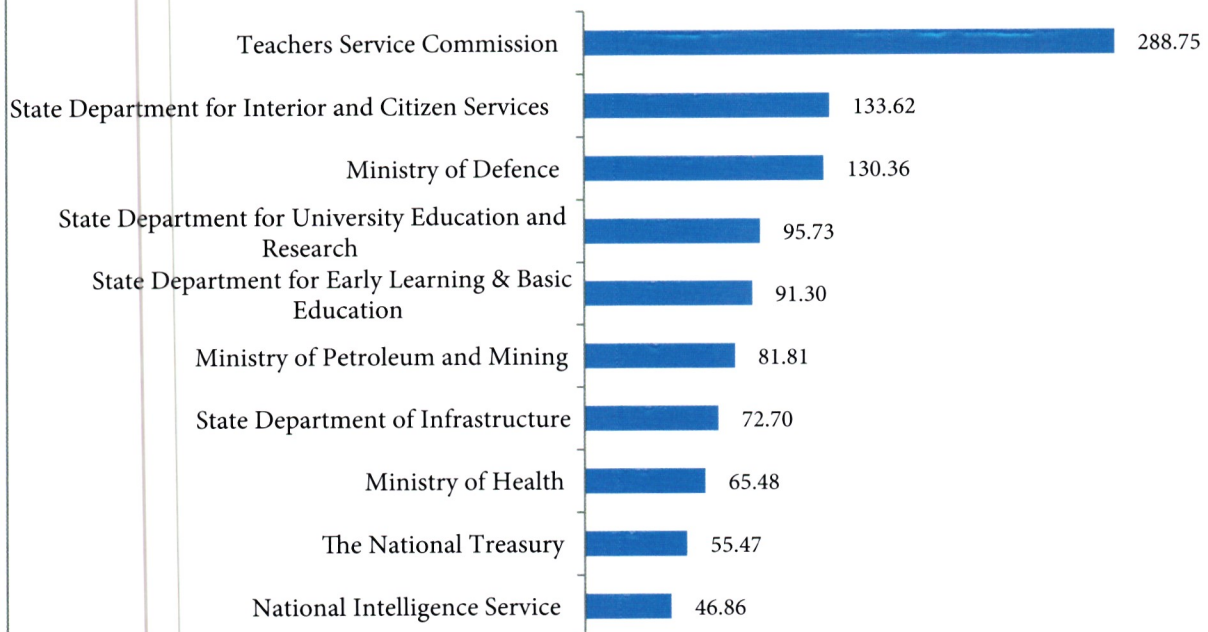
National Government Expenditure for FY 2021/22

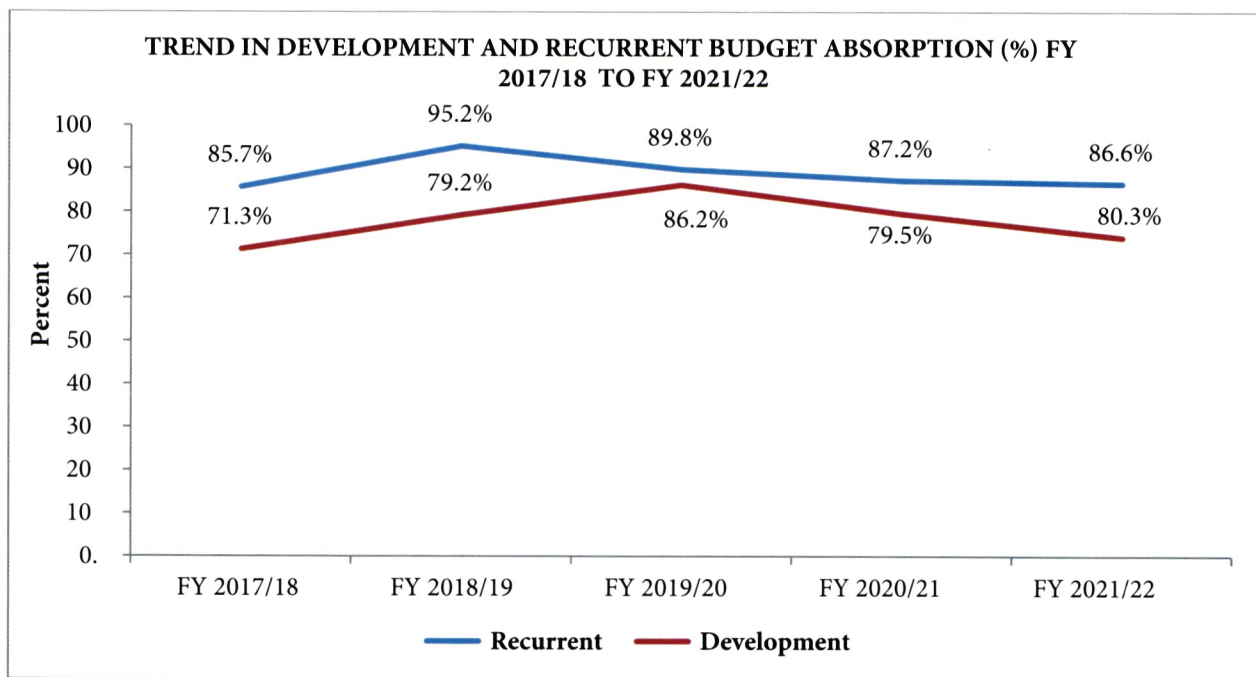
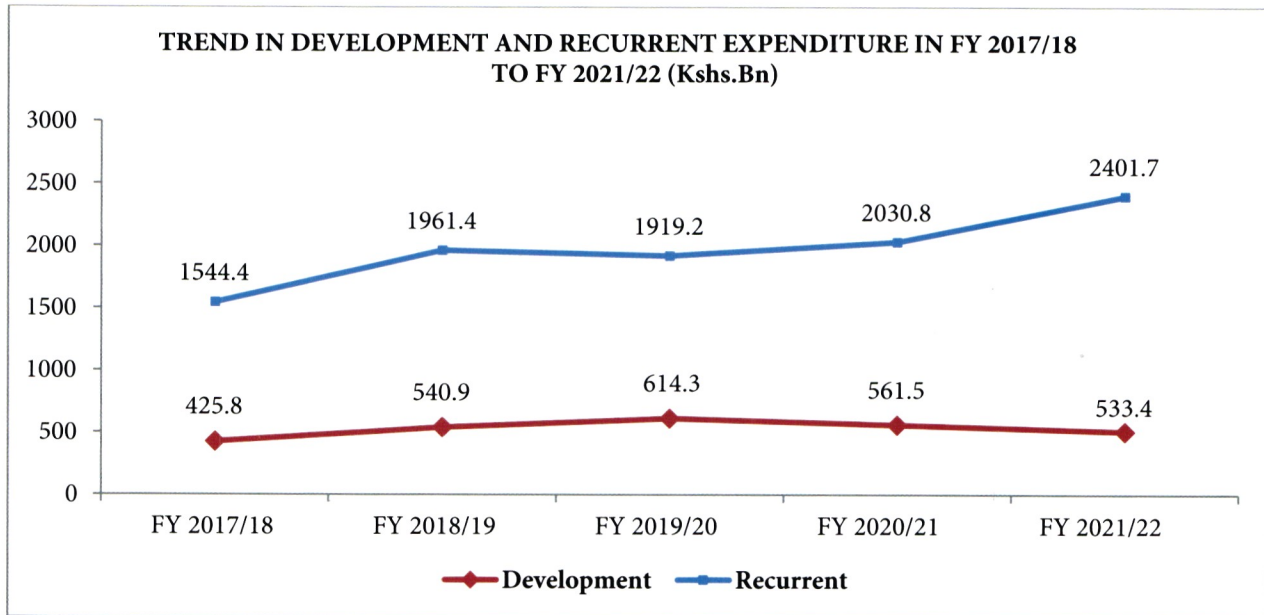


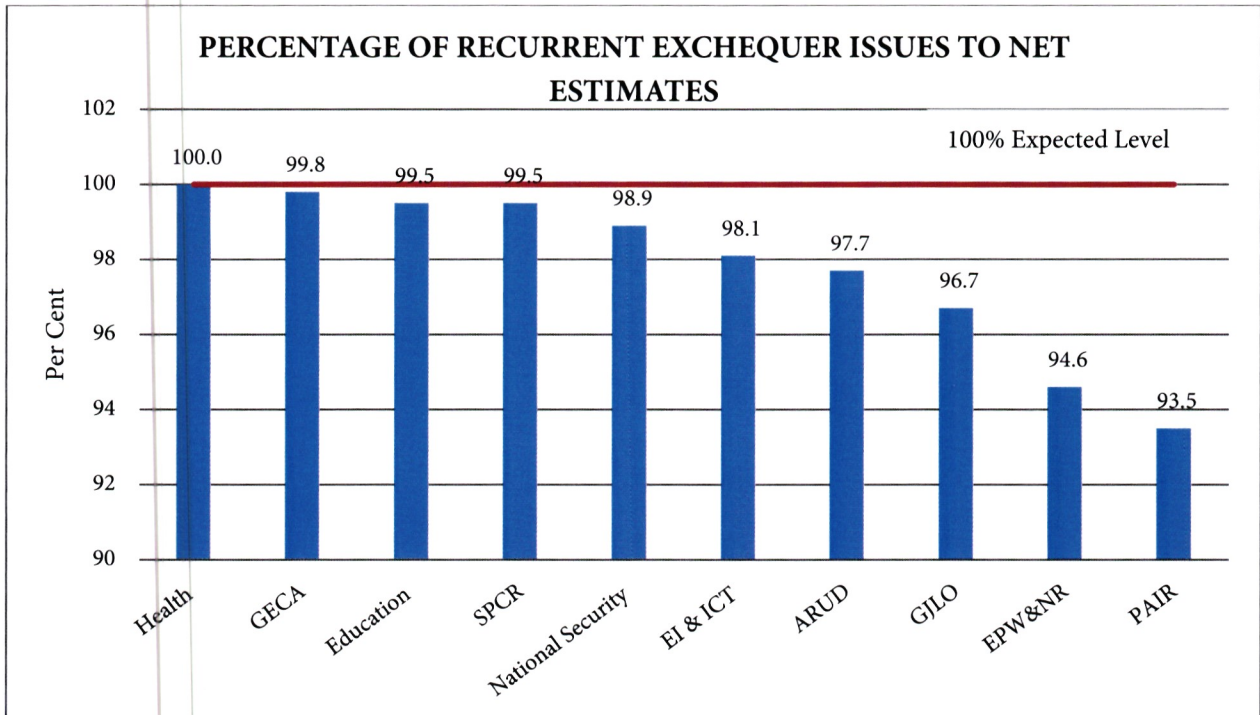
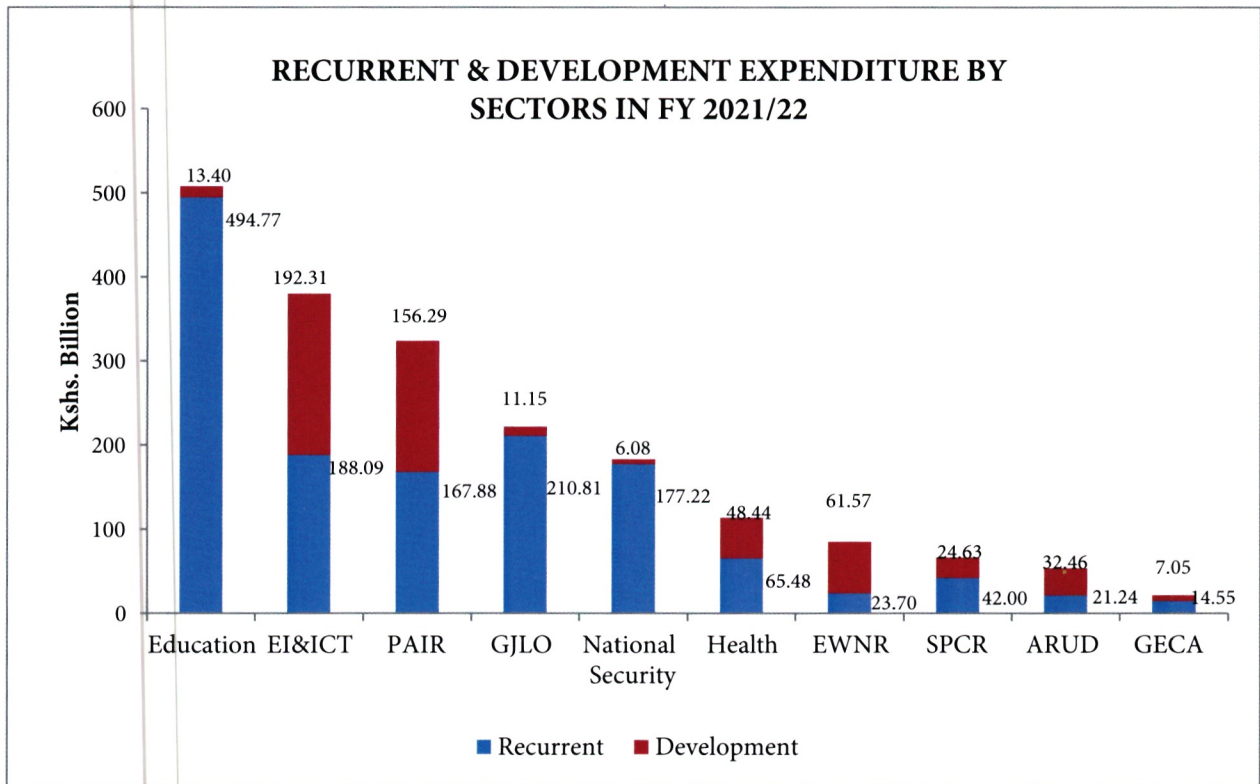
**TOP 10 SPENDING MDAs, DEVELOPMENT EXPENDITURE IN FY 2021/22
(Kshs.Bn)**

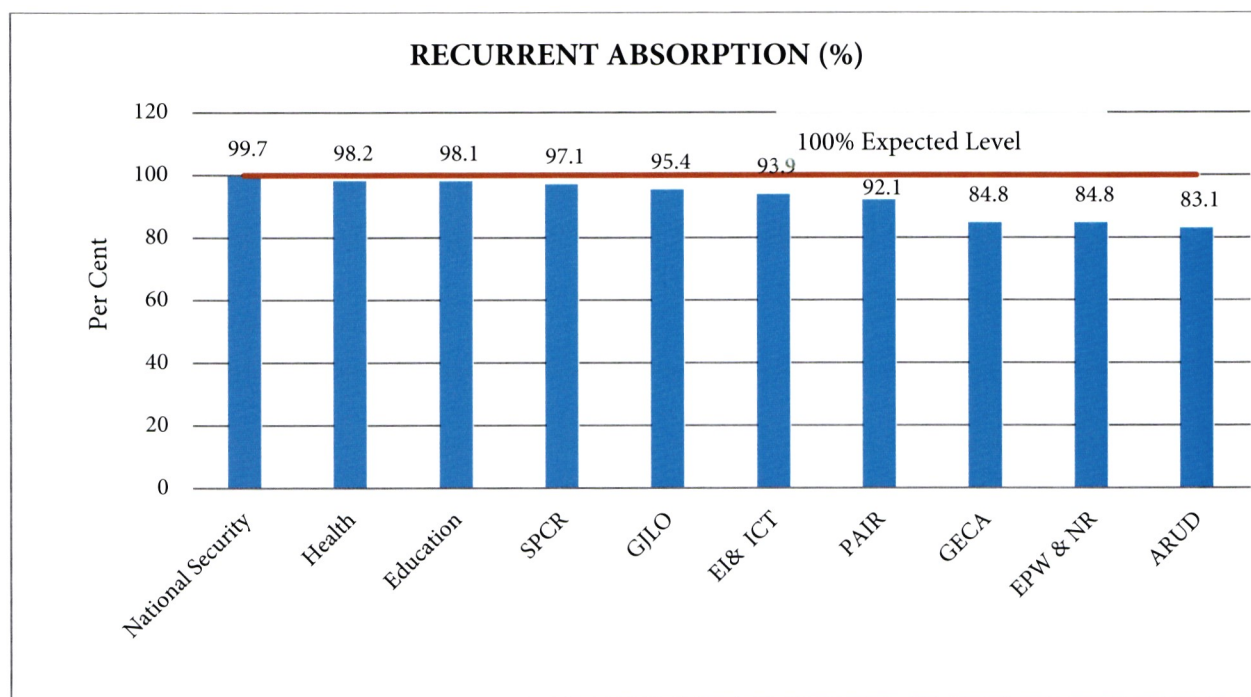
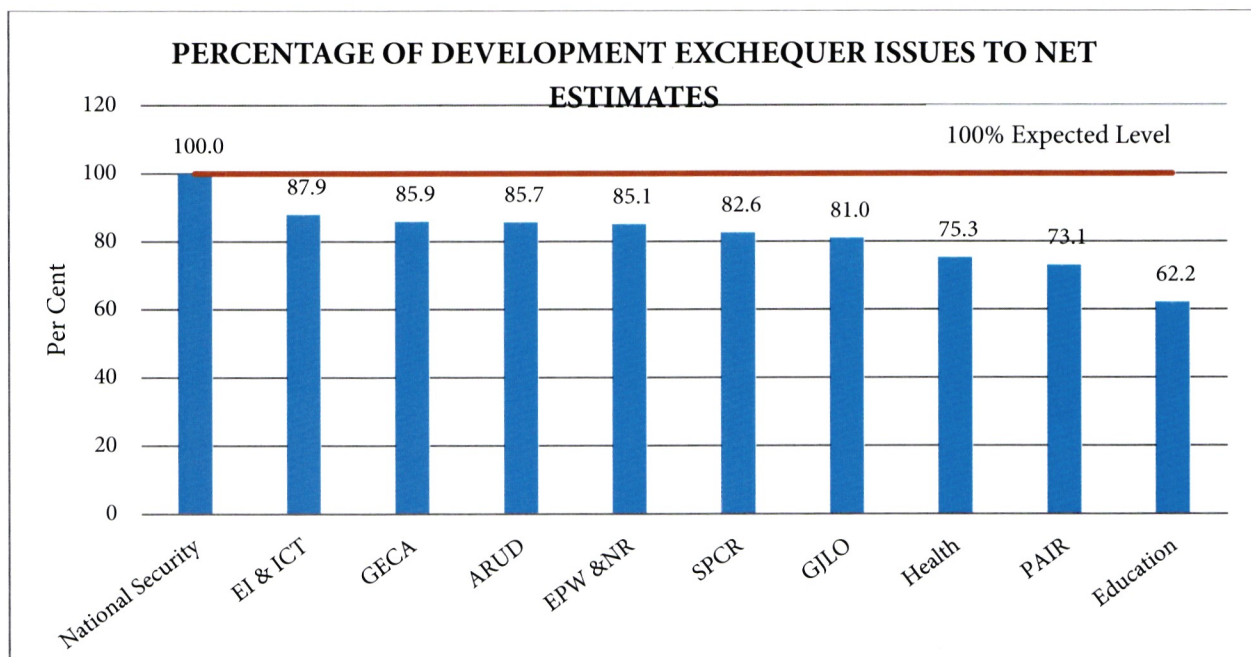


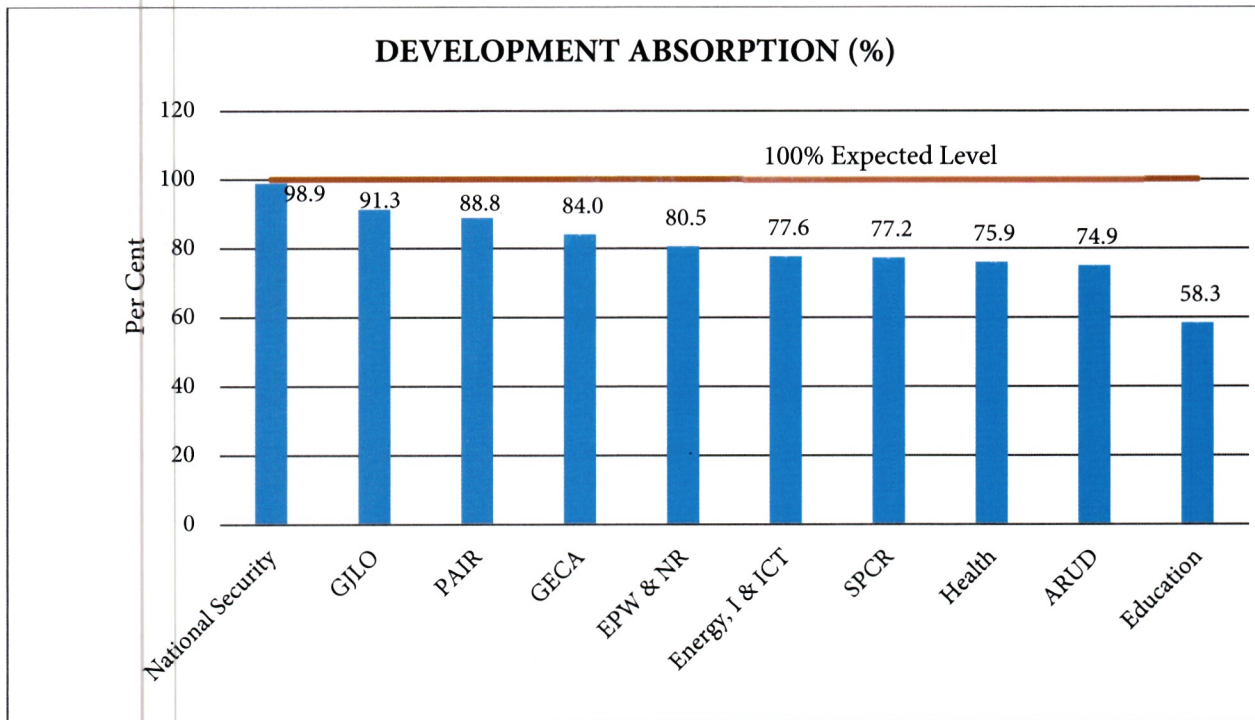
**TOP 10 SPENDING MDAs RECURRENT EXPENDITURE IN FY 2021/22
(Kshs.Bn)**











FY 2021/22 REVISED GROSS BUDGET BY SECTORS



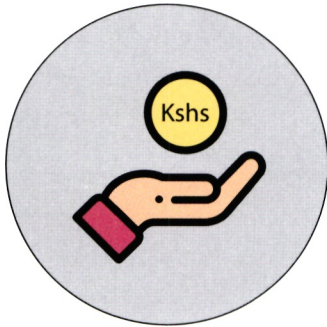
Agriculture Rural & Urban Development
Kshs.68.9 Bn



Energy, Infrastructure & ICT
Kshs.447.89 Bn



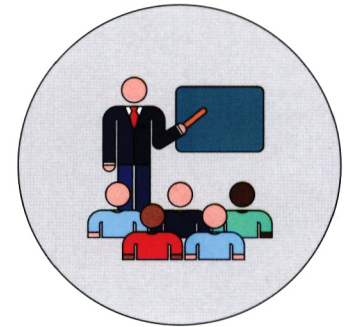
Public Administration and International Relations
Kshs.358.30 Bn



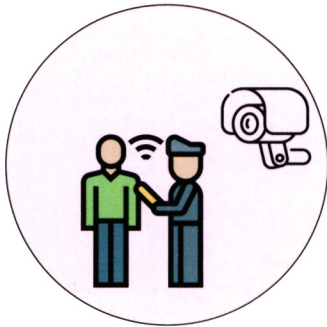
General Economics & Commercial Affairs
Kshs.25.56 Bn



Health
Kshs.130.47 Bn



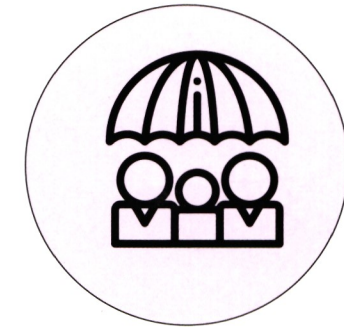
Education
Kshs.527.28 Bn



National Security
Kshs.183.96 Bn



Governance, Justice, Law & Order
Kshs.233.12 Bn



Social Protection, Culture & Recreation - ***Kshs.75.03 Bn***



Environment Protection , Water & Natural Resources -
Kshs.102.12 Bn

1 INTRODUCTION

The OCoB is established under Article 228 of the Constitution of Kenya. Its primary mandate is to oversee the implementation of the budgets of the National and County Governments by authorizing withdrawals from public funds under Articles 204, 206, and 207 of the Constitution and to report on the implementation of the budgets to each House of Parliament every four months. This report fulfils the requirements of Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, 2016, by presenting progress on the budget implementation by the National Government in FY 2021/22.

This report is organised into six chapters. Chapter one offers the introduction. Chapter two presents an analysis of receipts into the Consolidated Fund and exchequer issues to MDAs, Consolidated Fund Services (CFS), and County Governments. Exchequer issues to MDAs are disaggregated into development and recurrent votes and grouped under the sectors. Chapter three summarises the overall budget performance and MDAs expenditure analysis by economic items for development and recurrent vote. Consolidated Fund Services is presented under recurrent expenditure and comprise Public debt, Salaries and Allowances to Constitutional Office holders, and payments for Pensions and Gratuities.

Chapter four presents the financial performance of the sixty-eight (68) MDAs, which are grouped under ten sectors aligned to each MDA's functions. A new MDA (State Department of Implementation of Curriculum Reforms) under the Ministry of Education received funding in Supplementary Budget I of FY 2021/22. It was formed to coordinate the implementation of the Competence Based Curriculum (CBC) across Pre-primary, Primary, Secondary, and Tertiary Education levels (all under the National Government). The ten sectors according to the Classification of the Functions of the Government include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT), (iv) Environment Protection, Water and Natural Resources (EWNR), (v) General Economic and Commercial Affairs (GECA), (vi) Governance, Justice, Law, and Order (GJLO), (vii) Health, (viii) National Security, (ix) Public Administration and International Relations (PAIR), (x) Social Protection, Culture and Recreation (SPCR), sector.

Budget performance includes exchequer issues to net estimates and actual expenditure to gross estimates presented as a percentage of the annual estimates and referred to as the absorption rate. The gross estimate is the printed allocations to the MDAs, which includes funding by the Government and external resources, which may be in the form of Appropriations-in-Aid (A-I-A) or revenue either as a loan or grant. Net estimates represent financing by the government through the national exchequer.

Chapter five presents key issues that the Controller of Budget identified as hampering effective budget implementation in FY 2021/22, which are discussed to offer short- and long-term solutions. The chapter also recommends addressing the issues that inhibit efficient budget implementation. Chapter six provides a conclusion to the report.

Annexes support the chapters. A PDF version of this report is available on the COB website, <https://cob.go.ke>.

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

This chapter summarises the receipts into the Consolidated Fund and exchequer issues in FY 2021/22. Exchequer issues comprise disbursements by the National Treasury towards development expenditure, recurrent expenditure, and transfers to the forty-seven Counties.

2.2 Analysis of Revenue Estimates and Receipts into the Consolidated Fund

This section summarises the revenue estimates and receipts into the Consolidated Fund during FY 2021/22. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and is the account into which all money raised or received by or on behalf of the national government is deposited. It excludes monies reasonably excluded by an Act of Parliament and payable into other public funds established for a specific purpose or is retained by the State organ that received it to defray its expenses.

2.2.1 FY 2021/22 Revenue Estimates

The revenue estimates for FY 2021/22 were Kshs.3.19 trillion, revised to Kshs.3.28 trillion in Supplementary Budget I and Kshs.3.33 trillion in Supplementary Budget II compared to Kshs.2.94 trillion budgeted in FY 2020/21. To finance the budget, the government, through the National Treasury, budgeted to raise revenue from various sources, which included Tax revenue (Kshs.1.78 trillion), Non-tax revenue (Kshs.67.12 billion), Domestic borrowing (Kshs.1.02 trillion), External Loans and Grants (Kshs.421.19 billion) and other Domestic financings at Kshs.40.09 billion.

2.2.2 Receipts into the Consolidated Fund

In FY 2021/22, receipts into the Consolidated Fund were Kshs.3.06 trillion, representing 91.7 per cent of the revised annual target, an increase compared to Kshs.2.82 trillion (95.6 per cent of the yearly target) recorded in FY 2020/21. The receipts comprised opening balances from the previous financial year (FY 2020/21), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing, as presented in Table 2.1.

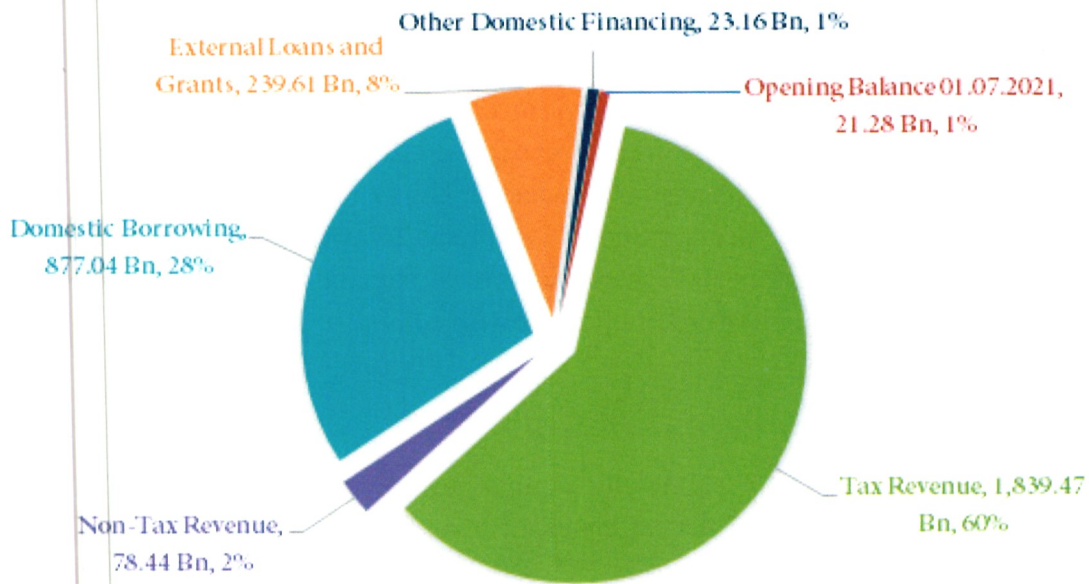
Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Original Revenue Estimates	Revised Estimates	Receipts as of 30 th June 2022	Performance Against Annual Target (%)	Contribution by Category (%)
Opening Balance 01.07.2021	-	-	21,280,300,708.13	-	0.7
Tax Revenue	1,707,432,569,865.77	1,784,391,587,415.97	1,839,473,162,334.40	103.1	60.2
Non-Tax Revenue	68,191,603,994.11	67,118,160,282.00	78,437,652,838.92	116.9	2.6
Domestic Borrowing	1,008,428,584,928.72	1,022,022,208,979.77	877,038,741,180.00	85.8	28.7
External Loans and Grants	379,659,517,890.95	421,189,913,530.81	239,611,979,668.50	56.9	7.8
Other Domestic Financing	29,292,582,362.45	40,092,582,362.45	23,160,317,235.05	57.8	0.8
Total	3,193,004,859,042.00	3,334,814,452,571.00	3,057,721,853,256.87	91.7	-

Source: National Treasury

The tax revenue category contributed the highest proportion to total receipts at 60.2 per cent. It is worth noting that the tax and non-tax revenue surpassed the revised target at 103.1 per cent and 116.9 per cent, respectively, as shown in Figure 2.1.

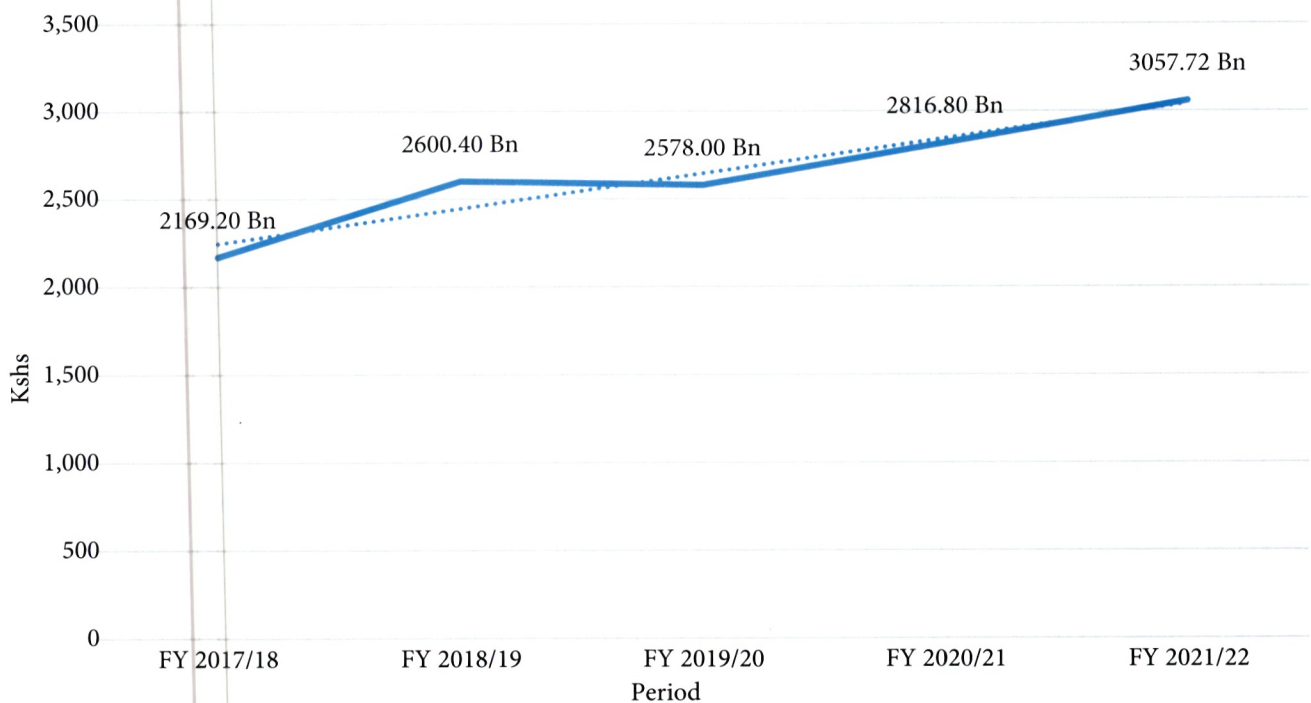
Figure 2.1: Contribution by Source to the Consolidated Fund



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund for the over five years from FY 2017/18 to FY 2021/22.

Figure 2.2: Receipts into the Consolidated Fund for the period between FY 2017/18 to FY 2021/22



Source: National Treasury

Trend analysis shows growth in receipts in FY 2021/22 compared to a similar time in FY 2020/21. Kenya Revenue Authority attributes the improved revenue performance in FY 2021/22 to enhanced tax compliance from taxpayers. The revenue performance is also consistent with the prevailing economic indicators, primarily the projected GDP growth of 5.9 per cent in FY 2021/22 compared to an increase of 2.9 per cent in FY 2020/21.

2.3 FY 2021/22 Overall Budget

The approved gross budget for FY 2021/22 amounted to Kshs.3.64 trillion, revised to Kshs.3.76 trillion in supplementary Budget I and Kshs.3.83 trillion in Supplementary Budget II. The original budget comprised Kshs.668.38 billion for development expenditure and was revised to Kshs.682.89 billion in Supplementary Budget I and Kshs.688.75 billion in Supplementary Budget II, Kshs.2.60 trillion for recurrent expenditure adjusted to Kshs.2.71 trillion in Supplementary Budget I and Kshs.2.77 trillion in Supplementary Budget II, and Kshs.370 billion to County Governments as shareable revenue from the national government. The revised budget represented a 12.1 per cent (Kshs.414.95 billion) growth compared to Kshs.3.29 trillion approved in FY 2020/21.

2.4 Exchequer Issues by the National Treasury

In FY 2021/22, total exchequer issues to MDAs and County governments amounted to Kshs.3.08 trillion, representing 92.3 per cent of the revised net estimates, compared to Kshs.2.80 trillion (94.9 per cent) of exchequer issues to revised net estimates issued in FY 2020/21. The change in the exchequer absorption is attributable to the decline in the exchequer issues for development expenditure and County governments. County governments did not receive their June 2022 shareable revenue except Mombasa County, which received its entire allocation of FY 2021/22. Table 2.2 summarises the exchequer issues in FY 2021/22.

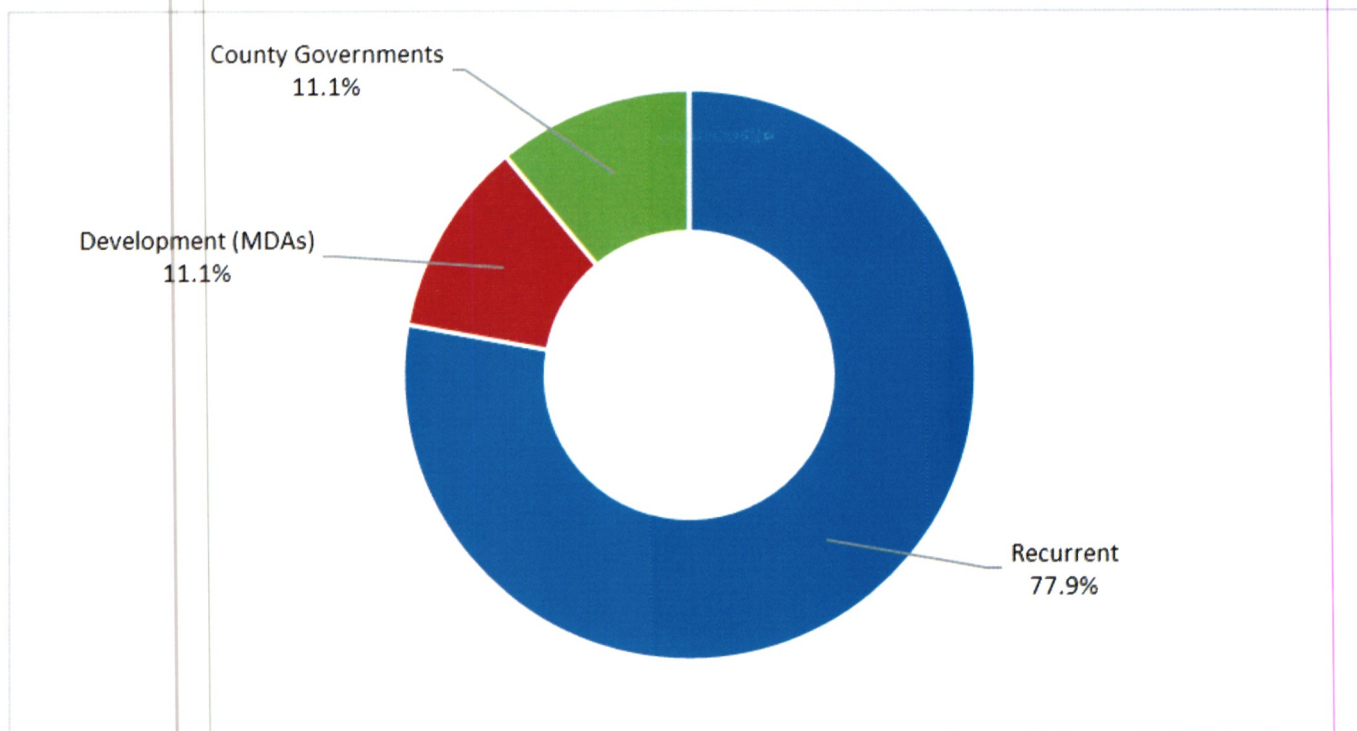
Table 2.2: Summary of Exchequer Issues

Vote	FY 2021/22 (Kshs. Bn)					FY 2020/21 (Kshs. Bn)				
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to revised net Estimates	% of Exchequer issues to total Issues	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	% of Exch. Issues to revised Net Estimates	% of Exchequer issues to total Issues
Recurrent	2,773.34	2,540.63	2,396.98	94.3	77.9	2,328.61	2,155.69	2,043.5	94.8	73.1
MDAs	1,463.87	1,231.16	1,205.91	97.9	39.2	1,258.43	1,085.51	1,067.69	98.4	38.2
CFS	1,309.49	1,309.47	1,191.07	91.0	38.7	1,070.18	1,070.18	975.81	91.2	34.9
Development (MDAs)	688.75	424.19	341.01	80.4	11.1	705.93	408.84	372.49	91.1	13.3
Sub-Total	3,462.09	2,964.81	2,737.99	92.3	88.9	3,034.54	2,564.53	2,415.99	94.2	86.4
County Governments	370.00	370.00	340.40	92.0	11.1	382.60	382.60	379.51	99.2	13.6
Grand Total	3,832.09	3,334.82	3,078.39	92.3	-	3,417.14	2,947.18	2,795.50	94.9	-

Source: National Treasury & OCOB

Further analysis from table 2.2 shows that the recurrent vote received the highest percentage of exchequer issues to net estimates at 94.3 per cent. In comparison, the development vote received the lowest at 80.4 per cent. The highest proportion went to recurrent vote at 77.9 per cent, while the county governments and development vote received the lowest at 11.1 per cent. Figure 2.3 illustrates Vote proportions of exchequer issues in FY 2021/22.

Figure 2.3: Proportion of Exchequer Issues by Vote



Source: National Treasury

2.5 Exchequer Issues by Sector.

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

The ten sectors are (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology (EI&ICT), (iv) Environment Protection, Water and Natural Resources (EPW&NR) (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) and (x) Social Protection, Culture and Recreation (SPCR).

In FY 2021/22, exchequer issues to MDAs amounted to Kshs.1.55 trillion, representing 93.4 per cent of the revised net estimates, compared to 96.4 per cent (Kshs.1.44 trillion) recorded in FY 2020/21. Table 2.3 summarises the sector's exchequer issues in FY 2021/22.

Table 2.3: Exchequer Issues by Sector

Sector	FY 2021/22 (Kshs. Bn)				FY 2020/21 (Kshs. Bn)			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net estimates
ARUD	68.90	57.87	51.74	89.4	67.09	49.08	48.08	98.0
EI & ICT	363.47	143.98	128.28	89.1	425.03	163.75	156.86	95.8
GECA	25.56	17.28	16.13	93.3	25.44	18.81	18.31	97.3
Health	130.47	96.58	84.64	87.6	121.75	84.53	72.40	85.6
Education	527.28	476.55	466.64	97.9	489.35	443.54	441.73	99.6
GJLO	233.12	228.36	219.32	96.0	199.10	195.27	193.53	99.1
PAIR	358.30	278.85	236.18	84.7	302.67	267.35	240.76	90.1
National Security	183.96	183.89	181.88	98.9	167.81	161.07	160.67	99.8
SPCR	75.03	57.88	54.86	94.8	59.95	50.75	48.38	95.3
EPW&NR	186.53	114.10	107.26	94.0	106.16	60.20	59.44	98.7
Total	2,152.62	1,655.35	1,546.92	93.4	1,964.36	1,494.35	1,440.17	96.4

Source: National Treasury

The National Security sector received the highest proportion of exchequer issues to revised net estimates at 98.9 per cent, while the PAIR sector received the lowest exchequer issues at 84.7 per cent. The PAIR performance was attributed to low development exchequer by the National Treasury (at 56.4 per cent), Public Service Commission (at 33.6 per cent), and Parliamentary Joint Services (at 71.5 per cent).

2.5.1 Development Exchequer Issues by Sector

In FY 2021/22, the gross allocation to the development budget was Kshs.668.38 billion, revised to Kshs.682.89 billion in Supplementary Budget I and Kshs.688.75 billion in Supplementary Budget II, representing 32 per cent of the gross ministerial budget, compared to Kshs.705.93 billion allocated in FY 2020/21. Further analysis shows that the development vote received 19.9 per cent of the national budget. Table 2.4 shows sectoral development gross estimates and exchequer issues in FY 2021/22.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	FY 2021/22 (Kshs. Bn)				FY 2020/21 (Kshs. Bn)			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates	Gross estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net Estimates
ARUD	43.33	39.86	34.15	85.7	35.05	19.69	18.75	95.2
EI & ICT	247.66	118.15	103.88	87.9	326.82	147.94	141.24	95.5
GECA	8.40	8.02	6.89	85.9	10.41	9.21	8.72	94.7
Health	63.81	48.37	36.43	75.3	53.71	37.96	27.49	72.4
Education	22.98	19.83	12.33	62.2	19.83	13.16	12.35	93.9
GJLO	12.22	10.28	8.33	81.0	7.09	5.91	5.41	91.4
PAIR	175.96	119.83	87.56	73.1	142.12	119.99	106.50	88.8
National Security	6.15	6.08	6.08	100.0	9.74	3.00	3.00	100.0
SPCR	31.77	16.21	13.39	82.6	20.95	13.16	10.96	83.3
EPW&NR	76.48	37.57	31.97	85.1	80.21	38.82	38.07	98.1
Total	688.75	424.19	341.01	80.4	705.93	408.84	372.49	91.1

Source: National Treasury

Total development exchequer issues in FY 2021/22 amounted to Kshs.341.01 billion, representing 80.4 per cent of the revised net estimates, a decline compared to 91.1 per cent (Kshs.372.49 billion) in FY 2020/21. Analysis of exchequer issues towards development expenditure by sector shows that the National Security sector received the highest proportion of exchequer issues to revised net estimates at 100 per cent. In comparison, the Education sector received the lowest at 62.2 per cent. Table 2.5 shows development exchequer issues to the MDAs under each of the ten sectors in FY 2021/22.

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

Vote	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	2.29	2.29	2.04	89.0
State Department for Livestock.	2.86	2.73	1.99	72.7
State Department for Crop Development and Agricultural Research	31.71	29.46	26.01	88.3
State Department for Fisheries, Aquaculture and the Blue Economy	5.99	4.90	3.66	74.7
State Department for Co-operatives	0.43	0.43	0.43	99.1
National Lands Commission	0.04	0.04	0.03	65.5
Sub Total	43.33	39.86	34.15	85.7
Energy, Infrastructure, and Information Communication Technology				
State Department of Infrastructure	156.53	79.47	75.14	94.5
State Department of Transport	0.98	0.98	0.41	41.5
State Department for Shipping and Maritime.	0.58	0.01	0.01	100.0
State Department for Housing & Urban Development	14.12	13.07	8.81	67.4
State Department for Public Works	1.03	0.86	0.82	95.7

Vote	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
State Department of Information Communications & Technology & Innovation	18.37	3.58	2.12	59.3
State Department for Broadcasting & Telecommunications	0.40	0.40	0.38	95.0
Ministry of Energy	49.20	15.65	12.26	78.3
Ministry of Petroleum and Mining	2.46	0.35	0.25	72.8
State Department for Youth Affairs	3.98	3.78	3.69	97.5
Sub Total	247.66	118.15	103.88	87.9
General Economics and Commercial Affairs				
State Department for Trade	2.39	2.39	2.39	100.0
State Department for Industrialization	2.99	2.79	1.91	68.6
State Department for Regional and Northern Corridor Development	2.55	2.37	2.12	89.3
State Department for Tourism	0.48	0.48	0.47	99.3
Sub Total	8.40	8.02	6.89	85.9
Health				
Ministry of Health	63.81	48.37	36.43	75.3
Sub Total	63.81	48.37	36.43	75.3
Education				
State Department for Vocational and Technical Training	4.01	1.91	1.20	62.8
State Department for University Education	4.35	3.56	3.52	98.9
State Department for Early Learning & Basic Education	14.10	13.87	7.33	52.9
Teachers Service Commission	0.52	0.50	0.27	55.5
Sub Total	22.98	19.83	12.33	62.2
Governance, Justice, Law, and Order				
State Department for Interior and Citizen Services	8.50	7.27	6.34	87.2
State Department for Correctional Services	0.63	0.36	0.32	89.7
State Law Office and Department of Justice	0.14	0.14	0.09	64.2
The Judiciary	2.59	2.15	1.31	61.0
Ethics & Anti-Corruption Commission	0.07	0.07	0.04	54.4
Office of the Director of Public Prosecutions	0.15	0.15	0.12	76.7
Independent Electoral and Boundaries Commission	0.13	0.13	0.11	89.3
National Gender & Equality Commission	0.01	0.01	-	-
Sub Total	12.22	10.28	8.33	81.0
Public Administration and International Relations				
The Executive Office of the President	11.67	3.64	2.83	77.9
State Department for Devolution	1.24	1.24	1.08	87.2
State Department for Planning	47.65	47.55	44.57	93.7
Ministry of Foreign Affairs	1.30	1.30	1.25	96.6
The National Treasury	111.01	63.11	35.61	56.4
State Department for Public Service	0.67	0.57	0.48	84.9
Parliamentary Joint Services	2.40	2.40	1.72	71.5
Public Service Commission	0.02	0.02	0.01	33.6
Auditor General	0.01	0.01	0.01	100.0
Sub Total	175.96	119.83	87.56	73.1
National Security				
Ministry of Defence	6.15	6.08	6.08	100.0
Sub Total	6.15	6.08	6.08	100.0

Vote	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Social Protection, Culture, and Recreation				
State Department for Development for the ASALs	9.88	9.87	9.09	92.1
State Department for Sports	15.17	0.17	0.16	98.1
State Department for Culture and Heritage	0.07	0.07	0.07	100.0
State Department for Labour	0.87	0.87	0.43	50.2
State Department for Social Protection	3.31	2.87	1.28	44.4
State Department for Gender	2.48	2.36	2.36	99.9
Sub Total	31.77	16.21	13.39	82.6
Environment Protection, Water and Natural Resources				
Ministry of Water and Sanitation and Irrigation	71.58	33.27	28.65	86.1
Ministry of Environment and Forestry	4.08	3.50	2.56	73.1
State Department for Wildlife	0.82	0.80	0.76	95.0
Sub Total	76.48	37.57	31.97	85.1
Grand Total	688.75	424.19	341.01	80.4

Source: National Treasury

2.5.2 Recurrent Exchequer Issues by Sector

In FY 2021/22, the gross ministerial recurrent budget amounted to Kshs.1.27 trillion, revised to Kshs.1.40 trillion in Supplementary Budget I and Kshs1.46 trillion in Supplementary Budget II, representing 68 per cent of the ministerial expenditure allocation, compared to Kshs.1.26 trillion allocated in FY 2020/21. Further analysis shows that recurrent ministerial expenditure allocation was 42.3 per cent of the national budget. Table 2.6 shows the sectorial recurrent estimates and exchequer issues in FY 2021/22.

Table.2.6: Sectoral Recurrent Estimates and Exchequer issues

Name of the Sector	FY 2021/22 (Kshs. Bn)				FY 2020/21 (Kshs. Bn)			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues as % of Revised Net estimates
ARUD	25.57	18.01	17.59	97.7	32.04	29.38	29.34	99.8
EI & ICT	200.22	82.91	81.30	98.1	98.21	15.82	15.62	98.8
GECA	17.16	9.26	9.24	99.8	15.03	9.61	9.59	99.8
Health	66.66	48.21	48.21	100.0	68.03	46.58	44.90	96.4
Education	504.31	456.72	454.31	99.5	469.53	430.38	429.38	99.8
GJLO	220.90	218.08	210.99	96.7	192.01	189.35	188.12	99.4
PAIR	182.34	159.02	148.61	93.5	160.55	147.36	134.26	91.1
National Security	177.81	177.81	175.80	98.9	158.07	158.07	157.67	99.7
SPCR	43.26	41.67	41.47	99.5	39.00	37.58	37.42	99.6
EPW&NR	25.64	19.45	18.39	94.6	25.95	21.38	21.36	99.9
Total	1,463.87	1,231.16	1,205.91	97.9	1,258.43	1,085.51	1,067.69	98.4

Source: National Treasury & OCOB

Total exchequer issues towards recurrent ministerial expenditure in FY 2021/22 amounted to Kshs.1.21 trillion, representing 97.9 per cent of the revised net estimates, compared to 98.4 per cent (Kshs.1.07 trillion) recorded in FY 2020/21.

A review of MDA's recurrent exchequer issues in the period under review shows that the Health sector received the highest percentage of exchequer issues at 100 per cent. In contrast, the PAIR sector received the lowest proportion at 93.5 per cent. Table 2.7 shows recurrent exchequer issues to the MDAs in each of the ten sectors in FY 2021/22.

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

Vote	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	3.17	3.14	3.14	100.0
State Department for Livestock.	3.61	2.49	2.15	86.3
State Department for Crop Development and Agricultural Research	13.36	8.02	7.96	99.3
State Department for Fisheries, Aquaculture and the Blue Economy	2.24	2.23	2.20	98.9
State Department for Cooperatives	1.49	0.45	0.45	100.0
National Land Commission	1.69	1.69	1.69	100.0
Sub - Total	25.57	18.01	17.59	97.7
Energy, Infrastructure, and ICT				
State Department of Infrastructure	74.06	1.46	1.35	92.3
State Department of Transport	10.37	1.69	0.32	19.1
State Department for Shipping and Maritime.	2.10	0.48	0.48	100.0
State Department for Housing & Urban Development	1.39	1.39	1.39	99.9
State Department for Public Works	3.09	2.27	2.27	100.0
State Department of Information Communications & Technology & Innovation	1.80	1.73	1.70	98.0
State Department for Broadcasting & Telecommunications	7.65	4.98	4.98	100.0
Ministry of Energy	16.40	10.75	10.75	100.0
Ministry of Petroleum and Mining	81.95	56.74	56.64	99.8
State Department for Youth Affairs	1.42	1.42	1.42	99.8
Sub - Total	200.22	82.91	81.30	98.1
General Economics and Commercial Affairs				
State Department for Trade	2.55	2.49	2.49	99.9
State Department for Industrialization	3.30	2.34	2.34	100.0
State Department for East African Community	0.61	0.61	0.61	99.8
State Department for Regional and Northern Corridor Development	2.96	2.48	2.47	99.6
State Department for Tourism	7.74	1.34	1.34	99.6
Sub - Total	17.16	9.26	9.24	99.8
Health				
Ministry of Health	66.66	48.21	48.21	100.0
Sub - Total	66.66	48.21	48.21	100.0
Education				
State Department for Vocational and Technical Training	19.04	14.07	13.61	96.8
State Department for University Education	101.36	60.93	60.93	100.0
State Department for Early Learning & Basic Education	93.26	91.83	91.06	99.2
State Department for Post Training and Skills Development	0.23	0.23	0.22	96.0
State Department for Implementation of Curriculum Reforms	0.09	0.09	0.09	100.0
Teachers Service Commission	290.32	289.57	288.40	99.6

Vote	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Sub - Total	504.31	456.72	454.31	99.5
Governance, Justice, Law, and Order				
State Department for Interior and Citizen Services	134.36	132.25	129.64	98.0
State Department for Correctional Services	28.52	28.52	28.04	98.3
State Law Office and Department of Justice	5.11	4.50	4.46	99.0
The Judiciary	15.97	15.97	15.71	98.4
Ethics & Anti-Corruption Commission	3.52	3.52	3.52	99.9
Office of the Director of Public Prosecutions	3.33	3.33	3.32	99.8
Office of the Registrar of Political Parties	3.31	3.31	3.17	95.8
Witness Protection Agency	0.49	0.49	0.49	100.0
Kenya National Commission on Human Rights	0.40	0.40	0.40	99.4
Independent Electoral and Boundaries Commission	23.04	22.94	19.53	85.1
Judicial Service Commission	0.62	0.62	0.58	94.3
National Police Service Commission	0.86	0.86	0.81	94.3
National Gender & Equality Commission	0.44	0.44	0.43	98.3
Independent Police Oversight Authority	0.93	0.93	0.88	94.7
Sub - Total	220.90	218.08	210.99	96.7
Public Administration and International Relations				
The Executive Office of the President	30.71	18.57	15.68	84.5
State Department for Devolution	3.56	3.16	3.08	97.3
State Department for Planning	3.98	3.91	3.91	100.0
Ministry of Foreign Affairs	18.70	18.36	17.98	97.9
The National Treasury	59.10	51.66	50.19	97.2
State Department for Public Service	19.49	16.89	16.67	98.7
Parliamentary Service Commission	6.96	6.96	6.22	89.4
National Assembly	23.37	23.37	19.98	85.5
Parliamentary Joint Services	5.67	5.64	4.99	88.6
The Commission on Revenue Allocation	0.45	0.45	0.43	97.0
Public Service Commission	2.37	2.37	2.29	96.5
Salaries & Remuneration Commission	0.62	0.62	0.62	99.9
Auditor General	6.08	5.79	5.30	91.7
Controller of Budget	0.65	0.65	0.64	99.2
The Commission on Administrative Justice	0.62	0.62	0.61	97.7
Sub Total	182.34	159.02	148.61	93.5
National Security				
Ministry of Defence	130.61	130.61	128.60	98.5
National Intelligence Service	47.20	47.20	47.20	100.0
Sub Total	177.81	177.81	175.80	98.9
Social Protection, Culture, and Recreation				
State Department for Development for the ASALs	1.07	1.07	1.07	100.0
State Department for Sports	1.31	1.17	1.14	97.9
State Department for Culture and Heritage	3.09	2.77	2.76	99.7
State Department for Labour	2.74	1.83	1.82	99.3
State Department for Social Protection	33.90	33.82	33.67	99.5
State Department for Gender	1.14	1.00	1.00	99.2

Vote	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Sub Total	43.26	41.67	41.47	99.5
Environment Protection, Water and Natural Resources				
Ministry of Water and Sanitation and Irrigation	6.29	3.91	3.85	98.6
Ministry of Environment and Forestry	10.53	9.26	9.23	99.7
State Department for Wildlife	8.82	6.29	5.31	84.4
Total	25.64	19.45	18.39	94.6
Grand Total	1,463.87	1,231.16	1,205.91	97.9

Source: National Treasury & OCOB

2.5.3 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2021/22 amounted to Kshs.1.33 trillion, revised to Kshs.1.31 trillion in Supplementary Budget II, representing 37.8 per cent of the revised gross national budget, an increase compared to Kshs.1.07 trillion allocated in FY 2020/21. Table 2.8 shows the exchequer issues to CFS in FY 2021/22.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	FY 2021/22 (Kshs. Million)			FY 2020/21 (Kshs. Million)		
	Revised Net Estimates	Exchequer Issues	% of Exchequer to Revised estimates	Revised estimates	Exchequer Issues	% of Exchequer to Revised estimates
Public Debt	1,151,292.50	1,042,241.89	90.5	954,866.22	862,833.16	90.4
Pensions and Gratuities	153,639.59	145,633.27	94.8	111,142.48	110,355.25	99.3
Salaries, Allowances & Miscellaneous Services (SAM)	4,558.37	3,195.24	70.1	4,167.41	2,620.16	62.9
Subscriptions to International Organizations	0.50	-	0.0	0.50	-	0.0
Total	1,309,490.96	1,191,070.40	91.0	1,070,176.61	975,808.57	91.2

Source: National Treasury & OCOB

In FY 2021/22, exchequer issues to CFS were Kshs.1.19 trillion, representing 91 per cent of the revised net estimates, compared to 91.2 per cent (Kshs.975.81 billion), recorded in FY 2020/21. Pensions and Gratuities received the highest percentage of exchequer issues to net estimates at 94.8 per cent. At the same time, Salaries, Allowances & Miscellaneous Services (SAM) had the lowest at 70.1 per cent. In absolute terms, Public debt took up the highest amount at Kshs 1,042, Tn.

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents the budget performance summary for FY 2021/22, comprising development and recurrent expenditure for both National and County Governments. The Consolidated Fund Services is discussed under recurrent expenditure and provides information on Public debt, Pensions, and Gratuities, as well as Salaries and Allowances to Constitutional Office holders and miscellaneous services. The chapter also presents expenditure breakdown by budget items for the development and recurrent votes as well as MDAs pending bills status as of 30th June 2022.

3.2 Overall Government Budget Performance

The approved gross budget for the National and County governments for FY 2021/22 was Kshs.3.77 trillion, revised to Kshs.3.92 trillion in Supplementary Budget I and Kshs.4.0 trillion in Supplementary Budget II. The gross budget is comprised of Kshs.668.38 billion for Ministerial development expenditure, revised to Kshs.682.89 billion in Supplementary Budget I and Kshs.688.75 billion in Supplementary Budget II (see Annex I, referenced on page 86), Kshs.1.27 trillion for recurrent ministerial expenditures adjusted to Kshs.1.40 trillion in Supplementary Budget I and Kshs.1.46 in Supplementary Budget II (see Annex II, referenced on page 89), Kshs.1.33 trillion for CFS revised to Kshs.1.31 trillion in Supplementary Budget I and Kshs.1.31 trillion in Supplementary Budget II. County Governments' gross budget was Kshs.535.74 billion, comprising an opening balance of Kshs.65.44 billion, Own Source Revenue of Kshs.60.42 billion, Conditional Grants of Kshs.39.88 billion, and Kshs.370 billion as the equitable share from the National government.

Table 3.1 shows the overall budget performance of the National government and County governments.

Table 3.1: Overall Budget Performance

VOTE	FY 2021/22 (Kshs. Bn)						FY 2020/21 (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Cumulative Exchequer Issues	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	2,773.34	2,540.63	2,396.98	2,401.69	94.3	86.6	2,328.61	2,155.69	2,043.5	2,030.84	94.8	87.2
: MDAs	1,463.87	1,231.16	1,205.91	1,405.74	97.9	96.0	1,258.43	1,085.51	1,067.69	1,152.06	98.4	91.5
: CFS	1,309.47	1,309.47	1,191.07	995.95	91.0	76.1	1,070.18	1,070.18	975.81	878.78	91.2	82.1
Development	688.75	424.19	341.01	553.37	80.4	80.3	705.93	408.84	372.49	561.52	91.1	79.5
Sub-totals	3,462.09	2,964.81	2,737.99	2,955.07	92.3	85.4	3,034.54	2,564.33	2,415.99	2,592.36	94.2	85.4
County Governments	535.74	535.74	409.44	400.96	76.4	74.8	501.74	501.74	404.97	398.01	80.7	79.3
: Recurrent	342.21	342.21	315.25	302.49	92.1	88.4	314.88	314.86	290.87	281.95	92.4	89.5
: Development	193.53	193.53	94.18	98.47	48.7	50.9	186.86	186.86	114.09	116.07	61.1	62.1
Grand Total	3,997.83	3,500.55	3,147.43	3,356.03	89.9	83.9	3,536.28	3,066.07	2,820.96	2,990.37	92.0	84.6

Source: National Treasury, OCOB, MDAs & County Treasuries

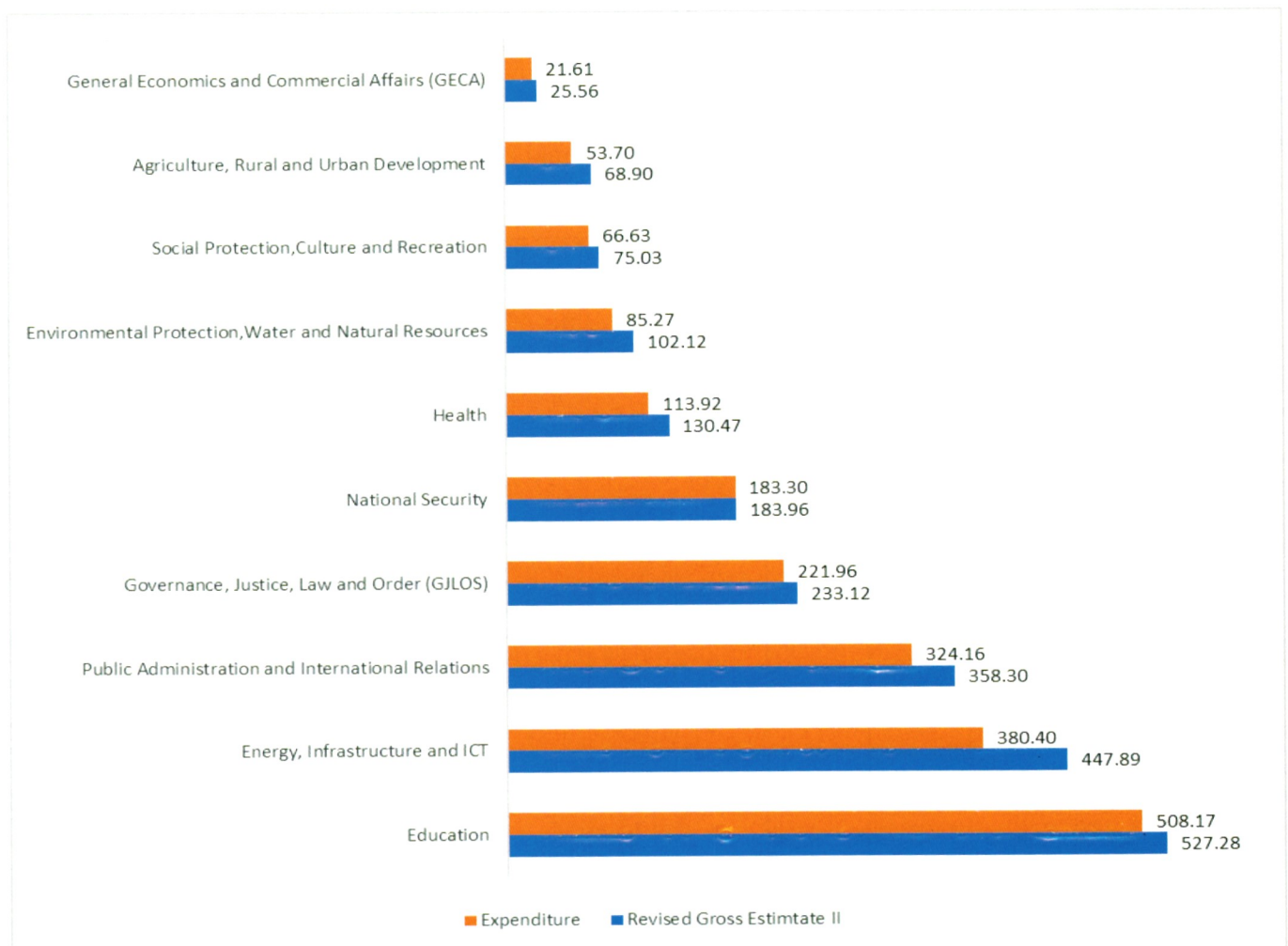
The gross exchequer for the National and County Governments was Kshs.3.15 trillion, out of which Kshs.3.08 trillion was funded by the National Treasury, representing 92.3 per cent of the revised net estimates, compared to 94.9 per cent recorded in FY 2020/21. The exchequer issues comprised Kshs.341.01 billion (80.4 per cent) for ministerial development expenditure, Kshs.2.4 trillion for recurrent expenditure (94.3 per cent), and Kshs.409.44 billion for the county governments (76.4 per cent). The recurrent exchequer comprised of Kshs.1.21 trillion for MDAs recurrent expenditure and Kshs.1.19 trillion to CFS, respectively.

Gross expenditure for the National and County Governments was Kshs.3.36 trillion, recording an absorption rate of 83.9 per cent, compared to 84.6 per cent recorded in FY 2020/21. National government gross expenditure amounted to Kshs.2.96 trillion (absorption rate of 85.4 per cent), comprising MDAs’ development expenditure at Kshs.553.37 billion (absorption rate of 80.3 per cent), MDAs’ recurrent expenditure at Kshs.1.41 billion (absorption rate of 96.0 per cent) and Consolidated Fund Services at Kshs.995.95 billion (76.1 per cent).

Gross county governments expenditure was Kshs.400.96 billion representing an absorption of 74.8 per cent. This comprised development expenditure amounting to Kshs.98.47 billion and recurrent expenditure at Kshs.302.49 billion representing absorption rates of 50.9 per cent and 88.4 per cent, respectively.

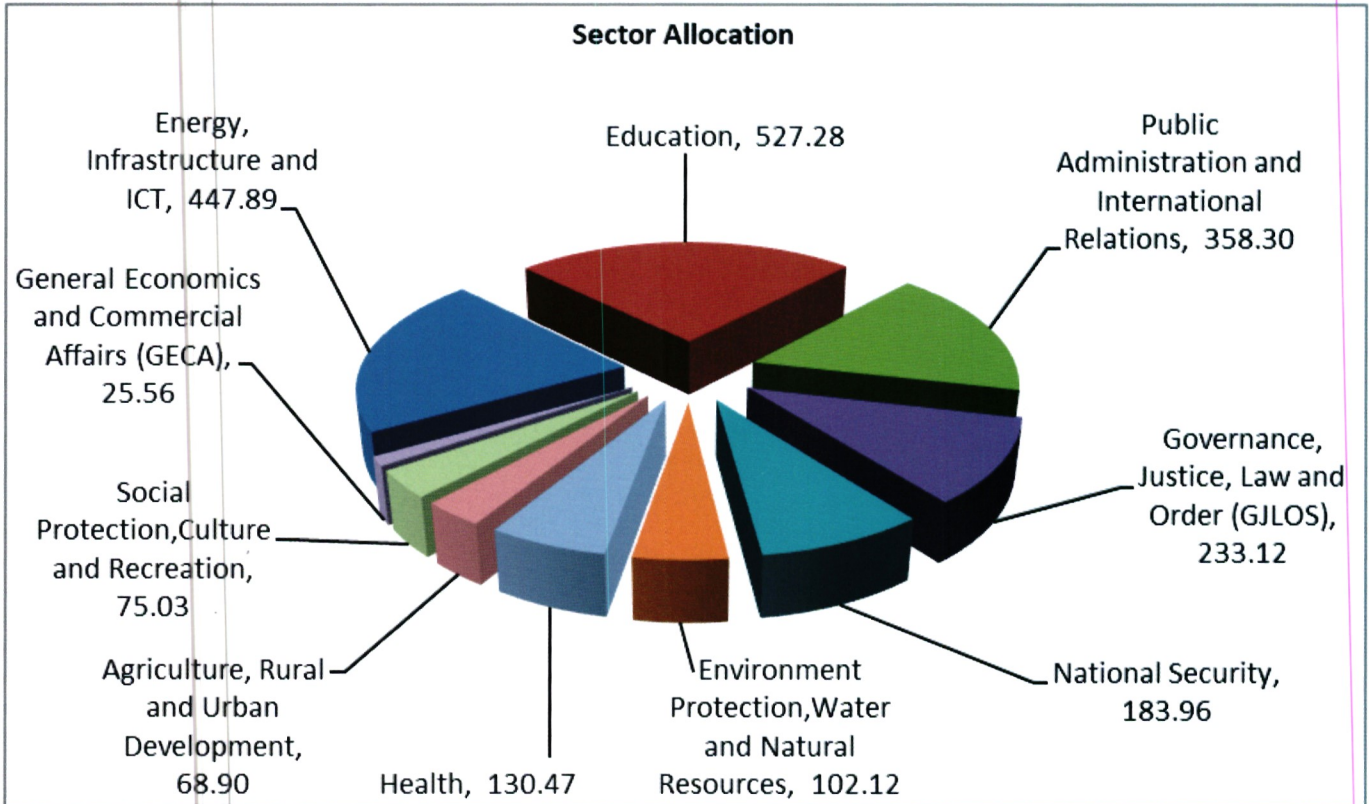
Figure 3.1, Figure 3.2, and Figure 3.3 compares annual budget allocations and spending by sector in FY 2021/22.

Figure 3.1: Comparison of Annual Budget and Expenditure by Sector



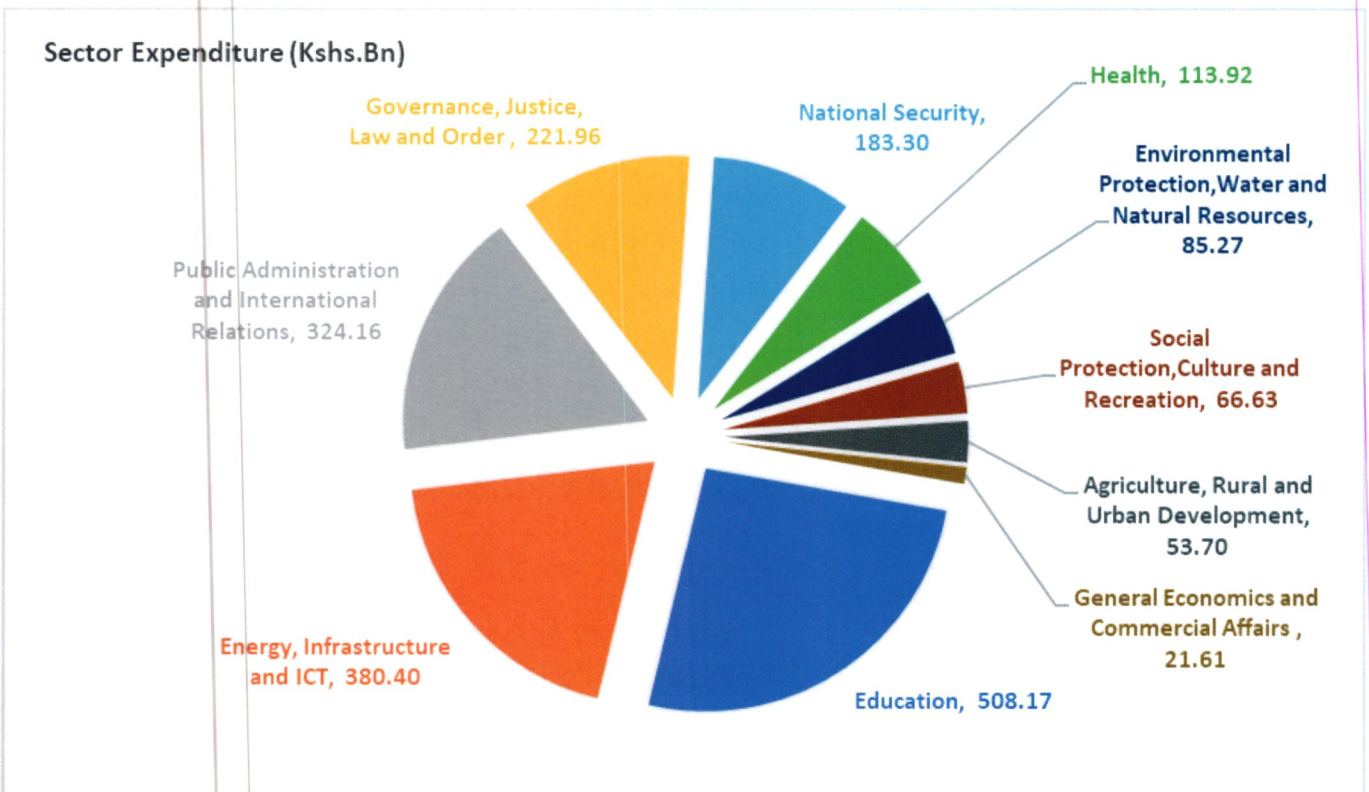
Source: MDAs & National Treasury

Figure 3.2: Annual Allocation by Sectors FY 2021/22 (Kshs. Billion)



Source: MDAs & National Treasury

Figure 3.3: Proportion of Expenditure by Sector in FY 2021/22 (Kshs. Billion)



Source: MDAs & National Treasury

3.3 Consolidated Fund Services Budget Performance

Budget allocation to the CFS in FY 2021/22 amounted to Kshs.1.33 trillion, revised to Kshs.1.31 trillion in Supplementary Budget I and Supplementary Budget II, respectively, representing 34.2 per cent of the gross national budget, compared to Kshs.1.07 trillion allocated in FY 2020/21. Table 3.2 summarises the CFS performance in FY 2021/22.

Table 3.2: CFS Budget Performance in FY 2021/22

CFS Category	Printed Gross Estimates (Kshs. Million)	Revised Estimates II (Kshs. Million)	Exchequer Issues (Kshs. Million)	Cumulative Expenditure (Kshs. Million)	Expenditure as % of Revised estimates
Public Debt	1,169,165.03	1,151,292.50	1,042,241.89	847,145.00	73.6
Pensions and Gratuities	153,639.59	153,639.59	145,633.27	145,633.27	94.8
Salaries & Allowances and Miscellaneous Services	4,414.94	4,558.37	3,195.24	3,174.87	70.0
Subscriptions to International Organizations	0.50	0.50	-	-	-
Total	1,327,220.07	1,309,490.96	1,191,070.40	995,953.15	76.1%

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.995.95 billion, representing 76.1 per cent of the CFS revised estimates, compared to Kshs.878.78 billion (82.1 per cent) recorded in FY 2020/21. In the analysis of CFS performance. The Controller of Budget noted an overall growth in CFS payments over the period, which is attributable to the introduction of the Public Service Superannuation scheme in FY 2021/22 under the Pension & Gratuities Vote that was not there in the previous financial years. There was also an observed increase in public debt interest payments from Kshs.458.74 billion in FY 2020/21 to Kshs.605.28 billion in FY 2021/22. In addition, public debt redemptions increased from Kshs.499.66 billion in FY 2020/21 to Kshs.546.01 billion in FY 2021/22.

3.3.1 Public Debt

As of 30th June 2022, the Public debt stock stood at Kshs.8.45 trillion, comprising 50.7 per cent due to external lenders and 49.3 per cent due to domestic lenders. Table 3.3 represents the public debt position as of 30th June 2022.

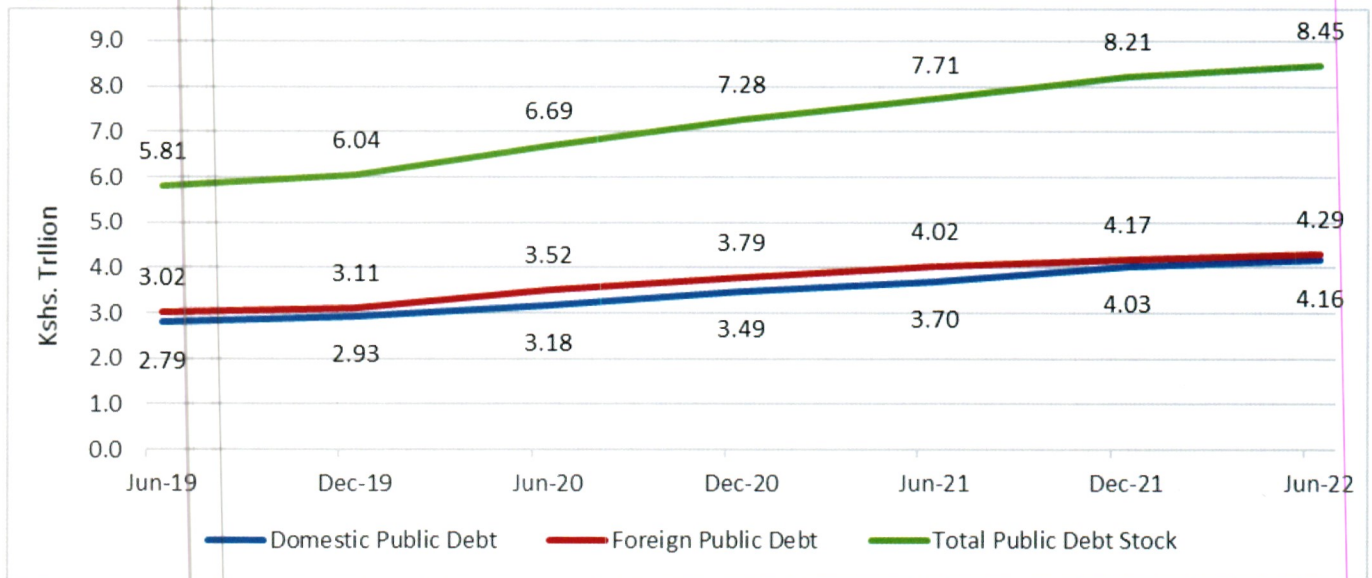
Table 3.3: Overall Public Debt Position as of 30th June 2022

Category	Amount (Kshs. Million)	Percentage (%)
External Debt		
Bilateral	1,173,230	13.9
Multilateral	1,924,023	22.8
Commercial Banks	1,181,325	14.0
Suppliers Credits	12,154	0.1
Sub-Total External Debt	4,290,732	50.7
Domestic Debt		
Central Bank	84,965	1.0
Commercial Banks	1,892,268	22.4
Sub-total: Banks	1,977,233	23.4
Non-bank	2,156,665	25.5
Others (Non-residents)	30,181	0.4
Sub-Total Domestic	4,164,079	49.3
Grand Total	8,454,811	100.0

Source: National Treasury

Public debt recorded a 9.6 per cent growth from Kshs.7.71 trillion reported on 30th June 2021. Figure 3.4 shows the trend in public debt stock from 30th June 2019 to 30th June 2022.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The allocation towards servicing the public debt in FY 2021/22 amounted to Kshs.1.17 trillion, representing 88.1 per cent of the CFS budget allocation, compared to Kshs.958.87 billion (89.2 per cent) allocated in FY 2020/21. The total public debt is comprised of Kshs.608.90 billion for loan redemptions and Kshs.560.26 billion for interest payments revised to Kshs.1.15 trillion in Supplementary Budget I and Supplementary Budget II, respectively. The figure was revised to Kshs.546.01 billion for loan redemptions and Kshs.605.28 billion for interest payments in Supplementary Budget II, respectively. Redemptions comprised Kshs.202.07 billion and Kshs.343.94 billion for external and domestic debt, respectively. In contrast, interest payments included Kshs.126.06 billion and Kshs.479.22 billion for external and domestic debt, respectively.

Total expenditure on Public debt during FY 2021/22 amounted to Kshs.847.15 billion, representing 73.6 per cent of the revised estimates, compared to Kshs.765.91 billion (80.2 per cent) recorded in FY 2020/21. The increase is attributable to increased principal repayments and interest rates for domestic and external loans. The total expenditure comprised Kshs.339.82 billion towards principal redemption and Kshs.507.33 billion towards interest payments. External debt servicing amounted to Kshs.305.35 billion, consisting of Kshs.184.54 billion for principal repayment and Kshs.120.81 billion for interest payments. The total domestic debt payment was Kshs.541.80 billion, consisting of Kshs.155.28 billion and Kshs.386.52 billion for principal and interest payments, respectively.

3.3.2 Overdraft Facility

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

The overdraft limit for FY 2021/22 stands at Kshs.75 billion and is charged an interest rate of 7 per cent per annum on the amount outstanding at the end of each month. In FY 2021/2, the total charge on the overdraft facility was Kshs.2.06 billion, as shown in Table 3.4.

Table 3.4: Charges on Overdraft Facility by month in FY 2021/22

Month	Amount in Kshs.
July 2021	228,127,202.45
August 2021	74,242,960.60
September 2021	15,175,123.45
October 2021	52,817,775.95
November 2021	185,353,369.45
December 2021	204,001,593.85
January 2022	217,443,088.40
February 2022	146,435,516.50
March 2022	249,629,512.15
April 2022	214,912,902.65
May 2022	123,288,281.10
June 2022	352,301,190.00
Total	2,063,728,516.55

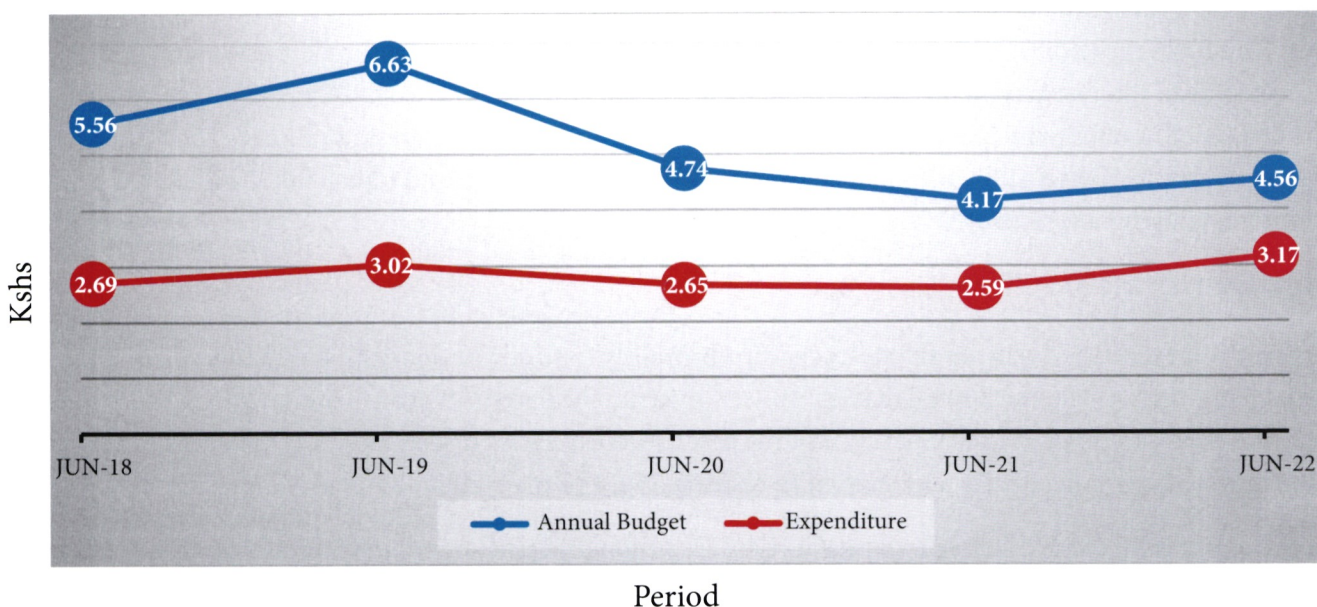
Source: National Treasury

3.3.3 Salaries and Allowances and Miscellaneous Services

The allocations for Salaries and Allowances for Constitutional officeholders and miscellaneous services in FY 2021/22 amounted to Kshs.4.41 billion, revised to Kshs.4.54 billion in Supplementary Budget I and Kshs.4.56 billion in Supplementary Budget II, representing a 9.4 per cent growth compared to the allocation of Kshs.4.17 billion was allocated in FY 2020/21. However, the overall net increase in budget allocation is attributable to additional funding to some of the commissions and independent offices in FY 2021/22.

The total expenditure towards SAM in FY 2021/22 was Kshs.3.17 billion, representing 69.6 per cent of the revised estimates, compared to Kshs.2.59 billion (62.2 per cent) recorded in FY 2020/21. Figure 3.5 shows the budgetary allocations and expenditure trends for salaries, allowances, and miscellaneous services from FY 2017/18 to FY 2021/22.

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



Source: National Treasury

Table 3.5 shows budget performance for the Salaries and allowances for constitutional office holders disaggregated to specific commissions and independent offices.

Table 3.5: Salaries, Allowances, and Miscellaneous Budget Performance in FY 2021/22

Name of the Office	Revised Estimates	Total Expenditure	Budget - Expenditure Balance	Budget Performance
	Kshs. (a)	Kshs. (b)	Kshs. (c=a-b)	% (d=b/a*100)
Office of the Attorney General	24,855,580	16,800,756	8,054,824	67.6
Director of Public Prosecutions	17,877,754	9,338,256	8,539,498	52.2
The Judicial Service Commission	3,279,286,039	2,377,859,926	901,426,113	72.5
Auditor General	16,692,400	11,088,000	5,604,400	66.4
Public Service Commission	116,276,000	104,629,482	11,646,518	90.0
Teachers Service Commission	86,712,825	64,356,988	22,355,837	74.2
Ethics and Anti-Corruption Commission	78,820,001	34,524,355	44,295,646	43.8
Kenya National Commission on Human Rights	39,300,000	20,645,256	18,654,744	52.5
Commission on Administrative of Justice	51,211,610	24,832,256	26,379,354	48.5
National Gender & Equality Commission	29,866,715	21,091,933	8,774,782	70.6
National Cohesion & Integration Commission	119,182,334	53,699,532	65,482,802	45.1
Commission on Revenue Collection	140,520,634	69,890,892	70,629,742	49.7
Salaries & Remuneration Commission	146,125,185	111,823,165	34,302,020	76.5
National Land Commission	116,665,185	71,822,256	44,842,929	61.6
Controller of Budget	9,993,355	9,182,256	811,099	91.9
National Police Service Commission	84,318,948	48,182,256	36,136,692	57.1
Independent Electoral & Boundaries Commission	126,014,584	69,666,442	56,348,142	55.3
Sub-Total	4,483,719,149	3,119,434,007	1,364,285,142	69.6
Office of the President / Deputy President: (a) President (b) Deputy President	36,624,000	19,800,000	-6,000	100.0
		16,830,000		
(a) Former Presidents (b) Former First Lady	22,524,000	11,286,000	3,714,000	83.5
		7,524,000		
Sub-Total	59,148,000	55,440,000	3,708,000	93.7
Total	4,542,867,149	3,174,874,007	1,367,993,142	69.9
Miscellaneous Services & Guaranteed Debt	15,500,000			
Grand Total	4,558,367,149	3,174,874,007	1,383,493,142	69.6

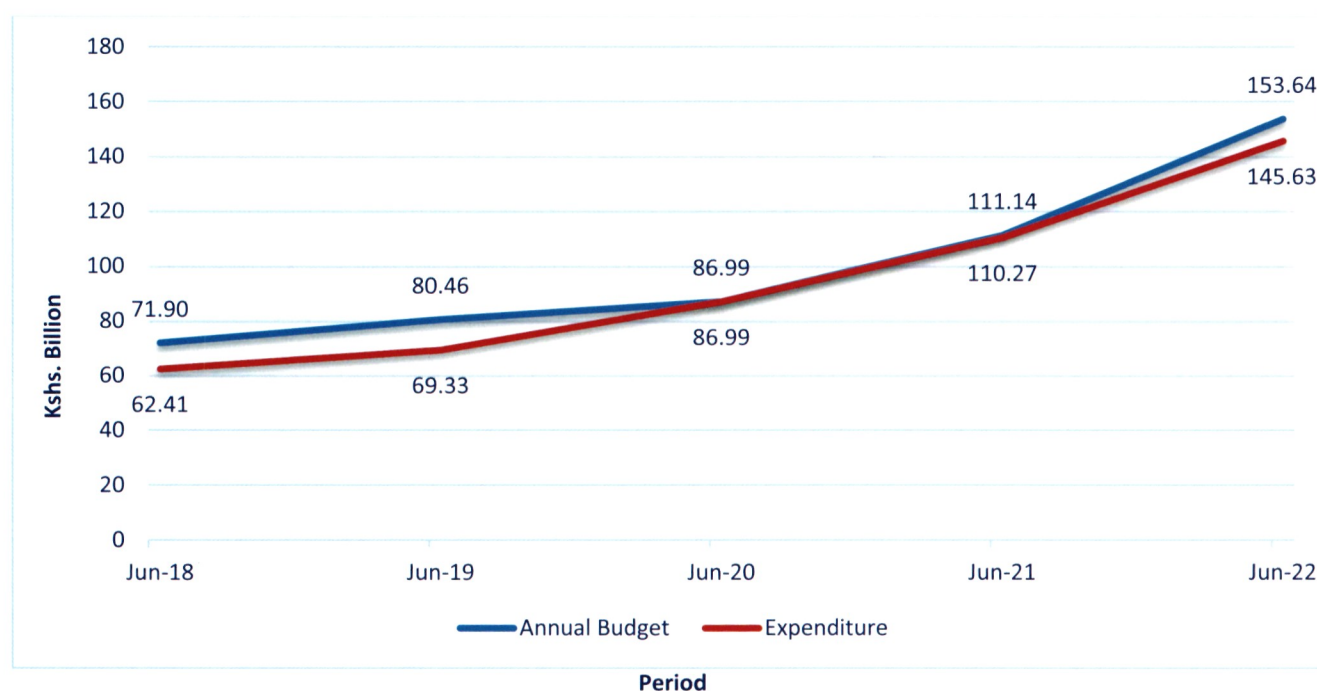
Source: National Treasury

3.3.4 Pensions and Gratuities

The allocation for Pensions and Gratuities for FY 2021/22 amounted to Kshs.153.64 billion, comprised of ordinary pensions of Kshs.62.43 billion, commuted pensions and gratuities of Kshs.70.14 billion, other pension schemes of Kshs.92.10 million, and the Public service Superannuation scheme at Kshs.20.83 billion. The allocation increased by 38.2 per cent compared to Kshs.111.14 billion in FY 2020/21. The increased allocation is attributable to additional funding in the ordinary pension and the Public Service Superannuation Scheme, which became effective in FY 2021/22.

Total payments towards Pensions and Gratuities in FY 2021/22 amounted to Kshs.145.63 billion, which included Kshs.26.38 billion towards the Public Service Superannuation, representing 94.8 per cent of the estimates, compared to Kshs.110.27 billion (99.2 per cent) recorded in FY 2020/21. Figure 3.6 shows the Pensions and Gratuities performance trend from 30th June 2018 to 30th June 2022.

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



Source: National Treasury

3.4 Ministries, Department, and Agencies Expenditure Analysis.

3.4.1 Introduction

This section analyses MDAs' expenditure on significant budget items for development and recurrent activities in FY 2021/22. Development expenditure is analysed by the main budget items, including Capital Transfers, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialized Plant, Equipment, and Machinery, and Pre-Feasibility studies. The others are presented or classified as other expenses.

Recurrent expenditure analysis is based on significant budget items: Compensation to Employees, Operations and Maintenance (O&M), and Current Transfer. O&M is further disaggregated into the various budget items expenditure, including Travelling, Printing and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles, and other assets. The additional expenses are presented under other expenses.

3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2021/22, gross allocations towards ministerial development activities amounted to Kshs.668.38 billion, revised to Kshs.682.89 billion in Supplementary Budget I and Kshs.688.75 billion in Supplementary Budget II, compared to Kshs.705.93 billion allocated in FY 2020/21. Gross ministerial development expenditure in FY 2021/22 amounted to Kshs.553.37 billion, recording an absorption rate of 80.3 per cent, compared to 79.5 per cent (Kshs.561.52 billion) registered in FY 2020/21. Table 3.6 shows the breakdown of development expenditure by MDAs in FY 2021/22.

Table 3.6: 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 Specialized Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
The Executive Office of the President	200.00	29.00	6,827.65	-	1,910.29	50.07	1.91	234.85	9,253.77	-	9,253.77
State Department for Interior and Citizen Services	659.91	1,507.97	276.33	132.06	-	2,939.43	-	2,638.39	8,154.08	-	8,154.08
State Department for Correctional Services	-	429.95	-	8.11	-	-	-	151.10	589.15	-	589.15
State Department for Devolution	128.61	254.68	-	-	30.00	-	-	701.00	1,114.29	-	1,114.29
State Department for Development for the ASALs	5,476.77	-	-	-	-	11.21	37.24	629.74	6,154.97	-	6,154.97
Ministry of Defence	6,080.00	-	-	-	-	-	-	-	6,080.00	-	6,080.00
Ministry of Foreign Affairs	60.23	-	534.10	-	-	-	-	670.00	1,264.33	-	1,264.33
State Department for Vocational and Technical Training	927.50	433.96	-	-	-	-	17.99	781.83	2,161.27	887.78	1,273.49
State Department for University Education and Research	3,602.60	53.68	-	-	-	-	-	-	3,656.28	-	3,656.28
State Department for Early Learning & Basic Education	7,232.76	-	-	-	-	-	-	-	7,232.76	-	7,232.76
The National Treasury	81,667.09	-	267.79	-	-	122.21	207.73	12,619.08	94,883.90	41,791.05	53,092.85
State Department for Planning	47,241.62	-	5.96	-	-	-	235.15	-	47,482.73	-	47,482.73
Ministry of Health	32,085.52	1,399.06	44.98	-	-	800.32	151.10	13,957.15	48,438.14	6,240.90	42,197.24
State Department for Infrastructure	73,341.32	15.72	38.44	-	36.13	22.60	122.42	57,018.78	130,595.41	56,951.39	73,644.02
State Department for Transport	347.50	-	-	-	-	-	53.02	19.72	420.24	-	420.24
State Department for Shipping and Maritime.	-	140.74	-	-	-	2.13	14.66	-	157.53	-	157.53
State Department for Housing and Urban Development	1,375.00	-	5,135.87	-	-	-	390.04	6,263.01	13,163.92	1,036.64	12,127.29
State Department for Public Works	-	265.23	203.96	117.45	-	-	84.85	83.28	754.77	2.18	752.58
Ministry of Water, Sanitation, and Irrigation	27,600.92	-	742.58	-	-	-	67.62	29,708.92	58,120.03	29,588.95	28,531.08
Ministry of Environment and Forestry	2,355.28	-	67.62	-	-	198.48	-	56.14	2,677.52	234.20	2,443.32

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 Specialized Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-1-A)	Net Expenditure
Ministry of Lands and Physical Planning	450.00	50.78	11.96	-	-	15.67	934.06	761.29	2,223.76	-	2,223.76
State Department for Information, Communications, Technology, and Innovation	904.83	-	-	-	-	6.55	204.35	15,206.01	16,321.74	14,107.17	2,214.57
State Department for Broadcasting & Telecommunications	325.76	-	-	-	-	-	-	70.75	396.50	-	396.50
State Department for Sports	84.55	-	-	-	-	-	30.00	13,038.28	13,152.83	13,035.39	117.45
State Department for Heritage	29.10	-	24.48	-	-	-	-	11.54	65.12	-	65.12
Ministry of Energy	11,357.67	-	12,891.25	-	-	14.26	279.34	646.54	25,189.06	13,387.48	11,801.58
State Department for Livestock.	229.71	2.10	616.02	-	-	248.71	-	1,405.33	2,501.89	168.76	2,333.13
State Department for Crop Development and Agricultural Research	16,814.57	174.36	1,453.64	-	-	57.32	248.45	5,128.74	23,877.09	-	23,877.09
State Department for Fisheries, Aquaculture and the Blue Economy	-	172.22	-	-	900.78	147.35	51.15	2,113.24	3,384.74	-	3,384.74
State Department for Cooperatives	152.50	3.33	-	-	-	-	26.02	249.72	431.57	-	431.57
State Department for Trade and Enterprise Development	2,264.50	-	61.05	-	-	21.10	-	39.54	2,386.19	-	2,386.19
State Department for Industrialisation	1,702.90	-	-	90.00	-	-	142.18	14.76	1,949.84	-	1,949.84
State Department for Labour	213.60	88.96	-	-	-	-	-	192.41	494.97	-	494.97
State Department for Social Protection, Pensions, and Senior Citizen Affairs	546.09	-	11.60	-	-	4.50	-	1,843.19	2,405.38	431.60	1,973.78
Ministry of Petroleum and Mining	450.00	6.97	-	-	-	249.99	981.58	411.71	2,100.25	-	2,100.25
State Department for Tourism	393.60	-	61.00	-	-	-	19.95	-	474.55	-	474.55
State Department for Wildlife	702.35	-	14.85	-	-	18.14	-	35.89	771.23	15.62	755.61
State Department for Public Service	370.17	20.00	37.67	-	-	-	-	109.20	537.04	-	537.04
State Department for Youth Affairs	130.00	26.67	0.04	-	-	30.27	210.98	2,810.84	3,208.79	75.96	3,132.83
State Department for Gender	2,312.00	-	-	-	-	-	-	45.21	2,357.21	120.00	2,237.21
State Department for Regional and Northern Corridor Development	2,153.87	-	-	-	-	-	-	89.78	2,243.65	-	2,243.65
State Law Office and Department of Justice	87.40	-	40.49	-	-	-	-	9.38	137.27	-	137.27

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 Specialized Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
The Judiciary	-	320.50	15.79	-	-	-	50.32	1,610.72	1,997.34	-	1,997.34
Ethics and Anti-Corruption Commission	-	-	17.52	-	-	-	-	19.32	36.83	-	36.83
Office of the Director of Public Prosecutions	-	94.45	15.48	-	-	-	-	7.39	117.32	-	117.32
National Land Commission	-	-	-	-	-	-	-	38.79	38.79	-	38.79
Independent Electoral and Boundaries Commission	-	117.42	-	-	-	-	-	-	117.42	-	117.42
Parliamentary Joint Services	-	878.03	151.13	-	-	525.99	-	184.88	1,740.03	-	1,740.03
Public Service Commission	-	-	6.49	-	-	-	-	-	6.49	-	6.49
Teachers Service Commission	-	41.40	-	-	-	-	-	308.47	349.87	20.00	329.87
Auditor General	-	4.11	-	-	-	-	-	-	4.11	-	4.11
Total	332,057.81	6,531.30	29,575.72	347.62	2,877.21	5,486.30	4,562.11	171,935.91	553,373.96	178,095.07	375,278.90

Source: MDAs & National Treasury

Analysis of MDAs' development expenditure by budget items shows that the highest spending by category was on Capital Transfers by MDAs at Kshs.332.06 billion, representing 60.0 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report as Annex VI (referenced on page 95).

The second highest spending category was on Refurbishment of Buildings/Infrastructure at Kshs.29.58 billion, representing 5.3 per cent of the gross development expenditure. Other budget items with significant expenses include the Construction of Non-residential Buildings at Kshs.6.53 billion and the purchase of Specialized Plant, Equipment and Machinery at Kshs.5.49 billion, representing 1.2 per cent and 1.0 per cent, respectively.

Further analysis shows that the National Treasury had the highest Capital Transfers at Kshs.81.67 billion, representing 24.6 per cent of the total Capital Transfers, followed by the State Department of Infrastructure at Kshs.73.34 billion, which represented 22.1 per cent.

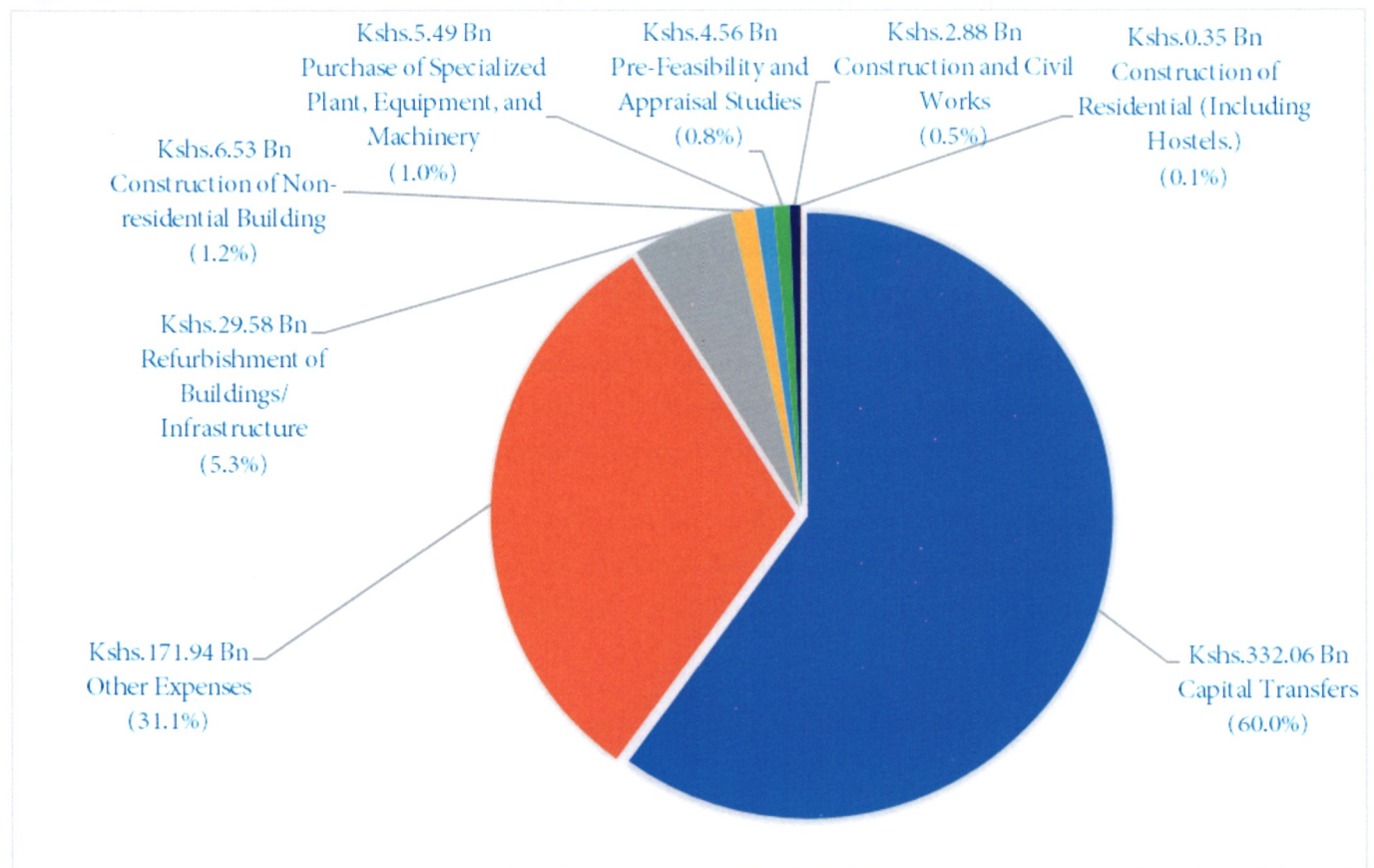
In the analysis of expenses, the report has classified budget line items not captured under major expenses under other expenses development expenditure amounting to Kshs.171.94 billion, representing 31.1 per cent of the gross ministerial development expenditure. MDAs recording the highest expenditure under this category includes:

- **The State Department for Infrastructure** -Kshs.57.02 billion comprised of funding for various projects from development partners at Kshs.39.82 billion, Road Maintenance Fuel Levy and Annuity at Kshs.17.13 billion, training at Kshs.50.65 million, maintenance of civil works at Kshs.14.46 million and overhaul of plant, machinery & equipment at Kshs.2.27 million.
- **Ministry of Health**-Kshs.13.96 billion comprised of Kshs.7.20 billion for rentals of produced assets, Kshs.2.63 billion for emergency relief, Kshs.1.96 billion for other operating expenses, Kshs.1.97 billion for specialised materials and supplies, Kshs.135.85 million for hospitality supplies and services, Kshs.39.88 million for purchasing vehicles and other transport equipment, and Kshs.14.57 million for compensation to employees under various programmes.
- **The State Department for Housing and Urban Development**-Kshs.6.26 billion comprised of Kshs.6.24 billion for Contracted Technical and Professional Services, Kshs.20.46 million for general office supplies, and Kshs.2 million for general office supplies refined fuels and lubricants for transport.
- **The State Department for Crop Development and Agricultural Research**-Kshs.5.13 billion comprises Kshs.2.79 billion for payment of transport, Equipment and maintenance expenses, Kshs.1.39 billion as subsidies to private financial enterprises, Kshs.513.43 million for payment of contracted technical and professional services, Kshs.135.23 million for the purchase of certified crop seed, Kshs.143.01 million for domestic travel and subsistence allowances, Kshs.85.05 million for the purchase of information technology networking/communication equipment, Kshs.71.17 million for fuel, oils, and lubricant.
- **The National Treasury**-Kshs.12.62 billion comprising Kshs.1.54 billion for contracted technical and professional services and Kshs.9.04 billion for other developments activities.
- **The State Department for Youth Affairs**-Kshs.2.81 billion comprising Kshs.1.07 billion for training expenses, Kshs.1.05 billion for hospitality supplies and services, Kshs.451.02 million for contracted technical and professional services, Kshs.111.71 million for purchase of information technology networking/communication equipment, Kshs.28.70 million for motor vehicles maintenances, and Kshs.13.15 million for office and general supplies

and services.

- **The State Department for Interior and Citizen Services**-Kshs.2.64 billion comprises Kshs.2.46 billion for supplies for production, Kshs.111.32 million for purchase of information technology networking/communication equipment, Kshs.19.59 million for maintenance of plant machinery and equipment, and Kshs.33.29 million for maintenance of computers, software, and networks.
- **The State Department for Fisheries, Aquaculture and the Blue Economy**-Kshs.2.11 billion comprises Kshs.10 million for contracted technical and professional services and Kshs.2.10 billion for other expenses.
- **The Social Protection, Senior Citizens and Special Programmes**-Kshs.1.84 billion comprises Kshs.1.63 billion for other expenses, Kshs.114.04 million for purchasing information technology networking/communication equipment, and Kshs.99.50 for contracted technical and professional services.
- **The Judiciary**-Kshs.1.61 billion comprises Kshs.594.86 million for purchasing information technology and networking/communication equipment, Kshs.909.42 million for Judiciary performance improvement project, Kshs.92.16 million for purchasing generators, and Kshs.14.28 million for minor alterations and project management.
- **The State Department of Livestock** - Kshs.1.41 billion comprising of Kshs.181.15 million for contracted technical and professional services, Kshs.169.38 million for domestic and foreign travel, Kshs.68.56 million for training expenses, Kshs.62.33 million for temporary wages, Kshs.36.49 million for hospitality supplies and services, Kshs.249.00 million for insurance costs, Kshs.121.63 million for specialised materials and supplies, Kshs.327.09 million for the acquisition of non-financial assets, Kshs.22.89 million for maintenance of motor vehicles and Kshs.103.47 million for other operations and maintenance expenses.
- **The State Department for Information Communications and Technology & Innovation**-Kshs.1.10 billion comprises Kshs.343.59 million for purchasing information technology networking/communication equipment, Kshs.312.49 million for contracted technical and professional services, kshs.436.86 million for acquiring financial and Kshs.5.89 million for routine maintenance-other assets.
- **Ministry of Water, Irrigation, and Sanitation**-Kshs. 29.71 billion comprises Kshs.29.59 billion that was received as A-I-A for funding various projects.
- **The State Department of Sports** - Kshs.13.04 billion was an A-I-A transferred to Sports Arts and Social Development Fund and spent under the fund.
- **The State Department for Information Communications and Technology & Innovation**-Kshs. 15.21 billion comprises Kshs.14.16 billion incurred under the ICT and Business Process Outsourcing Development Programme, Kshs.343.59 million for purchasing information technology networking/communication equipment, Kshs.312.49 million for contracted technical and professional services, kshs.436.86 million for acquiring financial and Kshs.5.89 million for routine maintenance-other assets.

Figure 3.7 shows the composition of MDAs development expenditure in FY 2021/22.

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure

Source: MDAs and National Treasury

3.4.3 MDAs Recurrent Expenditure Analysis

In FY 2021/22, the gross allocation to recurrent ministerial expenditure amounted to Kshs.1.27 trillion, revised to Kshs.1.40 trillion in Supplementary Budget I and Kshs.1.46 trillion in Supplementary Budget II, compared to Kshs.1.26 trillion allocated in FY 2020/21. Gross ministerial recurrent expenditure by MDAs in FY 2021/22 was Kshs.1.41 trillion, representing 96.0 per cent of the revised gross recurrent estimates, compared to Kshs.1.15 trillion (91.5 per cent), recorded in FY 2020/21.

A breakdown of the MDAs' total recurrent expenditure in FY 2021/22 is presented in Table 3.7.

Table 3.7: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

MINISTRY/STATE DEPARTMENT	Compensation to Employee	OPERATIONS & MAINTENANCE										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Other Expenses				
The Executive Office of the President	12,344.71	873.90	83.54	68.00	209.02	105.37	1,416.67	345.17	235.13	-	12,161.57	-	27,843.09	38.89	27,804.20
State Department for Interior and Citizen Services	95,854.89	1,440.89	21.39	20.90	405.12	682.55	803.74	821.45	672.02	710.88	28,857.21	3,325.40	133,616.44	-	133,616.44
State Department for Correctional Services	20,474.65	155.31	1.11	14.17	84.44	5.13	5.70	33.44	4.67	1.82	2,959.34	2.22	23,742.01	3.78	23,738.23
State Department for Devolution	282.26	145.47	11.98	40.06	305.74	3.75	196.97	5.77	1.90	-	1,457.64	687.11	3,138.66	-	3,138.66
State Department for Development for the ASALs	180.61	10.76	2.19	0.39	103.62	3.09	12.13	1.44	2.60	-	35.78	692.34	1,044.96	-	1,044.96
Ministry of Defence	1,286.36	82.37	17.99	16.39	-	52.89	50.48	27.79	11.52	-	208.45	128,603.48	130,357.73	-	130,357.73
Ministry of Foreign Affairs	9,077.26	214.86	2,227.61	33.61	2,965.74	10.28	386.19	59.32	157.95	-	3,363.72	106.13	18,602.67	153.50	18,449.16
State Department for Vocational and Technical Training	6,559.99	10.34	0.52	0.49	51.11	1.82	2.43	1.22	1.81	-	11.92	12,035.20	18,676.85	4,669.07	14,007.78
State Department for University Education	238.16	10.50	6.32	1.76	47.20	5.37	8.02	10.27	6.93	-	39,650.10	55,745.13	95,729.76	39,984.63	55,745.13
State Department for Early Learning & Basic Education	3,841.85	21.18	1.68	4.54	124.31	3.15	43.41	14.25	7.32	-	68,099.54	19,140.60	91,301.84	-	91,301.84
State Department for Post Training and Skills Development	78.62	22.76	5.16	3.75	8.69	40.03	11.95	0.35	0.22	-	47.71	-	219.24	-	219.24
State Department for Implementation of Curriculum Reforms	-	4.80	1.20	5.00	-	7.87	41.35	0.96	-	-	24.53	-	85.71	-	85.71

MINISTRY/STATE DEPARTMENT	Compen- sation to Employee	OPERATIONS & MAINTENANCE										Current Transfers	Gross Expen- diture	(A-I-A)	Net Expendi- ture
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non-Resi- dential	Training	Hospi- tality	Main- tenance Ex- penses- Motor Vehicles	Main- tenance Expen- ses-Other Assets	Legal Fees	Other Expenses				
The National Treasury	3,083.08	137.37	85.58	28.99	27.97	76.97	369.02	20.54	27.04	-	19,718.03	31,895.32	55,469.91	4,075.27	51,394.65
State Department for Planning	465.82	69.43	11.89	4.52	79.78	25.84	58.03	10.67	4.71	0.09	271.36	2,807.84	3,809.98	-	3,809.98
Ministry of Health	13,714.05	95.05	1.63	15.08	8.26	478.44	72.06	28.65	116.74	-	1,893.89	49,055.96	65,479.83	17,362.39	48,117.44
State Department for Infrastructure	1,128.29	8.25	0.71	1.94	-	0.14	6.88	5.42	10.27	0.34	282.55	71,256.73	72,701.53	71,256.73	1,444.80
State Department for Transport	167.75	21.75	5.85	4.17	6.43	15.29	11.06	6.55	11.86	0.01	114.34	6,568.94	6,934.00	5,508.94	1,425.06
State Department for Shipping and Maritime.	95.83	8.51	1.68	1.82	24.19	4.39	5.96	0.94	1.57	-	47.20	1,262.52	1,454.61	1,303.82	150.80
State Department for Housing, Urban Development	734.78	9.18	2.06	1.33	396.37	4.67	4.48	4.85	4.59	-	126.34	80.00	1,368.65	-	1,368.65
State Department for Public Works	807.08	5.31	0.71	0.27	73.18	1.35	2.57	3.04	8.43	4.20	849.27	1,260.00	3,015.41	740.63	2,274.78
Ministry of Water, irrigation, and Sanitation	698.56	18.74	2.03	0.17	-	2.31	4.10	8.27	4.27	0.42	2,013.22	3,062.92	5,815.01	2,746.82	3,069.19
Ministry of Environment and Forestry	1,137.02	5.76	1.17	1.04	79.12	4.89	78.35	6.34	3.76	60.00	1,080.64	7,638.90	10,096.99	969.48	9,127.51
Ministry of Lands and Physical Planning	2,579.16	59.30	3.21	0.72	160.07	5.08	13.00	6.13	12.57	14.89	146.66	-	3,000.81	6.35	2,994.46
State Department for Information Communications and Technology	254.57	11.17	1.58	2.09	56.80	13.34	7.79	7.81	0.80	-	32.05	1,357.00	1,745.00	61.00	1,684.00
State Department for Broadcasting & Telecommuni- cations	470.54	47.88	6.46	989.05	56.32	7.04	27.15	6.19	11.12	0.40	128.35	4,975.05	6,725.57	-	6,725.57

MINISTRY/STATE DEPARTMENT	Compen- sation to Employee	OPERATIONS & MAINTENANCE										Current Transfers	Gross Expen- diture	(A-I-A)	Net Expendi- ture
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non-Resi- dential	Training	Hospi- tality	Main- tenance Ex- penses- Motor Vehicles	Main- tenance Expen- ses-Other Assets	Legal Fees	Other Expenses				
State Department for Sports	215.80	9.75	2.49	0.05	48.19	1.58	5.61	5.15	2.73	-	38.77	926.35	1,256.46	-	1,256.46
State Department for Culture and Heritage	250.63	32.19	6.35	10.26	79.27	6.57	35.00	4.28	4.12	-	62.12	2,242.31	2,733.10	291.12	2,441.98
Ministry of Energy	378.24	35.41	7.24	1.72	-	9.96	25.13	10.35	16.51	-	82.49	10,395.86	10,962.90	-	10,962.90
State Department for Livestock	1,445.58	24.39	1.27	2.51	52.68	4.16	20.83	4.89	2.10	-	321.91	1,365.40	3,245.73	1,033.91	2,211.83
State Department for Crop Develop- ment and Agricul- tural Research	882.99	10.81	-	2.12	18.00	4.02	4.78	3.15	18.57	1.36	92.90	8,607.93	9,646.63	1,678.63	7,968.00
State Department for Fisheries, Aqua- culture and the Blue Economy	164.56	12.49	3.87	2.14	-	7.68	2.84	5.97	1.68	-	44.65	1,976.75	2,222.63	-	2,222.63
State Department for Cooperatives	230.68	24.61	5.04	3.00	8.86	5.45	13.20	4.32	4.64	-	62.51	1,078.39	1,440.69	1,006.40	434.29
State Department for Trade	447.96	59.22	23.92	1.96	115.40	3.64	36.61	5.47	4.07	3.73	110.40	1,466.99	2,279.37	-	2,279.37
State Department for Industrialisation	406.74	30.06	10.34	7.89	118.98	20.40	9.82	8.73	2.41	-	76.54	2,454.41	3,146.33	960.41	2,185.92
State Department for Labour	764.11	59.89	38.97	3.93	211.17	6.37	50.03	10.86	4.22	0.03	99.35	1,481.99	2,730.92	1,121.45	1,609.47
State Department for Social Protec- tion, Pensions, and Senior Citizens	1,657.32	39.87	4.10	43.60	29.89	2.76	29.47	5.82	8.11	3.49	29,846.20	1,436.46	33,107.08	112.04	32,995.05
Ministry of Petro- leum and Mining	521.94	31.01	2.58	3.96	28.45	9.44	15.64	18.80	45.24	-	81,102.00	29.00	81,808.08	-	81,808.08
State Department for Tourism	212.97	37.82	48.42	0.87	36.22	2.71	20.21	8.41	5.01	0.11	4,325.57	870.00	5,568.31	4,243.98	1,324.33

MINISTRY/STATE DEPARTMENT	Compen- sation to Employee	OPERATIONS & MAINTENANCE										Current Transfers	Gross Expen- diture	(A-1-A)	Net Expendi- ture
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non-Resi- dential	Training	Hospi- tality	Main- tenance Ex- penses- Motor Vehicles	Main- tenance Expen- ses-Other Assets	Legal Fees	Other Expenses				
State Department for Wildlife	130.25	20.67	2.53	0.42	57.52	8.00	4.46	1.91	0.73	574.43	2,579.15	4,409.20	7,789.27	2,499.27	5,290.01
State Department for Public Service	4,725.28	145.97	13.30	22.72	191.19	50.67	119.91	17.03	12.74	9.57	688.79	10,702.38	16,699.57	-	16,699.57
State Department for Youth	645.90	24.02	5.70	6.69	88.25	12.05	10.18	12.60	13.43	0.38	83.01	471.84	1,374.08	-	1,374.08
State Department for Gender	292.27	21.47	2.85	21.23	43.00	8.34	20.45	4.72	2.52	-	42.64	666.14	1,125.63	135.00	990.63
State Department for East African Community	279.58	46.53	63.98	6.92	117.25	1.63	27.16	4.79	1.05	-	54.21	-	603.09	-	603.09
State Department for Regional and Northern Corridor Development	152.09	16.32	3.03	1.54	-	6.23	10.02	4.75	4.90	-	28.04	2,727.50	2,954.42	456.71	2,497.71
State Law Office and Department of Justice	1,433.24	113.83	43.19	8.01	103.48	28.12	67.44	12.11	11.63	299.62	776.83	2,059.89	4,957.39	560.00	4,397.39
The Judiciary	10,070.24	946.30	100.42	52.70	73.52	25.06	425.94	182.31	48.27	-	2,948.21	-	14,872.95	-	14,872.95
Ethics and Anti-Corruption Commission	2,252.93	202.39	15.76	25.15	74.54	80.86	61.88	21.83	13.22	5.19	745.65	-	3,499.40	-	3,499.40
National Intelli- gence Service	-	-	-	-	-	-	-	-	-	-	-	46,862.85	46,862.85	-	46,862.85
Office of the Director of Public Prosecutions	2,106.21	175.74	17.84	5.01	232.13	60.10	86.07	27.39	10.18	1.48	585.44	-	3,307.59	-	3,307.59
Office of the Reg- istrar of Political Parties	229.98	86.73	11.15	26.43	36.31	95.44	27.34	3.18	0.58	14.30	164.37	2,475.26	3,171.07	0.07	3,171.00
Witness Protection Agency	311.10	1.09	-	0.53	15.92	0.50	8.37	6.09	2.06	-	143.56	-	489.22	-	489.22
Kenya National Commission on Human Rights	274.55	1.98	-	1.66	57.49	1.58	1.76	2.99	3.04	-	50.94	-	395.98	-	395.98
National Land Commission	991.45	29.91	1.67	7.00	57.05	6.12	25.21	4.66	62.27	-	501.66	-	1,687.00	-	1,687.00

MINISTRY/STATE DEPARTMENT	Compensation to Employee	OPERATIONS & MAINTENANCE										Current Transfers	Gross Expenditure	(A-I-A)	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Other Expenses				
Independent Electoral and Boundaries Commission	4,363.43	1,444.88	313.82	625.45	1,658.10	302.06	648.36	41.94	99.10	8.96	10,577.58	-	20,083.68	141.75	19,941.94
Parliamentary Joint Services	2,194.58	233.37	231.98	26.86	425.17	160.36	101.61	3.76	63.11	-	1,579.08	-	5,019.90	27.85	4,992.05
Parliamentary Service Commission	3,063.58	1,269.34	1,020.66	50.79	6.71	98.15	127.76	32.34	31.60	-	838.40	-	6,539.33	-	6,539.33
National Assembly	11,424.86	4,273.81	1,456.30	89.48	-	106.97	206.11	39.75	25.21	-	2,843.80	-	20,466.29	-	20,466.29
Judicial Service Commission	157.79	85.79	11.85	10.16	40.03	35.48	125.51	5.61	0.30	-	71.92	-	544.43	-	544.43
The Commission on Revenue Allocation	179.65	25.90	13.15	5.68	55.67	8.23	1.53	7.45	0.84	-	136.43	-	434.52	-	434.52
Public Service Commission	1,711.69	55.00	2.42	86.57	11.11	49.93	69.60	5.05	6.64	0.36	299.78	-	2,298.16	-	2,298.16
Salaries and Remuneration Commission	261.28	10.06	-	3.65	38.00	8.51	28.97	4.28	8.37	-	226.59	-	589.70	-	589.70
Teachers Service Commission	270,244.39	47.90	13.62	6.13	32.49	1,024.27	24.30	31.21	15.88	17.91	17,295.51	-	288,753.61	745.00	288,008.61
National Police Service Commission	430.51	61.11	-	3.86	72.15	4.32	27.45	8.89	3.16	1.87	205.69	-	819.00	-	819.00
Auditor General	3,823.30	798.16	12.15	17.77	196.17	35.29	57.43	24.57	40.03	-	776.27	-	5,781.13	308.47	5,472.67
Controller of Budget	334.10	18.24	0.88	29.44	1.03	8.12	7.21	5.81	2.02	-	212.47	-	619.32	-	619.32
The Commission on Administrative Justice	332.60	17.31	11.30	2.34	48.09	3.27	11.08	5.43	1.46	-	132.56	-	565.44	-	565.44
National Gender and Equality Commission	237.06	18.69	6.00	7.06	41.88	8.28	4.20	3.42	0.83	-	103.34	-	430.77	-	430.77
Independent Policing Oversight Authority	500.11	41.85	5.61	6.03	63.82	5.18	17.11	13.16	5.10	-	221.73	-	879.69	-	879.69
Total	506,289.42	14,132.74	6,041.05	2,501.55	9,858.67	3,888.92	6,263.06	2,072.07	1,929.49	1,735.84	344,760.48	506,265.69	1,405,738.98	164,203.35	1,241,535.63

Source: MDAs & National Treasury

Recurrent expenditure for MDAs is disaggregated into Compensation to Employees, Operations and Maintenance, and Current Transfers in subsidies, grants, or direct transfers to SAGAs. The report annexes the current transfer performance for Semi-Autonomous Government Agencies/State-Owned Enterprises under Annex VII (referenced on page 102).

3.4.4 Compensation to Employees

Compensation to Employees includes basic salaries for permanent employees, wages for temporary employees, and personal allowances paid as part of the salary, among other payments to staff. The total expenditure under employee compensation was Kshs.506.29 billion, representing 36.0 per cent of the gross ministerial recurrent spending. However, this amount does not include salaries for Kenya Defence Forces and National Intelligence Services under the National Security sector, which has not been tabulated due to the nature of their operations.

3.4.5 Operations and Maintenance

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

In FY 2021/22, travelling expenditure was Kshs.20.17 billion, an increase from the Kshs.14.23 billion recorded in FY 2020/21. This comprised domestic travel of Kshs.14.13 billion and Kshs. 6.04 billion on foreign travel. This growth is attributable to the government's lifting of COVID-19 travel restrictions. Expenditure on Rent and Rates-non-Residential was Kshs.9.86 billion, while Hospitality was Kshs.6.26 billion.

In the analysis of O&M expenditure, some budget line items were classified under other expenses and amounted to Kshs.344.76 billion in the period under review. MDAs recording high expenditures under this category include:

- **Ministry of Petroleum and Mining**- Kshs.81.03 billion for oil market price stabilisation.
- **State Department for Early Learning and Basic Education** – Kshs.68.10 billion comprises Kshs.62.09 billion subsidies to Board of Governors maintained schools to support free primary and secondary education and Kshs.5.59 billion for use on other goods and services.
- **State Department for University Education and Research**- Kshs.39.65 billion comprises Kshs.11.69 billion for higher education support services.
- **State Department for Social Protection, Senior Citizens and Special Programmes** – Kshs.29.85 billion, which comprises Kshs.25.79 billion for cash transfers to individuals and households, Kshs.3.34 billion for emergency relief, Kshs.400.0 million for Presidential bursary, and kshs.272.82 million for other goods and services.
- **State Department for Interior and Citizen Services** – Kshs.28.86 billion, which comprises Kshs.5.58 billion for the payment of medical and group personal insurance for staff, Kshs.1.48 billion for fuel and lubricants, Kshs.1.26 billion for utilities supplies and services, Kshs.5.91 billion for purchasing specialised materials and supplies, Kshs.1.36 billion for purchase of technical plant, Equipment, and Machinery, and Kshs.12.70 billion for other operating expenses.
- **Teachers Service Commission**- Kshs.17.30 billion comprising Kshs.16.72 billion for Medical and Group Personal

Insurance, Kshs.34.02 million for payment of contracted professional services, Kshs.203.04 million for purchase of specialised plant, Kshs.68.57 million for purchase of office furniture, Kshs.66.52 million for ex-gratia, Kshs.43.48 million for fuel and lubricants, and Kshs.39.98 million for the purchase of motor vehicles.

- **The National Treasury** – Kshs.19.72 billion comprised of Kshs.3.88 billion for medical and group personal insurance, Kshs.11.33 billion for payment of contracted professional services, and Kshs.4.15 billion for membership and subscription fees. Kshs.61.36 million for general office supplies, Kshs.187.12 million for telephone, telex, and facsimiles, and Kshs.22.30 million for fuels and lubricants. In addition, the National Treasury also reported receipts from agency fees (Kenya Revenue Authority) of Kshs.4.08 billion.
- **The Executive Office of the President** – Kshs.12.16 billion comprises Kshs.2.14 billion for contracted guards and cleaning services, Kshs.1.12 billion for purchasing specialised materials and supplies, Kshs.5.86 billion for other operating expenses, and Kshs.754.83 million for utilities, supplies and services. Kshs.696.53 million for medical and group personal insurance, Kshs.394.35 million for purchase of fuel oil and lubricants, Kshs.358.96 million for purchase of vehicles and other transport equipment, Kshs.179.93 million for office and general supplies and services, Kshs.158.90 million for government pension and retirement benefits, and Kshs.95.19 million for purchase of specialised plant, equipment, and machinery, Kshs.97.41 million for communication, supplies, and services, and Kshs.45.34 million for purchase of office furniture and general equipment.
- **Independent Electoral and Boundaries Commission**– Kshs.10.58 billion comprised of Kshs.4.76 billion for election materials and transport, Kshs.1.72 billion for purchase of software, Kshs.1.70 billion for the purchase of information communication and technology equipment, Kshs.933.96 million for maintenance of computers, software, networks and communications equipment, Kshs.427.95 million for contracted professional services, Kshs.406.72 million for utilities supplies and services, Kshs.255.86 million for medical and group personal insurance, Kshs.126.18 million for telephone, telex, facsimiles, and mobile services, Kshs.64.60 million for general office supplies, Kshs.64.14 million for fuel oil and lubricants, and Kshs.58.36 million for housing and car loans.
- **State Department for Tourism**-Kshs.4.33 billion comprising Kshs.4.24 billion as an expenditure from SAGAs, Kshs.45.0 million for scholarships and other educational benefits (tertiary education), Kshs.23.25 million for supplies for production, Kshs.17.30 million for temporary committee expenses, Kshs.6.26 million for contracted professional services, and Kshs.3.03 million for fuel and lubricants.
- **The Ministry of Foreign Affairs** – Kshs.3.36 billion comprises Kshs.1.06 billion for contracted professional services, membership fees, and subscriptions, Kshs.457.52 million for payment of utilities supplies and services, Kshs.670.28 million for educational benefits, Kshs.335.79 million for purchase of motor vehicles Kshs.246.14 million for communication supplies and services, Kshs.109.35 million for insurance costs, Kshs.119.51 million for fuels, oils and lubricants, Kshs.107.95 million for legal fees/dues and arbitration, Kshs.83.60 million for purchase of household furniture and institutional furniture and fittings, and Kshs.56.89 million for purchase of office furniture and general equipment.
- **State Department for Correctional Services**- Kshs.2.96 billion comprising Kshs.1.50 billion for medical and group personal insurance, Kshs.1.05 billion for other expenses, Kshs.119.30 million for fuel and lubricants, Kshs.12.34 million for general office supplies, and Kshs.5.25 million for telephone, telex, facsimiles, and mobile services.
- **The Judiciary** – Kshs.2.95 billion comprises Kshs1.32 billion for medical and group personal insurance, Kshs.63.25 million for payment of contracted professional services, Kshs.151.25 million for general office supplies, Kshs.89.27

million for telephone, telex, facsimiles, and Kshs.141.19 million for fuels and lubricants, Kshs.272.00 million for domestic loans to public servants, Kshs.160.72 million for other communication services, Kshs.79.97 million for utilities, Kshs.84.77 million for purchase of vehicles, Kshs.58.89 million for purchase of capital assets – non-financial, Kshs.43.31 million for specialised materials and supplies, and Kshs.484.69 million for other operating expenses.

- **The National Assembly**-Kshs.2.84 billion comprising Kshs.2.52 billion for constituency office expenses, kshs.76.81 million for purchase of specialised plant, equipment, and machinery, Kshs.73.67 million for contracted professional services, Kshs.40.71 million for general office supplies, Kshs.48.43 million for purchase of office furniture and general equipment, and Kshs.24.71 million for purchase of vehicles and other transport equipment.
- **State Department for Wildlife**-Kshs.2.58 billion comprising Kshs.2.5 billion as A-I-A from SAGAs, Kshs.9.98 million for purchase of tree seedlings, Kshs.5.67 million for purchase of furniture and other office equipment, Kshs.1.07 million for specialised materials and supplies, Kshs.45.28 million for temporary committee expenses, and Kshs.6.69 million for gratuity for civil servants.
- **Ministry of Health**- Kshs.1.89 billion comprised Kshs.730.15 million for other operating expenses, Kshs.621.96 million for purchase of specialised plant, equipment, and machinery, Kshs.141.36 million for utilities, kshs.94.82 million for emergency relief and refugee assistance, Kshs.100.00 million for government pension and benefits, Kshs.42.35 million for purchase of vehicles and other transport equipment, Kshs.23.53 million for purchase of office furniture and general equipment, and Kshs.14.91 million for communication supplies and services.
- **The Parliamentary Joint Services** - Kshs.1.58 billion comprising Kshs.534.36 million for medical and group personal insurance, Kshs.297.66 million for contracted professional services. Kshs.79.46 million for general office supplies, Kshs.50.67 million for utilities supplies and services, and Kshs.435.06 million for medical expenses. Kshs.36.83 million for contracted guards and cleaning services, Kshs.44.23 million for purchase of office furniture and general equipment, Kshs.34.57 million for purchase of specialised plant, equipment and machinery, Kshs.16.02 million for specialised materials and supplies, and Kshs.21.19 million for telephone, telex, facsimiles, and mobile services.
- **The State Department of Devolution** – Kshs.1.46 billion comprises Kshs.1.04 billion for emergency relief, Kshs.63.96 million for the purchase of motor vehicles, Kshs.19.39 million for fuel oil and lubricants, Kshs.18.07 million for gratuity of civil servants, and Kshs.292.49 million for other operating expenses.
- **The Parliamentary Service Commission**-Kshs.838.40 million comprising of Kshs.533.00 million for county offices operating expenses, Kshs.40.12 million for fuels and lubricants, Kshs.38.51 million for general office supplies, Kshs.55.53 million contracted professional services, Kshs.32.47 million for membership fees and subscription and Kshs.64.86 million for purchase of vehicles.

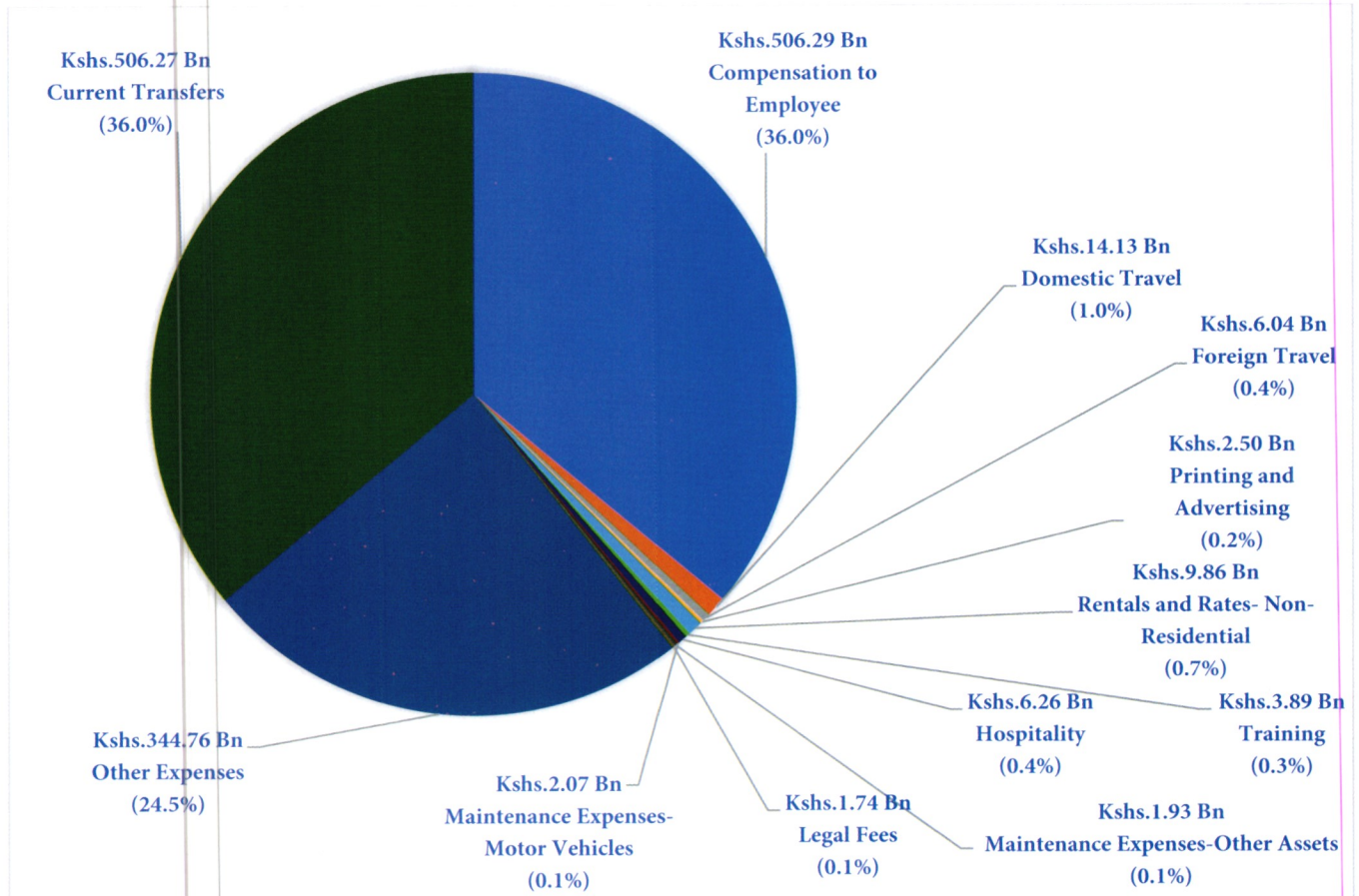
3.4.6 Current Transfers

Current Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of the parent ministry. In FY 2021/22, Current transfers reported by MDAs amounted to Kshs.506.27 billion, representing 36.0 per cent of the gross ministerial recurrent expenditure. The Ministry of Defence recorded the highest transfer at Kshs.128.60

billion transferred to Kenya Defence forces representing 25.4 per cent, followed by Kshs.71.26 billion (14.1 per cent) under the State Department for Infrastructure and Kshs.46.46 billion, the gross expenditure for the National Intelligence Services.

Figure 3.8 shows the composition of MDAs' recurrent expenditure in FY 2021/22

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure



Source: MDAs & National Treasury

3.5 Pending Bills for National Government

A report by the National Treasury shows that the total outstanding MDA's pending bills as of 30th June 2022 amounted to Kshs.49.24 billion. Table 3.8 presents pending bills for MDAs as of 30th June 2022.

Table 3.8: MDAs Pending Bills of 30th June 2022

MINISTRY/STATE DEPARTMENT	Pending Bill as of 30th June 2021		Amount Paid in FY 2021/22		Ineligible Bills in FY 2021/22		Balance from Prior Years		Financial Year 2021/2022		Total Pending Bills as of 30th June 2022	
	A	B	C	D=A-B-C	E	F=D+E	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
The Executive Office of the President	651,768,185	181,106,271	67,624,782	403,037,133	-	403,037,133	-	403,037,133	-	403,037,133	-	403,037,133
The Presidency-Nairobi Metropolitan Services (NMS)	5,923,178,151	2,733,683,378	-	3,189,494,772	-	3,189,494,772	-	3,189,494,772	-	3,189,494,772	-	3,189,494,772
State Department for Interior and Citizen Services	2,373,673,630	1,821,445,779	-	552,227,852	-	552,227,852	-	552,227,852	-	552,227,852	-	552,227,852
State Department for Correctional Services	221,507,446	208,632,637	-	12,874,809	-	12,874,809	-	12,874,809	-	12,874,809	-	12,874,809
State Department for Devolution	808,959,866	54,432,985	-	754,526,881	-	754,526,881	-	754,526,881	-	754,526,881	-	754,526,881
State Department for Development for the ASALs	34,254,871	31,770,856	-	2,484,015	-	2,484,015	-	2,484,015	-	2,484,015	-	2,484,015
Ministry of Defence	-	-	-	-	-	-	-	1,755,046,240	-	1,755,046,240	-	1,755,046,240
Ministry of Foreign Affairs	327,699,065	282,166,702	12,949,550	32,582,814	-	32,582,814	-	32,582,814	-	32,582,814	-	32,582,814
State Department for Vocational and Technical Training	22,500,596	15,000,000	7,500,596	-	-	-	-	-	-	-	-	-
State Department for University Education	762,328	762,328	-	-	-	-	-	-	-	-	-	-
State Department for Early Learning & Basic Education	6,413,080	6,413,080	-	-	-	-	-	-	-	-	-	-
State Department for Post Training and Skills Development	1,070,500	1,070,500	-	-	-	-	-	-	-	-	-	-
The National Treasury	509,634,792	509,634,792	-	-	-	-	-	-	-	-	-	-
State Department of Planning	28,062,845	25,034,908	3,027,937	-	-	-	-	-	-	-	-	-
Ministry of Health	141,681,996	119,908,755	-	21,773,241	-	21,773,241	-	21,773,241	-	21,773,241	-	21,773,241
State Department of Transport	6,134,713,513	13,335,383	-	6,121,378,130	-	6,121,378,130	-	6,121,378,130	-	6,121,378,130	-	6,121,378,130
State Department for Shipping and Maritime	176,245,737	174,631,867	-	1,613,870	-	1,613,870	-	1,613,870	4,468,622	6,082,492	-	6,082,492
State Department for Housing and Urban Development	3,609,443,349	3,385,074,904	-	224,368,445	-	224,368,445	-	224,368,445	-	224,368,445	-	224,368,445
State Department for Public Works	830,444,586	574,340,559	-	256,104,028	-	256,104,028	-	256,104,028	-	256,104,028	-	256,104,028
State Department for Environment and Forestry	96,687,754	41,448,969	-	55,238,785	-	55,238,785	-	55,238,785	-	55,238,785	-	55,238,785
Ministry of Water, Sanitation and Irrigation	78,530,844	7,875,514	42,468,829	28,186,501	-	28,186,501	-	28,186,501	-	28,186,501	-	28,186,501
Ministry of Lands and Physical Planning	316,469,689	-	-	316,469,689	-	316,469,689	-	316,469,689	251,020,325	567,490,014	-	567,490,014
State Department for Information Communications Technology & Innovation	34,713,670	15,426,734	-	19,286,936	-	19,286,936	-	19,286,936	-	19,286,936	-	19,286,936
State Department for Broadcasting & Telecommunications	960,342,202	350,928,317	26,063,999.00	583,349,886	-	583,349,886	-	583,349,886	721,906,543	1,305,256,429	-	1,305,256,429
State Department for Sports	1,140,370,688	-	-	1,140,370,688	-	1,140,370,688	-	1,140,370,688	-	1,140,370,688	-	1,140,370,688
State Department for Culture and Heritage	74,437,396	47,170,208	-	27,267,189	-	27,267,189	-	27,267,189	20,788,267	48,055,456	-	48,055,456
Ministry of Energy	421,438	421,438	-	-	-	-	-	-	-	-	-	-
State Department for Livestock	558,234,267	535,439,466	-	22,794,800	-	22,794,800	-	22,794,800	-	22,794,800	-	22,794,800

MINISTRY/STATE DEPARTMENT	Pending Bill as of 30th June 2021		Amount Paid in FY 2021/22		Ineligible Bills in FY 2021/22		Balance from Prior Years		Financial Year 2021/2022		Total Pending Bills as of 30th June 2022	
	A	B	C	D=A-B-C	E	F=D+E	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
State Department for Fisheries, Aquaculture and the Blue Economy	252,422,164	184,830,907	-	67,591,257	-	67,591,257	-	-	-	-	67,591,257	-
State Department for Crop Development & Agricultural Research	10,899,674,117	185,113,047	71,899,463	10,642,661,607	-	10,642,661,607	-	-	-	-	10,642,661,607	-
State Department for Cooperatives	2,624,246	2,624,246	-	-	-	-	-	-	-	-	-	-
State Department for Trade	35,956,515	35,956,515	-	-	-	-	-	-	38,452,189	38,452,189	38,452,189	-
State Department for Industrialization	27,410,963	9,784,723	-	17,626,240	-	17,626,240	-	-	-	-	17,626,240	-
State Department for Labour	81,872,396	78,654,609	-	3,217,787	-	3,217,787	-	-	20,954,822	20,954,822	24,172,609	-
State Department for Social Protection, Pensions & Senior Citizens Affairs	39,757,272	39,757,272	-	-	-	-	-	-	82,045,719	82,045,719	82,045,719	-
Ministry of Petroleum and Mining	403,788,519	115,901,698	2,652,490	285,234,331	-	285,234,331	-	-	-	-	285,234,331	-
State Department for Tourism	4,041,905	-	1,137,009	2,904,895	-	2,904,895	-	-	-	-	2,904,895	-
State Department for Wildlife	2,628,694,019	570,420,128	-	2,058,373,891	-	2,058,373,891	-	-	-	-	2,058,373,891	-
State Department for Gender	18,935,067	18,935,067	-	-	-	-	-	-	5,032,816	5,032,816	5,032,816	-
State Department for Public Service - National Youth Service	15,578,137,696	999,948,115	-	14,578,189,581	-	14,578,189,581	-	-	-	-	14,578,189,581	-
State Department for Public Service - Headquarters	251,188,827	57,665,432	-	193,523,395	-	193,523,395	-	-	-	-	193,523,395	-
State Department for Youth Affairs	36,826,398	27,343,109	-	9,483,289	-	9,483,289	-	-	40,535,145	40,535,145	50,018,434	-
State Department for East African Community	12,382,289	11,141,817	-	1,240,472	-	1,240,472	-	-	12,018,627	12,018,627	13,259,099	-
State Department for Regional and Northern Corridor Development	2,227,769,566	3,283,641	-	2,224,485,925	-	2,224,485,925	-	-	-	-	2,224,485,925	-
State Law Office and Department of Justice	143,198,089	89,673,028	7,150,320	46,374,741	-	46,374,741	-	-	6,407,305	6,407,305	52,782,046	-
The Judiciary	572,542,240	252,253,932	32,629,982	287,658,326	-	287,658,326	-	-	-	-	287,658,326	-
Ethics and Anti-Corruption Commission	25,765,832	-	25,765,832	-	-	-	-	-	-	-	-	-
Office of the Director of Public Prosecutions	1,987,370	1,987,370	-	-	-	-	-	-	31,017,794	31,017,794	31,017,794	-
Office of the Registrar of Political Parties	1,351,489	1,351,489	-	-	-	-	-	-	37,115,165	37,115,165	37,115,165	-
Kenya National Commission on Human Rights	8,328,437	8,328,437	-	-	-	-	-	-	12,888,513	12,888,513	12,888,513	-
National Land Commission	606,667,031	31,890,045	552,726,643	22,050,343	-	22,050,343	-	-	40,534,656	40,534,656	62,584,999	-
Independent Electoral and Boundaries Commission	2,301,366,329	421,912,902	74,857,757.00	1,804,595,670	-	1,804,595,670	-	-	-	-	1,804,595,670	-
Parliamentary Service Commission	82,653,588	82,295,388	-	358,200	-	358,200	-	-	-	-	358,200	-
National Assembly	59,554,756	3,365,121	-	56,189,635	-	56,189,635	-	-	-	-	56,189,635	-
Parliamentary Joint Services	354,192,075	346,458,259	-	7,733,816	-	7,733,816	-	-	-	-	7,733,816	-
Judicial Service Commission	18,656,969	2,606,779	-	16,050,190	-	16,050,190	-	-	-	-	16,050,190	-
The Commission on Revenue Allocation	7,618,521	6,668,521	950,000	-	-	-	-	-	2,767,933	2,767,933	2,767,933	-

MINISTRY/STATE DEPARTMENT	Pending Bill as of 30th June 2021		Amount Paid in FY 2021/22		Ineligible Bills in FY 2021/22		Balance from Prior Years		Financial Year 2021/2022		Total Pending Bills as of 30th June 2022	
	A	B	C	D=A-B-C	E	F=D+E	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Public Service Commission	912,720	912,720	-	-	-	60,030,329	-	-	60,030,329	-	60,030,329	
Salaries and Remuneration Commission	953,907	665,607	-	288,300	-	455,860	288,300	455,860	744,160			
National Police Service Commission	527,260	-	-	527,260	-	-	527,260	-	527,260			
The Commission on Administrative Justice	2,545,903	2,545,903	-	-	-	-	-	-	-			
National Gender and Equality Commission	962,325	962,325	-	-	-	-	-	-	-			
Independent Policing Oversight Authority	526,925	516,591	10,334	0	10,334	448,179	0	448,179	448,179			
Total*	61,758,926,504	14,737,721,368	929,415,523	46,091,789,615	3,143,935,049.00	49,235,724,664						

Source: National Treasury & MDAs

*At the time of publishing this report, some MDAs had not submitted schedules of pending bills. Therefore, the figures presented in Table 3.8 may not represent the absolute position on pending bills.

Analysis of Table 3.8 shows that the amount paid by MDAs was Kshs.14.74 billion, a partial payment of pending bills brought forward from FY 2020/21 while Kshs.929.42 million was declared ineligible. Pending bills for FY 2021/22 amounted to Kshs.3.14 billion. MDAs recording the pending bills above one billion Kenya shillings as of 30th June 2022 includes The Executive Office of the President -(Nairobi Metropolitan Services) at Kshs.3.19 billion, Ministry of Defence at Kshs.1.76 billion, State Department for Transport at Kshs.6.12 billion, State Department for Broadcasting and Communication Kshs.1.31 billion, State Department for Sports Kshs.1.14 billion, State Department for Crop Development and Agricultural Research Kshs.10.84 billion, State Department for Public Services -(National Youth Services) at Kshs.14.58 billion, State Department for Regional and Northern Corridor Development Kshs.2.22 billion, State Department for Wildlife at Kshs.2.06 billion and Independent Electoral and Boundaries Commission at Kshs.1.81 billion.

Data from Quarterly Economic Report by the National Treasury (<https://www.treasury.go.ke/quarterly-economic-budgetary-review-qebr/>) for the period ending June 2022 shows that, pending bills for State Owned Enterprises amounted to Kshs.448.6 billion. The State Corporations pending bills include payment to contractors/projects, suppliers, unremitted statutory and other deductions, pensions arrears for Local Authorities, Pension Trust, and others. The highest percentage of the State Corporations pending bills (65.5 per cent) belong to Contractors/Projects and Suppliers.

The analysis of the pending bills data shows that the MDAs recording pending bills above Kshs.1 billion had accumulated the bills from prior years and FY 2020/21. Delayed payment to suppliers and contractors adversely affects their businesses in terms of liquidity, while the government is negatively impacted by low revenue due to delays in taxes submission. The Controller of Budget recommends that Accounting Officers ensure payment of the eligible pending bills is honoured and prioritised as a first charge in the subsequent budget implementation cycle. Many MDAs do not seem to comply with their payment plans.

4 DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY SECTOR

4.1 Introduction

MDAs are classified into ten sectors according to the COFOG, which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability. The chapter analyses the performance of MDAs by sector in FY 2021/22 (see Annex III to Annex V, referenced on page 92, 93, and 94). It presents budget allocations to specific MDAs, exchequer issues, expenditure, and absorption of the budget for both exchequer issues and the gross budget. Budget performance is further disaggregated into programmes and sub-programmes, showing programmes with the highest and lowest budget allocation and implementation rates. The analysis shows exchequer issues as a percentage of net estimates, whereas expenditure is a percentage of gross estimates.

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

4.2 Agriculture, Rural, and Urban Development Sector

4.2.1 Introduction

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

The sector consists of six MDAs: Ministry of Lands and Physical Planning, State Department for Crop Development and Agricultural Research, State Department for Livestock, State Department for Fisheries, Aquaculture and the Blue Economy, State Department for Cooperatives, and the National Land Commission. The sector has forty-two Autonomous and Semi-Autonomous Government Agencies (SAGAs), fourteen training institutions and four Professional Boards.

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

4.2.2 Budget Performance for ARUD Sector

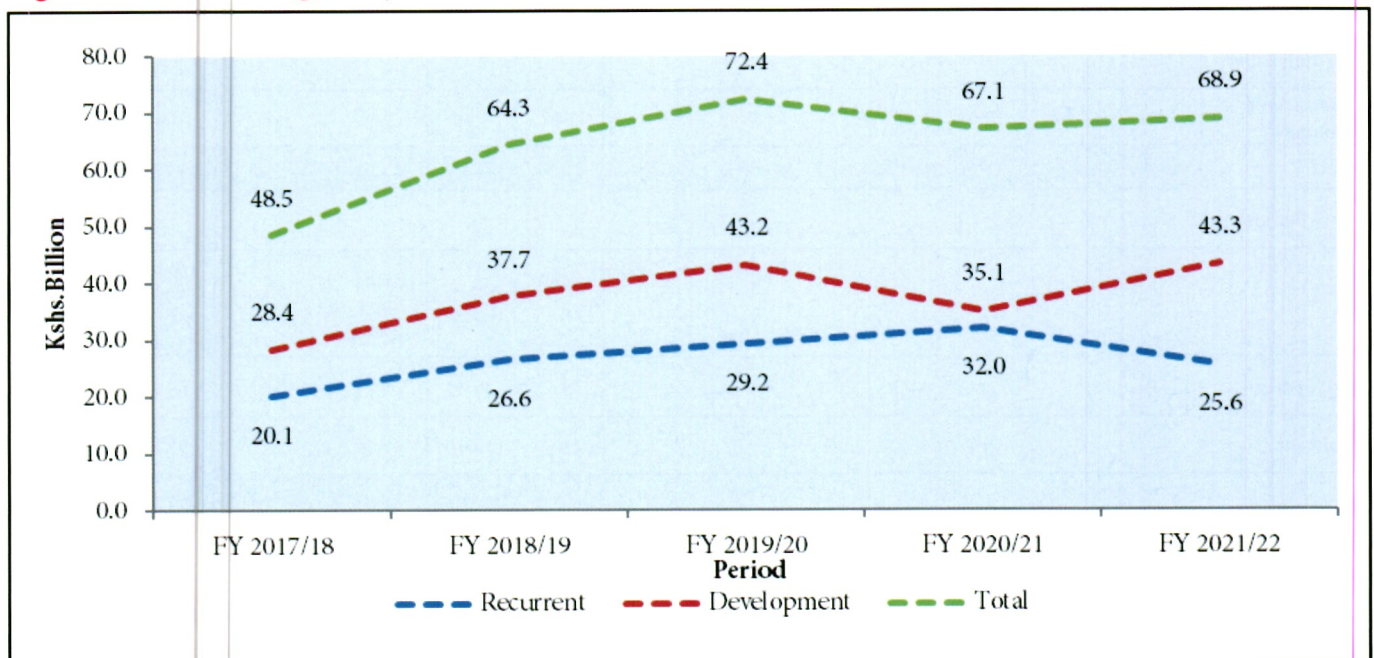
The budgetary allocation to the ARUD sector in FY 2021/22 amounted to Kshs.75.73 billion, revised to Kshs.73.41 billion in Supplementary Budget I and further to Kshs.68.90 billion in Supplementary Budget II, representing 1.8 per cent of the gross national budget, compared to Kshs.67.09 billion allocated in FY 2020/21. The allocation comprised Kshs.43.33 billion (62.9 per cent) for development activities and Kshs.25.57 billion (37.1 per cent) for recurrent expenditure. The State Department for Crop Development and Agricultural

Research received the highest allocation at Kshs.45.08 billion (65.4 per cent of the sector's budget), while the National Land Commission had the lowest budgetary allocation at Kshs.1.73 billion (2.5 per cent of the ARUD sector allocation).

The high allocation to the State Department for Crop Development and Agricultural Research is due to its vital role in the agricultural policy and research management, national food policy, strategic food reserves, crop development, phytosanitary services, international standards compliance, agricultural farmers' training, and agricultural land resources inventory and management.

In Supplementary Budget 1, recurrent expenditure was reduced due to rationalisation by the government and the recorded low absorption of funds. The State Department for Crop Development and Agricultural Research was allocated additional funds to cater for implementing Sector interventions, Coffee Sector interventions, Sugar Sector reforms and donor funds for implementing projects. However, the funds were reduced in Supplementary Budget II due to low funds absorption. Figure 4.1 shows the trend of budgetary allocation for the ARUD sector from FY 2017/18 to FY 2021/22.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

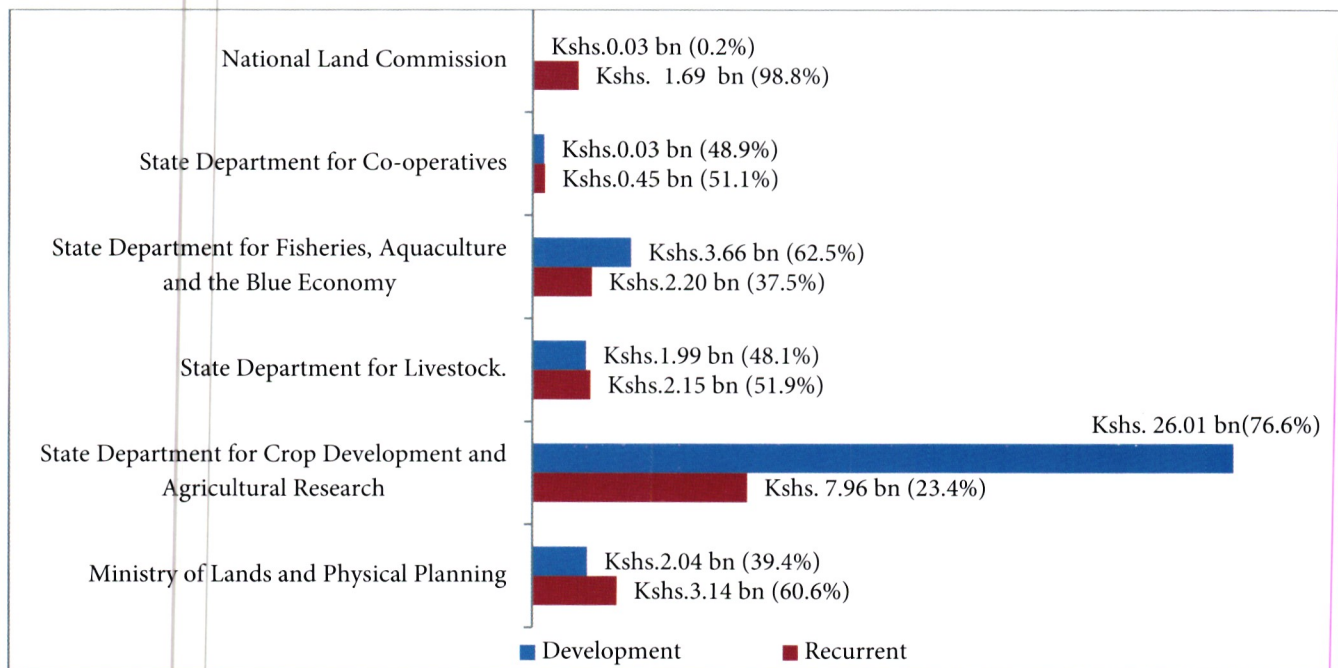
The total exchequer issues to the ARUD sector in FY 2021/22 was Kshs.51.74 billion, representing 89.4 per cent of the sector's revised net estimates. This amount comprised Kshs.34.15 billion for development expenditure, representing 85.7 per cent of the development revised net estimates, and Kshs.17.59 billion for the recurrent activities representing 97.7 per cent of revised net estimates. Table 4.1 shows ARUD sector analysis of exchequer issues and expenditure in FY 2021/22.

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

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Ministry of Lands and Physical Planning	2.29	2.29	2.04	2.22	89.0	97.1	3.17	3.14	3.14	3.00	100	94.7
State Department for Livestock	2.86	2.73	1.99	2.50	72.7	87.4	3.61	2.49	2.15	3.25	86.3	89.8
State Department for Crop Development and Agricultural Research	31.71	29.46	26.01	23.88	88.3	75.3	13.36	8.02	7.96	9.65	99.3	72.2
State Department for Fisheries, Aquaculture and the Blue Economy	5.99	4.90	3.66	3.38	74.7	56.5	2.24	2.23	2.20	2.22	98.9	99.3
State Department for Co-operatives	0.43	0.43	0.43	0.43	99.1	99.7	1.49	0.45	0.45	1.44	100	96.4
National Land Commission	0.04	0.04	0.03	0.04	65.5	99.7	1.69	1.69	1.69	1.69	100	100
Total	43.33	39.86	34.15	32.46	85.7	74.9	25.57	18.01	17.59	21.24	97.7	83.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross Estimates
Development							43.33	39.86	34.15	32.46	85.7	74.9
Recurrent							25.57	18.01	17.59	21.24	97.7	83.1
Total							68.90	57.87	51.74	53.70	89.4	77.9

Source: MDAs and National Treasury

In FY 2021/22, the State Department for Co-operatives received the highest proportion of development exchequer issues to development revised net estimates at 99.1 per cent, while the National Land Commission received the lowest at 65.5 per cent. The Ministry of Lands and Physical Planning, State Department for Co-operatives and National Land Commission recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent each, implying that the MDAs were funded in full by the National Treasury. The State Department for Livestock received the lowest proportion of recurrent exchequer issues to revised net estimates of 86.3 per cent. Figure 4.2 shows the exchequer issues in ARUD Sector in FY 2021/22.

Figure 4.2: Exchequer Issues to ARUD Sector

Source: National Treasury

In FY 2021/22, the total expenditure for the ARUD sector was Kshs.53.70 billion, representing 77.9 per cent of the revised gross estimates, compared to Kshs.49.43 billion (70.7 per cent, recorded in FY 2020/21). This amount comprised Kshs.32.46 billion for the development budget representing an absorption rate of 74.9 per cent, compared to 52.4 per cent recorded in FY 2020/21 and Kshs.21.24 billion for recurrent expenditure representing 83.1 per cent of the recurrent revised gross estimates, compared to 90.7 per cent recorded in FY 2020/21.

The State Department for Co-operatives and National Land Commission recorded the highest absorption of development budget at 99.7 per cent. In contrast, the State Department for Fisheries, Aquaculture, and the Blue Economy recorded the lowest at 56.5 per cent. The National Land Commission recorded the highest recurrent expenditure to revised gross estimates at 100.0 per cent. The State Department for Crop Development and Agricultural Research recorded the lowest at 72.2 per cent.

4.2.3 Budget Execution by Programmes for ARUD Sector

The allocation to the ARUD sector was to fund eleven programmes. Table 4.2 summarises the budget execution by programmes in FY 2021/22.

Table 4.2: ARUD Sector Budget Performance by Programmes

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Lands and Physical Planning	Development Planning and Land Reforms	2.29	3.17	5.46	2.03	2.98	5.01	91.7

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Crop Development and Agricultural Research	General Administration Planning and Support Services	3.64	4.85	8.49	2.77	2.40	5.17	60.9
	Crop Development and Management	25.92	2.79	28.71	19.75	0.73	20.48	71.3
	Agribusiness and Information Management	1.26	0.12	1.38	0.92	0.11	1.04	75.3
	Agricultural Research and Development.	0.90	5.60	6.49	0.44	4.11	4.55	70.1
State Department for Livestock	Livestock Resources Management and Development	2.86	3.61	6.48	2.33	2.21	4.54	70.2
State Department for Fisheries, Aquaculture and the Blue Economy	Fisheries Development and Management	4.42	1.95	6.37	2.21	2.05	4.27	67.0
	General Administration Planning and Support Services	0.05	0.18	0.23	0.04	0.16	0.20	88.0
	Development and Coordination of Blue Economy	1.52	0.12	1.64	1.13	0.01	1.14	69.6
National Land Commission	Land Administration and Management	0.04	1.69	1.73	0.04	1.69	1.73	100.0
State Department for Cooperatives	Cooperative Development and Management	0.43	1.49	1.93	0.43	0.43	0.87	44.9
Total		43.33	25.57	68.90	32.10	16.90	48.99	71.1

Source: MDAs and National Treasury

In FY 2021/22, Crop Development and Management programme under the State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.28.71 billion (41.7 per cent) of the revised gross estimates for the sector, while General Administration Planning and Support Services programme under the State Department for Fisheries, Aquaculture, and the Blue Economy had the lowest allocation at Kshs.226.72 Million (3.3 per cent) of the revised gross estimates for the sector.

The high allocation in the Land and Crops Development sub-programme under Crop Development and Management programme was for funding of the National Agricultural and Rural Inclusivity Project (NARIGP) in promoting the productivity of the selected agricultural value chains and the Kenya Climate Smart Agriculture Projects (KCSAP) to empower smallholders in agro-pastoral and pastoral procedures.

An analysis of programme performance shows that the Land Administration and Management programme under the National Lands Commission recorded the highest proportion of programme expenditure to the revised gross estimates at 100 per cent. In comparison, Cooperative Development and Management programme under the State Department for Cooperatives had the lowest at 44.9 per cent.

4.3 Education Sector

4.3.1 Introduction

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

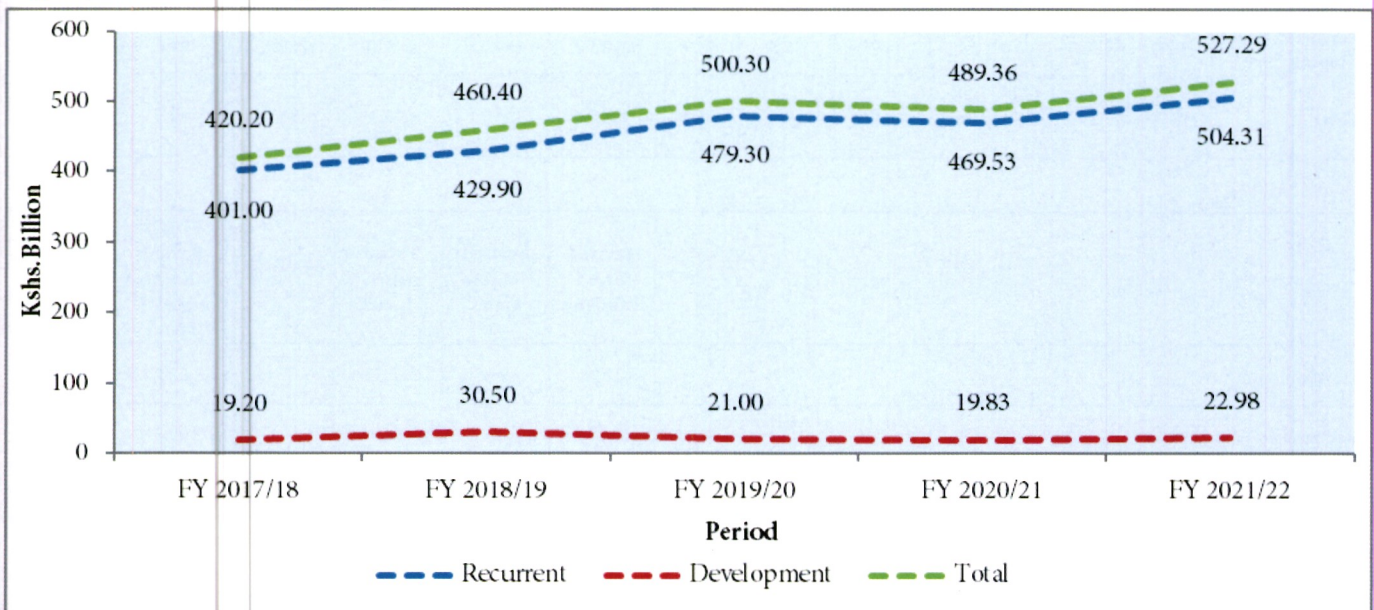
The Education sector is critical in promoting Kenya's political, social, and economic development by developing all-around individuals who can overcome prevailing societal challenges. The sector envisions attaining quality and inclusive education, training, and research for sustainable development. The Education sector is committed to providing quality education, training, science, technology, research, and skills development to all Kenyans. The sector's overall goal is to increase access to education and training, improve the quality and relevance of education, reduce inequality, and leverage knowledge and skills in science, technology, and innovation for global competitiveness. The sector also envisions contributing to achieving the "Big Four Agenda" by providing the requisite skilled human resources and promoting research and development.

4.3.2 Budget Performance for Education Sector

The budgetary allocation to the Education Sector in FY 2021/22 amounted to Kshs.503.97 billion, revised to Kshs.522.02 billion in Supplementary Budget I and Kshs.527.28 billion in Supplementary Budget II, representing 13.8 per cent of the gross national budget, compared to Kshs.489.36 billion was allocated in FY 2020/21. The allocation comprised Kshs.22.98 billion (4.4 per cent) for development activities and Kshs.504.31 billion (95.6 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation at Kshs.290.83 billion (55.2 per cent of the sector's budget), while the State Department for Implementation of Curriculum Reforms had the lowest budgetary allocation at Kshs.87.6 million (less than 1 per cent of the sector allocation).

The additional allocations to the Education Sector were due to the newly created vote for the State Department for Implementation of Curriculum Reforms under the Ministry of Education, which will coordinate the implementation of the Competence Based Curriculum (CBC) across Pre-primary, Primary, Secondary, and Tertiary Education levels (all under the National Government). The additional funding to TSC was for the increased salaries and wages, rise in Appropriation-in-Aid collected by the Public Universities and increased allocation for construction of classrooms to support CBC and donor commitments. Figure 4.3 shows the budgetary allocation trends of the Education sector from FY 2017/18 to FY 2021/22.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

The total exchequer issues to the Education sector amounted to Kshs.466.64 billion. The figure represented 97.9 per cent of the sector's revised net estimates and comprised Kshs.12.33 billion for development expenditure,

representing 62.2 per cent of development revised net estimates and Kshs.454.31 billion for recurrent spending. The exchequer issues represented 99.5 per cent of recurrent revised net estimates. Table 4.3 shows the Education sector analysis of exchequer issues and expenditure in FY 2021/22.

Table 4.3: Education Sector-Analysis of Exchequer Issues and Expenditure

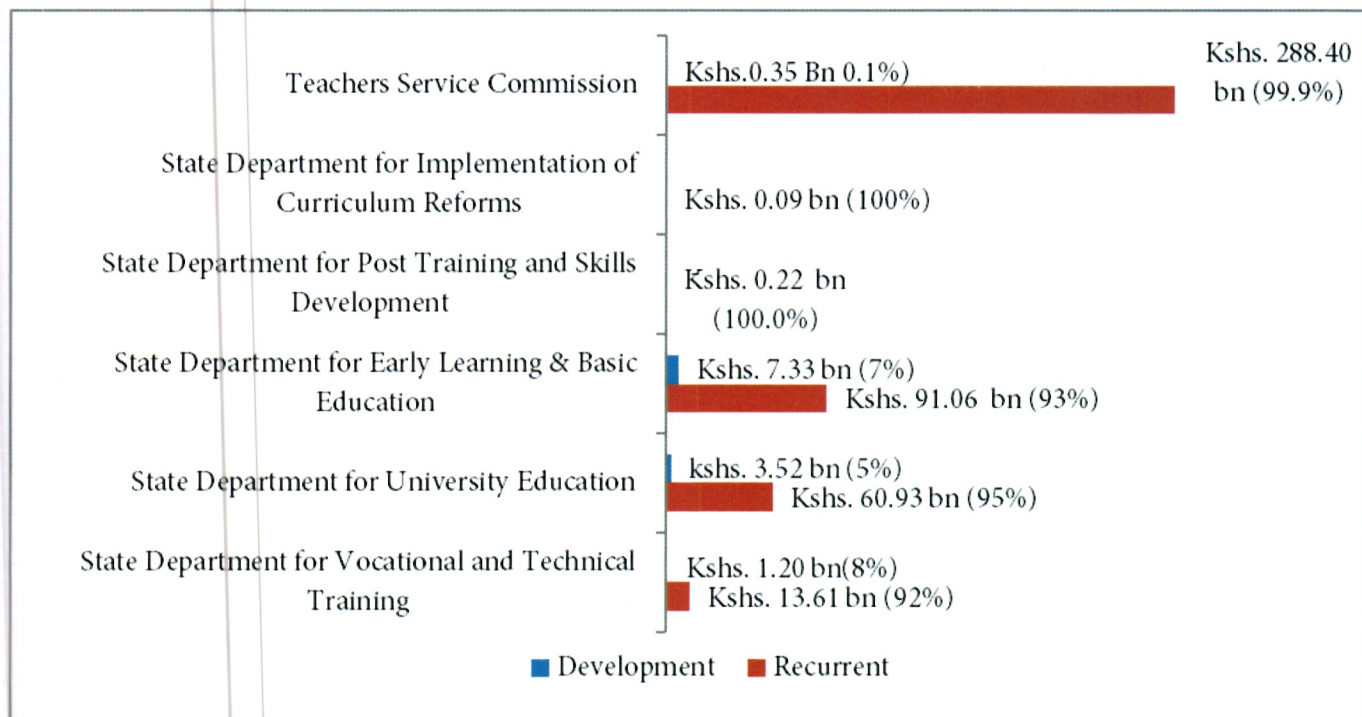
VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Revised Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
State Department for Vocational and Technical Training	4.01	1.91	1.20	2.16	62.8	53.9	19.04	14.07	13.61	18.68	96.8	98.1
State Department for University Education and Research	4.35	3.56	3.52	3.66	98.9	84.0	101.36	60.93	60.93	95.73	100.0	94.4
State Department for Early Learning and Basic Education	14.10	13.87	7.33	7.23	52.9	51.3	93.26	91.83	91.06	91.30	99.2	97.9
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.23	0.23	0.22	0.22	96.0	94.5
State Department for Implementation of Curriculum Reforms							0.09	0.09	0.09	0.09	100	97.8
Teachers Service Commission	0.52	0.50	0.27	0.35	55.5	67.9	290.32	289.57	288.40	288.75	99.6	99.5
Total	22.98	19.83	12.33	13.40	62.2	58.3	504.31	456.72	454.31	494.77	99.5	98.1
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Development							22.98	19.83	12.33	13.40	62.2	58.3
Recurrent							504.31	456.72	454.31	494.77	99.5	98.1
Total							527.28	476.55	466.64	508.17	97.9	96.4

Source: MDAs and National Treasury

In FY 2021/22, the State Department for University Education and Research received the highest proportion of development exchequer issues to development revised net estimates at 98.9 per cent, while the State Department for Early Learning and Basic Education received the lowest at 52.3 per cent. The State Department for University Education and Research and the State Department for Implementation of Curriculum Reforms

recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent. Comparatively, the State Department for Post-Training and Skills Development recorded the lowest ratio of 96.0 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in FY 2021/22.

Figure 4.4: Exchequer Issues to the Education Sector



Source: National Treasury

The total expenditure for the Education sector amounted to Kshs.508.17 billion, representing 96.4 per cent of the revised gross estimates, compared to Kshs.445.26 billion (91 per cent), recorded in FY 2020/21. This amount comprised Kshs.13.40 billion for the development budget representing an absorption rate of 58.3 per cent, compared to 80 per cent recorded in FY 2020/21 and Kshs.494.77 billion for recurrent expenditure representing 98.1 per cent of the recurrent revised gross estimates, compared to 91.5 per cent recorded in FY 2020/21.

The State Department for University Education and Research recorded the highest absorption of the development budget at 84 per cent. The State Department for Early Learning and Basic Education recorded the lowest at 51.3 per cent. The Teacher Service Commission recorded the highest percentage of recurrent expenditure to revised gross estimates at 99.5 per cent. The State Department for University Education and Research recorded the lowest at 94.4 per cent.

4.3.3 Budget Execution by Programmes for Education Sector

The Education sector's budgetary allocation was to fund seventeen programmes. Table 4.4 summarises the budget execution by programmes in FY 2021/22.

Table 4.4: Education Sector's Programme Performance

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Early Learning & Basic Education	Primary Education	4.99	17.42	22.41	2.23	15.96	18.20	81.2
	Secondary Education	8.34	67.44	75.78	4.46	67.44	71.90	94.9
	Quality Assurance and Standards	0.70	3.61	4.31	0.70	2.17	2.88	66.7
	General Administration, Planning and Support Services	0.08	4.79	4.86	0.08	4.08	4.15	85.5
State Department for Vocational Training and Technical Training	Technical Vocational Education and Training	3.99	18.88	22.86	2.14	18.51	20.66	90.3
	Youth Training and Development	0.02	0.04	0.06	0.02	0.04	0.05	92.7
	General Administration, Planning and Support Services	-	0.13	0.13	-	0.13	0.13	98.6
State Department for University Education and Research	University Education	4.31	100.14	104.45	3.58	59.80	63.37	60.7
	Research, Science, Technology, and Innovation	0.04	1.00	1.04	0.04	0.63	0.66	63.9
	General Administration, Planning and Support Services	-	0.23	0.23	-	0.20	0.20	89.5
State Department for Post Training and Skills Development	Workplace Readiness Services	-	0.07	0.07	-	0.07	0.07	96.7
	Post-Training Information Management	-	0.04	0.04	-	0.03	0.03	88.3
	General Administration, Planning and Support Services	-	0.13	0.13	-	0.12	0.12	95.0
Teachers Service Commission	Teacher Resource Management	0.45	281.76	282.21	0.33	281.31	281.64	99.8
	Governance and Teaching Standards	-	1.01	1.01	-	1.00	1.00	99.3
	General Administration, Planning and Support Services	0.07	7.55	7.61	0.03	6.44	6.47	85.0
State Department for Implementation of Curriculum Reforms	Coordination of the Curriculum Reforms Implementation	-	0.09	0.09	-	0.09	0.09	97.8
Total		22.98	504.31	527.28	13.60	458.02	471.62	89.4

Source: MDAs and National Treasury

In FY 2021/22, the Teachers Resource Management programme under the Teachers Service Commission received the highest budgetary allocation at Kshs.282.21 billion, 53.5 per cent of the revised gross estimates for the sector. The Post Training Information Management under the State Department for Post Training and Skills Development had the lowest allocation at Kshs.36.78 million (Less than 1 per cent) of the revised gross estimates for the sector.

The additional allocation in the Teachers Resource Management Programme is attributed to recruiting intern teachers in the primary schools under the teacher resource planning sub-programme.

An analysis of programme performance shows that the Teacher Resource Management programme under the Teachers Service Commission recorded the highest proportion of programme expenditure to the revised gross estimates at 99.8 per cent. In comparison, University Education under the State Department for University Education and Research had the lowest at 60.6 per cent.

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

4.4.1 Introduction

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

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

The EI&ICT sector’s critical strategic goals include sustainable transport infrastructure and services, vibrant shipping and maritime industry, affordable and sustainable housing infrastructure, regulated construction industry, universal access to ICT services, and sufficient, secure, efficient, and affordable energy. To support infrastructural development, the government identified critical activities under the EI&ICT sector in FY 2021/22 to enhance economic growth, which includes the construction, rehabilitation, and maintenance of roads, design of roads and bridges, construction of Standard Gauge Railway Phase II (Nairobi to Naivasha), LAPSET project and Mombasa Port Development Project.

4.4.2 Budget Performance for EI&ICT Sector

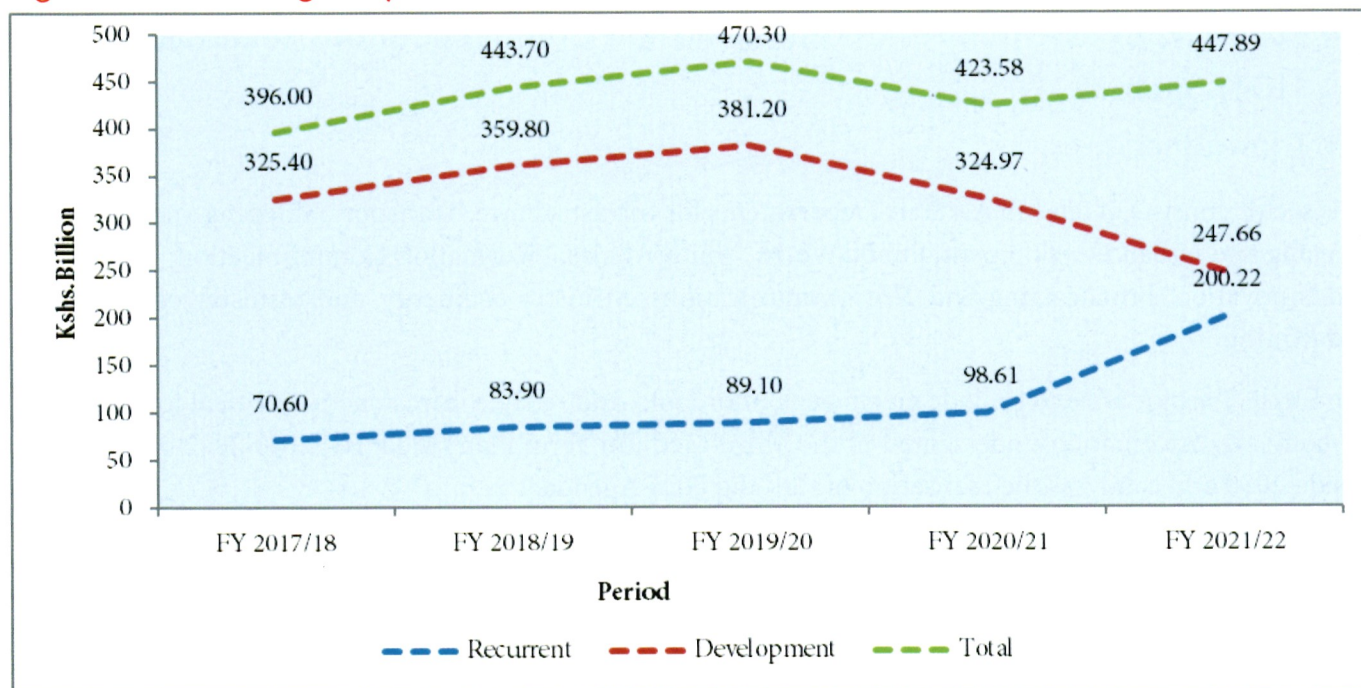
The budgetary allocation to the EI&ICT sector in FY 2021/22 was Kshs.340.46 billion, revised to Kshs.385.57 billion in Supplementary Budget I and Kshs.447.89 billion in Supplementary Budget II, representing 11.7 per cent of the revised gross national budget, compared to Kshs.423.59 billion allocated in FY 2020/21. The allocation comprised Kshs.247.66 billion (55.3 per cent) for development activities and Kshs.200.22 billion (44.7 per cent) for recurrent expenditure.

The State Department of Infrastructure received the highest budgetary allocation at Kshs.230.59 billion (51.5 per cent of the sector’s budget) is attributable to its road transport programme purposed for the construction of roads and bridges and rehabilitation and maintenance of roads in the country. The State Department for Shipping and Maritime had the lowest budgetary allocation at Kshs.2.68 billion (0.6 per cent of the sector allocation).

In the Supplementary Budget reviews, the additional allocations to the sector were mainly to the Ministry for Petroleum and Mining, where Kshs24.5 billion was awarded in Supplementary 1. The review was for stabilising oil market prices and rationalising capital expenditure. In Supplementary 2, another Kshs.49.3 billion was awarded for catering to oil market price stabilisation. In addition, the State Department for Infrastructure had Kshs.7.3 billion increase in the first supplementary review and Kshs.26.7 billion increase in the second supplementary review meant for rationalisation of Capital expenditure and dualling of Nairobi Eastern Bypass, construction of Makupa Causeway Bridge, and upgrading of Lamu-Ijara-Garissa Road among others.

Further, the State Department for Housing and Urban development budget was reduced by Kshs.2.32 billion due to the reduction in capital expenditure due to rationalised donor funding and to cater for pending bills. Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector from FY 2017/18 to FY 2021/22.

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



Source: National Treasury

The total exchequer issues to the EI&ICT sector amounted to Kshs.185.18 billion, representing 92.1 per cent of the sector's revised net estimates. This amount comprised Kshs.103.88 billion for development expenditure, representing 87.9 per cent of development revised net estimates, and Kshs.81.3 billion for recurrent activities representing 98.1 per cent of revised recurrent net estimates. Table 4.5 shows an EI&ICT sector analysis of exchequer issues and expenditure in FY 2021/22.

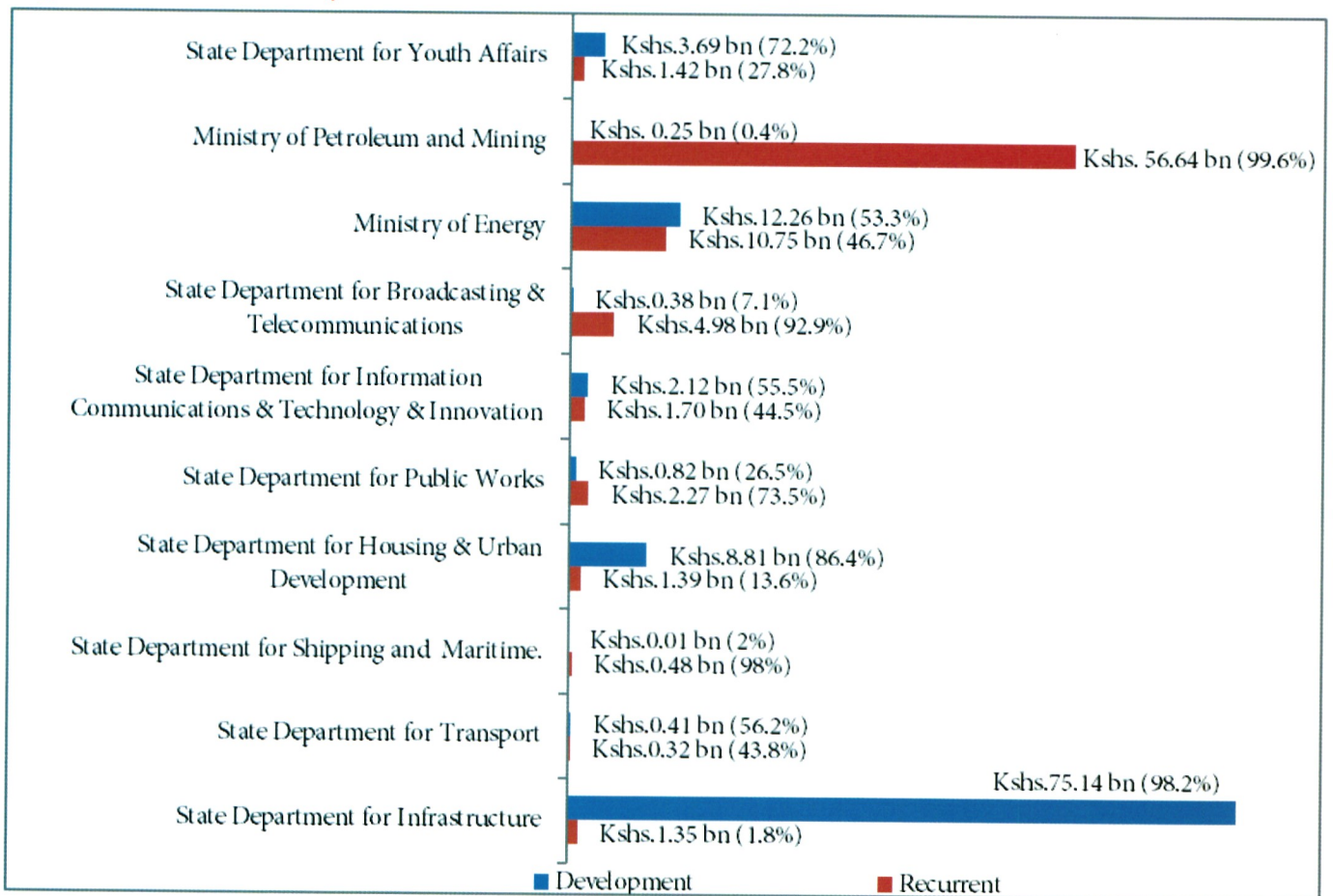
Table 4.5: EI & ICT-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
State Department for Infrastructure	156.53	79.47	75.14	130.60	94.5	83.4	74.06	1.46	1.35	72.70	92.3	98.2
State Department for Transport	0.98	0.98	0.41	0.42	41.5	42.7	10.37	1.69	0.32	6.93	19.1	66.9
State Department for Shipping and Maritime.	0.58	0.01	0.01	0.16	100.0	27.2	2.10	0.48	0.48	1.45	100.0	69.3
State Department for Housing & Urban Development	14.12	13.07	8.81	13.16	67.4	93.2	1.39	1.39	1.39	1.37	99.9	98.3
State Department for Public Works	1.03	0.86	0.82	0.75	95.7	73.4	3.09	2.27	2.27	3.02	100.0	97.5

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
State Department for Information Communication Technology & Innovation	18.37	3.58	2.12	16.32	59.3	88.8	1.80	1.73	1.70	1.74	98.0	97.2
State Department for Broadcasting and Telecommunications	0.40	0.40	0.38	0.40	95.0	99.9	7.65	4.98	4.98	6.73	100.0	88.0
Ministry of Energy	49.20	15.65	12.26	25.19	78.3	51.2	16.40	10.75	10.75	10.96	100.0	66.8
Ministry of Petroleum and Mining	2.46	0.35	0.25	2.10	72.8	85.2	81.95	56.74	56.64	81.81	99.8	99.8
State Department for Youth Affairs	3.98	3.78	3.69	3.21	97.5	80.7	1.42	1.42	1.42	1.37	99.8	96.9
Total	247.66	118.15	103.88	192.31	87.9	77.6	200.22	82.91	81.30	188.09	98.1	93.9
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Development							247.66	118.15	103.88	192.31	87.9	77.6
Recurrent							200.22	82.91	81.30	188.09	98.1	93.9
Total							447.89	201.06	185.18	380.40	92.1	84.9

Source: MDAs and National Treasury

In FY 2021/22, the State Department for shipping and Maritime received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent, while the State Department for Transport received the lowest at 41.5 per cent. The State Department for Shipping and Maritime, State Department for Public Works, State Department for Broadcasting and Telecommunications, and the Ministry for Energy recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent. The State Department for Transport recorded the lowest ratio of 19.1 per cent. Figure 4.6 shows the EI & ICT sector's exchequer issues in FY 2021/22.

Figure 4.6: Exchequer Issues to the EI & ICT Sector

Source: National Treasury

The total expenditure for the EI&ICT sector amounted to Kshs. 380.40 billion, representing 84.9 per cent of the revised gross estimates, compared to Kshs.366.19 billion (86.2 per cent), recorded in FY 2020/21. This amount comprised Kshs.192.31 billion for development expenditure representing 77.6 per cent of the development revised gross estimates, compared to 85.0 per cent (Kshs.277.91 billion) recorded in FY 2020/21 and Kshs.188.09 billion for the recurrent budget representing an absorption rate of 93.9 per cent, compared to 89.9 per cent (Kshs.88.28 billion) recorded in FY 2020/21.

The State Department for Broadcasting and Telecommunications recorded the highest absorption of the development budget at 99.9 per cent. The State Department for Shipping and Maritime Affairs recorded the lowest at 27.2 per cent. The Ministry of Petroleum and Mining recorded the highest recurrent expenditure to revised gross estimates at 99.8 per cent, while the State Department for Transport recorded the lowest at 66.9 per cent.

4.4.3 Budget Performance by Programmes for EI&ICT Sector

The EI & ICT sector budgetary allocation was to fund twenty-nine programmes. Table 4.6 shows budget execution by programmes.

Table 4.6: EI & ICT Sector's Programme Performance

VOTE	Programme	Revised Gross Estimate (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Transport	General Administration, Planning, and Support Services	0.02	0.24	0.26	0.02	0.21	0.24	90.2
	Marine Transport Services	0.268	0.801	1.069	-	0.01	0.01	1.0
	Air Transport Services	0.35	9.32	9.66	1.19	0.01	1.54	15.9
	Road Safety	0.35	0.01	0.36	0.05	0.01	0.06	16.7
State Department of Infrastructure	Road Transport	156.53	74.06	230.59	130.60	72.70	203.30	88.2
State Department for Shipping & Maritime Affairs	Marine Transport	0.58	2.10	2.68	0.16	1.45	1.62	60.4
State Department for Housing and Urban Development	Housing Development and Human Settlement	5.29	0.55	5.84	4.76	0.53	5.29	90.6
	Urban and Metropolitan Development	8.84	0.49	9.32	8.41	0.49	8.90	95.4
	General Administration, Planning, and Support Services	0.00	0.36	0.36	0.00	0.35	0.35	96.3
State Department for Public Works	Government Buildings	0.55	0.47	1.02	0.50	0.47	0.97	94.7
	Coastline Infrastructure and Pedestrian Access	0.19	0.16	0.35	0.18	0.16	0.34	96.8
	General Administration, Planning, and Support Services	0.01	0.35	0.36	0.01	0.33	0.34	94.4
	Regulation and Development of the Construction Industry	0.27	2.12	2.39	0.06	1.32	1.38	57.8
State Department for ICT & Innovation	General Administration Planning and Support Services	0.00	0.26	0.26	0.00	0.25	0.25	95.0
	ICT Infrastructure Development	17.25	0.58	17.82	14.16	0.57	14.73	82.7
	E-Government Services	1.13	0.96	2.09	0.71	0.93	1.64	78.4
State Department for Broadcasting & Telecommunication	General Administration Planning and Support Services	0.00	0.25	0.25	0.0	0.24	0.24	97.0
	Information and Communication Services	0.21	6.17	6.38	0.25	5.49	5.74	89.9
	Mass Media Skills Development	0.10	0.22	0.33	0.06	0.22	0.29	88.7
	Film Development Services Programme	0.09	1.01	1.09	0.08	0.77	0.86	78.4
Ministry of Energy	General Administration Planning and Support Services	0.13	0.41	0.54	0.10	0.38	0.47	87.9
	Power Generation	9.33	2.45	11.78	3.12	0.94	4.06	34.5
	Power Transmission and Distribution	38.61	13.37	51.98	21.18	9.46	30.63	58.9
	Alternative Energy Technologies	1.13	0.18	1.31	0.80	0.19	0.98	75.2

VOTE	Programme	Revised Gross Estimate (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Petroleum and Mining	Exploration and Distribution of Oil and Gas	2.40	81.36	83.76	2.04	81.34	83.39	99.6
	General Administration Planning and Support Services	0.00	0.25	0.26	0.00	0.22	0.22	87.4
	Mineral Resources Development	0.04	0.29	0.33	0.04	0.22	0.26	79.6
	Geological Survey and Geo-information Management	0.02	0.06	0.08	0.02	0.05	0.07	89.1
State Department for Youth Affairs	Youth Empowerment	3.98	1.42	5.40	3.21	1.37	4.58	84.9
Total		247.66	200.22	447.89	190.86	181.87	372.73	83.2

Source: MDAs and National Treasury

The Road Transport programme under the State Department for Infrastructure received the highest budgetary allocation in FY 2021/22, at Kshs.230.59 billion, 51.5 per cent of the revised gross estimates for the sector. The Geological Survey and Geo-information Management programme under the Ministry of Petroleum and Mining had the lowest allocation at Kshs.75.39 million (Less than 1 per cent) of the revised gross estimates for the sector.

The high allocation in the Road Transport Programme was for the Construction of Roads and Bridges Sub-Programme by Kenya National Highway Authority, Kenya Urban Roads Authority, and Kenya Rural Roads Authority.

An analysis of programme performance shows that the Exploration and Distribution of Oil and Gas programme under the Ministry of Petroleum and Mining recorded the highest proportion of programme expenditure to the revised gross estimates at 99.6 per cent. In comparison, Marine Transport Services under the State Department for Transport had the lowest at 1.0 per cent.

4.5 Environment Protection, Water and Natural Resources Sector

4.5.1 Introduction

The Environment Protection, Water and Natural Resources Sector (EPWNR) comprise three MDAs: The Ministry of Environment and Forestry, the Ministry of Water, Sanitation and Irrigation, and the State Department for Wildlife.

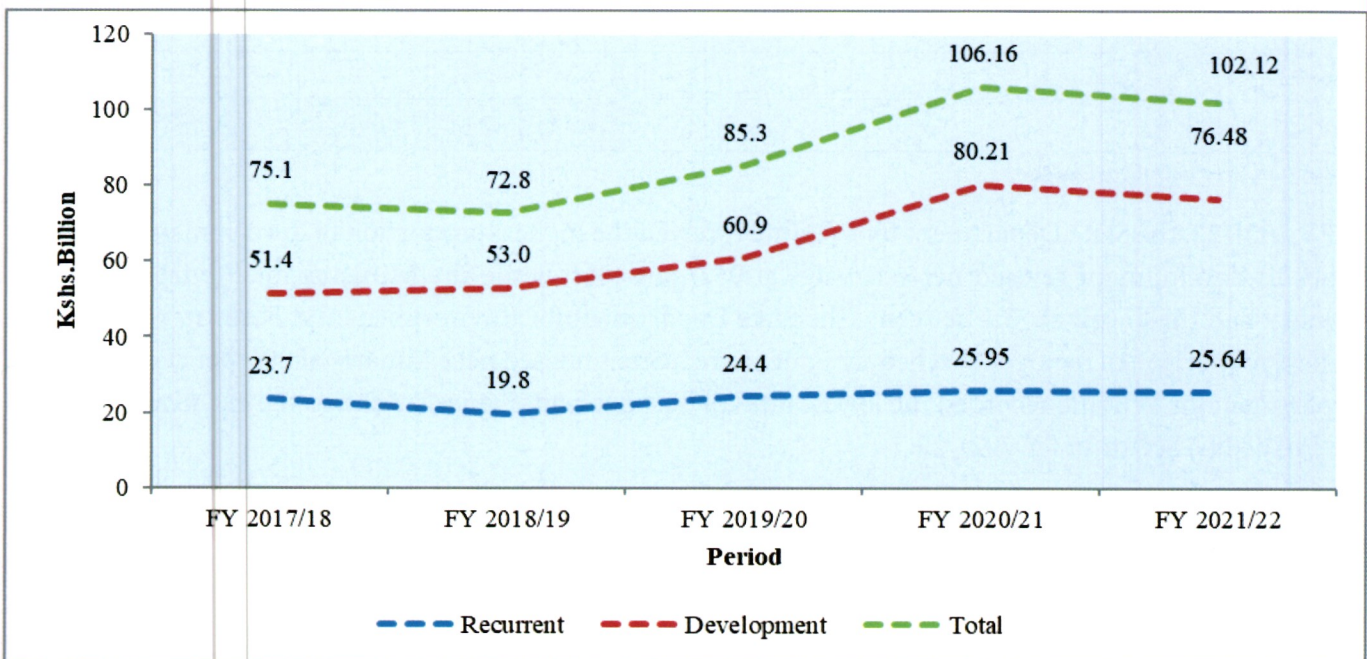
The EPWNR sector plays a critical role in Kenya's economy, securing, stewarding, and sustaining the environment and natural capital of the country. The overall goal of the EPWNR sector is to ensure sustainable development in a clean and secure environment. The specific objectives include providing the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

Budget Performance for EPW&NR Sector

The annual budgetary allocation to the EPW&NR sector in FY 2021/22 amounted to Kshs.100.59 billion, revised to Kshs.104.21 billion in Supplementary Budget I and Kshs.102.12 billion in Supplementary Budget II, representing 2.7 per cent of the revised gross national budget, compared to Kshs.106.16 billion allocated in FY 2020/21. The allocation comprised Kshs.76.48 billion (74.9 per cent) for development activities and Kshs.25.64 billion (25.1 per cent) for recurrent expenditure. The Ministry of Water, Sanitation, and Irrigation received the highest budgetary allocation at Kshs.77.87 billion (76.3 per cent of the sector's budget) attributable to water and sewerage infrastructure development and water resource management, irrigation, and land reclamation. The State Department for Wildlife had the lowest budgetary allocation at Kshs.9.64 billion (9.4 per cent of the sector allocation).

In Supplementary Budgets, I and II, the additional allocation of Kshs1.0 billion to the State Department for Wildlife was purposed to cater for personnel emoluments due to the shortfall of AIA at Kenya Wildlife Service, Kshs.86.8 million for the exchange of endangered wildlife between Kenya and Tanzania, and Kshs.100 million for Nairobi Safari Walk Project at the Nairobi National Park. The Ministry of Water and Sanitation and Irrigation had a decrease in the current allocation on budget austerity measures and a slight increase in capital allocation on account of additional donors and Government of Kenya funding. Figure 4.7 shows the budgetary allocation trend for the EI & ICT Sector from FY 2017/18 to FY 2021/22.

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



Source: National Treasury

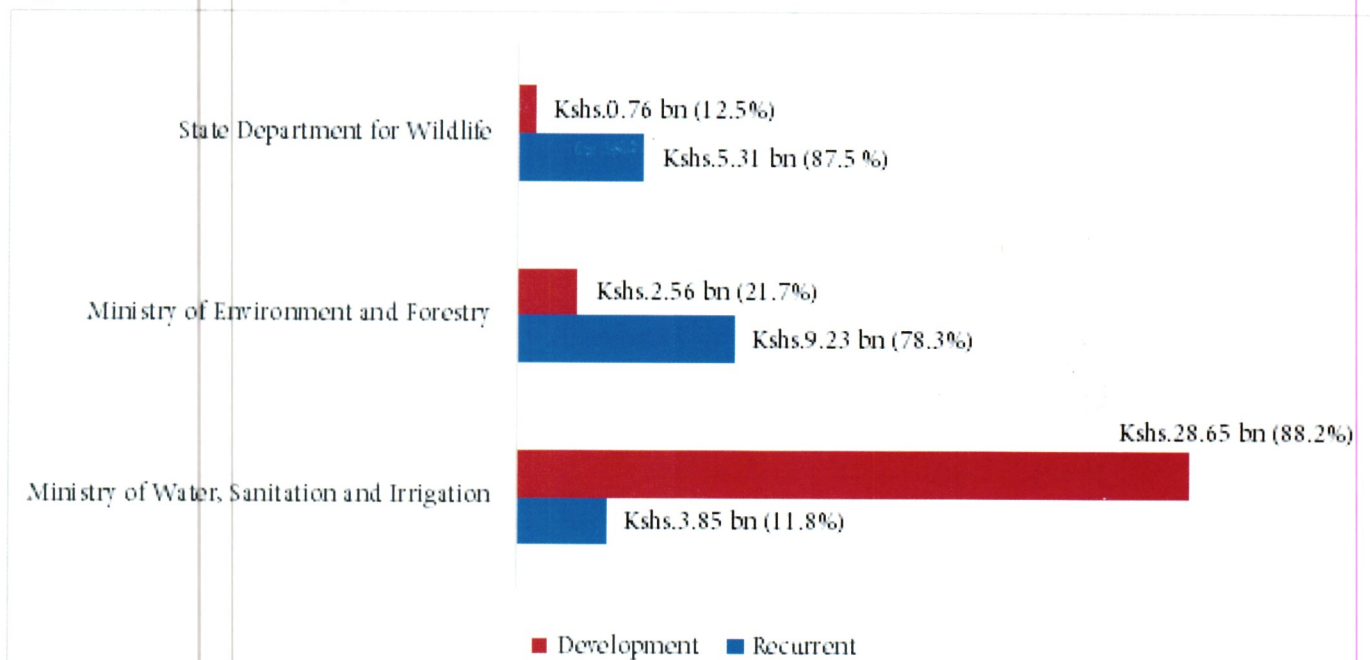
The total exchequer issues to the EPW&NR sector amounted to Kshs.50.36 billion, representing 88.3 per cent of the sector's revised net estimates. This amount comprised Kshs.31.97 billion for development expenditure, representing 85.1 per cent of development revised net estimates, and Kshs.18.39 billion for recurrent activities representing 94.6 per cent of revised recurrent net estimates. Table 4.7 shows EPW&NR sector analysis of exchequer issues and expenditure in FY 2021/22.

Table 4.7: EPW&NR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Ministry of Water, Sanitation, and Irrigation	71.58	33.27	28.65	58.12	86.1	81.3	6.29	3.91	3.85	5.82	98.6	92.4
Ministry for Environment and Forestry	4.08	3.50	2.56	2.68	73.1	65.6	10.53	9.26	9.23	10.10	99.7	95.9
State Department for Wildlife	0.82	0.80	0.76	0.77	95.0	94.1	8.82	6.29	5.31	7.79	84.4	88.3
Total	76.48	37.57	31.97	61.57	85.1	80.5	25.64	19.45	18.39	23.70	94.6	92.4
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Development							76.48	37.57	31.97	61.57	85.1	80.5
Recurrent							25.64	19.45	18.39	23.70	94.6	92.4
Total							102.12	57.02	50.36	85.27	88.3	83.5

Source: MDAs and National Treasury

In FY 2021/22, the State Department for Wildlife received the highest proportion of development exchequer issues to development revised net estimates at 95.0 per cent, while the Ministry for Environment and Forestry had the lowest at 73.1 per cent. The State Department for Environment and Forestry recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 99.7 per cent. The State Department for Wildlife recorded the lowest ratio of 84.4 per cent. Figure 4.8 shows the exchequer issues to the EPW&NR Sector in FY 2021/22.

Figure 4.8: Exchequer Issues to EPW&NR Sector

Source: National Treasury

The total expenditure for the EPW&NR sector amounted to Kshs.85.27 billion, representing 83.5 per cent of the revised gross estimates, compared to Kshs.59.29 billion (55.9 per cent), recorded in FY 2020/21. This amount comprised Kshs.61.57 billion for the development budget representing an absorption rate of 80.5 per cent, compared to 47.3 per cent (Kshs.37.96 billion recorded in FY 2020/21 and Kshs.23.70 billion for recurrent expenditure representing 92.4 per cent of the recurrent revised gross estimates, compared to 82.2 per cent (Kshs.21.33 billion) recorded in FY 2020/21.

The State Department for Wildlife recorded the highest absorption of the development budget at 94.1 per cent, while the Ministry for Environment and Forestry recorded the lowest at 65.6 per cent. The Ministry for Environment and Forestry recorded the highest recurrent expenditure to revised gross estimates at 95.9 per cent. In contrast, the State Department for wildlife recorded the lowest at 88.3 per cent.

4.5.2 Budget Performance by Programmes for EPW&NR Sector,

The budgetary allocation to the EPW&NR sector was to fund eleven programmes. Table 4.8 shows budget execution by programmes in FY 2021/22.

Table 4.8: EPW&NR Sector's Programme

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Water, Sanitation, and Irrigation	General Administration, Planning, and Support Services	0.14	0.73	0.87	0.14	0.51	0.65	74.6
	Water Resources Management	18.54	1.65	20.19	5.34	0.92	6.26	31.0
	Water and Sewerage Infrastructure Development	29.89	3.20	33.08	13.36	2.03	15.40	46.5
	Irrigation and Land Reclamation	10.87	0.68	11.55	5.44	0.36	5.81	50.3
	Water Storage and Flood Control	8.88	-	8.88	1.51	-	1.51	17.0
	Water Harvesting and Storage for Irrigation	3.27	0.03	3.29	2.73	0.03	2.75	83.6
Ministry of Environment and Forestry	Environment Management and Protection	1.51	2.03	3.54	0.68	1.69	2.37	67.1
	General Administration, Planning, and Support Services	-	0.51	0.51	-	0.50	0.50	98.6
	Meteorological Services	0.35	0.91	1.26	0.30	0.77	1.07	84.9
	Forests and Water Towers Conservation	2.23	7.07	9.30	1.70	6.20	7.90	84.9
State Department for Wildlife	Wildlife Conservation and Management	0.82	8.82	9.64	0.76	5.29	6.05	62.7
Total		76.48	25.64	102.12	31.96	18.30	50.27	49.2

Source: MDAs and National Treasury

The Water and Sewerage Infrastructure Development programme under the Ministry of Water, Sanitation and Irrigation received the highest budgetary allocation in FY 2021/22, at Kshs.33.08 billion (32.4 per cent) of the revised gross estimates for the sector. In contrast, the General Administration, Planning and Support Services programme under the Ministry of Environment and Forestry had the lowest allocation at Kshs.508.77 million (less than 1 per cent) of the revised gross estimates for the sector.

The high allocation in the water and sewerage infrastructure development programme was for the sewerage and infrastructure development sub-programme to improve access to water services.

An analysis of programme performance shows that the General Administration, Planning and Support Services programme under the Ministry of Environment and Forestry recorded the highest proportion of programme expenditure to the revised gross estimates at 98.6 per cent. In comparison, Water Storage and Flood Control under the Ministry of Water, Sanitation, and Irrigation had the lowest at 17 per cent.

4.6 General Economic and Commercial Affairs Sector

4.6.1 Introduction

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

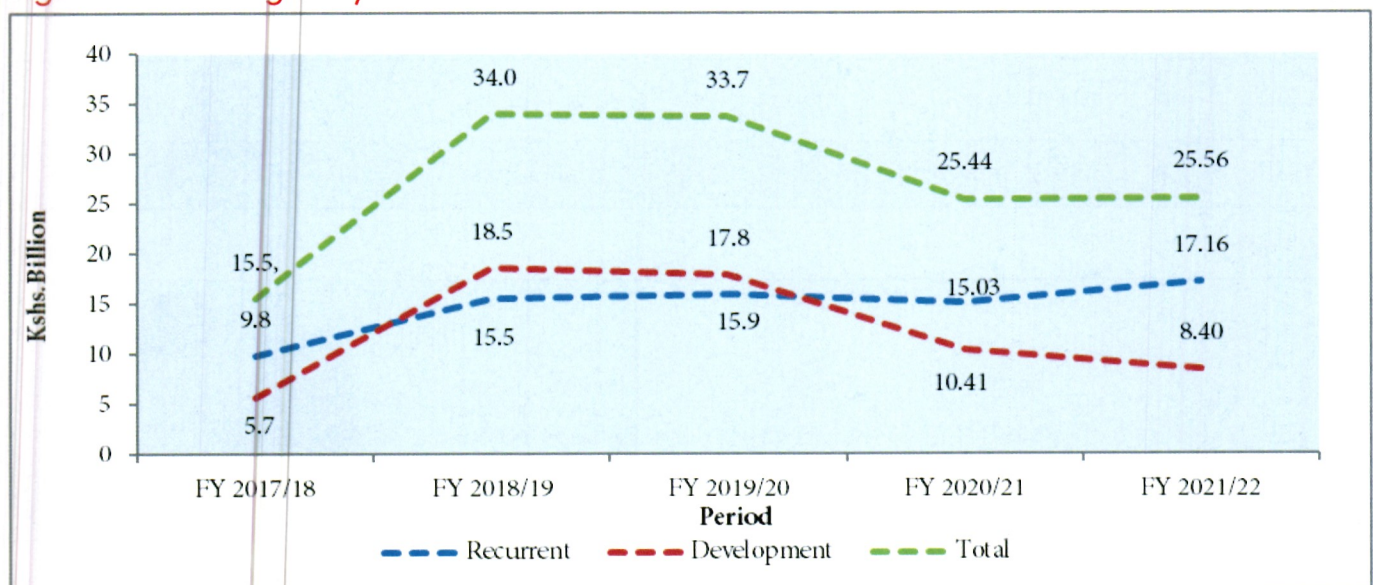
The sector is a significant player in delivering the 'Big Four' Agenda in manufacturing, universal health coverage, food and nutrition security and affordable housing. The sector also contributes to employment and wealth creation, promotion of industrial investments, trade and tourism, basin-based development and regional integration in a sustainable clean environment development.

4.6.2 Budget Performance for GECA Sector

The budgetary allocation to the GECA sector in FY 2021/22 amounted to Kshs.20.58 billion, revised to Kshs.24.17 billion in Supplementary Budget I and Kshs.25.56 billion in Supplementary Budget II, representing 0.7 per cent of the gross national budget, compared to Kshs.25.44 billion allocated in FY 2020/21. The allocation comprised Kshs.8.40 billion (32.9 per cent) for development activities and Kshs.17.16 billion (67.1 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation at Kshs.8.21 billion (32.1 per cent of the sector's budget), while the State Department for the East African Community had the lowest budgetary allocation at Kshs. 609.28 million (2.4 per cent of the sector allocation).

The additional funding in the Supplementary Budget was for the upward projection of A-I-A under the State Department for Tourism for the Tourism Promotion Fund. Figure 4.9 shows the budgetary allocation trend for the GECA sector from FY 2017/18 to FY 2021/22.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector amounted to Kshs.16.13 billion, representing 93.3 per cent of the sector's revised net estimates. This amount comprised Kshs.6.89 billion for development expenditure, representing 85.9 per cent of development revised net estimates and Kshs.9.24 billion for recurrent activities representing 99.8 per cent of the revised recurrent net estimates. Table 4.9 analyses exchequer issues and expenditure to the GECA sector in FY 2021/22.

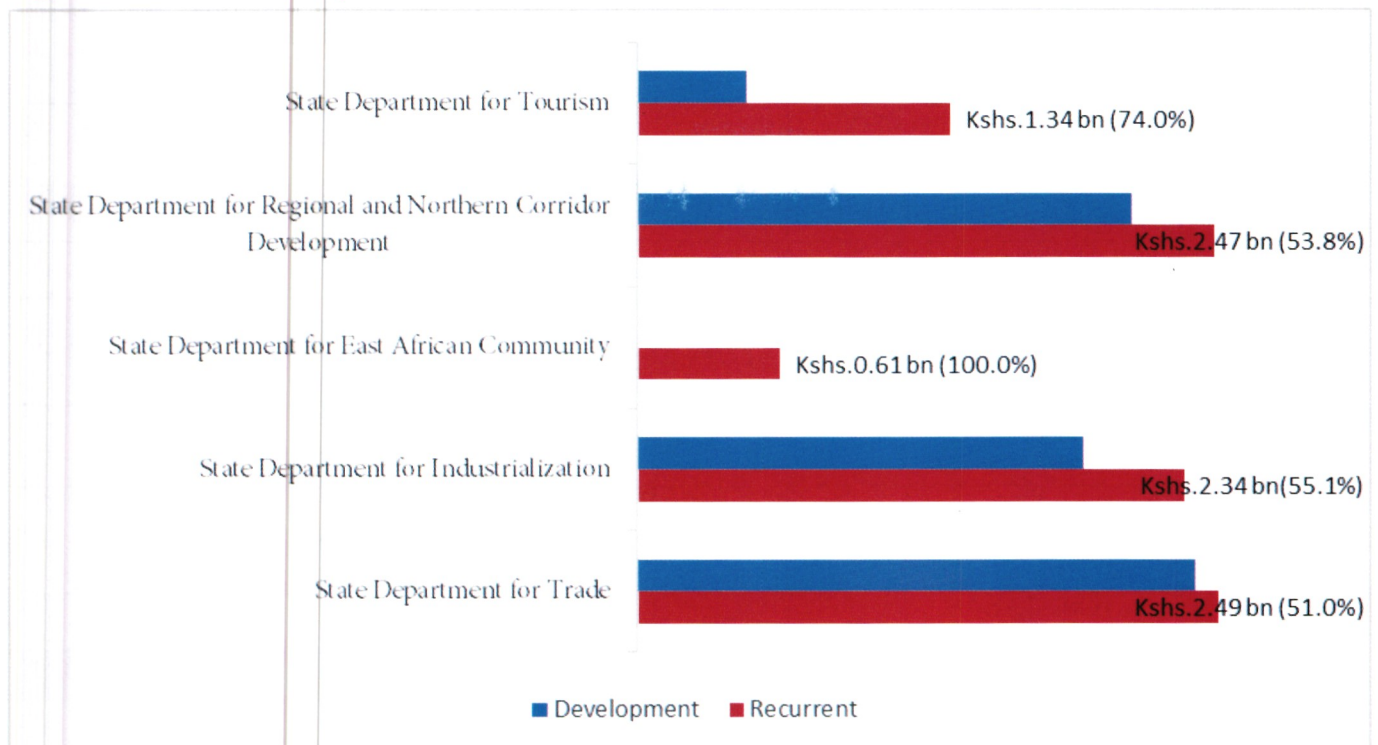
Table 4.9: GECA Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net estimates	of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net estimates	of Expenditure to Revised Gross estimates
State Department for Trade and Enterprise Development	2.39	2.39	2.39	2.39	100.0	100.0	2.55	2.49	2.49	2.28	99.9	89.4
State Department for Industrialization	2.99	2.79	1.91	1.95	68.6	65.3	3.30	2.34	2.34	3.15	100.0	95.2
State Department for East African Community	-	-	-	-	-	-	0.61	0.61	0.61	0.60	99.8	99.0
State Department for Regional and Northern Corridor Development	2.55	2.37	2.12	2.24	89.3	88.0	2.96	2.48	2.47	2.95	99.6	99.9
State Department for Tourism	0.48	0.48	0.47	0.47	99.3	99.9	7.74	1.34	1.34	5.57	99.6	71.9
Total	8.40	8.02	6.89	7.05	85.9	84.0	17.16	9.26	9.24	14.55	99.8	84.8
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net estimates	of Expenditure to Revised Gross estimates
Development							8.40	8.02	6.89	7.05	85.9	84.0
Recurrent							17.16	9.26	9.24	14.55	99.8	84.8
Total							25.56	17.28	16.13	21.61	93.3	84.5

Source: MDAs and National Treasury

In FY 2021/22, the State Department for Trade and Enterprise Development received the highest proportion of development exchequer issues to development revised net estimates at 100.0 per cent, while the State Department for Industrialization received the lowest at 68.6 per cent. The State Department for Industrialization recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates at 100 per cent, while other GECA sector MDAs averaged 99.6 per cent. Figure 4.10 shows the exchequer issues to GECA Sector in FY 2021/22.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA sector amounted to Kshs.21.61 billion, representing 84.5 per cent of the revised gross estimates, compared to Kshs.22.01 billion (86.5 per cent), recorded in FY 2020/21. This amount comprised Kshs.7.05 billion for the development budget representing an absorption rate of 84.0 per cent, compared to 84.7 per cent (Kshs.8.82 billion) recorded in FY 2020/21 and Kshs.14.55 billion for recurrent expenditure representing 84.8 per cent of the recurrent revised gross estimates, compared to 87.8 per cent (Kshs.13.19 billion) recorded in FY 2020/21.

The State Department for Trade and Enterprise Development and State Department for Tourism recorded the highest absorption of development budget at 100 per cent and 99.9 per cent, respectively. The State Department for Industrialization recorded the lowest at 65.3 per cent. The State Department for Regional and Northern Corridor Development recorded the highest recurrent expenditure to revised recurrent gross estimates at 99.9 per cent. The State Department for Tourism recorded the lowest at 71.9 per cent.

4.6.3 Budget Performance by Programmes for GECA Sector

The budgetary allocation was to fund seven programmes. Table 4.10 shows budget execution by programmes by the GECA sector in FY 2021/22.

Table 4.10: GECA Sector's Programme

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Industrialization	General Administration Planning and Support Services	-	0.44	0.44	-	0.44	0.44	99.3
	Industrial Development and Investments	0.67	1.45	2.12	0.66	1.30	1.96	92.7
	Standards and Business Incubation	2.32	1.41	3.73	1.28	1.41	2.69	72.2
State Department for Trade and Enterprise Development	Trade Development and Promotion	2.39	2.55	4.94	2.39	2.32	4.70	95.3
State Department for East African Community	East African Affairs and Regional Integration	-	0.61	0.61	-	0.60	0.60	99.0
State Department for Regional and Northern Corridor Development	Integrated Regional Development	2.55	2.96	5.50	2.24	2.47	4.71	85.6
State Department for Tourism	Tourism Development and Promotion	0.48	7.74	8.21	0.47	5.57	6.04	73.6
Total		8.40	17.16	25.56	7.05	14.10	21.15	82.8

Source: MDAs and National Treasury

The Tourism Development and Promotion programme under the State Department for Tourism received the highest budgetary allocation in FY 2021/22 at Kshs.8.21 billion (32.12 per cent) of the revised gross estimates for the sector, while General Administration Planning and Support Services programme under the State Department for Industrialization had the lowest allocation at Kshs.440.18 million (1.72 per cent) of the revised gross estimates for the sector.

The high allocation in the tourism development and promotion programme is attributed to niche tourism product development & diversification sub-programme to promote tourism in the country.

An analysis of programme performance shows that the General Administration Planning and Support Services and Standards and Business Incubation programme, under the State Department for Industrialization, recorded the highest and lowest proportion of programme expenditure to the revised gross estimates at 99.3 per cent and 72.2 per cent, respectively.

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

4.7.1 Introduction

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

The GJLO Sector creates a favourable environment for the country's economic, social, and political development necessary to fulfil the Kenya Vision 2030. It comprises institutions with linkages in peace and security building, correctional services, legal advisory services to government agencies, national government representation

in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. The GJLO Sector also significantly promotes good governance, integrity, and corruption eradication, provides public prosecution services, regulates political parties, and protects witnesses and human rights. Further, the sector plays an instrumental role in delimiting electoral boundaries and managing the electoral process, promoting gender equality, including marginalised groups and communities, and overseeing police operations.

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

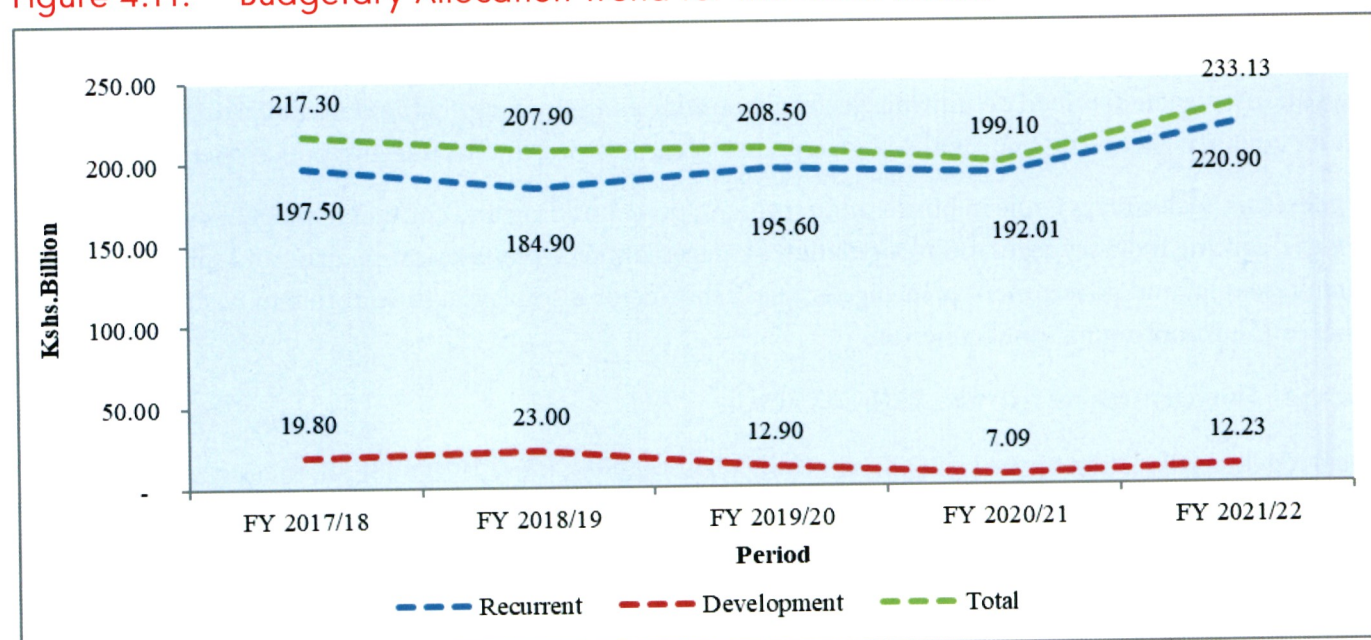
Budget Performance for the GJLO Sector

The budgetary allocation to the GJLO Sector in t FY 2021/22 was Kshs.217.32 billion, revised to Kshs.232.63 billion in Supplementary Budget I and Kshs.233.12 billion in Supplementary Budget II, representing 6.1 per cent of the gross national budget, compared to Kshs.199.10 billion allocated in FY 2020/21. The allocation comprised Kshs.12.23 billion (5.2 per cent) for development activities and Kshs.220.90 billion (94.8 per cent) for recurrent expenditure.

The State Department for Interior and Citizen Services received the highest budgetary allocation at Kshs.142.86 billion (61.3 per cent of the sector's budget), while the Kenya National Commission on Human Rights had the lowest budgetary allocation at Kshs.399.71 million (0.2 per cent of the sector allocation). The higher share of budget allocation to the State Department for Interior and Citizen Services was for policing services.

In Supplementary Budgets I and II, the highest additional allocation was to the Independent Electoral and Boundaries Commission of Kshs.8.8 billion that was meant for general election preparedness. The State Department for Interior and Citizen Services also had an additional allocation of Kshs.1.7 billion during the first supplementary review, which was later reduced by Kshs.55 million during the second supplementary review. The amendments were to cater for operations and maintenance under the National Cohesion and Integration Commission, enhanced security operations, and construction of the National Police Service Hospital. The Office of the Registrar of Political Parties had additional funding for Kshs.1 billion for the Political Parties Fund and a reduction of KShs.31 million under personnel emoluments due to delayed recruitment of County and Constituency monitors. However, the State Department for Correctional Services budget was reduced by Kshs.800 million in the second supplementary review due to the delayed recruitment process and other changes on account of gratuity payments under Operations and Maintenance. Figure 4.11 shows the budgetary allocation trend for the GJLO sector from FY 2017/18 to FY 2021/22.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

The total exchequer issues to the GJLO sector amounted to Kshs.219.32 billion, representing 96.0 per cent of the sector's revised net estimates. This amount comprised Kshs.210.99 billion for recurrent expenditure, representing 96.7 per cent of recurrent revised net estimates, and Kshs.8.33 billion for development activities representing 81.0 per cent of revised recurrent net estimates. Table 4.11 shows the GJLO sector analysis of exchequer issues and expenditure in FY 2021/22.

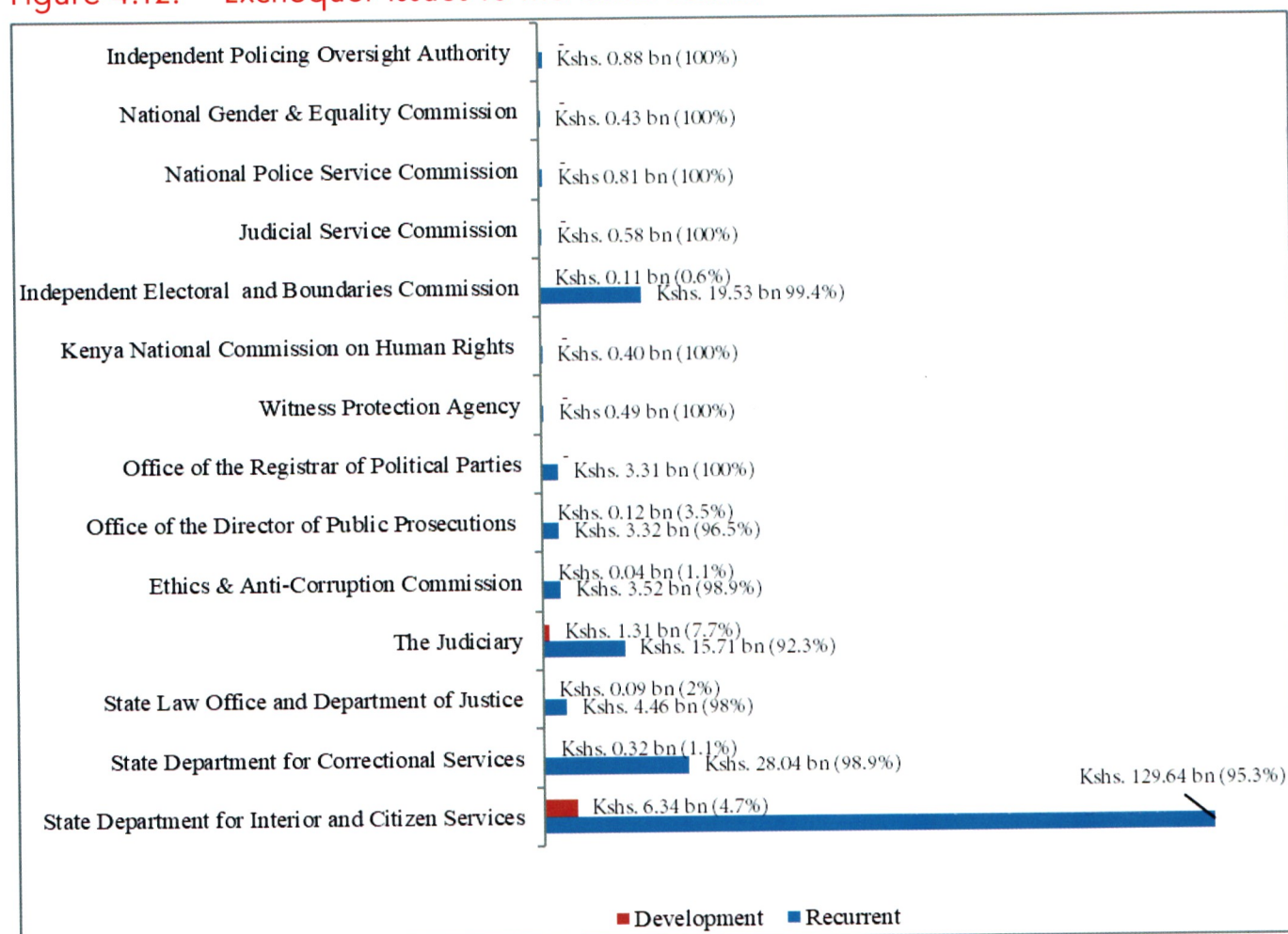
Table 4.11: GJLO Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
State Department for Interior and Citizen Services	8.50	7.27	6.34	8.15	87.2	95.9	134.36	132.25	129.64	133.62	98.0	99.4
State Department for Correctional Services	0.63	0.36	0.32	0.59	89.7	93.5	28.52	28.52	28.04	23.74	98.3	83.2
State Law Office and Department of Justice	0.14	0.14	0.09	0.14	64.2	99.6	5.11	4.50	4.46	4.96	99.0	97.0
The Judiciary	2.59	2.15	1.31	2.00	61.0	77.0	15.97	15.97	15.71	14.87	98.4	93.1
EACC	0.07	0.07	0.04	0.04	54.4	54.6	3.52	3.52	3.52	3.50	99.9	99.5
ODPP	0.15	0.15	0.12	0.12	76.7	78.1	3.33	3.33	3.32	3.31	99.8	99.4
ORPP	-	-	-	-	-	-	3.31	3.31	3.17	3.17	95.8	95.7
WPA	-	-	-	-	-	-	0.49	0.49	0.49	0.49	100	99.8
KNCHR	-	-	-	-	-	-	0.40	0.40	0.40	0.40	99.4	99.1
IEBC	0.13	0.13	0.11	0.12	89.3	93.9	23.04	22.94	19.53	20.08	85.1	87.2
JSC	-	-	-	-	-	-	0.62	0.62	0.58	0.54	94.3	88.0

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
NPSC	-	-	-	-	-	-	0.86	0.86	0.81	0.82	94.3	94.8
NGEC	0.010	0.010	-	-	-	-	0.44	0.44	0.43	0.43	98.3	98.0
IPOA	-	-	-	-	-	-	0.93	0.93	0.88	0.88	94.7	94.7
Total	12.22	10.28	8.33	11.15	81.0	91.3	220.90	218.08	210.99	210.81	96.7	95.4
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Development							12.22	10.28	8.33	11.15	81.0	91.3
Recurrent							220.90	218.08	210.99	210.81	96.7	95.4
Total							233.12	228.36	219.32	221.96	96.0	95.2

Source: MDAs and National Treasury

In FY 2021/22, the State Department for Correctional Services received the highest proportion of development exchequer issues to development revised net estimates at 89.7 per cent, while the Ethics and Anti-Corruption Commission received the lowest at 54.4 per cent. The Witness Protection Agency recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent. The Independent Electoral and Boundaries Commission recorded the lowest ratio of 85.1 per cent. Figure 4.12 shows the exchequer issues to GJLO Sector in FY 2021/22.

Figure 4.12: Exchequer Issues to the GJLO Sector

Source: National Treasury

The total expenditure for the GJLO sector amounted to Kshs.221.96 billion, representing 95.2 per cent of the revised gross estimates, compared to Kshs.190.31 billion (95.6 per cent), recorded in FY 2020/21. This amount comprised Kshs.11.15 billion for the development budget representing an absorption rate of 91.3 per cent, compared to 83.3 per cent (Kshs.5.90 billion) recorded in FY 2020/21, and Kshs.210.81 billion for recurrent expenditure representing 95.4 per cent of the recurrent revised gross estimates, compared to 96 per cent (Kshs.184.41 billion) recorded in FY 2020/21.

The State Law Office and Department of Justice recorded the highest absorption of the development budget at 99.6 per cent. The Ethics and Anti-Corruption Commission recorded the lowest at 54.6 per cent. The Witness Protection Agency recorded the highest recurrent expenditure to revised gross estimates at 99.8 per cent, while the State Department for Correctional Services recorded the lowest at 83.2 per cent.

4.7.2 Budget Execution by Programmes for GJLO Sector

The GJLO sector allocation was to fund twenty-six programmes. Table 4.12 shows budget execution by programmes by the GJLO sector in FY 2021/22.

Table 4.12: GJLOS Sector's Programme

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Interior and Citizen Services	Policing services	1.95	98.18	100.13	1.93	98.22	100.16	100.0
	Planning, Policy Coordination, and Support Services	0.10	0.96	1.06	0.10	0.93	1.03	96.7
	Government Printing Services	0.05	0.72	0.77	0.05	0.71	0.76	97.9
	Road Safety	1.02	2.33	3.36	0.66	1.63	2.29	68.2
	Population Registration Services	1.01	4.04	5.05	1.00	4.15	5.14	101.9
	General Administration, Planning, and Support Services	2.88	26.04	28.92	2.94	25.94	28.88	99.9
	Migration and Citizen Services Management	1.49	2.08	3.57	1.48	2.04	3.51	98.4
State Department for Correctional Services	Prison Services	0.53	26.39	26.92	0.50	22.13	22.63	84.1
	Probation and After Care Services	0.10	1.79	1.88	0.09	1.30	1.40	74.1
	General Administration, Planning, and Support Services	0.00	0.35	0.35	0.00	0.30	0.31	87.6
State Law Office and Department of Justice	Legal Services	-	2.49	2.49	-	2.42	2.42	96.8
	Governance, Legal Training, and Constitutional Affairs	0.09	1.88	1.96	0.09	1.27	1.36	69.0
	General Administration, Planning, and Support Services	0.05	0.74	0.79	0.05	0.71	0.76	96.4
The Judiciary	General Administration, Planning and Support Services	0.78	4.79	5.57	0.60	4.46	5.06	90.9
	Access to Justice	1.81	11.18	12.99	1.40	10.41	11.81	90.9
Ethics and Anti-Corruption Commission	Ethics and Anti-Corruption	0.07	3.52	3.59	0.05	3.50	3.55	99.0
Office of Director of Public Prosecutions	Public Prosecution Services	0.15	3.33	3.48	3.31	0.12	3.42	98.5
Office of the Registrar of Political Parties	Registration, Regulation, and Funding of Political Parties	-	3.31	3.31	-	3.17	3.17	95.7
Witness Protection Agency	Witness Protection	-	0.49	0.49	-	0.49	0.49	99.8
Kenya National Commission of Human Rights	Protection and Promotion of Human Rights	-	0.40	0.40	-	0.40	0.40	99.1
Independent Electoral and Boundaries Commission	Management of Electoral Processes	0.13	22.94	23.06	0.12	20.00	20.12	87.2
	Delimitation of Electoral Boundaries	-	0.10	0.10	-	0.09	0.09	84.2
Judicial Service Commission	General Administration, Planning, and Support Services	-	0.62	0.62	-	0.54	0.54	88.0
National Police Service Commission	National Police Service Human Resource Management	-	0.86	0.86	-	0.82	0.82	94.8
National Gender and Equality Commission	Promotion of Gender Equality and Freedom from Discrimination	0.01	0.44	0.45	-	0.43	0.43	95.7
Independent Policing Oversight Authority	Policing Oversight Services	-	0.93	0.93	-	0.88	0.88	94.7
Total		12.22	220.90	233.12	11.16	210.25	221.41	95.0

Source: MDAs and National Treasury

The Policing Services programme under the State Department for Interior and Citizen Services received the highest budgetary allocation in FY 2021/22, at Kshs.100.13 billion (43 per cent) of the revised gross estimates

for the sector. In comparison, the Delimitation of Electoral Boundaries programme under the Independent Electoral and Boundaries Commission had the lowest allocation at Kshs.101.2 million (less than 1 per cent) of the revised gross estimates for the sector.

The high allocation in the Policing Services Programme was for Kenya Police Services Sub-Programme mandated to maintain law and order for public security.

Policing Services programme under the State Department for Interior and Citizen Services recorded the highest proportion of programme expenditure to the revised gross estimates at 100 per cent. The Road Safety programme under the State Department for Interior and Citizen Services had the lowest at 68.2 per cent.

4.8 Health Sector

4.8.1 Introduction

Health is a devolved function under the Fourth Schedule of the Constitution of Kenya. Schedule 4 assigns some functions to the Ministry of Health, such as health policy, national referral health facilities, capacity building, and technical assistance to Counties.

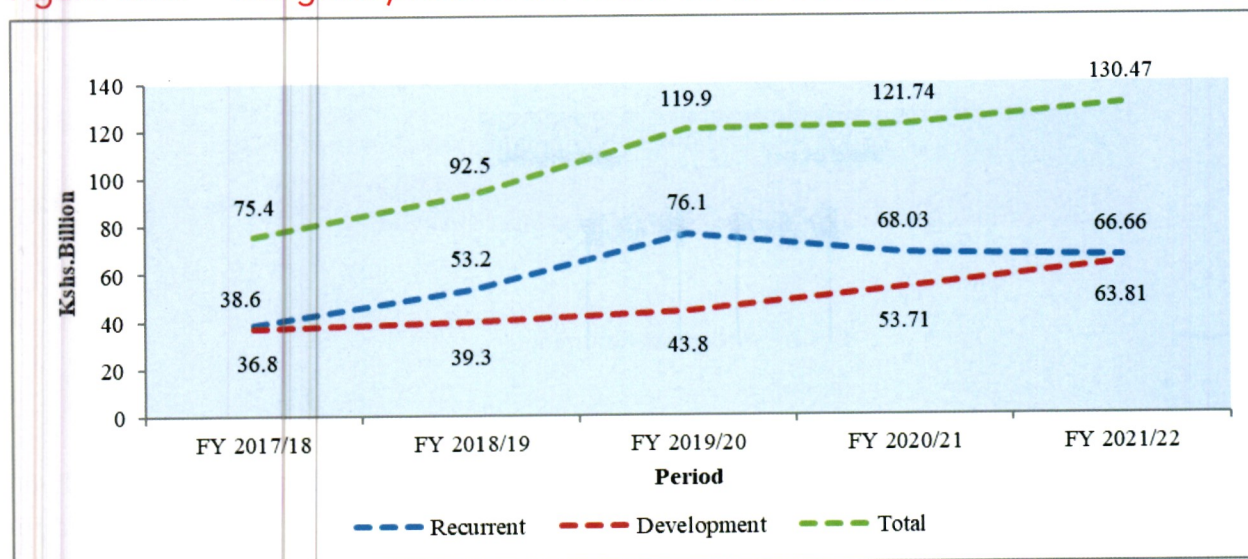
The sector comprises the Ministry of Health and Semi-Autonomous Government Agencies. The twelve Semi-Autonomous Government Agencies complement the Ministry in discharging its core functions through specialised health service delivery, medical research and training, procurement and distribution of drugs, and financing through health insurance. These SAGAs are the Kenyatta National Hospital; Kenya Medical Supplies Authority, Kenya Medical Research Institute, National Health Insurance Fund; National Acquired Immune Deficiency Syndrome Control Council; National Cancer Institute of Kenya, Kenyatta University Teaching Referral and Research Hospital, Kenya Nuclear Regulatory Authority and Kenya Medical Practitioners and Dentists Council. The Ministry also manages the National Spinal Injury Hospital, Mathari National, Teaching and Referral Hospital, and National Reference Laboratories.

4.8.2 Budget Performance for Health Sector

The budgetary allocation to the Health sector in FY 2021/22 was Kshs.121.09 billion, revised to Kshs.134.24 billion in Supplementary Budget I and Kshs.130.47 billion in Supplementary Budget II, representing 3.4 per cent of the national budget, compared to Kshs.121.75 billion allocated in FY 2020/21. The allocations comprised Kshs.63.81 billion (48.9 per cent) for development activities and Kshs.66.66 billion (51.1 per cent) for recurrent expenditure.

In Supplementary Budget, I, the increase in recurrent expenditure was to cater for the establishment of the Kenya Bio Vax Institute Limited and personnel emoluments. In contrast, the increase in development expenditure was to cater for establishing the Vaccine Form and Finish Facility, Modern Neuropsychiatric National Teaching and Referral Hospital, acquisition of Covid-19 vaccine, construction of new level III hospitals, and increased donor commitments. However, in Supplementary Budget II, there was an overall decrease with an increase in recurrent expenditure due to projected growth in A-I-A collected by SAGAs under the Ministry of Health. In contrast, the reduction in development expenditure was, therefore, due to the rationalisation of donor commitments. Figure 4.13 shows the budgetary allocation for the Health sector from FY 2017/18 to FY 2021/22.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

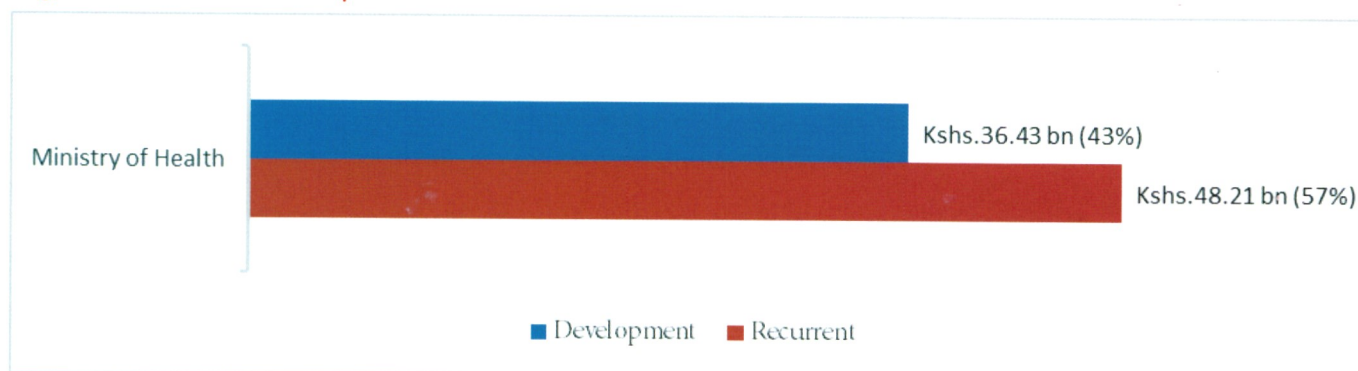
The total exchequer issues to the Health sector amounted to Kshs.84.64 billion, representing 87.6 per cent of the sector's revised net estimates. This amount comprised Kshs.36.43 billion for development expenditure, representing 75.3 per cent of development revised net estimates and Kshs.48.21 billion for recurrent activities representing 100 per cent of revised recurrent net estimates. Table 4.13 shows the Health sector analysis of exchequer issues and expenditures in FY 2021/22.

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

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Ministry of Health	63.81	48.37	36.43	48.44	75.3	75.9	66.66	48.21	48.21	65.48	100.0	98.2
Total	63.81	48.37	36.43	48.44	75.3	75.9	66.66	48.21	48.21	65.48	100.0	98.2
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net mates	% of Expenditure to Revised Gross estimates
Development							63.81	48.37	36.43	48.44	75.3	75.9
Recurrent							66.66	48.21	48.21	65.48	100.0	98.2
Total							130.47	96.58	84.64	113.92	87.6	87.3

Source: MDAs and National Treasury

Figure 4.14 shows the exchequer issues to the Health Sector in FY 2021/22.

Figure 4.14: Exchequer Issues to the Health Sector

Source: National Treasury

The total expenditure for the Health Sector in the period under review amounted to Kshs.113.92 billion, representing 87.3 per cent of the gross budget compared to Kshs.91.93 billion (75.5 per cent) recorded in FY 2020/21. This amount comprised of Kshs.48.44 billion spent on development activities representing an absorption rate of 75.9 per cent, compared to 74.1 per cent (Kshs.39.81 billion) in t FY 2020/21 and Kshs.65.48 billion on recurrent activities representing 98.2 per cent on recurrent gross estimates, compared to 76.8 per cent (Kshs.52.13 billion) recorded in FY 2020/21.

4.8.3 Budget Execution by Programmes for Health Sector

The Health sector allocation was to fund five programmes. Table 4.14 shows budget execution by programmes in the Health sector in FY 2021/22.

Table 4.14: Health Sector's Programme

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Health	Preventive, Promotive & RMNCAH*	27.00	3.08	30.08	9.54	2.98	12.51	41.6
	National Referral & Specialized Services	12.76	37.52	50.28	10.62	23.11	33.73	67.1
	Health Research and Development	1.29	10.07	11.35	1.29	6.24	7.53	66.3
	General Administration, Planning & Support Services	1.06	7.04	8.10	0.16	6.95	7.11	87.8
	Health Policy, Standards, and Regulations	21.70	8.95	30.66	20.73	8.93	29.66	96.8
	Total	63.81	66.66	130.47	42.34	48.21	90.55	69.4

Source: MDAs and National Treasury

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

The National Referral and Specialized Services programme received the highest budgetary allocation in FY 2021/22 at Kshs.50.28 billion (38.5 per cent) of the revised gross estimates. The General Administration, Planning & Support Services had the lowest share at Kshs.8.10 billion (6.2 per cent) of the revised gross estimates for the sector.

The high allocation was for the national referral health services sub-programme, specifically in providing specialized healthcare services in different Referral Hospitals Countrywide.

An analysis of programme performance shows that the Health Policy, Standards, and Regulations recorded the highest proportion of programme expenditure to its revised gross estimates at 96.8 per cent. In contrast, the Preventive, Promotive & RMNCAH programme recorded the lowest at 41.6 per cent.

4.9 National Security Sector

Introduction

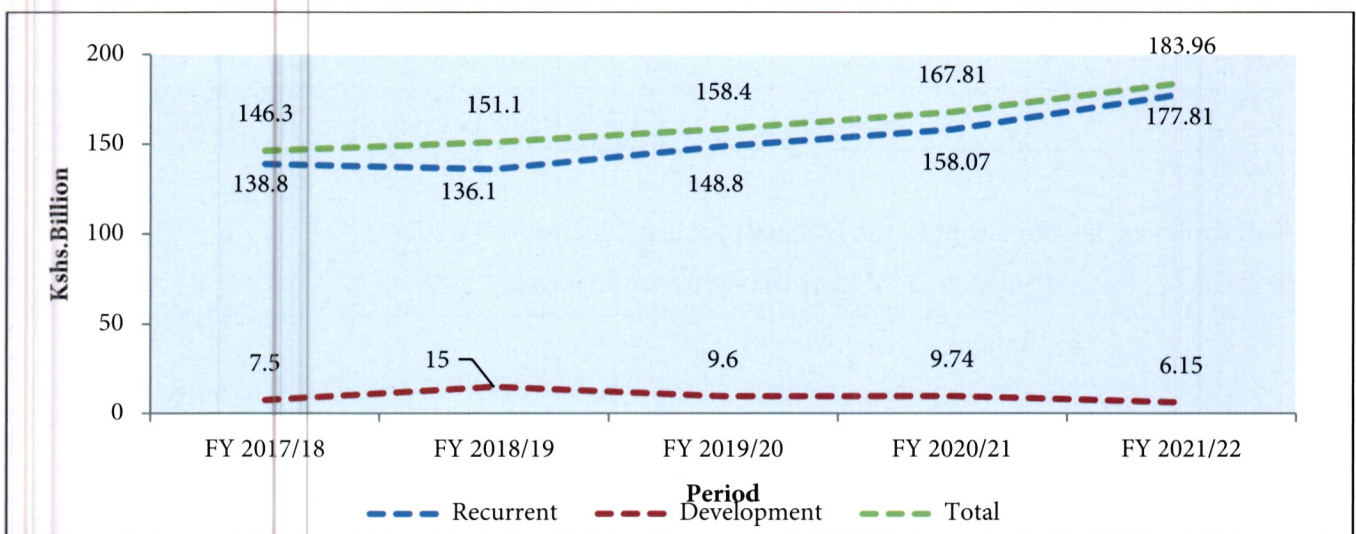
The National Security sector has two MDAs: The Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace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

Budget Performance for National Security Sector

The budgetary allocation to the National Security sector in FY 2021/22 was Kshs.162.20 billion, revised to Kshs.180.90 billion in Supplementary Budget I and Kshs.183.96 billion in Supplementary Budget II, representing 4.8 per cent of the revised gross national budget, compared to Kshs.167.81 billion allocated in FY 2020/21. The allocations comprised Kshs.6.15 billion (3.3 per cent) for development activities and Kshs.177.81 billion (96.7 per cent) for recurrent expenditure. The Ministry of Defence was allocated Kshs.136.76 billion (74.3 per cent of the sector's share), while NIS received Kshs.47.20 billion (25.7 per cent of the sector's allocation).

In Supplementary Budget I and II, the additional allocation to the Ministry of Defence and the National Intelligence Security was towards enhancing security and personnel emoluments to the Ministry of Defence. Figure 4.15 below shows the budgetary allocation trend for the National Security sector from FY 2017/18 to FY 2021/22.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In FY 2021/22, the National Security sector received Kshs.181.88 billion, representing 98.9 per cent of the sector's revised net estimates, comprised of Kshs.6.08 billion for development expenditure representing 100 per cent of the revised development net estimates, and Kshs.175.80 billion for recurrent spending representing 98.9 per cent of the revised recurrent net estimates.

The Ministry of Defence received Kshs.128.60 billion for recurrent activities representing 98.5 per cent of the revised recurrent net estimates, and Kshs.6.08 billion for development expenditure, representing 100 per cent of the revised net estimates. The NIS received Kshs.47.20 billion, representing 100 per cent of the recurrent revised net estimates. Table 4.15 shows the National Security sector analysis of exchequer issues and expenditure in FY 2021/22.

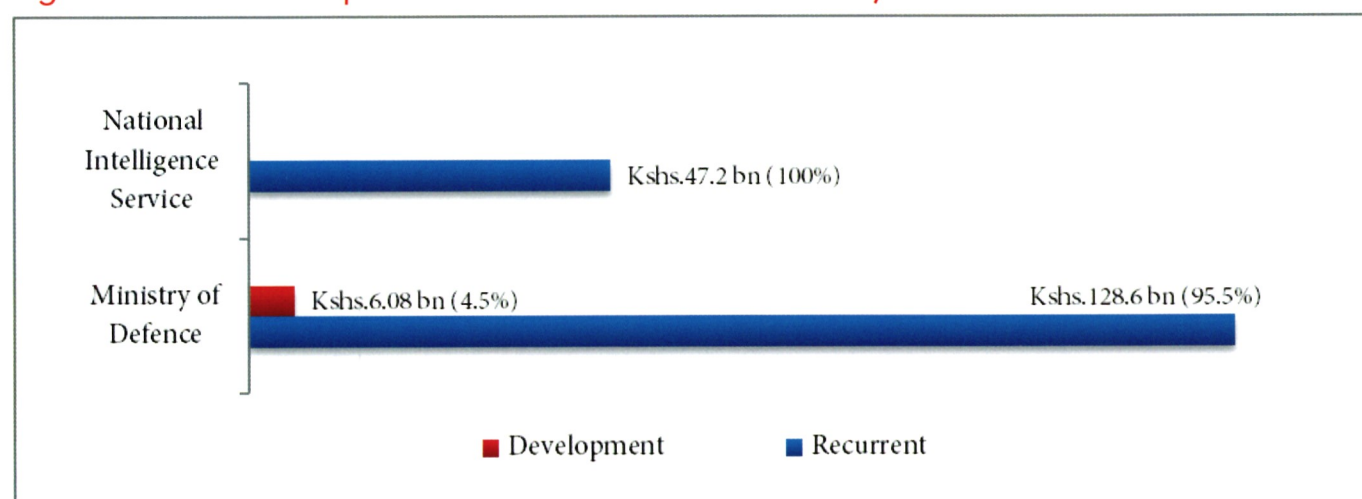
Table 4.15: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs Billion)						Recurrent (Kshs Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Ministry of Defence	6.15	6.08	6.08	6.08	100	98.9	130.61	130.61	128.60	130.36	98.5	99.8
National Intelligence Service	-	-	-	-	-	-	47.20	47.20	47.20	46.86	100	99.3
Total	6.15	6.08	6.08	6.08	100	98.9	177.81	177.81	175.80	177.22	98.9	99.7
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Revised estimates	% of Expenditure to Revised Gross estimates
Development							6.15	6.08	6.08	6.08	100	98.9
Recurrent							177.81	177.81	175.80	177.22	98.9	99.7
Total							183.96	183.89	181.88	183.30	98.6	99.6

Source: MDAs and National Treasury

Figure 4.16 shows exchequer issues to the National Security Sector in FY 2021/22.

Figure 4.16: Exchequer Issues to the National Security Sector



Source: National Treasury

The total expenditure for the National Security sector in FY 2021/22 amounted to Kshs.183.30 billion, representing 99.6 per cent of the gross estimates, compared to Kshs.166.94 billion (99.5 per cent) recorded in FY 2020/21. The Ministry of Defence spent Kshs.6.08 billion on development activities, an absorption rate of 98.9 per cent compared to Kshs.9.67 billion (99.3 per cent) recorded in FY 2020/21, and Kshs.130.36 billion

on recurrent activities representing 99.8 per cent of the gross estimates compared to Kshs.112.44 billion (99.9 per cent) recorded in FY 2020/21. NIS spent Kshs.46.86 billion on recurrent activities, recording 99.3 per cent of its revised gross estimates compared to Kshs.44.83 billion (98.4 per cent) recorded in FY 2020/21.

4.9.1 Budget Execution by Programmes for National Security Sector

The National Sector allocation in FY 2021/22 was to fund five programmes. Table 4.16 shows budget execution by the National Security sector programmes in FY 2021/22.

Table 4.16: National Security Sector's Programme Performance

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Defence	Defence	6.15	127.76	133.91	6.08	127.70	133.78	99.9
	Civil Aid	0.00	0.70	0.70	0.00	0.70	0.70	100.0
	General Administration, Planning, and Support Services	0.00	1.95	1.95	0.00	1.75	1.75	90.0
	National Space Management	0.00	0.20	0.20	0.00	0.20	0.20	100.0
National Intelligence Service	National security intelligence	0.00	47.20	47.20	0.00	46.86	46.86	99.3
Total		6.15	177.81	183.96	6.08	177.22	183.30	99.6

Source: MDAs and National Treasury

The defence programme received the highest budgetary allocation at Kshs.133.91 billion (72.79 per cent) of the revised gross estimates for the sector. National Space Management had the lowest share at Kshs.200 million (less than 1 per cent) of the revised gross estimates for the sector.

The high allocation was for the Defence sub-programme, for supporting the operations of the Kenya Defence Forces.

An analysis of programme performance shows that the Civil Aid and National Space Management recorded the highest proportion of their programme expenditure to their revised gross estimates at 100 per cent each. In contrast, the General Administration, Planning and Support Services programme recorded the lowest at 90.0 per cent.

4.10 Public Administration and International Relations Sector

4.10.1 Introduction

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

The PAIR sector is a fundamental pillar of the Kenyan economy. The sector provides overall national leadership, oversight and policy direction, prudent public finance management for transparency and accountability, oversees national legislation, and the human resource function in the public service. Further, the sector

coordinates national and sectoral development planning, management of population policy, implementation, monitoring and evaluation, resource mobilisation and management, devolution oversight, implementation of Kenya's foreign policy, and oversight of public resources and service delivery.

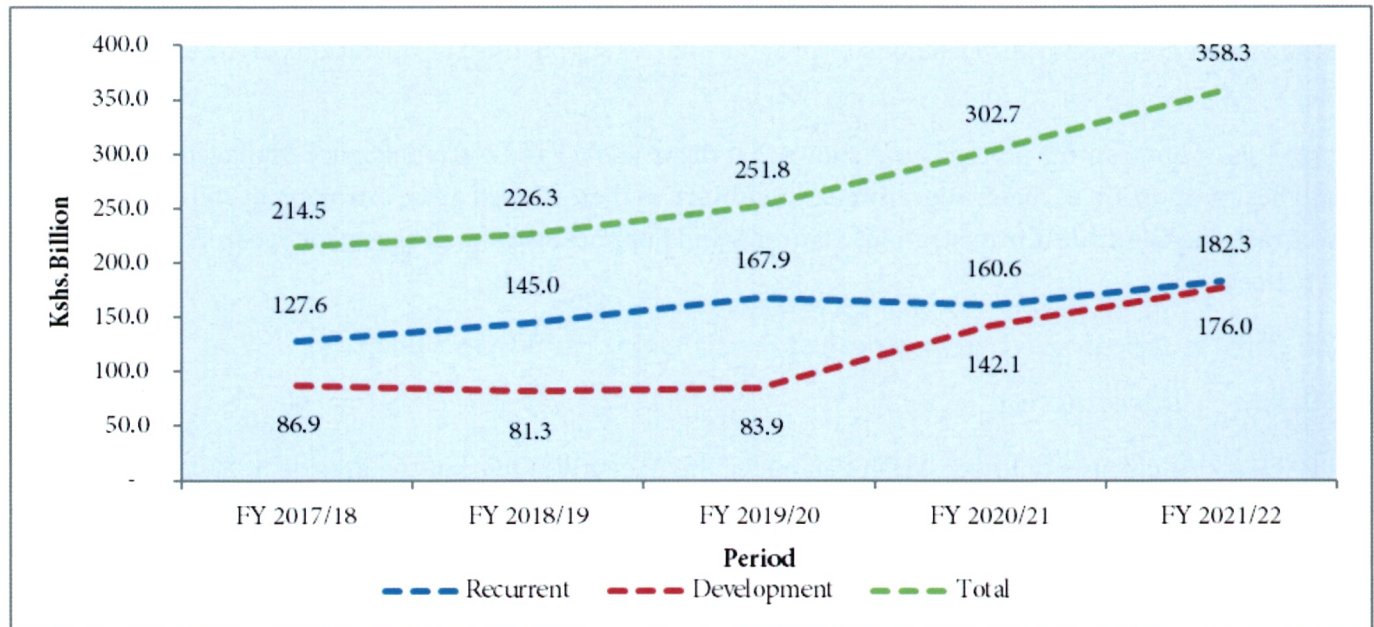
Budget Performance for the PAIR Sector

The budgetary allocation to the PAIR sector in FY 2021/22 amounted to Kshs.327.87 billion, revised to Kshs.350.91 billion in Supplementary Budget I and Kshs.358.30 billion in Supplementary Budget II, representing 9.3 per cent of the revised gross national budget, compared to Kshs.302.61 billion allocated in FY 2020/21. The allocation comprised Kshs.175.96 billion (49.1 per cent) for development activities and Kshs.182.34 billion (50.9 per cent) for recurrent expenditure. The Treasury received the highest budgetary allocation at Kshs.170.10 billion (47.5 per cent of the sector's budget), while the Commission of Revenue Allocation had the lowest budgetary allocation at Kshs.446.03 billion (0.1 per cent of the sector allocation). The increased funding under the National Treasury was meant for rail transport, public finance management, and administrative expenses.

In Supplementary Budget I and II, the National Treasury received the highest budgetary allocation of Kshs.170.10 billion (47.5 per cent of the sector's funding), with an increase of Kshs.1.4 billion during the second supplementary review aimed at supporting Kenya Revenue Authority on resource mobilisation and for the Railway Development Levy Fund. The Commission of Revenue Allocation had the lowest budgetary allocation of Kshs.446.03 million (0.1per cent of the sector's funding) with a deduction of Kshs.19.6 million in the second supplementary review on account of saving on the personnel emoluments and minimal additional funding for operations and maintenance.

Figure 4.17 shows the budgetary allocation trend for the PAIR Sector for FY 2017/18 to FY 2021/22.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

The total exchequer issues to the PIAR sector amounted to Kshs.236.18 billion, representing 84.7 per cent of the sector's revised net estimates. This amount comprised Kshs.87.56 billion for development expenditure, representing 73.1 per cent of development revised net estimates, and Kshs.148.61 billion for recurrent activities representing 93.5 per cent of revised recurrent net estimates. Table 4.17 analyses exchequer issues and expenditure in FY 2021/22 for the PAIR Sector.

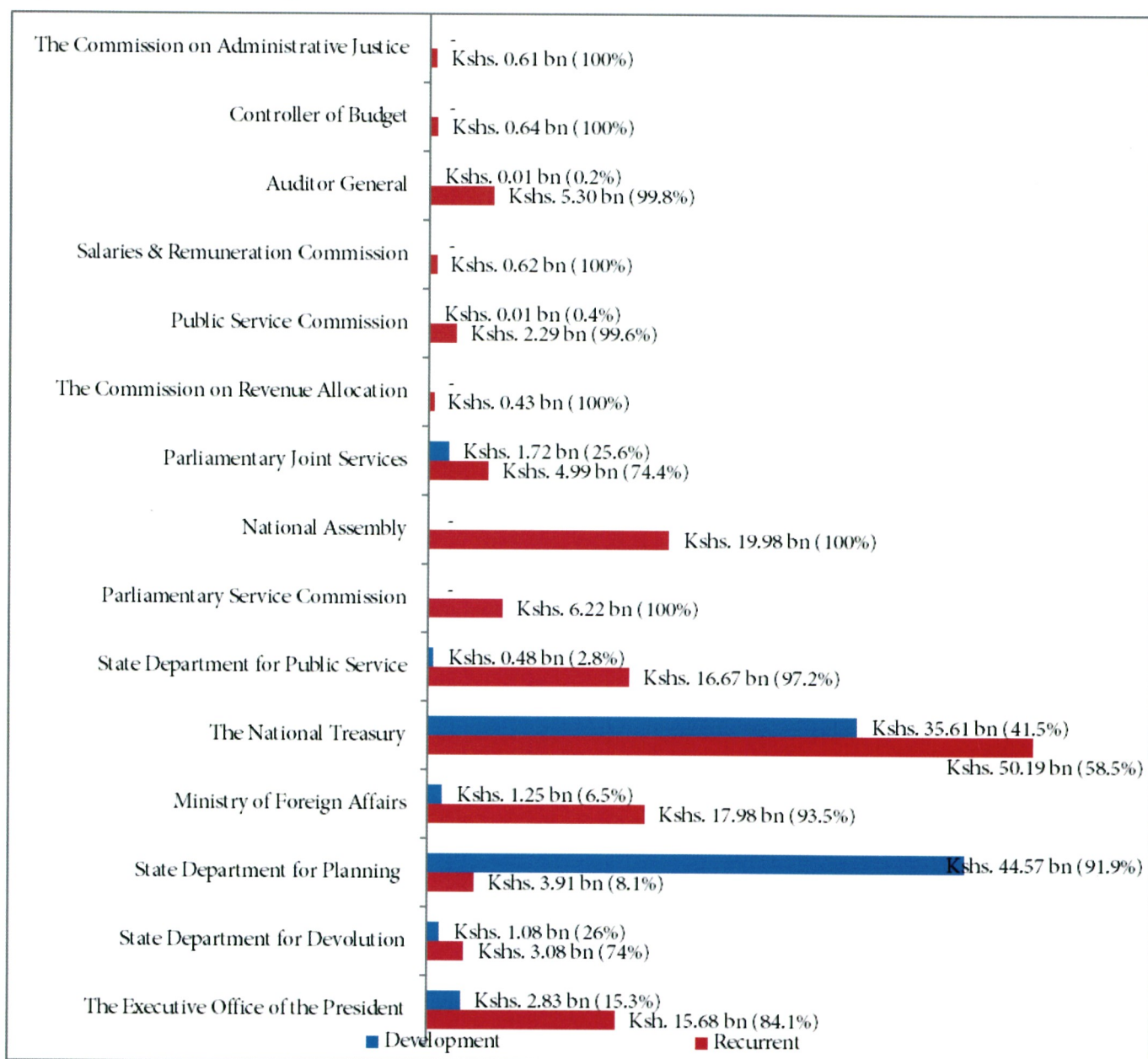
Table 4.17: PAIR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
The Executive Office of the President	11.67	3.64	2.83	9.25	77.9	79.3	30.71	18.57	15.68	27.84	84.5	90.7
State Department for Devolution	1.24	1.24	1.08	1.11	87.2	90.0	3.56	3.16	3.08	3.14	97.3	88.1
State Department for Planning	47.65	47.55	44.57	47.48	93.7	99.6	3.98	3.91	3.91	3.81	100.0	95.7
Ministry of Foreign Affairs	1.30	1.30	1.25	1.26	96.6	97.5	18.70	18.36	17.98	18.60	97.9	99.5
The National Treasury	111.01	63.11	35.61	94.88	56.4	85.5	59.10	51.66	50.19	55.47	97.2	93.9
State Department for Public Service	0.67	0.57	0.48	0.54	84.9	80.4	19.49	16.89	16.67	16.70	98.7	85.7
Parliamentary Service Commission	-	-	-	-	-	-	6.96	6.96	6.22	6.54	89.4	93.9
National Assembly	-	-	-	-	-	-	23.37	23.37	19.98	20.47	85.5	87.6
Parliamentary Joint Services	2.40	2.40	1.72	1.74	71.5	72.4	5.67	5.64	4.99	5.02	88.6	88.5
Commission on Revenue Allocation	-	-	-	-	-	-	0.45	0.45	0.43	0.43	97.0	97.4
Public Service Commission	0.02	0.02	0.01	0.01	33.6	33.6	2.37	2.37	2.29	2.30	96.5	96.9
Salaries & Remuneration Commission	-	-	-	-	-	-	0.62	0.62	0.62	0.59	99.9	94.9
Auditor General	0.01	0.01	0.01	0.00	100.0	68.5	6.08	5.79	5.30	5.78	91.7	95.1
Controller of Budget	-	-	-	-	-	-	0.65	0.65	0.64	0.62	99.2	95.3
Commission on Administrative Justice	-	-	-	-	-	-	0.62	0.62	0.61	0.57	97.7	90.5
Total	175.96	119.83	87.56	156.29	73.1	88.8	182.34	159.02	148.61	167.88	93.5	92.1
Sector Summary												
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Development							175.96	119.83	87.56	156.29	73.1	88.8
Recurrent							182.34	159.02	148.61	167.88	93.5	92.1
Total							358.3	278.85	236.18	324.16	84.7	90.5

Source: MDAs and National Treasury

In FY 2021/22, the Auditor General received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent, while the Public Service Commission received the lowest at 33.6 per cent. The State Department for Planning recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent. In comparison, the Executive Office of the President recorded the lowest ratio of 84.5 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in FY 2021/22.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR sector amounted to Kshs.324.16 billion, representing 90.5 per cent of the revised gross estimates, compared to Kshs.272.75 billion (90.1 per cent), recorded in FY 2020/21. This amount comprised Kshs.156.29 billion for the development budget representing an absorption rate of 88.8 per cent, compared to Kshs.133.56 billion (94 per cent) recorded in FY 2020/21 and Kshs.167.88 billion for recurrent expenditure representing 92.1per cent of the recurrent revised gross estimates, compared to Kshs.139.18 billion (86.7 per cent) recorded in FY 2020/21.

The State Department for Planning recorded the highest absorption of the development budget at 99.6 per cent, while the Public Service Commission recorded the lowest at 33.6 per cent. The Ministry of Foreign Affairs recorded the highest recurrent expenditure to revised gross estimates at 99.5 per cent, while the State Department for Public Service recorded the lowest at 85.7 per cent.

4.10.2 Budget Execution by Programmes for the PAIR Sector

The PAIR sector allocation in FY 2021/22 was to fund thirty-nine programmes. Table 4.18 shows budget execution by programmes in the PAIR sector in FY 2021/22.

Table 4.18: PAIR Sector's Programme Performance

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
The Executive Office of the President	Cabinet Services	0.25	1.52	1.76	0.24	1.43	1.67	94.9
	Government Advisory Services	-	0.68	0.68	-	0.65	0.65	95.4
	State House Affairs	0.20	8.98	9.19	0.19	8.93	9.12	99.3
	Nairobi Metropolitan Services	11.20	18.04	29.24	8.80	15.37	24.17	82.7
	Deputy President Services	0.02	1.49	1.50	-	1.46	1.46	97.1
State Department for Planning	Economic Policy and National Planning	46.98	1.95	48.93	46.89	1.87	48.76	99.7
	National Statistical Information Services	0.59	1.53	2.11	0.51	1.46	1.97	93.3
	Monitoring and Evaluation Services	0.09	0.16	0.24	0.08	0.15	0.23	94.5
	General Administration Planning and Support Services	-	0.35	0.35	-	0.33	0.33	96.0
State Department for Devolution	Devolution Support Services	1.13	1.93	3.06	1.11	0.78	1.89	61.8
	Management of Intergovernmental Relations	-	0.73	0.73	-	0.73	0.73	99.3
	General Administration Planning and Support Services	-	0.40	0.41	-	0.41	0.41	100.0
	Special Initiatives	0.11	1.23	1.34	-	1.22	1.22	91.4
Ministry of Foreign Affairs	General Administration Planning and Support Services	0.07	2.38	2.44	0.05	2.37	2.42	99.1
	Foreign Relation and Diplomacy	1.15	16.12	17.27	1.15	16.04	17.19	99.5
	Economic Cooperation and Commercial Diplomacy	-	0.05	0.05	-	0.05	0.05	100
	Foreign Policy Research & Capacity Development	0.08	0.14	0.22	0.06	0.14	0.20	91.0
The National Treasury	Rail Transport	45.38	-	45.38	38.94	0.05	38.99	85.9
	Marine Transport	5.93	-	5.93	5.57	0.03	5.60	94.4
	General Administration, Planning, and Support Services	11.01	51.57	62.58	5.43	47.98	53.42	85.4
	Public Financial Management	48.00	5.98	53.98	44.70	5.98	50.68	93.9
	Fiscal Policy Formulation, Development, and Management	0.66	1.17	1.84	0.21	1.08	1.29	70.1
	Market Competition	0.03	0.30	0.33	0.03	0.30	0.33	100
	Government Clearing Services	-	0.07	0.07	-	0.05	0.05	71.5

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Public Service	Public Service Transformation	0.50	7.93	8.43	0.42	5.89	6.31	74.9
	General Administration, Planning, and Support Services	0.12	0.59	0.71	0.11	0.58	0.68	96.6
	National Youth Service	0.05	10.97	11.02	0.05	10.23	10.28	93.3
Parliamentary Service Commission	Senate Affairs	-	6.96	6.96	-	6.54	6.54	93.9
National Assembly	National Legislation, Representation, and Oversight	-	23.37	23.37	-	20.47	20.47	87.6
Parliamentary Joint Services	General Administration, Planning, and Support Services	2.40	5.51	7.91	1.74	5.01	6.75	85.3
Commission on Revenue Allocation	Inter-Governmental Revenue and Financial Matters	-	0.45	0.45	-	0.43	0.43	97.4
Public Service Commission	General Administration, Planning, and Support Services	0.02	0.77	0.79	0.01	0.76	0.77	96.8
	Human Resource Management and Development	-	1.42	1.42	-	1.37	1.37	96.2
	Governance and National Values	-	0.15	0.15	-	0.14	0.14	94.5
	Performance and Productivity Management	-	0.03	0.03	-	0.03	0.03	98.4
Salaries and Remuneration Commission	Salaries and Remuneration Management	-	0.62	0.62	-	0.59	0.59	94.9
Auditor General	Audit Services	0.01	6.08	6.08	0.004	5.78	5.79	95.1
Controller of Budget	Control and Management of Public Finances	-	0.65	0.65	-	0.62	0.62	95.3
Commission on Administrative Justice	Promotion of Administrative Justice	-	0.62	0.62	-	0.57	0.57	90.5
Total		175.96	182.91	358.87	156.31	167.87	324.18	90.3

Source: MDAs and National Treasury

The General Administration, Planning and Support Services programme under the National Treasury received the highest budgetary allocation at Kshs.62.58 billion (17.4 per cent) of the revised gross estimates for the sector. On the contrary, the Performance and Productivity Management programme under the Public Service Commission had the lowest allocation at Kshs.34.43 million (less than 1 per cent) of the revised gross estimates for the sector.

An analysis of programme performance shows that the Market Competition programme under the National Treasury recorded the highest proportion of programme expenditure to the revised gross estimates at 100 per cent. In comparison, Devolution Support Services under the State Department for Devolution had the lowest at 61.8 per cent.

4.11 Social Protection, Culture, and Recreation Sector

4.11.1 Introduction

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

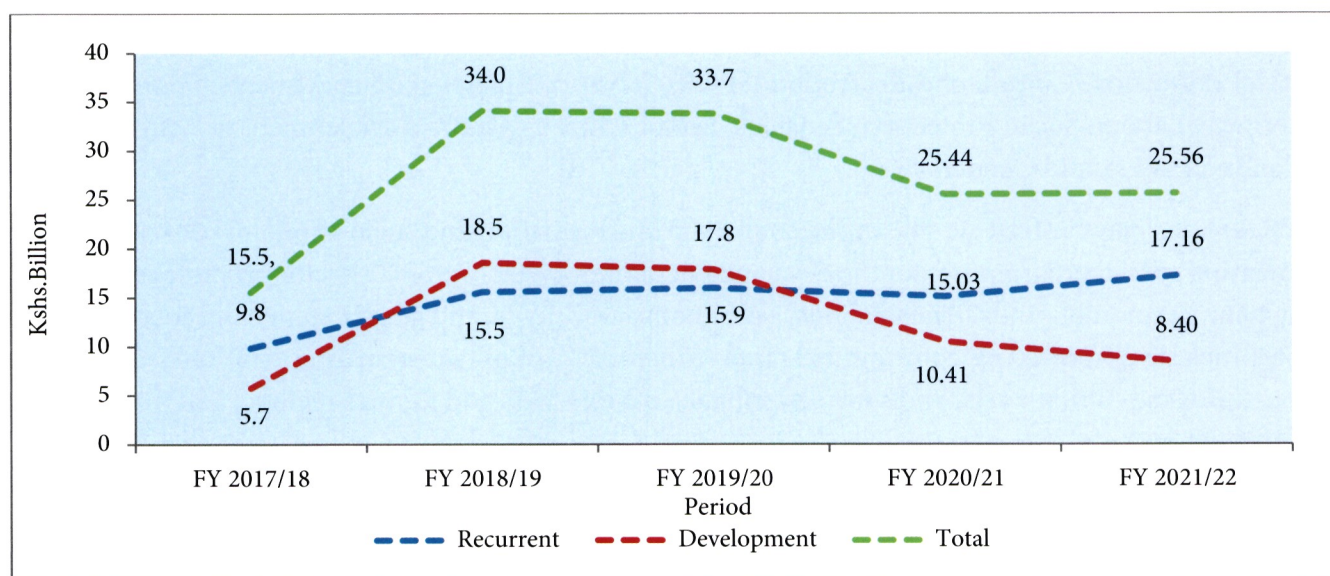
The SPCR sector plays a strategic role in the country's transformation and socio-economic development by implementing special programmes for the development of the ASALs. The SPCR sector promotes sustainable employment, harmonious industrial relations, a productive workforce, and gender equity and equality.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

4.11.2 Budget Performance for SPCR Sector

The budgetary allocation to the SPCR sector in FY 2021/22 amounts to Kshs.72.19 billion, revised to Kshs.73.68 billion in Supplementary Budget I and Kshs.75.03 billion in Supplementary Budget II, representing 2 per cent of the revised gross national budget, compared to Kshs.59.95 billion allocated in FY 2020/21. The allocation comprised Kshs.31.77 billion (42.3 per cent) for development activities and Kshs.43.26 billion (57.7 per cent) for recurrent expenditure. The State Department for Social Protection, Pension, and Senior Citizen Affairs received the highest budgetary allocation at Kshs.37.21 billion (49.6 per cent of the sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation at Kshs.3.15 billion (4.2 per cent of the sector allocation). The high budget under the State Department for Social Protection, Pension, and Senior Citizen Affairs is attributed to funding the national social safety net, social development, and children's services.

In Supplementary Budget, I and II, the additional funding to the State Department for Social Protection, Pension, and Senior Citizen Affairs in its recurrent expenditure was to cater for famine relief food supplies, while the increase in capital expenditure was on account of donor funding for the Kenya Social and Economic Inclusion project. The State Department for Development of the ASAL received additional Kshs.1.3 billion in the first supplementary review for drought interventions and rent shortfall, which was later reduced by Kshs.232 million in the second supplementary review because of the low absorption of donor funds. The State Department for Culture and Heritage budget received an additional allocation for the sector to cater for personnel emoluments for the Kenya National Library. Figure 4.19 shows the budgetary allocation trend for the SPCR sector from FY 2017/18 to FY 2021/22.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

The total exchequer issues to the SPCR sector amounted to Kshs.54.86 billion, representing 94.8 per cent of the sector's revised net estimates. This amount comprised Kshs.13.39 billion for development expenditure, representing 82.7 per cent of development revised net estimates, and Kshs.41.47 billion for recurrent activities representing 99.5 per cent of revised recurrent net estimates. Table 4.19 shows the SPCR sector analysis of exchequer issues and expenditure in FY 2021/22.

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

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
	State Department for Development for the ASALs	9.88	9.87	9.09	6.15	92.1	62.3	1.07	1.07	1.07	1.04	100.0
State Department for Sports	15.17	0.17	0.16	13.15	98.1	86.7	1.31	1.17	1.14	1.26	97.9	96.1
State Department for Culture and Heritage	0.07	0.07	0.07	0.07	100.0	98.8	3.09	2.77	2.76	2.73	99.7	88.5
State Department for Labour	0.87	0.87	0.43	0.49	50.2	57.1	2.74	1.83	1.82	2.73	99.3	99.5
State Department for Social Protection, Pensions & Senior Citizens Affairs	3.31	2.87	1.28	2.41	44.4	72.8	33.90	33.82	33.67	33.11	99.5	97.6
State Department for Gender	2.48	2.36	2.36	2.36	99.9	95.0	1.14	1.00	1.00	1.13	99.2	98.8
Total	31.77	16.21	13.39	24.63	82.6	77.5	43.26	41.67	41.47	42.0	99.5	97.1

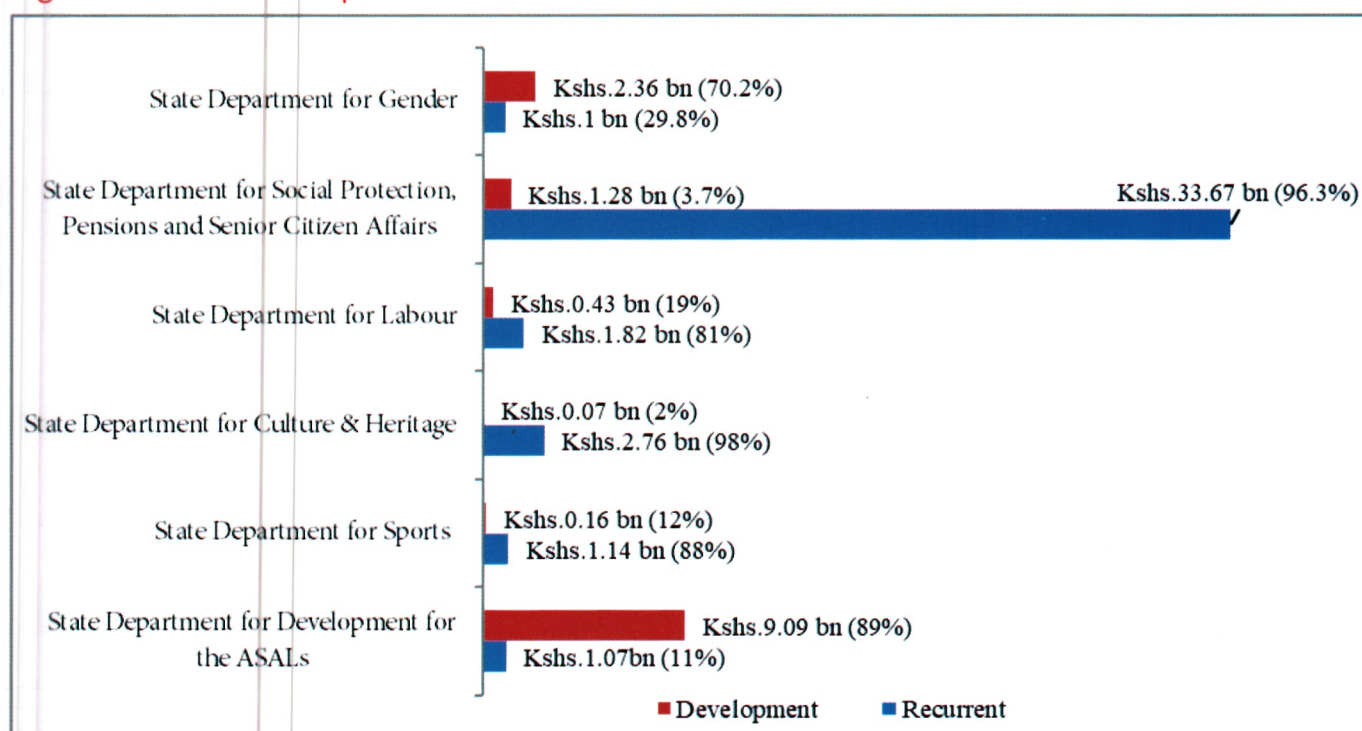
Sector Summary

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
							Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net estimates	% of Expenditure to Revised Gross estimates
Recurrent							43.26	41.67	41.47	42.0	99.5	97.1
Development							31.77	16.21	13.39	24.63	82.6	77.5
Total							75.03	57.88	54.86	66.63	94.8	88.8

Source: MDAs and National Treasury

In FY 2021/22, the State Department for Culture and Heritage received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent, while the State Department for Social Protection, Pensions & Senior Citizens Affairs received the lowest at 44.4 per cent. The State Department for Development for the ASALs recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 100 per cent. The State Department for Sports recorded the lowest ratio of 97.9 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in FY 2021/22.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR sector amounted to Kshs.66.63 billion, representing 88.8 per cent of the revised gross estimates, compared to Kshs.51.44 billion (85.8 per cent), recorded in FY 2020/21. This amount

comprised Kshs.24.63 billion for the development budget representing an absorption rate of 77.5 per cent, compared to Kshs.13.63 billion (65 per cent) recorded in FY 2020/21 and Kshs.42.0 billion for recurrent expenditure representing 97.1per cent of the recurrent revised gross estimates, compared to Kshs.37.82 billion (97per cent) recorded in FY 2020/21.

The State Department for Culture and Heritage recorded the highest absorption of the development budget at 98.8 per cent, while the State Department for Labour recorded the lowest at 57.1 per cent. The State Department for Labour recorded the highest recurrent expenditure to revised gross estimates at 99.5 per cent. The State Department for Culture and Heritage recorded the lowest at 88.5 per cent.

4.11.3 Budget Execution by Programmes for SPCR Sector

The SPCR sector allocation was to fund fifteen programmes. Table 4.20 shows budget execution by programmes by the SPCR sector in FY 2021/22.

Table 4.20: SPCR Sector's Programme Performance

VOTE	Programme	Revised Gross estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Development of the ASALs	Accelerated ASALs Development	9.88	1.07	10.95	6.15	1.04	7.20	65.72
State Department for Sports	Sports	15.17	1.31	16.47	13.15	1.25	14.40	87.41
State Department for Culture and Heritage	Culture/Heritage	0.04	1.94	1.98	0.04	1.73	1.78	89.46
	The Arts	0.01	0.18	0.19	0.01	0.13	0.14	76.55
	Library Services	0.01	0.79	0.80	0.01	0.67	0.68	84.30
	General Administration, Planning, and Support Services	0.001	0.18	0.18	-	0.17	0.17	95.22
State Department for Labour	General Administration, Planning, and Support Services	0.0003	0.44	0.44	-	0.44	0.44	99.32
	Promotion of the Best Labour Practice	0.06	0.60	0.66	0.05	0.57	0.63	94.18
	Manpower Development, Employment, and Productivity Management	0.80	1.70	2.51	0.44	1.72	2.16	86.29
State Department for Social Protection, Pensions & Senior Citizens Affairs	Social Development and Children Services	0.56	3.85	4.41	0.56	3.28	3.84	87.05
	National Social Safety Net	2.74	29.84	32.58	1.41	29.51	30.93	94.92
	General Administration, Planning, and Support Services	-	0.21	0.21	-	0.20	0.20	93.26
State Department for Gender	Community Development	2.13	0.06	2.19	2.13	0.06	2.19	100.00
	Gender Empowerment	0.35	0.77	1.12	0.23	0.77	1.00	88.86
	General Administration, Planning, and Support Services	-	0.31	0.31	-	0.30	0.30	95.85
Total		31.77	43.26	75.03	24.20	41.85	66.05	88.03

Source: MDAs and National Treasury

In FY 2021/22, the National Social Safety Net programme under the State Department for Social Protection, Pensions & Senior Citizens Affairs received the highest budgetary allocation at Kshs.32.58 billion (43.4 per cent) of the revised gross estimates for the sector, while General Administration, Planning and Support Services programme under the State Department for Social Protection, Pensions & Senior Citizens Affairs had the lowest allocation at Kshs.179.45 million (less than per cent) of the revised gross estimates for the sector.

The high allocation under the National Social Safety Net programme was for social assistance to vulnerable groups sub-programme in supporting the weak persons, rehabilitating street families, and supplying relief food to the needy.

An analysis of programme performance shows that the Community Development programme under the State Department for Gender recorded the highest proportion of programme expenditure to the revised gross estimates at 100 per cent. In comparison, Accelerated ASALs Development under the State Department for Development of the ASALs had the lowest at 65.7 per cent

5 KEY ISSUES AND RECOMMENDATIONS

5.1 Introduction

This chapter highlights the critical issues that affected budget implementation in FY 2021/22. Further, it provides recommendations to achieve effective budget execution.

5.1.1 Declining Allocations to Development Expenditure

In FY 2021/22, the overall gross government budget was Kshs.3.46 trillion, comprising Kshs.688.75 billion for the development vote and Kshs.2.77 trillion for the recurrent vote. The recurrent vote comprised Kshs.1.46 trillion and Kshs.1.31 trillion for recurrent ministerial budget and Consolidated Fund Services, respectively.

The development expenditure allocation was 19.89 per cent of the total Government budget.

Further, an analysis of the budget performance trend over the past three years, i.e., FY 2019/20, FY 2020/21, and FY 2021/22, shows a reduction in budgetary allocation to the development budget and growth in recurrent funding, which is attributed mainly to an increase in the CFS budget, notably for public debt. Development expenditure has also shown a decline in the overall expenditure of the development budget, while the recurrent budget has recorded growth. This trend indicates that recurrent expenditure deprived development activities of resources, resulting in low investment in capital projects that would enhance economic growth.

The overall absorption of the National Government budget was 83.3 per cent (Kshs.2.88 trillion). Development expenditure recorded an absorption rate of 71.0 per cent (Kshs.489.14 billion), recurrent ministerial expenditure recorded an absorption rate of 95.6 per cent (Kshs.1.40 trillion) and 76.1 per cent for the Consolidated Fund Services (Kshs.995.95 billion). The below-target budget absorption implies that some targeted activities were not undertaken as budgeted.

The Controller of the Budget recommends that the government focus on growing the development budget to hasten economic development in the country. In addition, the National Treasury should ensure timely release of the disbursements to the MDAs and ensure timely implementation of the planned activities.

5.1.2 Delay in the Disbursement of Funds

Total exchequer issues by the National Treasury to MDAs and County Governments in FY 2021/22 were Kshs.3.08 trillion, recording 92.3 per cent of the annual target. The exchequers comprised 80.4 per cent of the development budget, 97.9 per cent of the recurrent ministerial budget, 91 per cent for CFS, and 92 per cent for the County governments. In our previous reports, low absorption due to delays in disbursement was reported as hindering projected performance at both levels of government.

Delay in the disbursement of funds negatively affects the timely implementation of the planned activities for the MDAs and County governments. The Controller of Budget recommends that the National Treasury adheres to the cash plan forecast as per Section 29 (2) of the PFM Act and section 17(6) of the PFM Act, 2012, when releasing funds to MDAs and the County governments.

5.1.3 Poor Budget Discipline, as Reflected in Additional Funding Requests Just After the Start of the Financial Year

At the start of FY 2021/22, some MDAs made funding requests under Article 223 of the Constitution for expenditures that should have been foreseen and included in the annual budget. While Article 223 allows

MDAs to access funds that have not been appropriated, such access should only be made in instances where; (i) the amount appropriated for any purpose under the Appropriation Act is insufficient, or a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act, or (ii) money has been drawn from the Contingencies Fund.

The CoB was concerned that some sectors do not include already known expenditures in their budgets but use Article 223 of the Constitution to request additional funds for activities that could have been provided as part of the regular budget estimates. The frequent changes observed in the supplementary budgets may indicate a lack of budget discipline.

Therefore, the use of Article 223 of the Constitution should strictly be applied in accordance with the law. Appropriate budgeting during the budget cycle should be upheld, specifically for multi-year capital projects.

5.1.4 Poor Follow-Through on Some Programmes and Sub-Programmes

Analysis of MDAs' budget implementation by programmes shows that some programmes absorbed 100 per cent of the allocated funding while others recorded way below 50 per cent. Some of the programmes with the lowest absorption include marine, air transport services and road safety under the State Department for Transport, water resource management, and water storage and flood control under the Ministry of Water, Sanitation and Irrigation.

The Controller of Budget recommends that MDAs institute mechanisms to follow through with implementing programmes and sub-programmes during the financial year to enhance service delivery to the citizens. Non-performing programmes should be scrapped to free up funds for other needy projects.

5.1.5 Late Submission of Financial and Non-Financial Reports From The MDAS to The Office of The Controller Of Budget

Under Article 228(6) of the Constitution, the CoB must submit a budget implementation report for the National and County Governments to Parliament every quarter. To perform this reporting role effectively, the CoB provided guidelines and formats to MDAs to guide them when submitting their financial and non-financial reports for FY 2021/2022 to enhance uniformity and compliance in reporting.

However, some MDAs did not submit their reports as per the guidelines issued and did not disclose some expenditures. In some cases, submissions were made later than the required submission date as presented under Annex VIII (referenced on page 111). The non-disclosure of budget performance information may result in under-reporting and not reflecting the actual position of budget performance.

The CoB recommends that all Accounting Officers ensure that financial and nonfinancial performance reports reflect the proper position of the budget performance for accurate reporting and in a timely manner as per Section 83 (4) of the Public Finance Management Act, 2012.

5.1.6 Delay in Settlement of Pending Bills

As of 30th June 2022, the total outstanding MDA's pending bills stood at Kshs.49.24 billion, while State Owned Enterprises (SOEs) amounted to Kshs.448.6 billion. The SOE's pending bills include payments to contractors, and suppliers, unremitted statutory and other deductions, and pension arrears for Local Authorities Pension Trust, among others. The highest percentage of the SOE's pending bills (6per cent) belong to Contractors/ Projects and Suppliers.

Delayed payment to suppliers and contractors adversely affects their businesses in terms of liquidity. At the same time, the government is negatively impacted by low revenue due to delays in tax submission and trust by the suppliers. The country's overall economic growth is thereby negatively impacted.

The Controller of Budget recommends that Accounting Officers ensure payment of the eligible pending bills is prioritised as the first charge in FY 2022/23 and settle bills without delay as provided in Regulations 42(1a) of the Public Finance Management Act (National Government) Regulations, 2015.

5.1.7 Growth in Public Debt

As of 30th June 2022, the Public debt stock stood at Kshs.8.45 trillion, comprising 50.7 per cent due to external lenders and 49.3 per cent due to domestic lenders, recording a 9.6 per cent growth from Kshs.7.71 trillion reported on 30th June 2021. The Controller of Budget has noted that public debt stock has grown significantly over the recent years to finance the budget deficit. The growth in public debt stock has, nonetheless, resulted in an increase in principal and interest repayment on both domestic and external loans. Likewise, the National Treasury continues to pay huge sums in commitment fees for several years for loans that are yet to benefit the country.

The allocation towards servicing the public debt in FY 2021/22 amounted to Kshs.1.17 trillion, representing 88.1 per cent of the CFS budget, compared to Kshs.958.40 billion in FY 2020/21. Total expenditure on public debt during FY 2021/22 amounted to Kshs.847.15 billion, compared to Kshs.765.91 billion in FY 2020/21.

Section 50(1) of the PFM Act states that “in guaranteeing and borrowing money, the national government shall ensure that its financing needs and payment obligations are the at the lowest possible cost in the market, which is consistent with a prudent degree of risk while ensuring an overall level of public debt is sustainable”.

In line with the above Section, the Controller of Budget recommends that the Government ensure that borrowing is only for development expenditure and at the minimum cost to keep debt sustainable. The payment of commitment fees should be rationalised and the loans drawn down or cancelled to stem the haemorrhage.

6 CONCLUSION

The Office of the Controller of Budget prepared this Annual National Government Budget Implementation Review Report covering July 2021 to June 2022 in fulfilment of Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016. The report provided information on budget performance in FY 2021/22. The report also cumulated key issues that hampered effective budget execution by the National Government in FY 2021/22.

In FY 2021/22, the revised gross budget for the National Government was Kshs.3.46 trillion compared to Kshs.3.42 trillion for FY 2020/21. The Controller of Budget noted a decline in the development budget compared to previous financial years. It calls for the government to consider more funding for development programmes to foster economic growth. Receipts into the Consolidated Fund were Kshs.3.06 trillion representing 91.7 per cent of the revised annual target compared to Kshs.2.82 trillion received in FY 2020/21 (95.6 per cent of the annual target). Kenya Revenue Authority has attributed a positive revenue change to taxpayers' enhanced tax compliance. The increase in tax revenues can also be attributed to improved business activities following the lifting of mitigation measures that the government had set to curb the spread of the COVID-19 pandemic. The implication is that with enhanced tax compliance, the government can generate revenue for budget support and reduce overreliance on deficit financing.

The total exchequer issues in the financial year were Kshs.3.08 trillion representing 92.3 per cent of the revised net estimates, comprised of Kshs.341.01 billion for development expenditure, Kshs.2.40 trillion for recurrent expenditure, and Kshs.341.01 billion for County governments, representing 80.4 per cent, 94.3 per cent, and 92 per cent, respectively. However, counties did not receive their equitable share for June 2022 from the national government and carried the balance forward to FY 2022/23. Delay in releasing funds to MDAs and counties is likely to affect planned activities and interrupt service delivery to the citizens.

Total expenditure for the national government was Kshs.2.91 trillion representing an overall budget absorption rate of 84.3 per cent, compared to the 85.4 per cent (Kshs.2.52 trillion) achieved in FY 2020/21. This comprised of development expenditure of Kshs.553.37 billion, an absorption rate of 80.3 per cent, and recurrent expenditure of Kshs.2.40 trillion, representing 86.7 per cent of the revised recurrent gross budget. The low overall absorption rate could be attributable to the low absorption of the development budget and the Consolidated Fund Services.

Despite the revival of the economy after the global effect of the economic environment caused by the spread COVID-19 pandemic, there is a need to address some of the critical issues the Controller of Budget identified as hampering overall budget implementation to deliver on the country's development agenda. These include the delay in settlement of pending bills, growth in public debt, the decline in the development expenditure compared to the growth of recurrent budget, and delay in disbursement of funds to Ministries, Departments, Agencies, and County Governments. There is also a need for greater budget discipline going forward.

The Controller of Budget recommends that MDAs with pending bills ensure payment of the bills is prioritised as the first charge in FY 2022/23 Budget before embarking on new development projects. In addition, the National Treasury should adhere to the cash plan forecast as per Section 29 (2) of the PFM Act and Section 17(6) of the PFM Act when releasing funds to MDAs and the County governments. On declining development budget over the years, the Controller of the Budget recommends that the government focus on growing the development budget to hasten economic development in the country.

To curb the growth of public debt, the government should implement strategies to check revenue leakages and improve revenue collection by the National and County Governments. Further, MDAs should devise mechanisms to follow through with the implementation of programs and reallocate funds where there is a likely hood it will not be utilised within the implementation period. To avoid requests for additional funding immediately after the start of the financial year, there should be proper planning at the sector working group, stage and the use of Article 223 of the Constitution should be strictly applied in accordance with the law.

Finally, Accounting Officers should ensure quarterly financial and non-financial performance reports are submitted in a timely manner as per Section 83(4) of the PFM Act, 2012 to the Controller of Budget to ensure timely submission of budget implementation review reports by the Controller of Budget to the Parliament,

Annex I: MDAs Development Expenditure (Kshs.)

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	9,327,249,383	10,739,849,383	11,668,739,940	2,815,099,383	4,227,699,383	3,636,669,360	2,831,509,270	9,253,769,908	77.9	79.3
State Department for Interior and Citizen Services	7,233,055,015	8,304,056,145	8,504,056,145	7,171,244,676	7,274,772,901	7,274,772,901	6,340,661,977	8,154,077,650	87.2	95.9
State Department for Correctional Services	909,068,467	630,073,688	630,073,688	839,068,467	360,073,688	360,073,688	323,065,829	589,154,611	89.7	93.5
State Department for Devolution	1,489,688,414	1,238,623,061	1,238,623,061	1,258,957,480	1,238,623,061	1,238,623,061	1,080,000,000	1,114,294,730	87.2	90.0
State Department for Development for the ASALs	9,080,065,116	10,112,432,837	9,880,432,837	8,958,065,116	10,102,432,837	9,870,432,837	9,094,560,689	6,154,967,526	92.1	62.3
Ministry of Defence	5,080,000,000	6,149,565,910	6,149,565,910	5,080,000,000	6,080,000,000	6,080,000,000	6,080,000,000	6,080,000,000	100.0	98.9
Ministry of Foreign Affairs	1,796,122,798	1,296,122,798	1,296,122,798	1,796,122,798	1,296,122,798	1,296,122,798	1,251,443,827	1,264,329,765	96.6	97.5
State Department for Vocational and Technical Training	4,648,436,000	4,008,457,335	4,008,457,335	2,248,436,000	1,908,457,335	1,908,457,335	1,198,436,000	2,161,272,558	62.8	53.9
State Department for University Education & Research	4,355,600,000	4,320,001,400	4,352,600,000	3,605,600,000	3,525,001,400	3,557,600,000	3,519,489,844	3,656,279,386	98.9	84.0
State Department for Early Learning & Basic Education	11,726,600,000	12,642,922,991	14,099,945,379	11,426,600,000	12,441,322,991	13,866,322,991	7,334,163,293	7,232,764,008	52.9	51.3
The National Treasury	100,335,945,886	108,621,128,015	111,007,958,921	46,547,971,738	67,291,914,074	63,106,920,457	35,614,404,679	94,883,902,073	56.4	85.5
State Department of Planning	42,387,156,216	47,651,703,319	47,651,703,319	42,345,060,816	47,540,872,385	47,550,872,385	44,573,749,181	47,482,725,331	93.7	99.6
Ministry of Health	56,219,522,127	68,458,673,775	63,808,568,046	44,686,974,511	48,259,732,077	48,369,737,685	36,425,466,253	48,438,136,022	75.3	75.9
State Department of Infrastructure	138,033,707,987	129,381,694,327	156,533,694,327	59,905,890,000	63,043,890,000	79,474,890,000	75,138,003,833	130,595,407,836	94.5	83.4
State Department of Transport	1,346,300,000	984,800,000	984,800,000	1,196,300,000	984,800,000	984,800,000	408,496,204	420,239,780	41.5	42.7
State Department for Shipping and Maritime	750,200,000	660,200,000	580,200,000	90,200,000	10,200,000	10,200,000	10,200,000	157,533,213	100.0	27.2
State Department for Housing & Urban Development	14,054,600,000	16,674,940,000	14,124,940,000	12,999,600,000	15,619,940,000	13,069,940,000	8,805,185,917	13,163,924,081	67.4	93.2
State Department for Public Works	1,127,800,000	1,027,800,000	1,027,800,000	959,800,000	859,800,000	859,800,000	822,514,810	754,766,459	95.7	73.4
Ministry of Environment and Forestry	4,245,400,000	4,156,529,424	4,081,529,424	3,368,900,000	3,301,029,424	3,501,029,424	2,557,532,055	2,677,519,215	73.1	65.6
Ministry of Water, Sanitation and Irrigation	71,218,500,000	75,332,730,862	71,577,230,862	33,705,500,000	35,573,000,000	33,267,500,000	28,654,052,273	58,120,028,485	86.1	81.2
Ministry of Lands and Physical Planning	2,431,148,393	2,052,980,587	2,290,980,587	2,431,148,393	2,052,980,587	2,290,980,587	2,040,068,172	2,223,763,872	89.0	97.1
State Department for Information Communications & Technology & Innovation	21,203,977,790	19,873,975,522	18,373,975,522	4,707,662,268	3,577,660,000	3,577,660,000	2,122,034,482	16,321,741,997	59.3	88.8

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
State Department for Broadcasting & Telecommunications	496,900,000	396,900,000	396,900,000	496,900,000	396,900,000	396,900,000	377,086,919	396,503,124	95.0	99.9
State Department for Sports	15,147,791,399	15,167,791,399	15,167,791,399	147,791,399	167,791,399	167,791,399	164,550,000	13,152,832,161	98.1	86.7
State Department for Culture and Heritage	55,896,560	65,896,560	65,896,560	55,896,560	65,896,560	65,896,560	65,896,560	65,122,834	100.0	98.8
Ministry of Energy	67,248,000,000	57,547,541,425	49,200,541,425	22,390,000,000	16,181,000,000	15,650,000,000	12,258,276,562	25,189,058,647	78.3	51.2
State Department for Livestock.	5,651,076,726	2,921,151,526	2,861,051,526	5,418,467,816	2,791,151,526	2,731,051,526	1,986,234,288	2,501,885,008	72.7	87.4
State Department for Fisheries, Aquaculture and the Blue Economy	10,736,200,000	5,685,200,000	5,993,200,000	10,646,200,000	4,595,200,000	4,903,200,000	3,660,531,926	3,384,740,166	74.7	56.5
State Department for Crop Development & Agricultural Research	31,496,699,987	36,929,896,105	31,714,952,305	27,720,244,532	34,014,896,105	29,462,952,305	26,005,253,945	23,877,088,612	88.3	75.3
State Department for Cooperatives	524,600,000	374,600,000	432,710,151	524,600,000	374,600,000	432,710,151	428,957,855	431,570,831	99.1	99.7
State Department for Trade	1,739,017,429	2,501,917,429	2,386,917,429	1,239,017,429	2,501,917,429	2,386,917,429	2,385,950,314	2,386,194,600	100.0	100.0
State Department for Industrialization	3,272,900,000	2,812,900,000	2,987,900,000	3,272,900,000	2,612,900,000	2,787,900,000	1,913,136,491	1,949,838,894	68.6	65.3
State Department for Labour	2,560,718,482	929,955,213	866,620,213	2,560,718,482	929,955,213	866,620,213	434,778,669	494,972,975	50.2	57.1
State Department for Social Protection, Pensions & Senior Citizens Affairs	3,082,638,823	2,832,638,823	3,306,338,823	2,651,038,823	2,401,038,823	2,874,738,823	1,277,112,152	2,405,382,442	44.4	72.8
Ministry of Petroleum and Mining	2,926,138,073	2,463,722,286	2,463,722,286	769,540,965	345,030,774	345,030,774	251,094,511	2,100,250,528	72.8	85.2
State Department for Tourism	475,000,000	475,000,000	475,000,000	475,000,000	475,000,000	475,000,000	471,740,300	474,551,300	99.3	99.9
State Department for Wildlife	632,810,000	819,610,000	819,610,000	574,000,000	799,610,000	799,610,000	759,648,236	771,230,224	95.0	94.1
State Department for Gender	2,632,000,000	2,475,868,957	2,481,390,757	2,312,000,000	2,355,868,957	2,361,390,757	2,358,034,637	2,357,207,050	99.9	95.0
State Department for Public Service	568,012,066	568,012,066	668,112,066	568,012,066	568,012,066	568,012,066	482,420,543	537,038,771	84.9	80.4
State Department for Youth Affairs	3,210,491,076	5,310,491,076	3,976,807,614	2,908,520,000	5,075,855,146	3,781,122,378	3,686,364,847	3,208,790,092	97.5	80.7
State Department for Regional and Northern Corridor Development	1,095,500,000	2,045,500,000	2,548,500,000	966,500,000	1,866,500,000	2,369,500,000	2,116,326,132	2,243,651,161	89.3	88.0
State Law Office and Department of Justice	181,301,535	131,301,535	137,801,535	181,301,535	131,301,535	137,801,535	88,439,340	137,274,350	64.2	99.6
The Judiciary	2,333,400,000	2,592,323,723	2,592,323,723	1,895,000,000	2,153,923,723	2,153,923,723	1,313,989,297	1,997,335,179	61.0	77.0
Ethics and Anti-Corruption Commission	67,493,119	67,493,119	67,493,119	67,493,119	67,493,119	67,493,119	36,715,135	36,831,690	54.4	54.6
Office of the Director of Public Prosecutions	150,286,238	150,286,238	150,286,238	150,286,238	150,286,238	150,286,238	115,294,472	117,315,680	76.7	78.1

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
National Land Commission	38,896,786	38,896,786	38,896,786	38,896,786	38,896,786	38,896,786	25,472,092	38,794,137	65.5	99.7
Independent Electoral and Boundaries Commission	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	111,635,119	117,422,719	89.3	93.9
Parliamentary Joint Services	2,065,550,000	2,404,050,000	2,404,050,000	2,065,550,000	2,404,050,000	2,404,050,000	1,718,638,712	1,740,031,999	71.5	72.4
Public Service Commission	19,300,000	19,300,000	19,300,000	19,300,000	19,300,000	19,300,000	6,488,759	6,488,759	33.6	33.6
Teachers Service Commission	645,100,000	515,100,000	515,100,000	645,100,000	495,100,000	495,100,000	274,720,718	349,865,596	55.5	67.9
Auditor General	200,000,000	200,000,000	6,000,000	200,000,000	200,000,000	6,000,000	6,000,000	4,107,300	100.0	68.5
National Gender and Equality Commission	-	2,874,000	10,131,000	-	2,874,000	10,131,000	-	-	-	-
TOTAL	668,378,861,891	682,890,479,645	688,752,343,056	389,229,477,396	420,877,674,340	424,187,732,291	341,005,827,118	553,373,975,335	80.4	80.3

Source: National Treasury and MDAs

Annex II: Recurrent Expenditure (Kshs.)

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	25,267,713,596	27,183,713,457	30,709,587,338	21,961,213,596	23,875,210,957	18,565,560,957	15,682,718,518	27,843,085,599	84.5	90.7
State Department for Interior and Citizen Services	131,356,049,106	134,614,004,101	134,359,004,101	129,256,379,106	132,514,334,101	132,254,334,101	129,642,069,945	133,616,439,911	98.0	99.4
State Department for Correctional Services	28,749,156,901	29,321,308,803	28,521,308,803	28,745,656,901	29,317,808,803	28,517,808,803	28,036,980,749	23,742,008,474	98.3	83.2
State Department for Devolution	1,753,862,706	2,963,773,549	3,563,773,549	1,753,862,706	2,963,773,549	3,163,773,549	3,078,246,199	3,138,659,043	97.3	88.1
State Department for Development for the ASALs	1,061,151,347	1,074,375,405	1,074,375,405	1,061,151,347	1,074,375,405	1,074,375,405	1,074,360,331	1,044,956,477	100.0	97.3
Ministry of Defence	114,671,705,987	128,848,604,247	130,608,604,247	114,671,705,987	128,848,604,247	130,608,604,247	128,597,327,293	130,357,732,096	98.5	99.8
Ministry of Foreign Affairs	17,023,874,380	17,695,884,304	18,695,354,859	16,453,396,651	17,446,308,291	18,361,108,291	17,984,325,232	18,602,668,074	97.9	99.5
State Department for Vocational and Technical Training	18,647,469,071	18,996,701,982	19,044,672,138	13,954,469,071	14,077,524,728	14,066,724,728	13,609,771,500	18,676,850,552	96.8	98.1
State Department for University Education and Research	91,057,215,304	99,959,022,954	101,364,715,263	60,297,215,302	60,781,171,175	60,934,171,175	60,930,308,775	95,729,760,795	100.0	94.4
State Department for Early Learning & Basic Education	91,563,708,240	93,165,048,123	93,259,275,123	90,130,708,240	91,732,048,123	91,826,275,123	91,055,018,587	91,301,839,327	99.2	97.9
State Department for Post Training and Skills Development	268,000,000	232,120,000	232,120,000	268,000,000	232,120,000	232,120,000	222,838,268	219,240,771	96.0	94.5
State Department for Implementation of Curriculum Reforms	-	87,600,000	87,600,000	-	87,600,000	87,600,000	87,600,000	85,705,917	100.0	97.8
The National Treasury	57,409,488,083	60,077,967,909	59,099,467,909	50,022,673,777	52,641,153,603	51,657,153,603	50,185,088,174	55,469,912,012	97.2	93.9
State Department of Planning	3,598,045,950	3,974,385,262	3,981,885,262	3,527,045,950	3,903,385,262	3,910,885,262	3,910,885,262	3,809,980,317	100.0	95.7
Ministry of Health	64,870,742,503	65,782,970,508	66,660,539,738	47,450,742,503	48,362,970,508	48,212,539,738	48,212,539,738	65,479,825,562	100.0	98.2
State Department of Infrastructure	57,169,918,367	74,505,123,186	74,055,123,186	1,652,000,000	1,558,559,365	1,458,559,365	1,346,342,420	72,701,529,027	92.3	98.2
State Department of Transport	9,428,200,336	10,368,515,862	10,368,515,862	751,200,336	1,691,515,862	1,691,515,862	323,697,789	6,934,003,286	19.1	66.9
State Department for Shipping and Maritime	2,037,305,572	2,099,328,614	2,099,328,614	499,305,572	481,328,614	481,328,614	481,328,614	1,454,614,151	100.0	69.3
State Department for Housing and Urban Development	1,233,607,313	1,161,977,223	1,392,328,853	1,233,607,313	1,161,977,223	1,392,328,853	1,391,009,160	1,368,653,763	99.9	98.3
State Department for Public Works	3,111,710,821	3,124,595,638	3,092,695,638	2,309,710,821	2,302,595,638	2,270,695,638	2,270,695,638	3,015,409,008	100.0	97.5
Ministry of Environment and Forestry	10,481,631,505	10,550,097,741	10,525,097,741	9,212,731,505	9,281,197,741	9,256,197,741	9,230,468,012	10,096,990,819	99.7	95.9
Ministry of Water, Sanitation and Irrigation	6,395,728,930	6,321,326,723	6,291,673,671	4,009,728,930	3,935,326,723	3,905,673,671	3,850,089,191	5,815,014,958	98.6	92.4
Ministry of Lands and Physical Planning	3,044,973,103	3,118,923,103	3,170,123,103	3,035,973,103	3,089,923,103	3,141,123,103	3,141,123,103	3,000,813,744	100.0	94.7
State Department for Information Communications Technology & Innovation	1,585,387,615	1,795,700,037	1,795,700,037	1,519,387,615	1,729,700,037	1,729,700,037	1,695,517,708	1,744,997,520	98.0	97.2
State Department for Broadcasting & Telecommunications	6,456,916,225	7,646,689,992	7,646,689,992	3,830,916,225	4,981,189,992	4,981,189,992	4,981,189,992	6,725,573,038	100.0	88.0
State Department for Sports	1,338,850,782	1,301,664,773	1,307,164,773	1,197,450,782	1,160,264,773	1,165,764,773	1,140,912,247	1,256,460,278	97.9	96.1
State Department for Culture and Heritage	2,931,188,547	3,044,492,683	3,088,692,683	2,522,688,547	2,727,792,683	2,771,992,683	2,762,825,684	2,733,100,080	99.7	88.5

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
Ministry of Energy	6,636,000,000	16,453,000,000	16,403,000,000	1,580,000,000	10,800,000,000	10,750,000,000	10,749,565,681	10,962,898,181	100.0	66.8
State Department for Livestock	3,428,178,143	3,666,698,143	3,614,798,143	2,305,878,143	2,544,398,143	2,492,498,143	2,150,171,800	3,245,731,955	86.3	89.8
State Department for Fisheries, Aquaculture and the Blue Economy	2,267,372,675	2,252,102,675	2,238,902,675	2,257,372,675	2,242,102,675	2,228,902,675	2,204,172,180	2,222,633,954	98.9	99.3
State Department for Crop Development & Agricultural Research	13,436,419,328	13,383,329,328	13,361,429,328	8,097,419,328	8,037,329,328	8,015,429,328	7,960,881,754	9,646,629,326	99.3	72.2
State Department for Cooperatives	1,226,290,884	1,292,930,187	1,494,885,754	390,290,884	456,930,187	446,086,117	446,085,911	1,440,688,501	100.0	96.4
State Department for Trade	2,286,129,067	2,497,231,027	2,549,731,027	2,244,129,067	2,436,331,027	2,488,831,027	2,486,366,372	2,279,369,964	99.9	89.4
State Department for Industrialization	3,112,433,120	3,276,847,120	3,304,847,120	2,292,433,120	2,324,433,120	2,344,433,120	2,344,432,914	3,146,332,704	100.0	95.2
State Department for Labour	2,782,769,908	2,681,004,920	2,744,339,920	1,869,349,908	1,767,584,920	1,830,919,920	1,818,155,833	2,730,920,746	99.3	99.5
State Department for Social Protection, Pensions & Senior Citizens Affairs	30,485,432,498	32,864,285,006	33,904,285,006	30,425,432,498	32,784,285,006	33,824,285,006	33,671,913,573	33,107,081,555	99.5	97.6
Ministry of Petroleum and Mining	965,601,695	32,658,585,904	81,951,026,790	738,601,695	7,446,010,193	56,738,451,079	56,642,035,093	81,808,075,568	99.8	99.8
State Department for Tourism	5,207,319,152	7,060,843,479	7,739,732,479	1,373,036,877	1,336,794,589	1,341,794,589	1,336,497,451	5,568,311,723	99.6	71.9
State Department for Wildlife	7,611,813,774	7,033,804,764	8,823,804,764	4,393,036,887	5,300,804,764	6,290,804,764	5,312,566,125	7,789,273,717	84.4	88.3
State Department for Gender	1,035,807,321	1,133,565,333	1,139,588,533	900,807,321	998,565,333	1,004,588,533	996,979,588	1,125,630,415	99.2	98.8
State Department for Public Service	18,325,020,000	19,483,703,855	19,490,703,855	15,759,920,000	16,890,003,855	16,890,003,855	16,672,884,222	16,699,567,529	98.7	85.7
State Department for Youth Affairs	1,439,989,789	1,431,552,418	1,418,552,418	1,439,989,789	1,431,552,418	1,418,552,418	1,415,855,476	1,374,077,015	99.8	96.9
State Department for East African Community	609,846,603	589,846,603	609,275,881	609,846,603	589,846,603	609,275,881	608,257,880	603,092,414	99.8	99.0
State Department for Regional and Northern Corridor Development	2,785,000,000	2,906,062,275	2,956,062,275	2,306,500,000	2,427,562,275	2,477,562,275	2,468,851,566	2,954,419,898	99.6	99.9
State Law Office and Department of Justice	4,978,349,801	5,071,876,610	5,111,876,610	4,427,769,801	4,462,069,801	4,502,069,801	4,456,620,887	4,957,394,788	99.0	97.0
The Judiciary	15,003,000,000	15,846,320,385	15,968,320,385	15,003,000,000	15,846,320,385	15,968,320,385	15,711,859,855	14,872,954,468	98.4	93.1
Ethics and Anti-Corruption Commission	3,258,530,000	3,258,530,000	3,518,530,000	3,258,530,000	3,258,530,000	3,518,530,000	3,516,291,267	3,499,398,751	99.9	99.5
National Intelligence Service	42,451,000,000	45,901,000,000	47,201,000,000	42,451,000,000	45,901,000,000	47,201,000,000	47,201,000,000	46,862,848,368	100.0	99.3
Office of the Director of Public Prosecutions	3,125,952,706	3,325,952,706	3,325,952,706	3,125,952,706	3,325,952,706	3,325,952,706	3,319,890,373	3,307,589,941	99.8	99.4
Office of the Registrar of Political Parties	1,961,696,750	2,345,720,850	3,314,720,850	1,961,696,750	2,345,720,850	3,314,720,850	3,174,482,192	3,171,067,133	95.8	95.7
Witness Protection Agency	489,042,929	510,170,286	490,170,286	489,042,929	510,170,286	490,170,286	490,170,271	489,216,000	100.0	99.8
Kenya National Commission on Human Rights	408,711,517	408,711,517	399,711,517	408,711,517	408,711,517	399,711,517	397,507,276	395,981,849	99.4	99.1
National Land Commission	1,444,003,829	1,694,003,829	1,687,003,829	1,444,003,829	1,694,003,829	1,687,003,829	1,687,003,829	1,687,003,828	100.0	100.0
Independent Electoral and Boundaries Commission	14,226,688,218	23,040,591,775	23,040,591,775	14,226,688,218	22,940,591,775	22,940,591,775	19,530,010,242	20,083,683,102	85.1	87.2
Parliamentary Service Commission	6,612,314,228	6,961,619,367	6,961,619,367	6,612,314,228	6,961,619,367	6,961,619,367	6,221,172,874	6,539,329,586	89.4	93.9

MINISTRY/STATE DEPARTMENT	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
National Assembly	23,502,082,199	23,372,082,199	23,372,082,199	23,502,082,199	23,372,082,199	23,372,082,199	19,982,358,015	20,466,287,192	85.5	87.6
Parliamentary Joint Services	5,702,753,573	5,672,753,573	5,672,753,573	5,688,753,573	5,638,753,573	5,638,753,573	4,994,262,742	5,019,897,443	88.6	88.5
Judicial Service Commission	581,800,000	631,800,000	618,600,000	581,800,000	631,800,000	618,600,000	583,591,923	544,426,699	94.3	88.0
The Commission on Revenue Allocation	485,616,016	465,616,016	446,026,462	485,616,016	465,616,016	446,026,462	432,844,908	434,522,067	97.0	97.4
Public Service Commission	2,372,171,009	2,372,171,009	2,372,171,009	2,371,171,009	2,371,171,009	2,371,171,009	2,287,434,452	2,298,156,249	96.5	96.9
Salaries and Remuneration Commission	621,380,000	621,380,000	621,380,000	621,380,000	621,380,000	621,380,000	620,702,034	589,699,918	99.9	94.9
Teachers Service Commission	281,059,000,000	288,098,010,000	290,319,296,774	280,542,000,000	287,501,010,000	289,574,296,774	288,404,467,790	288,753,612,346	99.6	99.5
National Police Service Commission	794,089,102	863,737,319	863,737,319	794,089,102	863,737,319	863,737,319	814,887,453	819,003,052	94.3	94.8
Auditor General	5,706,450,390	6,036,450,390	6,077,450,390	5,556,450,390	5,856,450,390	5,787,450,390	5,304,484,973	5,781,134,648	91.7	95.1
Controller of Budget	689,122,143	656,122,143	649,622,143	689,122,143	656,122,143	649,622,143	644,434,737	619,316,089	99.2	95.3
The Commission on Administrative Justice	614,821,608	634,821,608	624,821,608	614,821,608	634,821,608	624,821,608	610,634,094	565,435,862	97.7	90.5
National Gender and Equality Commission	436,592,581	439,762,581	439,762,581	436,592,581	439,762,581	439,762,581	432,378,070	430,765,506	98.3	98.0
Independent Policing Oversight Authority	949,758,146	943,758,146	929,347,472	949,758,146	943,758,146	929,347,472	879,932,079	879,692,899	94.7	94.7
TOTAL	1,273,629,952,992	1,398,854,271,525	1,463,866,932,711	1,106,555,313,426	1,179,425,450,442	1,231,158,266,090	1,205,909,373,883	1,405,738,977,547	97.9	96.0

Source: National Treasury and MDAs

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

Sector	Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exch. to Revised Net Estimates	% Exp to Revised Gross Estimates
Agriculture, Rural and Urban Development	50,878,621,892	48,002,725,004	43,331,791,355	46,779,557,527	43,867,725,004	39,859,791,355	34,146,518,277	32,457,842,626	85.7	74.9
Energy, Infrastructure and ICT	250,398,114,926	234,322,064,636	247,663,381,174	106,424,413,233	106,095,075,920	118,150,343,152	103,879,258,085	192,308,215,756	87.9	77.6
General Economics and Commercial Affairs	6,582,417,429	7,835,317,429	8,398,317,429	5,953,417,429	7,456,317,429	8,019,317,429	6,887,153,237	7,054,235,955	85.9	84.0
Health	56,219,522,127	68,458,673,775	63,808,568,046	44,686,974,511	48,259,732,077	48,369,737,685	36,425,466,253	48,438,136,022	75.3	75.9
Education	21,375,736,000	21,486,481,726	22,976,102,714	17,925,736,000	18,369,881,726	19,827,480,326	12,326,809,856	13,400,181,548	62.2	58.3
Governance, Justice, Law and Order (GJLO)	10,999,604,374	12,003,408,448	12,217,165,448	10,429,394,035	10,265,725,204	10,279,482,204	8,329,801,170	11,149,411,879	81.0	91.3
Public Administration and International Relations	158,189,024,763	172,738,788,642	175,960,610,105	97,616,074,281	124,786,593,767	119,826,570,127	87,564,654,970	156,286,688,636	73.1	88.8
National Security	5,080,000,000	6,149,565,910	6,149,565,910	5,080,000,000	6,080,000,000	6,080,000,000	6,080,000,000	6,080,000,000	100.0	98.9
Social Protection, Culture and Recreation	32,559,110,380	31,584,583,789	31,768,470,589	16,685,510,380	16,022,983,789	16,206,870,589	13,394,932,707	24,630,484,988	82.6	77.5
Environmental Protection, Water and Natural Resources	76,096,710,000	80,308,870,286	76,478,370,286	37,648,400,000	39,673,639,424	37,568,139,424	31,971,232,564	61,568,777,924	85.1	80.5
Total	668,378,861,891	682,890,479,645	688,752,343,056	389,229,477,396	420,877,674,340	424,187,732,291	341,005,827,118	553,373,975,335	80.4	80.3

Source: National Treasury and MDAs

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

Sector	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	24,847,237,962	25,407,987,265	25,567,142,832	17,530,937,962	18,064,687,265	18,011,043,195	17,589,438,577	21,243,501,308	97.7	83.1
Energy, Infrastructure and ICT	90,064,637,733	151,245,068,874	200,222,961,390	15,554,719,366	33,584,429,342	82,912,321,858	81,297,237,571	188,089,830,557	98.1	93.9
General Economics and Commercial Affairs	14,000,727,942	16,330,830,504	17,159,648,782	8,825,945,667	9,114,967,614	9,261,896,892	9,244,406,183	14,551,526,703	99.8	84.8
Health	64,870,742,503	65,782,970,508	66,660,539,738	47,450,742,503	48,362,970,508	48,212,539,738	48,212,539,738	65,479,825,562	100.0	98.2
Education	482,595,392,615	500,538,503,059	504,307,679,298	445,192,392,613	454,411,474,026	456,721,187,800	454,310,004,920	494,767,009,708	99.5	98.1
Governance, Justice, Law and Order	206,319,417,757	220,622,245,079	220,901,634,405	203,665,667,757	217,809,268,270	218,083,657,596	210,986,672,583	210,809,622,573	96.7	95.4
Public Administration and International Relations	169,684,715,881	178,172,444,641	182,338,699,523	155,619,823,846	164,297,851,822	159,021,412,268	148,612,476,434	167,877,651,628	93.5	92.1
National Security	157,122,705,987	174,749,604,247	177,809,604,247	157,122,705,987	174,749,604,247	177,809,604,247	175,798,327,293	177,220,580,464	98.9	99.7
Social Protection, Culture and Recreation	39,635,200,403	42,099,388,120	43,258,446,320	37,976,880,403	40,512,868,120	41,671,926,320	41,465,147,255	41,998,149,551	99.5	97.1
Environment Protection, Water and Natural Resources	24,489,174,209	23,905,229,228	25,640,576,176	17,615,497,322	18,517,329,228	19,452,676,176	18,393,123,327	23,701,279,494	94.6	92.4
Total	1,273,629,952,992	1,398,854,271,525	1,463,866,932,711	1,106,555,313,426	1,179,425,450,442	1,231,158,266,090	1,205,909,373,883	1,405,738,977,547	97.9	96.0

Source: National Treasury and MDAs

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

Sector	Original Gross Estimates	Revised Gross Estimates I	Revised Gross Estimates II	Original Net Estimates	Revised Net Estimates I	Revised Net Estimates II	Exchequer Issues	Gross Expenditure	% of Exchequer to Revised Net Estimates.	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	75,725,859,854	73,410,712,269	68,898,934,187	64,310,495,489	61,932,412,269	57,870,834,550	51,735,956,854	53,701,343,934	89.4	77.9
Energy, Infrastructure and ICT	340,462,752,659	385,567,133,510	447,886,342,564	121,979,132,599	139,679,505,262	201,062,665,010	185,176,495,656	380,398,046,313	92.1	84.9
General Economics and Commercial Affairs	20,583,145,371	24,166,147,933	25,557,966,211	14,779,363,096	16,571,285,043	17,281,214,321	16,131,559,420	21,605,762,658	93.3	84.5
Health	121,090,264,630	134,241,644,283	130,469,107,784	92,137,717,014	96,622,702,585	96,582,277,423	84,638,005,991	113,917,961,584	87.6	87.3
Education	503,971,128,615	522,024,984,785	527,283,782,012	463,118,128,613	472,781,355,752	476,548,668,126	466,636,814,776	508,167,191,256	97.9	96.4
Governance, Justice, Law and Order	217,319,022,131	232,625,653,527	233,118,799,853	214,095,061,792	228,074,993,474	228,363,139,800	219,316,473,753	221,959,034,452	96.0	95.2
Public Administration and International Relations	327,873,740,644	350,911,233,283	358,299,309,628	253,235,898,127	289,084,445,589	278,847,982,395	236,177,131,404	324,164,340,264	84.7	90.5
National Security	162,202,705,987	180,899,170,157	183,959,170,157	162,202,705,987	180,829,604,247	183,889,604,247	181,878,327,293	183,300,580,464	98.9	99.6
Social Protection, Culture and Recreation	72,194,310,783	73,683,971,909	75,026,916,909	54,662,390,783	56,535,851,909	57,878,796,909	54,860,079,963	66,628,634,539	94.8	88.8
Environment Protection, Water and Natural Resources	100,585,884,209	104,214,099,514	102,118,946,462	55,263,897,322	58,190,968,652	57,020,815,600	50,364,355,892	85,270,057,418	88.3	83.5
MDAs Total	1,942,008,814,883	2,081,744,751,170	2,152,619,275,767	1,495,784,790,822	1,600,303,124,782	1,655,345,998,381	1,546,915,201,001	1,959,112,952,883	93.4	91.0

Source: National Treasury and MDAs

Annex VI: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-J-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Wildlife	Kenya Wildlife Service-HQ	671,800,000	-	671,800,000	671,800,000	-	641,800,000	-	641,800,000
	Wildlife Clubs of Kenya	15,000,000	-	15,000,000	15,000,000	-	-	15,000,000	15,000,000
State Department for Tourism	Kenya Tourism Board	55,000,000	-	55,000,000	55,000,000	-	55,454,043	-	55,454,043
	Bomas of Kenya	150,000,000	-	150,000,000	150,000,000	-	-	130,451,250	130,451,250
State Department for Shipping and Maritime	Tourism Fund	188,600,000	-	-	-	-	-	-	-
	Kenya Maritime Authority	660,000,000	660,000,000	-	660,000,000	-	153,482,526	-	153,482,526
State Department for Crop Development and Agricultural Research	Pest Control Products Board	76,000,000	-	76,000,000	76,000,000	-	41,286,718	23,595,585	64,882,303
	Nyayo Tea Zones Mau and Embombut Forests Buffer Rehabilitation Project	50,000,000	-	50,000,000	50,000,000	-	50,000,000	-	50,000,000
	Agriculture and Food Authority-Cotton Industry Revitalization	75,000,000	-	75,000,000	75,000,000	-	50,286,250	-	50,286,250
	Agriculture and Food Authority-Cane Testing Units	442,000,000	-	220,000,000	220,000,000	-	220,000,000	-	220,000,000
	Agriculture and Food Authority-Sugar Reform Projects	1,500,000,000	-	1,500,000,000	1,500,000,000	-	1,128,704,245	-	1,128,704,245
	Agriculture and Food Authority-Irish Potato Production Revitalization Project	127,203,560	-	127,203,560	127,203,560	-	44,291,460	-	44,291,460
	Modernisation of ASK Premises	250,000,000	-	250,000,000	250,000,000	-	-	-	-
	Kenya Tsetse and Trypanosomiasis Eradication Council	180,000,000	-	180,000,000	180,000,000	-	115,834,073	64,131,326	179,965,399
	Pyrethrum Processing Company of Kenya Ltd	75,000,000	-	75,000,000	75,000,000	-	27,149,000	47,851,000	75,000,000
	Kenya Agricultural and Livestock Research Organization-Science and Technology Research Programme Support	50,000,000	11,000,000	16,000,000	27,000,000	-	16,000,000	-	16,000,000
	Kenya Agricultural and Livestock Research Organization-Equipping of Milk Research and Processing Plant	15,000,000	-	15,000,000	15,000,000	-	15,000,000	-	15,000,000
	Kenya Agricultural and Livestock Research Organization-Climate Smart Agricultural Productivity Project	280,000,000	241,340,189	271,340,189	512,680,378	-	271,340,189	-	271,340,189
Kenya Agricultural and Livestock Research Organization-Expansion of Improved Indigenous Chicken	5,000,000	-	5,000,000	5,000,000	-	5,000,000	-	5,000,000	
Kenya Agricultural and Livestock Research Organization-Construction of Tea Research and Development Factory	23,000,000	-	23,000,000	23,000,000	-	23,000,000	-	23,000,000	

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Crop Development and Agricultural Research	Agricultural Development Corporation	50,000,000		25,000,000	25,000,000			25,000,000	25,000,000
	Warehouse Receipt Council	100,000,000	50,000,000	100,000,000	150,000,000	12,208,040	56,743,262	23,759,170	92,710,471
	Commodities Fund	50,000,000		50,000,000	50,000,000		16,387,060	12,487,000	28,874,060
State Department for Culture and Heritage	Bukura Agricultural College	60,000,000		60,000,000	60,000,000		61,194,334		61,194,334
	Kenya Animal Genetic Centre	350,000,000		350,000,000	350,000,000			350,000,000	350,000,000
	National Museums of Kenya	19,100,000		19,100,000	19,100,000		4,425,021		4,425,021
Ministry of Defence	Kenya Cultural Centre	10,000,000		10,000,000	10,000,000				
	Kenya Shipyards Ltd	3,000,000,000	22,990,309	3,000,000,000	3,022,990,309			2,466,416,287	2,466,416,287
	Kenya Meat Commission	80,000,000		80,000,000	80,000,000		80,000,000		80,000,000
State Law Office and Department of Justice	Kenya School of Law	45,000,000		26,750,000	26,750,000			26,750,000	26,750,000
	Kerio Valley Development Authority	373,000,000	104,146,275	244,000,000	348,146,275		254,146,275		254,146,275
	Coast Development Authority	470,108,000		220,108,000	220,108,000				220,108,000
State Department for Regional and Northern Corridor Development	Ewaso Nyiro North Development Authority	367,392,000		357,696,000	357,696,000		380,700,000	6,996,000	387,696,000
	Ewaso Nyiro South Development Authority	171,000,000		340,000,000	340,000,000			323,249,798	323,249,798
	Lake Basin Development Authority	555,000,000		555,000,000	555,000,000		555,000,000		555,000,000
State Department of Broadcasting and Telecommunication	Tana and Athi Rivers Development Authority	122,700,000		122,700,000	122,700,000		122,700,000		122,700,000
	LAPSSET Corridor Development Authority	100,000,000		100,000,000	100,000,000		2,000,000		2,000,000
	Kenya Year Editorial Board	36,000,000		36,000,000	36,000,000			36,000,000	36,000,000
State Department for ICT and Innovation	Kenya Institute of Mass Communication	64,500,000		64,500,000	64,500,000			64,290,000	64,290,000
	Kenya Broadcasting Corporation	140,500,000		140,500,000	140,500,000			140,500,000	140,500,000
	Kenya Film Classification Board	30,000,000		30,000,000	30,000,000			30,000,000	30,000,000
State Department for Youth Affairs	Kenya Film School	40,000,000		39,966,113	39,966,113			39,966,113	39,966,113
	Kenya Film Commission	15,000,000		15,000,000	15,000,000			15,000,000	15,000,000
	The Information and Communication Technology Authority	2,393,000,000	607,863,621	854,094,172	1,461,957,793		961,359,835		961,359,835
State Department for Planning	Konza Techno Polis Development Authority	14,699,413,254	13,260,048,374	605,547,732	13,865,596,106			13,147,587,182	13,147,587,182
	Youth Enterprise Development Fund	130,000,000	276,753,522	130,000,000	406,753,522			1,265,400	370,432,348
	Kenya Institute for Public Policy Research and Analysis (KIPPRRA)	73,000,000		68,000,000	68,000,000	20,821,000	10,165,533	37,000,000	67,986,533
State Department for Planning	National Government Constituency Development Fund	46,614,800,000		46,614,800,000	46,614,800,000	921,489,053	1,037,535,947	44,655,775,000	46,614,800,000
	National Council for Population and Development	78,372,816		44,532,661	44,532,661			44,532,335	44,532,335
	Kenya National Bureau of Statistics	585,692,503		516,644,361	516,644,361			516,644,361	516,644,361

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Social Protection, Senior Citizens and Special Programmes	National Council for Persons with Disabilities	201,259,480	1,259,480	100,000,000	101,259,480	-	13,397,464	156,436,926	169,834,390
	Child Welfare Society of Kenya	346,088,823	-	346,088,823	346,088,823	-	346,088,823	-	346,088,823
	National Industrial Training Authority	8,000,000	-	8,000,000	8,000,000	-	-	8,000,000	8,000,000
State Department for Labour	Kenya Youth Empowerment and Opportunities Project	399,066,731	-	205,587,026	205,587,026	-	259,940,595	-	259,940,595
	National Drought Management Authority	6,062,415	-	5,573,772	5,573,772	335,230	4,829,703	-	5,164,933
State Department for Transport	Kenya Ferry Services	268,000,000	-	347,500,000	347,500,000	-	-	-	-
	Kenya Airports Authority	347,500,000	-	-	-	-	-	-	-
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	700,000,000	-	700,000,000	700,000,000	-	700,000,000	-	700,000,000
	National Slum Upgrading Project and Civil Servants Housing Scheme	762,000,000	37,000,000	725,000,000	762,000,000	-	675,000,000	-	675,000,000
State Department for Gender	National Government Affirmative Action Fund	2,130,000,000	-	2,130,000,000	2,130,000,000	63,900,000	42,600,000	2,023,500,000	2,130,000,000
	Women Enterprise Fund	120,000,000	-	120,000,000	120,000,000	-	-	120,000,000	120,000,000
	UWEZO Fund	62,000,000	-	62,000,000	62,000,000	-	-	62,000,000	62,000,000
State Department for Public Works	National Construction Authority	188,000,000	2,182,400	-	2,182,400	-	2,182,400	-	2,182,400
	Kenya Veterinary Board	75,000,000	-	75,000,000	75,000,000	75,000,000	-	-	75,000,000
State Department of Livestock	Kenya Dairy Board	76,915,000	92,400,066	35,000,000	127,400,066	-	-	127,400,066	127,400,066
	Veterinary Medicines Directorate Council	14,070,000	14,070,000	-	14,070,000	-	-	13,783,417	13,783,417
	Kenya Veterinary Vaccines Production Institute	360,000,000	62,285,879	20,000,000	82,285,879	-	-	82,285,879	82,285,879
	Development of Leather Industrial Park	100,000,000	-	100,000,000	100,000,000	-	-	100,000,000	100,000,000
State Department for Co-operatives	Kenya National Trading Corporation	67,500,000	-	67,500,000	67,500,000	-	-	67,500,000	67,500,000
	New Kenya Planters Cooperative Union - Headquarters	35,000,000	-	35,000,000	35,000,000	-	-	35,000,000	35,000,000
State Department for Sports	Kenya Academy of Sports	84,550,000	-	84,550,000	84,550,000	-	30,000,000	54,550,000	84,550,000
	Sports Kenya	80,000,000	-	80,000,000	80,000,000	-	-	-	-
State Department for Public Service	Sports, Arts, and Social Development Fund	-	13,035,386,661	-	13,035,386,661	-	-	13,035,386,661	13,035,386,661
	Kenya School of Government	320,170,000	-	320,170,000	320,170,000	-	-	-	-
	National Youth Service	50,000,000	-	50,000,000	50,000,000	-	50,000,000	-	50,000,000
Ministry of Petroleum and Mining	National Oil Corporation of Kenya	250,000,000	-	250,000,000	250,000,000	-	-	250,000,000	250,000,000
	Energy and Petroleum Regulatory Authority (EPRA)	202,000,000	-	202,000,000	202,000,000	-	-	200,000,000	200,000,000
	Nuclear Power and Energy Agency	225,000,000	100,000,000	110,000,000	210,000,000	-	188,367	21,550	209,917

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
Ministry of Energy	Geothermal Development Company	4,640,000,000	4,181,499,442	225,000,000	4,406,499,442	2,011,766,651	1,566,331,086	52,968,233	3,631,065,970
	Kenya Power and Lighting Company	3,452,000,000	-	3,452,000,000	3,452,000,000	-	3,452,000,000	-	3,452,000,000
	Kenya Electricity Generating Company Limited	4,201,000,000	-	676,918,466	676,918,466	-	676,918,466	-	676,918,466
	Kenya Electricity Transmission Company Limited	26,470,000,000	6,965,620,175	4,549,000,000	11,514,620,175	-	10,388,479,076	-	10,388,479,076
Ministry of Environment & Forestry	Rural Electrification and Renewable Energy Corporation	8,098,541,000	2,080,068,961	167,000,000	2,247,068,961	98,733,723	1,826,084,952	-	1,924,818,675
	Kenya Forest Service	1,470,000,000	624,803,638	454,000,000	1,078,803,638	-	860,009,269	-	860,009,269
	National Environment Management Authority	192,600,000	-	70,497,815	70,497,815	-	150,091,073	-	150,091,073
	Kenya Forestry Research Institute	362,500,000	-	362,500,000	362,500,000	-	65,790,290	295,105,825	360,896,115
	Kenya Water Towers Agency	110,000,000	-	110,000,000	110,000,000	-	-	110,000,000	110,000,000
	National Environment Trust Fund	10,000,000	-	10,000,000	10,000,000	-	10,000,000	-	10,000,000
	Modernisation of RIVATEX Machinery	135,080,000	-	135,080,000	135,080,000	-	-	135,080,000	135,080,000
	Railway Siding and Related Infrastructure	45,100,000	-	45,100,000	45,100,000	-	-	45,100,000	45,100,000
	Provision of Finances to SMEs in the Manufacturing sector-KIE	604,640,000	-	604,640,000	604,640,000	-	-	604,640,000	604,640,000
	Modernisation of NMC's Foundry Plant and Fabrication Workshop and Establishment of Hot Dip Galvanizing Project	35,000,000	-	35,000,000	35,000,000	-	-	35,000,000	35,000,000
State Department for Industrialization	Karichen Apparel Value Chain	100,000,000	-	100,000,000	100,000,000	-	-	100,000,000	100,000,000
	Nyando Apparel Value Chain	100,080,000	-	100,080,000	100,080,000	-	-	100,080,000	100,080,000
	Construction of Industrial Research Laboratories KIRDI-South B	448,000,000	-	448,000,000	448,000,000	-	-	448,000,000	448,000,000
	Development of Freeport and Industrial Park Mombasa-SEZA	22,500,000	-	22,500,000	22,500,000	-	-	22,500,000	22,500,000
	Naivasha SEZ Textile Park	22,500,000	-	22,500,000	22,500,000	-	-	22,500,000	22,500,000
	Establishment of One Stop Centre for Investment and Office Part	10,000,000	-	10,000,000	10,000,000	-	-	10,000,000	10,000,000
	Development of Athi-River textile Hub-EPZA	145,000,000	-	145,000,000	145,000,000	-	-	145,000,000	145,000,000
	Office Improvement and Re-modelling	35,000,000	-	35,000,000	35,000,000	-	-	35,000,000	35,000,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
Ministry of Health	Kenya National Hospital	390,000,000		420,200,000	420,200,000	-	83,563,103	-	83,563,103
	Kenya Medical Research Institute	391,240,000	55,309,447	178,500,000	233,809,447				
	Moi Teaching and Referral Hospital	269,600,000		269,600,000	269,600,000				269,600,000
	Kenyatta University Teaching Referral & Research Hospital	450,000,000		450,000,000	450,000,000				450,000,000
	Gatundu Hospital	250,430,770	-	276,430,770	276,430,770				276,430,770
	Kenya Medical Supplies Authority	1,661,200,000	1,064,109,591	333,100,000	1,397,209,591				1,397,209,591
	Kenya Medical Training College	681,300,000	316,795,880	581,300,000	898,095,880				898,095,880
	National Cancer Institute	-	-	-	-				-
	National AIDS Control Council	325,500,000	-	225,500,000	225,500,000				294,509,227
	Kenya Nuclear Regulatory Authority	64,259,188	64,259,188	-	64,259,188				62,570,229
The National Treasury	National Health Insurance Fund	1,365,330,877	1,365,330,877	-	1,365,330,877				550,780,098
	Kenya Revenue Authority	122,390,000	-	122,390,000	122,390,000				122,390,000
	Competition Authority of Kenya	30,000,000	-	30,000,000	30,000,000				30,000,000
	Public Procurement Regulatory Authority	-	-	-	-				-
	Kenya Institute of Supplies Management	-	-	-	-				-
	Kenya Trade Network Agency	488,250,000	-	122,062,500	122,062,500				122,062,500
	Agricultural Finance Corporation	-	-	-	-				-
	Kenya Airways	-	-	-	-				-
	Kenya Railways	42,744,000,000	-	2,000,000,000	2,000,000,000				2,000,000,000
	Kenya Ports Authority	23,214,000,000	-	6,634,000,000	6,634,000,000				6,634,000,000
State Department for Interior and Citizen Services	National Transport & Safety Authority	1,020,865,215	-	476,059,584	476,059,584			13,895,091	409,324,636
	National Authority For Campaign Against Alcohol and Drug Abuse (NACADA)	100,000,000	-	100,000,000	100,000,000				100,000,000
Ministry of Devolution	Council of Governors	10,623,016	-	10,623,016	10,623,016			2,925,001	6,163,015
	Micro and Small Enterprises Authority	2,264,500,000	-	2,264,500,000	2,264,500,000			24,613,480	250,739,010
State Department for Trade and Enterprise Development	Water Sector Trust Fund	1,690,000,000	-	-	-				735,415,358
	Kenya Water Institute	40,000,000	-	32,500,000	32,500,000				70,878,353
	National Water Harvesting & Storage Authority	1,780,000,000	-	1,320,000,000	1,320,000,000				1,492,401,759
Ministry of Water, Sanitation, and Irrigation	Regional Centre on Ground Water Resource Education Training & Research	20,000,000		20,000,000	20,000,000				25,908,711
	Water Resources Authority	283,000,000	-	228,000,000	228,000,000				228,000,000
	National Irrigation Authority	11,827,000,000	2,259,993,994	7,245,000,000	9,504,993,994				9,504,993,994

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Athi Water Works Development Agency	19,646,726,232	15,133,018,003	4,513,708,230	19,646,726,233	-	19,496,018,315	44,898,659	19,540,916,974	
	Lake Victoria South Water Works Development Agency	1,960,000,000	-	1,832,995,560	1,832,995,560	-	1,157,995,560	675,000,000	1,832,995,560	
	Lake Victoria North Water Works Development Agency	75,000,000	-	75,000,000	75,000,000	-	-	75,000,000	75,000,000	
	Central Rift Valley Water Works Development Agency	3,921,500,000	3,161,658,224	828,425,999	3,990,084,223	-	951,319,413	3,161,658,224	4,112,977,637	
Ministry of Water, Sanitation, and Irrigation	North Rift Valley Water Works Development Agency	63,000,000	-	63,000,000	63,000,000	-	6,035,048	-	6,035,048	
	Coastal Water Works Development Agency	1,700,000,000	119,140,741	373,657,000	492,797,741	-	119,140,741	184,856,063	303,996,804	
	Tana Water Works Development Agency	1,925,000,000	1,800,000,000	125,000,000	1,925,000,000	-	125,000,000	2,527,045,067	2,652,045,067	
	Northern Water Works Development Agency	320,000,000	-	320,000,000	320,000,000	-	320,000,000	-	320,000,000	
	TANATHI Water Works Development Agency	615,042,584	-	397,000,000	397,000,000	-	384,356,458	-	384,356,458	
	Kisumu National Polytechnic	70,042,000	24,174,690	-	24,174,690	-	55,767,591	-	55,767,591	
	Eldoret National Polytechnic	13,500,000	13,500,000	-	13,500,000	-	-	13,500,000	13,500,000	
	Nyeri National Polytechnic	28,993,685	-	28,993,685	28,993,685	-	-	18,605,542	18,605,542	
	Meru National Polytechnic	516,000,000	-	22,500,000	22,500,000	149,620,135	14,571,695	303,627,837	516,000,000	
	Kisii National Polytechnic	-	-	34,835,776	34,835,776	-	-	111,390,230	111,390,230	
	Sigalaga National Polytechnic	70,000,000	71,682,071	-	71,682,071	-	-	84,477,454	84,477,454	
State Department of Vocational and Technical Training	Kenya Technical Trainers College National Polytechnic	89,800,378	58,951,989	30,843,389	89,795,378	-	-	61,809,598	61,809,598	
	Kabete National Polytechnic	119,862,270	152,953,379	-	152,953,379	-	-	152,953,379	152,953,379	
	Kamarich National Polytechnic Aldai	30,000,000	-	30,000,000	30,000,000	-	-	30,000,000	30,000,000	
	Nyandarua National Polytechnic	1,370,440,912	-	-	-	-	-	-	-	
	Kamarich National Polytechnic	15,000,000	-	15,000,000	15,000,000	-	-	15,000,000	15,000,000	
	Nairobi Technical Training Institute	-	-	234,307,689	234,307,689	-	-	27,704,376	27,704,376	
	Sangalo Institute of Science and Technology	52,870,000	13,779,897	-	13,779,897	-	-	13,779,897	13,779,897	

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-1-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Technical University of Kenya	-	-	-	-	-	-	-	-
	Technical University of Mombasa	-	-	-	-	-	-	-	-
	University of Nairobi	4,000,000	45,808,190	-	45,808,190	-	-	45,808,190	45,808,190
	Koitalel Samoei University College	40,000,000	-	40,000,000	-	41,343,333	-	41,343,333	41,343,333
	University of Embu	75,000,000	-	75,000,000	-	-	-	-	-
	Kenya University	-	-	-	-	-	-	-	-
	Machakos University	60,000,000	35,650,000	60,000,000	95,650,000	-	53,291,232	53,291,232	53,291,232
	Egerton University	-	-	-	-	-	-	-	-
	Jomo Kenyatta University of Agriculture and Technology	20,000,000	43,559,674	20,000,000	63,559,674	-	63,559,674	63,559,674	63,559,674
	Kirinyaga University	80,000,000	-	80,000,000	80,000,000	3,885,550	72,135,627	76,021,177	76,021,177
	Muranga University	88,387,426	-	88,387,426	88,387,426	-	88,387,426	88,387,426	88,387,426
	Taita Taveta University	140,000,000	-	140,000,000	140,000,000	-	64,279,587	64,279,587	64,279,587
	Co-operative University of Kenya	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	Maseno University	50,000,000	49,324,180	25,000,000	74,324,180	-	-	-	-
	Tom Mboya University College	80,000,000	-	80,000,000	80,000,000	-	74,324,180	74,324,180	74,324,180
	Moi University	30,000,000	-	30,000,000	30,000,000	-	322,467,685	322,467,685	322,467,685
	Gatundu University College	130,000,000	-	65,000,000	65,000,000	-	24,026,496	24,026,496	24,026,496
	Bomet University College	50,000,000	-	50,000,000	50,000,000	-	-	4,500,000	4,500,000
	Rongo University	50,000,000	-	50,000,000	50,000,000	-	-	4,500,000	4,500,000
	Alupe University College	350,000,000	-	175,000,000	175,000,000	-	86,649,015	86,649,015	86,649,015
	Masinde Muliro University of Science and Technology	203,672,379	53,672,379	100,000,000	153,672,379	-	153,672,379	153,672,379	153,672,379
	Kibabii University	35,000,000	-	35,000,000	35,000,000	-	35,000,000	35,000,000	35,000,000
	Kaimosi Friends University College	135,000,000	-	185,000,000	185,000,000	-	127,122,734	127,122,734	127,122,734
	Turkana University College	-	-	-	-	-	-	-	-
	South Eastern Kenya University	110,000,000	-	110,000,000	110,000,000	-	109,910,929	109,910,929	109,910,929
	Pwani University	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	Chuka University	40,000,000	221,156,033	-	221,156,033	-	221,156,033	221,156,033	221,156,033
	Kisii University	-	-	-	-	-	-	-	-
	Laikipia University of Technology	100,000,000	19,706,304	100,000,000	119,706,304	-	81,192,764	81,192,764	81,192,764
	Dedan Kimathi University	98,000,000	-	98,000,000	98,000,000	-	-	451,262,000	451,262,000
	Meru University of Science & Technology	300,000,000	152,000,000	300,000,000	452,000,000	-	-	40,000,000	40,000,000
	Multimedia University	40,000,000	-	40,000,000	40,000,000	-	-	-	-
	Maasai Mara University	-	-	-	-	-	-	-	-
	University of Kabanga	90,000,000	-	90,000,000	90,000,000	-	-	57,303,966	57,303,966
	University of Eldoret	40,000,000	6,684,153	40,000,000	46,684,153	-	-	35,118,642	35,118,642
	Karatina University	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	Jaramogi Oginga Odinga University of Science and Technology	215,000,000	-	215,000,000	215,000,000	-	215,000,000	-	215,000,000
	Garissa University	-	-	-	-	-	-	15,042,000	15,042,000
	Tharaka University College	240,000,000	-	240,000,000	240,000,000	-	-	149,283,548	149,283,548
	Total	261,030,232,515	68,732,937,876	111,500,489,314	180,233,427,190	3,399,192,953	67,725,415,511	101,677,145,105	172,333,933,902

Source: MDAs & SAGAs

Annex VII: Current Transfer to SAGAs

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Total	Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)		Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Wildlife	Kenya Wildlife Service-HQ	7,748,200,000	2,368,272,043	5,348,200,000	7,716,472,043	5,222,082,868	1,813,970,675	680,418,500	7,716,472,043
	Wildlife Research and Training Institute	150,000,000	117,985,053	32,000,000	149,985,053	-	147,735,277	-	147,735,277
	Wildlife Clubs of Kenya	44,000,000	13,010,000	29,000,000	42,010,000	29,000,000	8,000,000	5,010,000	42,010,000
	Tourism Regulatory Authority	405,599,000	183,802,280	190,599,000	374,401,280	193,470,539	186,535,437	-	380,005,976
	Tourism Research Institute	113,700,000	-	113,700,000	113,700,000	2,516,699	104,278,499	-	109,290,375
	Bomas of Kenya	327,241,000	145,627,484	224,241,000	369,868,484	212,264,592	167,631,576	-	379,896,168
	Kenya Tourism Board	310,190,000	46,380,502	433,190,000	479,570,502	239,790,343	147,175,285	134,081,196	521,046,824
	Kenya Utalii College	276,393,750	282,999,090	101,124,498	384,123,588	427,238,938	95,570,159	244,977,926	767,87,023
	Tourism Fund	2,398,751,163	2,686,990,154	-	2,686,990,154	-	-	-	-
	Tourism Promotion Fund	2,445,561,000	2,239,543,028	-	2,239,543,028	-	122,140,866	1,343,902,162	1,466,043,028
State Department for Shipping and Maritime	Kenya International Convention Centre	755,783,415	676,556,416	-	676,556,416	182,574,755	375,744,333	61,590,752	619,909,840
	Tourism Finance Corporation	241,718,562	-	-	-	-	-	-	-
	Kenya Maritime Authority	1,483,000,000	1,030,887,615	-	1,030,887,615	376,076,240	496,951,248	16,988,972	890,016,460
	Bandari Maritime Academy	490,161,300	270,161,300	220,000,000	490,161,300	49,426,432	41,846,669	210,457,296	301,730,397
	Kenya National Shipping Line	83,000,000	2,770,172	68,000,000	70,770,172	30,463,431	9,023,209	31,283,532	70,770,172
	Kenyatta National Hospital (KNH)	18,993,066,724	8,556,904,795	10,378,423,067	18,935,327,862	13,292,937,046	5,130,009,612	1,764,606,952	20,187,553,611
	Othaya - (KNH)	1,252,837,561	307,185,819	570,000,000	877,185,819	583,156,148	256,343,139	54,153,919	893,653,206
	Moi Teaching and Referral Hospital	7,771,000,000	3,771,279,000	7,771,000,000	11,542,279,000	8,556,323,991	2,985,955,009	-	11,542,279,000
	Kenya Medical Training College	7,179,000,000	4,222,803,788	3,539,000,000	7,761,803,788	4,266,518,103	3,252,853,727	-	7,519,371,830
	Kenya Medical Research Institute	2,605,500,000	497,056,752	2,602,500,000	3,099,556,752	2,650,974,251	899,950,504	168,156,653	3,719,081,408
Ministry of Health	Kenya Medical Supplies Authority	3,349,082,577	622,619,226	400,000,000	1,022,619,226	1,218,911,297	1,854,111,645	-	3,073,022,942
	National AIDS Control Council	747,000,000	747,000,000	747,000,000	747,000,000	476,414,361	118,744,201	313,720,811	908,879,374
	Kenyatta University Teaching Research & Referral Hospital	4,452,680,713	1,889,801,021	2,592,680,714	4,482,481,735	2,150,467,330	1,330,727,767	758,938,237	4,240,133,334
	Gatundu Level V Hospital - Authority	573,569,230	-	323,569,230	323,569,230	91,875,169	175,983,688	11,984,627	279,843,484
	Kenya Nuclear Regulatory Authority	235,000,000	100,000,000	135,000,000	235,000,000	18,867,641	211,38,656	133,963,232	173,969,529
	National Cancer Institute of Kenya	120,000,000	120,000,000	120,000,000	120,000,000	-	91,274,390	26,498,640	117,773,030
	National Hospital Insurance Fund	90,565,150,598	86,830,429,947	-	86,830,429,947	4,897,072,173	75,115,613,964	3,154,681,110	83,167,367,247

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Crop Development and Agricultural Research	Pest Control Products Board	205,000,000	112,148,414	110,000,000	222,148,414	130,450,890	55,139,694	7,371,594	192,962,178
	Kenya Tsetse and Trypanosomiasis Eradication Council	72,000,000	-	72,000,000	72,000,000	21,430,983	6,532,495	43,827,686	71,791,164
	Agricultural Development Corporation	2,530,517,519	1,288,505,799	-	1,288,505,799	334,215,501	687,086,451	297,151,589	1,318,453,541
	Kenya Plant Health Inspectorate Service	1,421,500,000	1,272,903,474	160,500,000	1,433,403,474	572,324,455	825,183,552	107,255,384	1,504,763,391
	Agriculture and Food Authority	2,323,800,000	689,470,430	1,757,800,000	2,447,270,430	899,013,489	1,072,837,731	375,204,891	2,347,056,111
	Pyrethrum Processing Company of Kenya Ltd	399,000,000	91,566,000	132,000,000	223,566,000	143,149,000	71,164,000	9,328,000	223,641,000
	Bukura Agricultural College	411,000,000	178,363,100	180,000,000	358,363,100	196,220,857	98,723,488	35,453,740	330,398,085
	Commodities Fund	322,955,745	348,047,405	50,000,000	398,047,405	93,596,118	212,045,661	34,604,985	340,246,764
	Kenya Genetic Resource Centre	302,000,000	230,000,000	72,000,000	302,000,000	150,000,000	152,000,000	-	302,000,000
	Kenya Livestock Research Organization	5,195,000,000	875,376,810	4,314,999,998	5,190,376,808	3,732,688,598	1,457,688,210	-	5,190,376,808
State Department of Industrialization	Special Economic Zones Authority	30,370,000	10,000,000	20,370,000	30,370,000	-	12,500,000	2,680,000	15,180,000
	Numerical Machine Complex	230,830,000	60,000,000	170,830,000	230,830,000	43,670,000	35,000,000	10,170,000	88,840,000
	Kenya Industrial Research and Development Institute	643,430,000	26,000,000	617,430,000	643,430,000	146,650,000	43,990,000	8,230,000	198,870,000
	Scrap Metal Council	21,750,000	10,000,000	11,750,000	21,750,000	-	8,400,000	2,480,000	10,880,000
	Kenya Investment Authority	228,510,000	2,000,000	226,510,000	228,510,000	45,120,000	37,350,000	2,350,000	84,820,000
	Kenya Accreditation Services	266,320,000	155,910,000	110,410,000	266,320,000	29,250,000	56,530,000	12,680,000	98,460,000
	Kenya Industrial Estate	468,740,000	188,500,000	280,240,000	468,740,000	70,900,000	78,270,000	23,400,000	172,570,000
	Export Processing Zones Authority	564,460,000	475,000,000	89,460,000	564,460,000	78,400,000	157,070,000	16,610,000	252,080,000
	Council of Governors	195,340,000	-	195,340,000	195,340,000	133,244,235	32,354,409	29,741,357	195,340,001
	Intergovernmental Relations	491,772,032	-	491,772,032	491,772,032	146,301,909	195,279,812	149,521,750	491,103,471
State Department for Culture and Heritage	National Museums of Kenya	1,677,703,196	161,200,896	1,517,703,196	1,678,904,092	1,083,544,773	560,666,123	-	1,644,210,896
	Kenya National Library Service	766,010,000	97,257,971	646,810,000	744,067,971	670,483,646	129,793,364	93,785,164	894,062,174
	Kenya Cultural Centre	112,800,000	32,672,363	77,800,000	110,472,363	27,063,366	66,049,691	-	93,113,057
	Kenya Space Agency	200,000,000	5,808	200,000,000	200,005,808	13,657,513	59,772,336	125,653,830	199,083,679
Ministry of Defence	Kenya Meat Commission	1,870,000,000	2,995,546,034	1,420,000,000	4,415,546,034	157,405,772	2,423,561,671	950,000,000	3,530,967,443
	Kenya Shipyards Ltd	-	723,946,688	-	723,946,688	-	458,951,692	-	458,951,692
	Kenya Law Reform Commission	266,660,000	-	266,660,000	266,660,000	118,823,554	147,835,446	-	266,659,000
	Kenya School of Law	568,590,000	345,565,168	191,110,000	536,675,168	276,804,165	73,260,388	186,610,615	536,675,168
State Law Office and Department of Justice	Council for Legal Education	347,870,000	154,830,000	177,770,000	332,600,000	104,697,376	215,690,790	2,823,666	323,211,832
	Kenya Copyright Board	132,820,000	378,733	132,820,000	133,198,733	96,409,041	36,054,907	496,700	132,960,648
	Nairobi Centre for International Arbitration	129,840,000	-	129,840,000	129,840,000	74,761,766	51,641,727	3,436,507	129,840,000
	Assets Recovery Agency	155,280,000	-	155,280,000	155,280,000	42,010,911	72,467,608	40,801,481	155,280,000
	Business Registration Services	444,650,000	-	444,650,000	444,650,000	271,583,291	81,658,752	91,407,957	444,650,000
	Auctioneer's Licensing Board	26,690,000	-	26,690,000	26,690,000	-	26,690,000	-	26,690,000
National Council for Law Reporting	355,090,000	-	355,090,000	355,090,000	142,830,885	177,589,652	19,561,676	339,982,213	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Law Office and Department of Justice	Kenya National Anti-Corruption Steering Committee	102,660,000	-	102,660,000	102,660,000	-	102,659,460	-	102,659,460	
	Victims Compensation Fund	53,610,000	-	53,610,000	53,610,000	-	313,000	-	313,000	
	Victim Protection Board	32,340,000	-	32,340,000	32,340,000	-	32,337,054	-	32,337,054	
	Multi-Agency Team Secretariat	44,670,000	-	44,670,000	44,670,000	-	44,669,991	-	44,669,991	
State Department for Regional and Northern Corridor Development	Kerio Valley Development Authority	403,180,000	179,294,426	208,180,000	387,474,426	220,170,889	103,405,003	63,898,534	387,474,426	
	Coastal Development Authority	235,680,000	10,223,091	217,680,000	227,903,091	158,244,790	42,170,632	27,487,669	227,903,091	
	Ewaso Nyiro Northern Development Authority	299,240,000	4,660,000	220,680,000	225,340,000	82,000,000	75,048,000	68,292,000	225,340,000	
	Ewaso Nyiro South Development Authority	346,890,000	71,723,997	744,890,000	816,613,997	254,313,010	67,207,448	148,058,391	469,578,849	
State Department of Broadcasting and Telecommunication	Lake Basin Development Authority	348,210,000	74,413,226	272,210,000	346,623,226	279,683,787	37,567,755	29,371,683	346,623,226	
	Tana and Athi River Development Authority	566,500,000	116,328,521	409,500,000	525,828,521	409,500,000	116,300,000	-	525,800,000	
	LAPSSET Corridor Development Authority	452,300,000	-	452,300,000	452,300,000	263,667,154	169,202,391	19,430,455	452,300,000	
	Kenya Year Editorial Board	165,500,000	61,500,000	104,000,000	165,500,000	50,212,750	124,328,428	-	174,541,178	
	Kenya Broadcasting Corporation	2,343,000,000	1,313,000,000	1,030,000,000	2,343,000,000	1,257,574,639	1,071,903,999	-	2,329,478,638	
	Kenya Film Classification Board	546,000,000	46,000,000	500,000,000	546,000,000	212,526,206	207,127,520	11,517,841	431,171,567	
	Kenya Film Commission	312,000,000	-	312,000,000	312,000,000	20,531,740	129,094,712	114,494,115	264,120,567	
	Kenya Film School	77,120,000	2,000,000	75,210,000	77,210,000	-	-	74,801,392	74,801,392	
	National Commission Secretariat	212,000,000	130,000,000	-	130,000,000	64,244,868	-	60,755,132	125,000,000	
	Media Council of Kenya	1,503,290,000	10,000,000	1,483,290,000	1,493,290,000	198,371,014	1,153,467,951	-	1,351,838,965	
State Department for ICT & Innovation	Kenya Institute of Mass Communication	224,500,000	17,000,000	207,500,000	224,500,000	152,744,000	46,106,000	25,250,000	224,100,000	
	ICT Authority	561,900,000	11,113,185	556,900,000	568,013,185	386,539,053	57,817,603	118,448,678	562,805,334	
	Konza Techno Development Authority	550,100,000	61,000,000	489,099,999	550,099,999	200,434,964	333,660,456	-	534,095,420	
State Department for Youth Affairs	Office of the Data Protection Commissioner	250,000,000	-	250,000,000	250,000,000	21,419,425	150,838,971	6,339,902	178,598,298	
	Youth Enterprise Development Fund	344,089,300	49,607,409	344,089,300	393,696,709	187,996,619	84,708,689	119,592,592	392,297,901	
	National Youth Council	98,000,000	-	98,000,000	98,000,000	35,672,731	58,372,000	3,456,789	97,501,520	
State Department for Gender	The President's Award-Kenya Board	20,000,000	-	20,000,000	20,000,000	16,600,000	3,400,000	-	20,000,000	
	Anti-Female Genital Mutilation Board	124,500,000	-	124,500,000	124,500,000	34,436,910	45,837,984	44,225,106	124,500,000	
	Women Enterprise Fund	332,220,000	135,000,000	197,220,000	332,220,000	298,412,522	33,807,578	-	332,220,100	
	UWAZO Fund	153,600,000	-	153,600,000	153,600,000	4,004,648	98,036,490	51,558,862	153,600,000	
NATIONAL GOVERNMENT AFFIRMATIVE ACTION FUND		55,882,945	-	55,882,945	55,882,945	55,882,945	-	-	55,882,945	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Total	Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)		Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Planning	Kenya Institute for Public Policy Research and Analysis	525,780,000	-	525,780,000	525,780,000	244,098,367	281,681,633	-	525,780,000
	National Council for Population and Development	322,960,000	-	322,960,000	322,960,000	201,059,816	120,705,160	1,190,000	322,954,976
	Kenya National Bureau of Statistics	1,527,620,000	71,000,000	1,456,620,000	1,527,620,000	740,269,395	667,076,312	120,158,293	1,527,504,000
	Kenya Vision 2030	219,210,000	-	219,210,000	219,210,000	85,543,019	110,886,981	22,780,000	219,210,000
	The New Partnership for Africa's Development	283,268,645	-	283,268,645	283,268,645	87,147,625	195,590,429	511,329	283,249,383
	National Council for Persons with Disabilities	1,485,198,484	10,198,484	1,475,000,000	1,485,198,484	185,112,736	110,902,477	1,041,692,267	1,337,707,480
	National Council for Children Services	89,500,000	-	89,500,000	89,500,000	-	50,170,033	-	50,170,033
	Child Welfare Society of Kenya	933,840,000	-	933,840,000	933,840,000	-	933,840,000	-	933,840,000
	Street Families Rehabilitation Trust Fund	202,000,000	-	200,920,000	200,920,000	-	200,920,000	-	200,920,000
	Technical University of Kenya	2,708,058,020	684,776,308	1,990,463,289	2,675,239,597	3,000,830,296	314,231,882	126,996,084	3,442,058,262
State Department for Social Protection, Senior Citizens and Special Programmes	Technical University of Mombasa	1,701,402,804	715,048,089	961,990,433	1,677,038,522	1,461,142,594	101,733,298	114,162,630	1,677,038,522
	University of Nairobi	16,286,638,500	8,905,577,697	5,654,440,294	14,560,017,991	9,484,635,596	2,611,077,870	3,621,497,681	15,717,211,147
	Koitalel Samoei University College	147,893,346	40,350,661	147,735,491	188,086,152	147,735,491	39,845,836	-	187,581,327
	University of Embu	996,865,333	368,000,000	628,865,334	996,865,334	632,868,320	353,057,545	10,939,469	996,865,334
	Kenya University	6,858,664,570	3,323,929,465	3,483,349,298	6,807,278,763	6,139,950,888	2,011,776,289	673,311,364	8,825,038,541
	Machakos University	1,536,759,858	470,474,132	1,010,687,213	1,481,161,345	1,058,145,794	318,239,302	-	1,376,385,096
	Egerton University	3,724,159,513	1,150,125,665	2,231,277,478	3,381,403,143	3,366,317,816	982,148,643	1,027,134,994	5,375,601,453
	Jomo Kenyatta University	5,418,426,480	3,648,353,719	3,028,415,190	6,676,768,909	5,072,938,768	1,571,263,750	430,918,872	7,075,121,390
	Kirinyaga University	666,420,062	406,467,024	359,891,910	766,358,934	534,319,433	52,042,318	111,390,065	697,751,816
	Muranga University	854,733,726	279,947,341	535,114,143	815,061,484	591,031,868	237,530,626	26,171,232	854,733,726
State Department for University Education and Research	Taita Taveta University	536,383,530	130,650,587	405,732,943	536,383,530	317,589,757	140,151,391	4,591,382	462,332,530
	Co-operative University of Kenya	1,014,736,431	725,996,216	283,586,433	1,009,582,649	595,429,196	326,954,743	53,278,348	975,662,287
	Maseno University	2,798,876,758	1,094,519,420	1,735,923,835	2,830,443,255	1,757,373,503	468,814,213	138,906,120	2,365,093,836
	Tom Mboya University College	612,231,299	210,575,727	408,022,214	618,597,941	207,796,373	345,034,310	58,400,616	611,231,299
	Moi University	6,818,053,257	2,216,931,903	3,442,733,250	5,659,665,153	4,800,143,526	898,516,972	246,970,857	5,945,631,355
	Gatundu University College	148,356,768	-	145,234,111	145,234,111	96,426,862	48,807,249	-	145,234,111
	Bomet University College	363,623,701	70,900,578	312,249,416	383,149,994	296,861,602	42,326,018	19,504,175	358,691,795
	Garissa University	575,573,327	152,665,046	418,295,641	570,960,687	399,026,252	132,914,330	41,257,845	573,198,427
	Rongo University	864,188,535	242,433,136	578,879,558	821,312,694	571,814,590	188,641,483	10,363,688	770,819,761
	Alupe University College	226,138,270	43,800,000	183,053,330	226,853,330	213,471,819	25,764,655	3,935,097	243,171,571
Masinde Muliro University of Science and Technology	Masinde Muliro University of Science and Technology	3,067,001,342	1,380,496,078	1,761,805,553	3,142,301,631	2,287,627,564	654,591,483	186,314,270	3,128,533,317
	Kibabii University	1,040,511,982	391,506,590	672,113,312	1,063,619,902	883,146,348	200,901,142	71,226,732	1,155,274,222
	Kaimosi University College	588,435,013	153,691,931	455,539,013	609,230,944	371,177,877	166,183,725	65,339,255	602,700,857
	Turkana University College	237,834,159	54,843,758	196,487,392	251,331,150	200,995,148	67,179,846	24,647,529	292,822,523
	South Eastern Kenya University	1,209,148,148	257,182,886	939,189,868	1,196,372,754	962,503,160	184,195,544	49,617,422	1,196,316,126

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure (Kshs)
			A-1-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for University Education and Research	Pwani University	1,228,333,001	470,268,000	784,158,000	1,254,426,000	945,565,000	244,698,000	720,000	1,190,983,000	
	Chuka University	1,914,007,023	581,900,742	1,331,759,394	1,913,660,136	1,024,435,391	849,432,181	-	1,873,867,572	
	Kisii University	2,125,469,879	938,303,641	1,185,469,879	2,123,773,520	1,330,583,783	638,122,627	114,182,326	2,082,888,736	
	Laikipia University of Technology	1,239,302,125	338,043,670	893,749,307	1,231,792,977	981,479,084	192,387,142	-	1,173,866,226	
	Dedan Kimathi University	1,393,204,794	457,776,796	925,000,000	1,382,776,796	577,504,671	55,682,897	208,385,885	841,573,453	
	Meru University of Science & Technology	1,072,613,054	531,363,156	718,136,740	1,249,499,896	933,193,060	302,462,158	143,277,099	1,398,932,317	
	Multimedia University	1,242,171,475	504,323,602	619,620,719	1,123,944,321	980,056,117	75,491,702	72,337,541	1,127,885,360	
	Maasai Mara University	1,305,966,946	480,447,620	-	480,447,620	1,081,781,731	280,490,700	160,845,817	1,523,118,248	
	University of Kabanga	1,169,120,880	370,023,408	814,061,889	1,184,085,297	1,064,081,551	198,669,205	125,193,638	1,387,944,394	
	University of Eldoret	2,441,108,226	459,387,194	1,888,630,846	2,348,018,040	1,797,618,772	215,037,051	7,353,688	2,020,009,511	
	Karatina University	1,064,259,203	296,329,342	750,080,203	1,046,409,545	749,710,497	327,421,384	-	1,077,131,881	
	Jaramogi Oginga Odinga University of Science and Technology	1,649,338,944	554,699,965	1,072,112,488	1,626,812,453	1,190,480,414	256,225,979	74,940,908	1,521,647,301	
	Tharaka University College	441,833,150	146,298,993	303,833,150	450,132,143	264,343,566	92,340,547	85,352,053	442,036,166	
	Kenya Universities and Colleges Central Placement Services	929,258,110	650,034,025	219,581,110	671,992,135	172,370,660	125,389,572	71,689,632	369,449,864	
	National Commission for Science, Technology, and Innovation	276,973,804	117,141,525	202,841,804	319,983,329	125,106,172	171,777,405	6,832,283	303,715,860	
	Commission for Universities Education	393,050,487	241,311,159	193,050,487	434,361,646	182,059,177	93,276,128	63,870,168	339,205,473	
	Higher Education Loans Board	16,972,801,525	5,668,552,983	11,304,248,542	16,972,801,525	566,933,562	629,047,614	14,922,097,391	16,118,098,567	
	National Research Fund	323,037,923	27,308,519	323,037,923	350,346,442	2,588,838	339,769,772	-	342,358,610	
	Kenya National Innovation Agency	87,875,963	24,840,454	52,875,963	77,716,417	16,346,089	63,206,996	3,723,903	83,276,988	
	University Funding Board	246,225,812	2,155,690	244,525,812	246,681,502	16,311,951	163,444,380	6,313,547	186,069,878	
National Biosafety Authority	148,400,000	4,879,155	144,900,000	149,779,155	80,371,297	64,718,850	12,017,253	157,107,400		
Kenya Revenue Authority	25,151,748,801	-	25,911,448,798	25,911,448,798	-	-	25,911,448,798	25,911,448,798		
Financial Reporting Centre	619,000,000	-	619,000,000	619,000,000	-	-	619,000,000	619,000,000		
Competition Authority of Kenya	276,100,000	-	276,100,000	276,100,000	-	-	276,100,000	276,100,000		
Public Accounting Standard Board	142,900,000	-	142,900,000	142,900,000	-	-	142,900,000	142,900,000		
Registration of Certified Public Secretaries	23,800,000	-	23,800,000	23,800,000	-	-	23,800,000	23,800,000		
Public Procurement Regulatory Authority	306,000,000	-	306,000,000	306,000,000	-	-	306,000,000	306,000,000		
Kenya Institute of Supplies Management	51,000,000	-	51,000,000	51,000,000	-	-	51,000,000	51,000,000		
Kenya Trade Network Agency	264,400,000	-	364,400,000	364,400,000	-	-	364,400,000	364,400,000		
Africa Institute of Remittance	50,000,000	-	50,099,523	50,099,523	-	-	50,099,523	50,099,523		
Unclaimed Financial Assets Authority	149,900,000	-	149,900,000	149,900,000	-	-	149,900,000	149,900,000		
Privatisation Commission	127,000,000	-	127,000,000	127,000,000	-	-	127,000,000	127,000,000		
Institute of Certified Investment and Financial Analyst	20,000,000	-	20,000,000	20,000,000	-	-	20,000,000	20,000,000		

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
The National Treasury	Competition Appeal Tribunal	26,000,000	-	26,066,698	26,066,698	-	-	26,066,698	26,066,698
	State Corporation Appeal Tribunal	26,464,835	-	20,321,881	20,321,881	-	-	20,321,881	20,321,881
	Tax Appeal Tribunal	135,000,000	-	135,000,000	135,000,000	-	-	135,000,000	135,000,000
	Kenya Institute of Supplies Management Examination Board	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	Public Service Super Annuation Board	50,000,000	-	50,861,009	50,861,009	-	-	50,861,009	50,861,009
	Micro and Small Enterprises Authority	362,900,000	4,296,275	360,400,000	364,696,275	320,672,103	42,227,897	-	362,900,000
	Kenya Export Promotion and Branding Agency	689,100,000	17,938,020	674,100,000	692,038,020	261,637,085	580,293,612	28,828,475	870,759,172
	Anti-Counterfeit Authority	360,500,000	14,103,026	340,500,000	354,603,026	251,752,877	91,389,190	9,806,480	352,948,547
	Kenya Trade Remedies Agencies	35,800,000	-	35,800,000	35,800,000	-	-	-	35,800,000
	Kenya National Qualification Authority	305,000,000	31,423,182	270,000,000	301,423,182	59,681,657	168,404,915	43,602,322	271,688,894
State Department for Trade and Enterprise Development	Technical and Vocational Education and Training Authority	350,000,000	35,000,000	315,000,000	350,000,000	148,795,841	165,189,145	34,664,135	348,649,121
	Curriculum Development, Assessment and Certification Council	301,500,000	57,772,501	261,500,000	319,272,501	93,740,345	39,178,772	18,353,599	151,272,716
	Kisumu National Polytechnic	475,958,000	234,203,450	213,652,500	447,855,950	89,768,376	38,930,684	197,968,298	326,667,358
	Eldoret National Polytechnic	709,700,000	591,771,528	256,837,500	848,609,028	155,763,235	293,257,765	121,177,687	570,198,687
	Nyeri National Polytechnic	454,028,315	334,091,789	145,312,500	479,404,289	96,903,362	19,099,648	239,827,055	355,830,065
	Meru National Polytechnic	516,000,000	378,825,600	230,330,000	609,155,600	149,620,135	14,571,695	303,627,837	467,819,667
	Kenya Coast National Polytechnic	-	350,526,000	230,250,000	580,776,000	100,582,000	473,242,000	6,605,000	580,429,000
	Kisii National Polytechnic	344,619,254	339,779,102	358,125,000	697,904,102	127,993,735	278,720,611	46,777,561	453,491,907
	Kitale National Polytechnic	389,000,000	194,867,504	194,055,000	388,922,504	77,694,435	184,949,654	70,922,687	333,566,776
	Sigalala National Polytechnic	574,040,000	353,190,134	221,370,000	574,560,134	89,222,840	377,592,005	88,542,339	555,357,184
State Department of Vocational and Technical Training	Kenya Technical Trainers College National Polytechnic	386,430,443	276,430,443	110,000,000	386,430,443	74,519,838	145,937,647	105,260,110	325,717,595
	Kabete National Polytechnic	661,643,820	373,476,084	271,482,106	644,958,190	103,529,469	57,935,048	127,944,882	289,409,399
	Nyandarua National Polytechnic	395,937,000	36,950,930	104,358,930	141,309,860	30,252,705	104,707,579	5,486,214	140,446,498
	North Eastern National Polytechnic	58,999,900	26,708,041	22,987,500	49,695,541	18,219,300	2,723,666	4,036,480	24,979,446
	Kaiboi Technical Training Institute	306,227,695	207,259,859	67,725,000	274,984,859	31,102,085	83,665,910	203,859,254	318,627,249
	Keroka Technical Training Institute	74,295,000	51,767,191	-	51,767,191	30,196,268	55,347,011	35,359,322	120,902,601
	Kiambu Institute of Science and Technology	439,391,640	336,700,971	99,352,500	436,053,471	60,093,567	141,074,961	71,083,524	272,252,052
	Kisumu Technical Training Institute	210,020,000	97,113,011	90,232,500	187,345,511	33,071,710	2,215,601	140,208,186	175,495,497

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Mawego Technical Training Institute	99,000,000	95,250,000	71,988,499	167,238,499	4,952,631	51,789,450	56,812,008	113,554,089
	Nairobi Technical Training Institute	-	294,810,571	169,627,500	464,438,071	56,809,535	284,323,652	77,971,174	419,104,361
	O'lessos Technical Training Institute	499,480,130	241,446,659	154,425,000	395,871,659	72,811,813	302,207,023	-	375,018,836
	RIAT Technical Training Institute	258,313,640	79,734,410	74,295,000	154,029,410	26,698,036	48,648,258	6,186,914	81,533,208
	Rift Valley Technical Training Institute	628,788,600	331,605,140	200,347,500	531,952,640	76,839,017	294,802,386	154,319,038	525,960,441
	Sangalo Institute of Science and Technology	312,298,000	144,409,279	97,635,000	242,044,279	41,111,616	186,343,608	7,514,897	234,970,121
	Thika Technical Training Institute	849,142,000	370,739,076	-	370,739,076	76,526,615	246,342,439	44,267,611	367,136,665
	Jubilee Party	1,020,104,807	-	1,020,104,807	1,020,104,807	-	1,020,104,807	-	1,020,104,807
	Orange Democratic Movement	1,331,392,193	-	1,331,392,193	1,331,392,193	-	1,331,392,193	-	1,331,392,193
	Other Registered Political Parties	123,763,000	-	123,763,000	123,763,000	-	123,763,000	-	123,763,000
	Kenya Marine Fisheries Research Institute	1,394,000,000	71,170,425	1,393,999,980	1,401,170,405	834,827,384	632,006,316	14,074,492	1,480,908,192
	Kenya Fisheries Service	426,755,850	-	426,755,850	426,755,850	329,198,653	75,008,367	-	404,207,020
	Kenya Fish Marketing Authority	16,000,000	-	16,000,000	16,000,000	-	-	-	-
	Fish Levy Trust Fund	15,000,000	-	15,000,000	15,000,000	-	-	-	-
	Kenya Fishing Industries Corporation	10,000,000	-	10,000,000	10,000,000	-	-	-	-
	Kenya Academy of Sports	75,400,000	1,500,000	75,400,000	76,900,000	50,896,137	16,912,832	9,091,031	76,900,000
	Sports Kenya	337,500,000	133,888,915	206,500,000	340,388,915	194,018,386	163,961,954	24,525,412	382,505,752
	Anti-Doping Agency of Kenya	295,380,000	12,940,000	282,440,000	295,380,000	93,691,068	204,629,070	-	298,320,138
	Sports, Arts, and Social Development Fund	257,440,000	-	257,440,000	257,440,000	92,742,955	34,236,014	114,620,969	241,599,938
	Kenya Civil Aviation Authority	8,114,000,000	6,935,252,528	-	6,935,252,528	2,627,486,938	1,537,373,183	1,344,082,861	5,508,942,982
	Kenya Airports Authority	1,060,000,000	-	60,000,000	60,000,000	-	-	-	-
	Kenya Ferry Services	790,000,000	-	-	-	-	-	-	-
	Nairobi Metropolitan Transport Authority	80,000,000	-	80,000,000	80,000,000	-	80,000,000	-	80,000,000
	National Construction Authority	2,058,000,000	716,625,838	1,260,000,000	1,976,625,838	830,718,571	1,137,929,327	-	1,968,647,898
	National Drought Management Authority	692,340	-	692,340	692,340	533,371	158,965	-	692,336
	Kenya Veterinary Board	111,000,000	26,693,608	73,000,000	99,693,608	26,008,989	40,846,411	2,769,000	69,624,400
	Kenya Dairy Board	539,204,396	506,834,172	33,300,000	540,134,172	206,225,634	4,900,519	303,187,578	514,313,731
	Veterinary Medicines Directorate Council	96,979,677	90,679,677	6,300,000	96,979,677	9,950,628	24,369,255	-	34,319,883
	Kenya Veterinary Vaccines Production Institute	511,000,000	389,441,297	-	389,441,297	159,547,851	193,413,434	36,480,012	389,441,297
	Development of Leather Industrial Park	153,250,000	1,594,069	151,500,000	153,094,069	107,977,115	1,172,221	73,873,656	183,022,992

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Labour	National Employment Authority	315,000,000	220,500,000	265,000,000	485,500,000	2,903,250	294,683,918	90,099,029	387,686,197
	National Industrial Training Authority	1,145,940,000	894,439,704	290,000,000	1,184,439,704	519,158,674	150,240	574,999,830	1,094,308,744
Ministry of Petroleum and Mining	National Mining Corporation	29,000,000	-	29,000,000	29,000,000	-	-	29,000,000	29,000,000
	Water Sector Trust Fund	167,000,000	-	167,000,000	167,000,000	167,000,000	-	-	167,000,000
	Kenya Water Institute	408,000,000	235,284,954	203,000,000	438,284,954	228,679,594	138,281,444	17,162,126	384,123,164
	National Water Harvesting & Storage Authority	483,000,000	82,555,008	383,000,004	465,555,012	310,496,977	138,329,136	34,125,143	482,951,256
	Regional Centre on Ground Water Resource Education Training & Research	34,000,000	-	34,000,000	34,000,000	11,774,942	19,396,482	6,986,947	38,158,371
	Water Resources Authority	984,000,000	812,789,998	384,000,000	1,196,789,998	848,354,079	221,541,096	38,339,266	1,108,234,442
	Water Appeals Board	29,000,000	-	19,000,000	19,000,000	-	18,998,994	-	18,998,994
	Water Services Regulatory Authority	370,000,000	421,512,550	-	421,512,550	218,711,393	124,775,402	-	343,486,795
	National Irrigation Authority	554,000,000	455,717,803	246,000,000	701,717,803	335,798,634	365,919,170	-	701,717,803
	Athi Water Works Development Agency	390,000,000	28,703,953	390,000,000	418,703,953	272,866,850	116,457,103	29,380,000	418,703,953
	Lake Victoria South Water Works Development Agency	118,000,000	17,799,238	118,000,000	135,799,238	121,577,514	-	-	121,577,514
	Lake Victoria North Water Works Development Agency	128,000,000	-	128,000,000	128,000,000	128,000,000	-	-	128,000,000
	Central Rift Valley Water Works Development Agency	230,000,000	122,137,641	161,916,669	284,054,310	66,934,668	106,572,638	72,419,000	245,926,306
North Rift Valley Water Works Development Agency	50,000,000	-	50,000,000	50,000,000	5,274,887	15,971,646	26,660,670	47,907,203	
Coastal Water Works Development Agency	1,152,000,000	616,823,178	413,000,000	1,029,823,178	232,008,421	600,819,356	171,187,910	1,004,015,687	
Tana Water Works Development Agency	133,000,000	-	132,999,996	132,999,996	139,407,841	-	-	139,407,841	
Northern Water Works Development Agency	102,000,000	-	102,000,000	102,000,000	46,383,509	76,426,480	-	122,809,989	
TANATHI Water Works Development Agency	116,000,000	-	116,000,000	116,000,000	83,180,892	24,986,200	12,496,486	120,663,578	
Hydrologist Registration Board	15,000,000	-	15,000,000	15,000,000	-	15,000,000	-	15,000,000	
Sacco Societies Regulatory Authority	532,499,637	532,078,109	-	532,078,109	261,693,461	137,967,147	132,417,500	532,078,108	
Kenya National Trading Corporation	331,300,000	455,108,000	-	455,108,000	81,190,000	207,198,000	166,720,000	455,108,000	
New Kenya Planters Cooperative Union - Headquarters	256,200,000	122,622,526	91,200,000	213,822,526	59,000,000	121,000,000	23,000,000	203,000,000	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs)
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Interior and Citizen Services	National Cohesion and Integration Commission	-	-	542,750,000	542,750,000	195,767,491	201,006,871	145,975,638	542,750,000
	The Firearms Licensing Board	-	-	25,800,000	25,800,000	-	25,784,512	-	25,784,512
	National Crime Research Centre	178,900,000	-	178,900,000	178,900,000	89,629,921	10,399,798	74,355,096	174,384,815
	National Transport & Safety Authority	2,334,400,000	1,724,684,148	324,600,000	2,049,284,148	1,132,159,661	880,152,823	5,453,099	2,017,765,583
	Non-Governmental Organizations	254,550,000	34,961,457	219,550,000	254,511,457	144,973,189	107,246,778	2,275,102	254,495,069
Ministry of Energy	National Authority for Campaign Against Alcohol and Drug Abuse	529,150,000	66,108,000	529,150,000	595,258,000	280,722,000	251,555,000	63,125,000	595,402,000
	Private Security Regulatory Authority	-	-	100,190,000	100,190,000	58,440,744	14,712,642	27,036,614	100,190,000
	Kenya Electricity Transmission Company Limited	2,798,773,796	2,798,773,796	-	2,798,773,796	917,745,601	989,572,011	320,639,156	2,227,956,768
	Nuclear Power and Energy Agency	585,000,000	-	585,000,000	585,000,000	379,278	169,417	32,451	581,146
	Geothermal Development Company	1,827,000,000	1,457,523,092	370,000,000	1,827,523,092	958,437,524	173,169,470	621,005,231	1,751,612,225
State Department for Public Service	Kenya Power and Lighting Company	9,050,000,000	-	9,050,000,000	9,050,000,000	-	9,050,000,000	-	9,050,000,000
	Rural Electrification and Renewable Energy Corporation	1,481,000,000	348,749,403	180,000,000	528,749,403	586,793,192	180,720,490	-	767,513,682
	Kenya School of Government	421,578,126	1,588,215,336	421,578,126	2,009,793,462	972,017,062	1,052,677,337	-	2,034,694,399
	National Youth Service	10,973,895,673	526,711,837	10,250,323,673	10,777,035,510	1,301,733,797	9,140,935,851	130,081,732	10,572,751,380
	Kenya Forest Service	5,034,000,000	653,218,673	4,160,000,000	4,813,218,673	4,379,795,668	349,401,528	-	4,729,197,196
Ministry of Environment and Forestry	National Environment Management Authority	1,444,000,000	231,786,000	1,444,000,000	1,675,786,000	937,300,550	320,663,236	115,822,214	1,373,786,000
	Kenya Forestry Research Institute	1,516,997,950	75,997,951	1,440,999,999	1,516,997,950	1,237,416,937	203,715,038	73,989,670	1,515,121,645
	Kenya Water Towers Agency	494,000,000	-	494,000,000	494,000,000	988,000,000	1,976,000,000	-	2,964,000,000
	National Environment Trust Fund	160,000,000	-	160,000,000	160,000,000	91,858,607	68,105,800	-	159,964,407
	National Environmental Complaints Committee	134,900,000	-	134,900,000	134,900,000	88,600,000	36,489,922	9,000,000	134,089,922
TOTALS		398,198,686,033	198,996,569,172	195,960,134,903	394,956,704,075	148,060,499,997	168,965,348,869	72,683,010,437	389,708,859,304

Source: MDAs & SAGAs

Annex VIII: Financial & Non-Financial Report Submission by MDAs IN FY 2021/2022

Sector/MDAs	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	Expected date of submission 15 th October, 2021	Expected date of submission 15 th January, 2022	Expected date of submission 15 th April, 2022	Expected date of submission 15 th July 2022
Agriculture, Rural and Urban Development Sector				
Ministry of Lands and Physical Planning	27 October 2021	13 January 2022	14 April 2022	14 July 2022
State Department for Livestock.	21 October 2021	17 January 2022	21 April 2022	28 July 2022
State Department for Crop Development & Agricultural Research	18 October 2021	25 January 2022	12 April 2022	21 July 2022
State Department for Fisheries, Aquaculture and the Blue Economy	21 October 2021	18 January 2022	21 April 2022	19 July 2022
State Department for Cooperatives	19 October 2021	18 January 2022	19 April 2022	15 July 2022
National Lands Commission	29 October 2021	25 January 2022	14 April 2022	22 July 2022
Energy, Infrastructure and ICT Sector				
State Department of Infrastructure	21 October 2021	19 January 2022	28 April 2022	19 July 2022
State Department of Transport	27 October 2021	18 January 2022	25 April 2022	25 July 2022
State Department for Shipping and Maritime	21 October 2021	18 January 2022	14 April 2022	19 July 2022
State Department for Housing & Urban Development	22 October 2021	22 January 2022	21 April 2022	26 July 2022
State Department for Public Works	26 October 2021	19 January 2022	19 April 2022	19 July 2022
State Department for Information Communications & Technology	29 October 2021	14 January 2022	25 April 2022	26 July 2022
State Department for Broadcasting & Telecommunications	18 October 2021	19 January 2022	20 April 2022	21 July 2022
State Department for Youth Affairs	21 October 2021	17 January 2022	20 April 2022	19 July 2022
Ministry of Energy	27 October 2021	21 January 2022	04 May 2022	12 August 2022
Ministry of Petroleum and Mining	25 October 2021	18 January 2022	25 April 2022	19 July 2022
General Economics and Commercial Affairs (GECA) Sector				
State Department for Trade and Enterprise Development	15 October 2021	14 January 2022	19 April 2022	19 July 2022
State Department for Industrialization	27 October 2021	19 January 2022	22 April 2022	20 July 2022
State Department for East African Community	21 October 2021	25 January 2022	12 April 2022	19 July 2022
State Department for Regional and Northern Corridor Development	19 October 2021	19 January 2022	20 April 2022	18 July 2022
State Department for Tourism	29 October 2021	21 January 2022	20 April 2022	26 July 2022
Health Sector				
Ministry of Health	26 October 2021	18 January 2022	20 April 2022	28 July 2022
Education Sector				
State Department for Vocational and Technical Training	25 October 2021	19 January 2022	14 April 2022	18 July 2022
State Department for University Education and Research	29 October 2021	20 January 2022	4th May, 2022	25 July 2022
State Department for Early Learning & Basic Education	25 October 2021	25 January 2022	20 April 2022	15 July 2022

Sector/MDAs	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	Expected date of submission 15 th October, 2021	Expected date of submission 15 th January, 2022	Expected date of submission 15 th April, 2022	Expected date of submission 15 th July 2022
State Department for Post Training and Skills Development	21 October 2021	13 January 2022	14 April 2022	18 July 2022
Teachers Service Commission	18 October 2021	17 January 2022	14 April 2022	15 July 2022
State Department for Implementation of Curriculum Reforms		New Vote		26 July 2022
Governance, Justice, Law and Order (GJLO) Sector				
State Department for Interior and Citizen Services	27 October 2021	18 January 2022	28 April 2022	02 August 2022
State Department for Correctional Services	28 October 2021	20 January 2022	4th May 2022	02 August 2022
State Law Office (Attorney General) and Department of Justice	19 October 2021	20 January 2022	22 April 2022	02 August 2022
The Judiciary	15 October 2021	14 January 2022	14 April 2022	22 July 2022
Ethics & Anti-Corruption Commission	19 October 2021	17 January 2022	19 April 2022	19 July 2022
Office of the Director of Public Prosecutions	27 October 2021	25 January 2022	22 April 2022	26 July 2022
Office of the Registrar of Political Parties	21 October 2021	14 January 2022	21 April 2022	21 July 2022
Witness Protection Agency	25 October 2021	14 January 2022	13 April 2022	18 July 2022
Kenya National Commission on Human Rights	15 October 2021	14 January 2022	14 April 2022	15 July 2022
Independent Electoral and Boundaries Commission	21 October 2021	17 January 2022	12 April 2022	19 July 2022
Judicial Service Commission	25 October 2021	19 January 2022	25 April 2022	22 July 2022
National Police Service Commission	15 October 2021	14 January 2022	14 April 2022	19 July 2022
National Gender & Equality Commission	15 October 2021	14 January 2022	14 April 2022	15 July 2022
Independent Policing Oversight Authority	18 October 2021	14 January 2022	11 April 2022	27 July 2022
Public Administration and International Relations Sector				
The Executive Office of the President	25 October 2021	20 January 2022	20 April 2022	02 August 2022
The Executive Office of the President (Nairobi Metropolitan Services)	25 October 2021	20 January 2022	20 April 2022	08 August 2022
State Department for Devolution	19 October 2021	17 January 2022	20 April 2022	22 July 2022
State Department for Planning	15 October 2021	21 January 2022	19 April 2022	21 July 2022
Ministry of Foreign Affairs	25 October 2021	13 January 2022	25 April 2022	21 July 2022
The National Treasury	15 October 2021	10 January 2022	21 April 2022	26 July 2022
State Department for Public Service	21 October 2021	18 January 2022	15 April 2022	25 July 2022
Parliamentary Service Commission	19 October 2021	19 January 2022	27 April 2022	18 July 2022
National Assembly	18 October 2021	18 January 2022	25 April 2022	19 July 2022
Parliamentary Joint Services	21 October 2021	18 January 2022	14 April 2022	15 July 2022
The Commission on Revenue Allocation	14 October 2021	13 January 2022	13 April 2022	15 July 2022
Public Service Commission	29 October 2021	14 January 2022	22 April 2022	26 July 2022

Sector/MDAs	Quarter 1	Quarter 2	Quarter 3	Quarter 4
	Expected date of submission 15 th October, 2021	Expected date of submission 15 th January, 2022	Expected date of submission 15 th April, 2022	Expected date of submission 15 th July 2022
Salaries & Remuneration Commission	15 October 2021	19 January 2022	22 April 2022	21 July 2022
Auditor General	15 October 2021	14 January 2022	14 April 2022	15 July 2022
Controller of Budget	25 October 2021	18 January 2022	04 May 2022	19 July 2022
The Commission on Administrative Justice	19 October 2021	17 January 2022	20 April 2022	20 July 2022
National Security Sector				
Ministry of Defence	29 October 2021	26 January 2022	25 April 2022	18 July 2022
National Intelligence Service	12 October 2021	11 January 2022	06 April 2022	15 July 2022
Social Protection, Culture and Recreation Sector				
State Department for Development for the ASALs	25 October 2021	14 January 2022	14 April 2022	15 July 2022
State Department for Sports	29 October 2021	24 January 2022	25 April 2022	01 August 2022
State Department for Culture & Heritage	18 October 2021	13 January 2022	27 April 2022	25 July 2022
State Department for Labour	27 October 2021	20 January 2022	25 April 2022	22 July 2022
State Department for Social Protection, Pensions, SC & SP	25 October 2021	19 January 2022	28 April 2022	28 July 2022
State Department for Gender	19 October 2021	13 January 2022	13 April 2022	18 July 2022
Environment Protection, Water and Natural Resources Sector				
Ministry of Water and Sanitation	26 October 2021	25 January 2022	25 April 2022	27 July 2022
Ministry of Environment and Forestry	29 October 2021	25 January 2022	22 April 2022	05 August 2022
State Department for Wildlife	26 October 2021	24 January 2022	14 April 2022	28 July 2022
Consolidated Fund Services				
CFS (Public Debt, Salaries & Allowances, Subscriptions & Miscellaneous Services)	26 October 2021	26 January 2022	4th May, 2022	11 August 2022
Pensions & Gratuities	06 October 2021	14 January 2022	06 April 2022	15 July 2022