

OFFICE OF THE CONTROLLER OF BUDGET



REPUBLIC OF KENYA



**NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT**

FIRST NINE MONTHS

FY 2023/24

MAY, 2024

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OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT
BUDGET IMPLEMENTATION REVIEW REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
FIRST NINE MONTHS	
DATE: 08 JUN 2024	DAY: _____
FY 2023/24	
TABLED BY:	_____
CLERK-AT THE-TABLE:	_____

MAY 2024

FOREWORD

I am pleased to present the National Government Budget Implementation Review Report for the first nine months of the Financial Year (FY) 2023/24, covering 1st July 2023 to 31st March 2024. This is the third report in the series of quarterly reports for FY 2023/24 published in line with Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act 2016, which requires 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.

The report is based on data from the approved budget, Supplementary Appropriation Act(s) for FY 2023/24, the Integrated Financial Management Information System (IFMIS), and the receipts and exchequer issues records, along with the financial and non-financial performance reports for the first nine months of the financial year. The reports are submitted to the COB in line with Section 83 of the Public Finance Management Act 2012. The report examines the budget implementation of the Consolidated Fund Services (CFS) and Ministries, Departments and Agencies (MDAs) by presenting elaborate information on the budget allocations, funding, expenditure and absorption of the funds against the approved budget.

The report further highlights the critical issues identified by the COB that hampered effective budget implementation during the period and makes appropriate recommendations to address them. I urge the duty bearers in the budget implementation of the national government to implement the recommendations to ensure seamless budget execution that will enhance the achievement of the government's development agenda. Further, the information in the report is also helpful to the Legislature and the Executive arms of government in facilitating decision-making relating to the management of public funds. The report is also meant to inform the public on the utilisation of public funds by the government in line with Section 39(8) of the Public Finance Management Act, 2012.

Finally, I take this opportunity to express my appreciation to my staff for their effort, dedication, and commitment in preparing this report. I also thank the MDAs' Accounting Officers for submitting quarterly reports to facilitate the preparation of this report. My office will always endeavour to promote prudent financial management in the public sector.



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

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LIST OF ABBREVIATIONS AND ACRONYMS

AfDB	African Development Bank Group
A-I-A	Appropriations- in- Aid
ARUD	Agriculture, Rural and Urban Development
ASALs	Arid and Semi-Arid Lands
BETA	Bottom-Up Economic Agenda
Bn	Billion
BPO	Business process outsourcing
CARA	County Allocation Revenue Act
CBK	Central Bank of Kenya
CF	Consolidated Fund
CFS	Consolidated Fund Services
CoB	Controller of Budget
COFOG	Classification of Functions of Government
COVID-19	Corona Virus Disease
DSSI	Debt Service Suspension Initiative
EA	East Africa
EACC	Ethics and Anti-Corruption Commission
EIandICT	Energy Infrastructure and Information Communication Technology
EPCF	Engineering, Procurement, Construction and Financing
EPWand NR	Environmental Protection, Water and Natural Resources
FY	Financial Year
GECA	General Economic and Commercial Affairs
GJLO	Governance, Justice, Law, and Order Sector
GoK	Government of Kenya
HIV	Human Immunodeficiency Virus Technology Authority
IDA	International Development Association
IEBC	Independent Electoral and Boundaries Commission
IFMIS	Integrated Financial Management Information System

IMF	International Monetary Fund
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KeNHA	Kenya National Highways Authority
KFRI	Kenya Forest Research Institute
KIRDI	Kenya Industrial Research and Development Institute
KNH	Kenyatta National Hospital
Kshs.	Kenya Shillings
KWSCRIP	Kenya Water Security and Climate Resilience Project
MDAs	Ministries, Departments, and Agencies
MPARD	Mombasa Port Area Road Development
MSME	Micro Small Medium Enterprises
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NCPB	National Cereals and Produce Board
NGEC	National Gender and Equality Commission
NIS	National Intelligence Service
NLC	National Land Commission
NMS	Nairobi Metropolitan Services
NPSC	National Police Service Commission
OCoB	Office of the Controller of Budget
ODPP	Office of the Director of Public Prosecutions
ORPP	Office of the Registrar of Political Parties
PAIR	Public Administration and International Relations
PDF	Portable Document Format
PE	Personnel Emoluments
PFM	Public Finance Management
PPG	Public and Publicly Guaranteed
PSSS	Public Service Superannuation Scheme
RIVATEX	Rift Valley Textile

RMNCAH	Reproductive, Maternal, New-born Child, and Adolescent Health
SACCO	Savings and Credit Cooperative Organisation or Society
SAGAs,	Semi-Autonomous Government Agencies
SAM	Salaries, Allowances, and Miscellaneous
SC	State Corporation
SDR	Special Drawing Rights
SME	Small and Medium Enterprises
SOE	State-Owned Enterprise
SPCR	Social Protection, Culture, and Recreation
Tn	Trillion
TSC	Teachers Service Commission
TVET	Technical Vocational and Education Training
UNEA	United Nations Environment Assembly
USA	United States of America
WSDP	Water and Sanitation Development Project
Yrs	Years

EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report for the first nine months of FY 2023/24 covers the period from 1st July 2023 to 31st March 2024. This report is prepared as required by Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016. These provisions require the Controller of Budget (CoB) to submit quarterly budget implementation reports for the National and County governments to Parliament.

The National Government's original gross budget for FY 2023/24 was Kshs.4.34 trillion, later revised to Kshs.4.54 trillion. This is a significant increase from the Kshs.3.67 trillion budgeted for FY 2022/23. The revised budget included Kshs.783.22 billion for ministerial development expenditure, which comprised 17.2 per cent of the revised gross budget. The remaining Kshs.3.76 trillion was allocated for recurrent expenditure, with Kshs.1.68 trillion for recurrent ministerial expenditure (37 per cent) and Kshs.2.08 trillion for Consolidated Fund Services (CFS 45.8 per cent).

Receipts into the Consolidated Fund amounted to Kshs.2.7 trillion, representing 63.2 per cent of the revised revenue estimates of Kshs.4.28 trillion. This is a significant increase compared to the Kshs.2.09 trillion (40.5 per cent) received during the first nine months of FY 2022/23. The total exchequer issues from the Consolidated Fund to MDAs, CFS, and County Governments amounted to Kshs.2.7 trillion, representing 63 per cent of the revised net estimates of Kshs.4.28 trillion. This is an increase compared to Kshs.2.09 trillion (57.8 per cent) recorded during the first nine months of FY 2022/23. The exchequer issues included Kshs.207.55 billion (45.4 per cent) for ministerial development expenditure, Kshs.905.78 billion (66.6 per cent) for ministerial recurrent expenditure, Kshs.1.36 trillion (65.6 per cent) to CFS and Kshs.223.55 billion (58.0 per cent) as shareable revenue to County governments of the revised net estimates.

The National Government spent a total of Kshs.2.91 trillion, which represents 64 per cent of the revised National Government gross estimates of Kshs.4.54 trillion. This is an increase compared to Kshs.2.15 trillion (59 per cent) recorded in a similar period in FY 2022/23.

The expenditure constituted three broad categories of ministerial development expenditure, recurrent ministerial expenditure, and CFS. Ministerial development expenditure was Kshs.368.79 billion (with an absorption rate of 47 per cent) compared to Kshs.259.52 billion (42 per cent) in the first nine months of FY 2022/23. Recurrent ministerial expenditure was Kshs.1.15 trillion (with an absorption rate of 68 per cent) compared to Kshs.991.78 billion (66 per cent) incurred in a similar period in FY 2022/23. Lastly, CFS was Kshs.1.39 trillion (with an absorption rate of 67 per cent) compared to Kshs.898.12 billion (58 per cent) recorded in a similar period FY 2022/23.

The highest development expenditure categories included capital transfers by the MDAs in subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.273.04 billion. Representing 74 per cent of the gross development expenditure. Other budget items were the Construction and Civil Works at Kshs.22.85 billion and the Purchase of Specialised Plant, Equipment and Machinery at Kshs.7.04 million, representing 6 per cent and 2 per cent, respectively, of the gross development expenditure.

A review of the recurrent expenditure shows that Kshs.436.18 billion¹ was spent on Compensation to Employees, representing 38 per cent of the gross recurrent expenditure by MDAs. Total Grants/transfer to other government

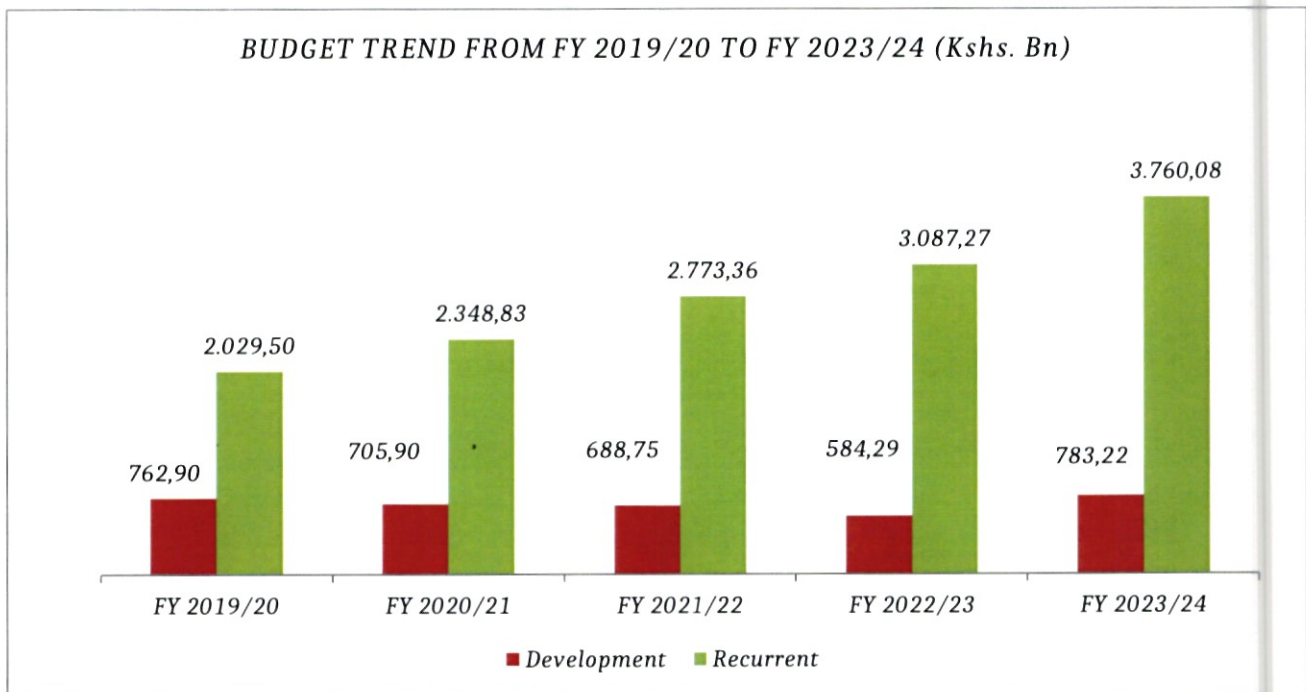
¹Compensation to Employees doesn't include National Intelligence Service and Payment to Military under the Ministry of Defence both in the National Security Sector.

institutions was Kshs.444.16 billion; subsidies amounted to Kshs.101.66 billion, and use of goods and services at Kshs.66.60 billion, representing 39 per cent, 9 per cent, and 6 per cent, respectively, of the gross recurrent expenditure.

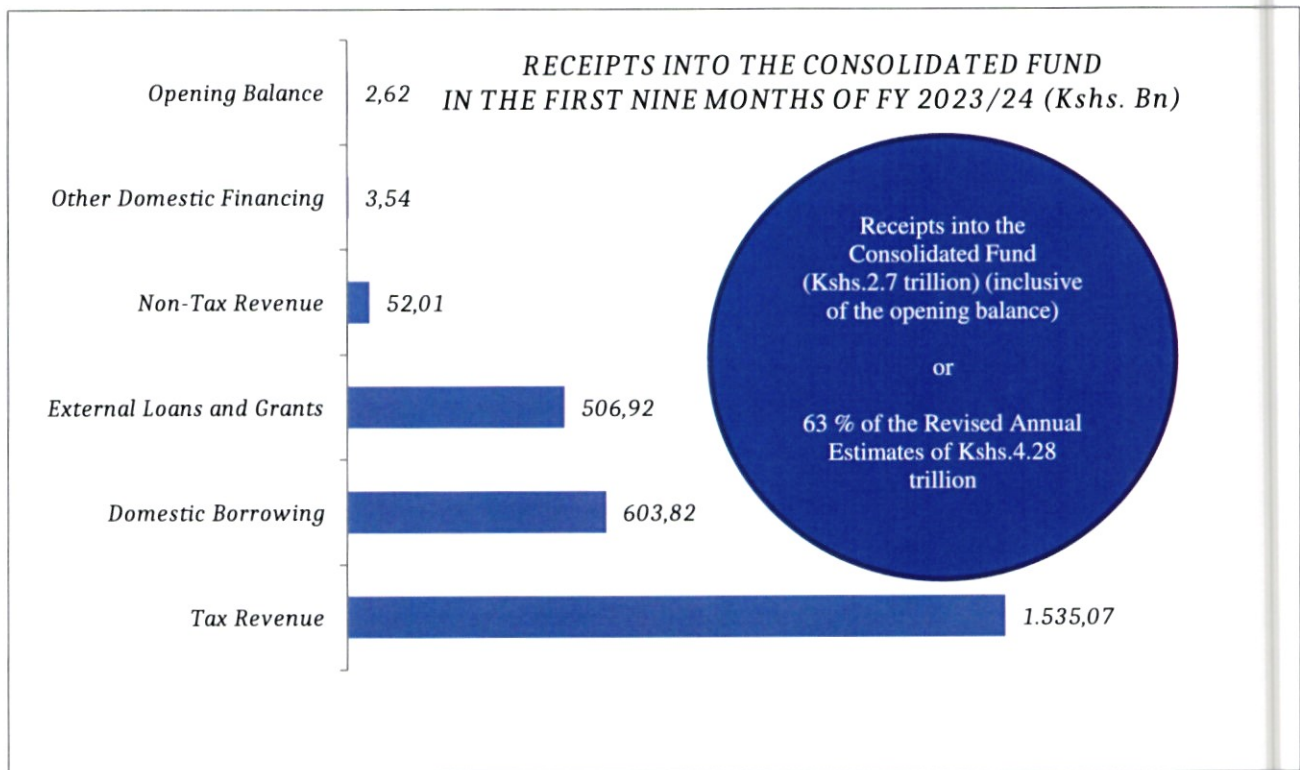
During the reporting period, the value of the Kenyan Shilling increased by 24.66 points compared to the US Dollar, causing a 15 per cent reduction in the external debt portfolio in the three months from 1st January to 31st March 2024. The fluctuation of foreign exchange rates significantly impacts the cost of servicing the external debt. Further, the Overdraft charges have increased by 105 per cent in the current review period compared to a similar period in FY 2022/23 based on the Government's desire to implement a Single Treasury Account (TSA). The growing government deposits at the Central Bank of Kenya (CBK) have raised concerns about whether the government is borrowing its own money while accessing overdrafts from the CBK. Other challenges that continue to impact the effective budget implementation negatively include a shortfall of receipts into the Consolidated Fund against the target, Low absorption of Budget, Expenditure on the use of goods and services, increase in pending bills, reduction of deficit financing, delay in exchequer release, overdrawn budget lines, public debt that exceeded the legal limit, growth in travel expenditure and failure by some MDAs to report on foreign travel.

To address the challenges, the Controller of Budget recommends that the Government take necessary steps to reduce its vulnerability to foreign exchange fluctuations and operationalise a Treasury Single Account (TSA) System, which would ensure the government utilises its funds to address shortfalls in areas of need. The TSA should also ensure that overdrafts and other short-term borrowing should be the last resort. Additionally, there is a need for timely regularisation of the overdrawn budget lines through the supplementary budget and ratification of funding under Article 223(1) in line with Article 223(2,3) of the Constitution and the National Treasury to disburse funds to MDAs in line with approved budgets and annual cashflow plans submitted at the beginning of the financial year. I also urge Accounting Officers to adhere to the government guidelines on foreign travel to reduce budget on non-core expenditure and save funds for key services.

KEY HIGHLIGHTS

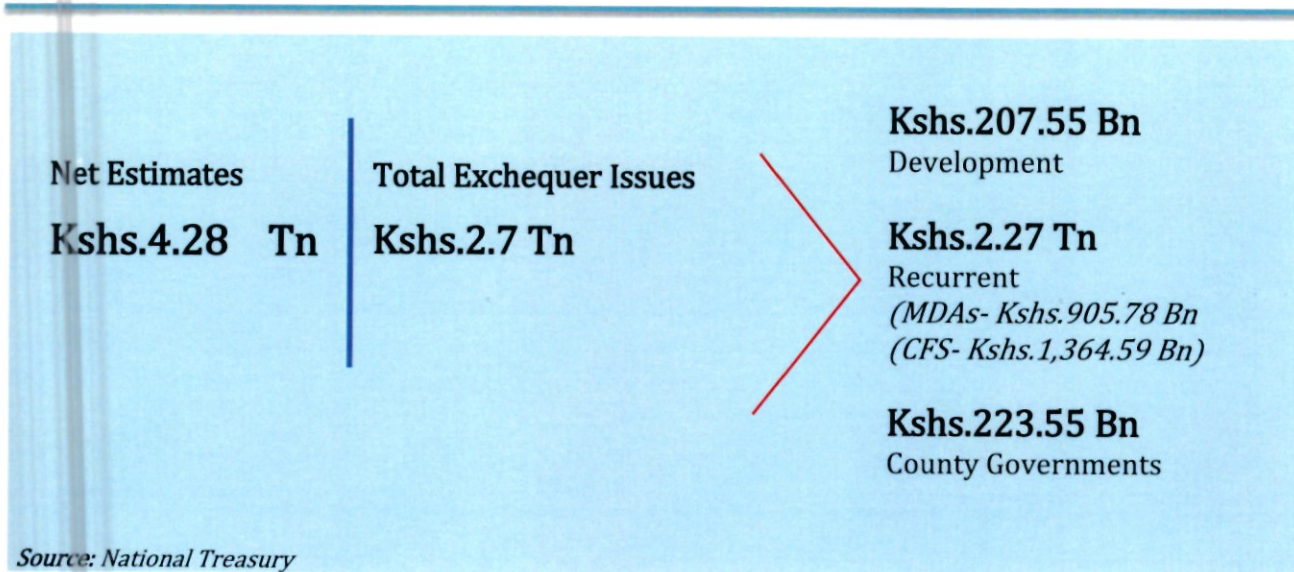


Source: National Treasury and County Treasuries

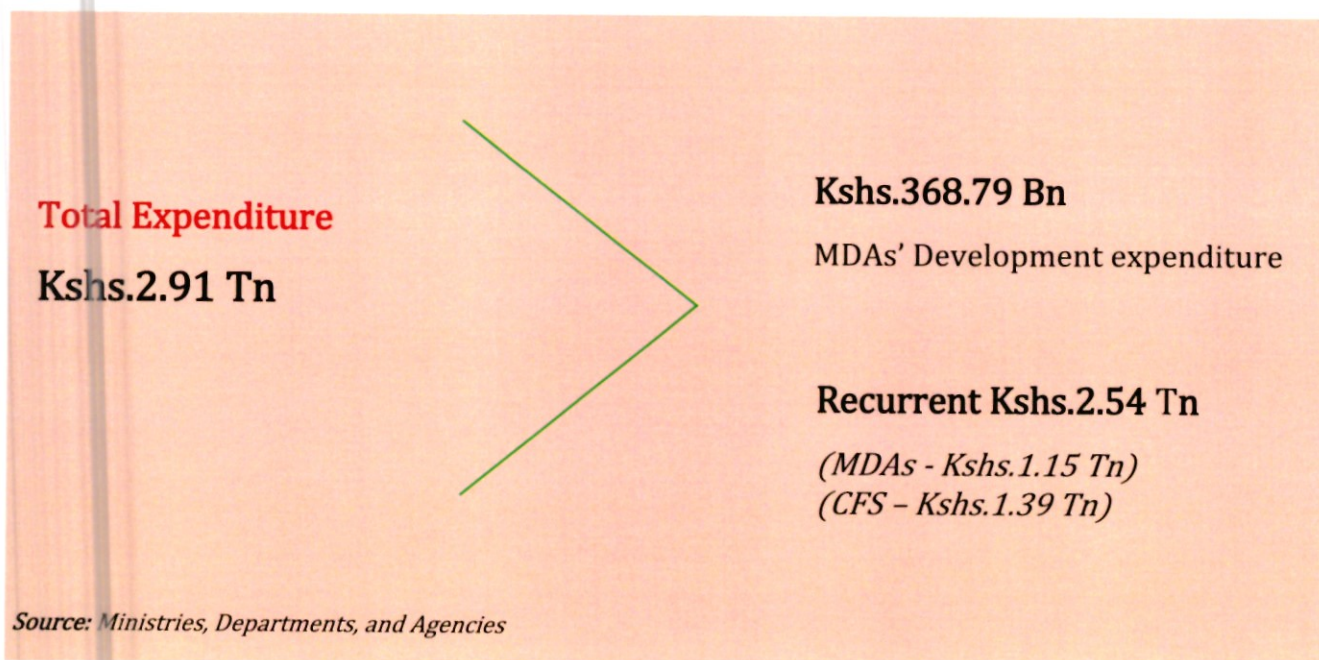


Source: The National Treasury

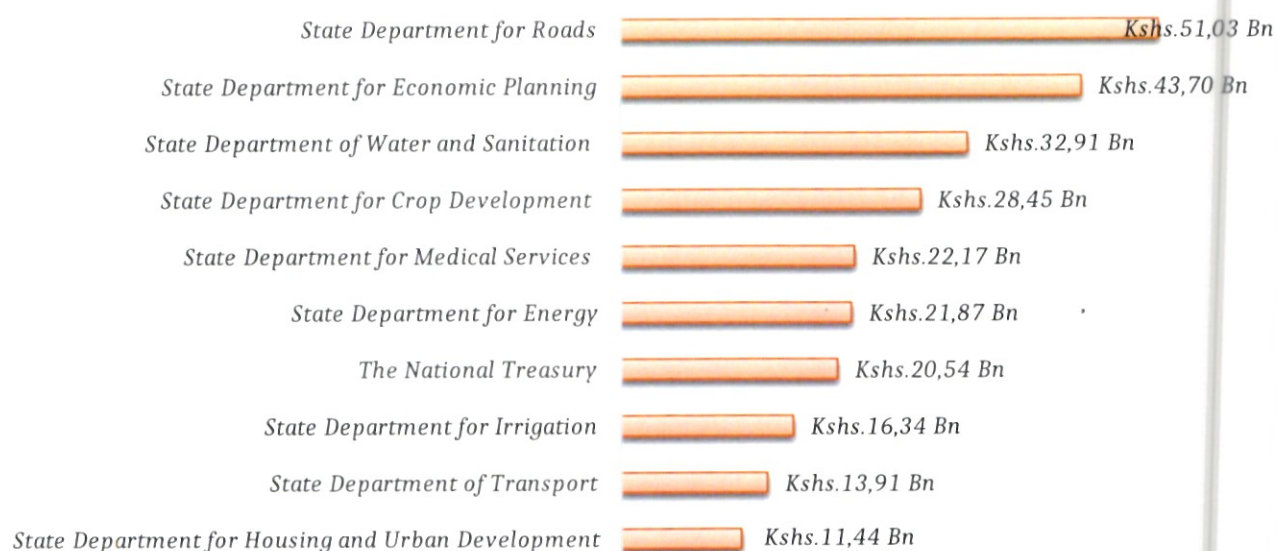
EXCHEQUER ISSUES FROM THE CONSOLIDATED FUND IN THE FIRST NINE MONTHS OF FY 2023/24



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

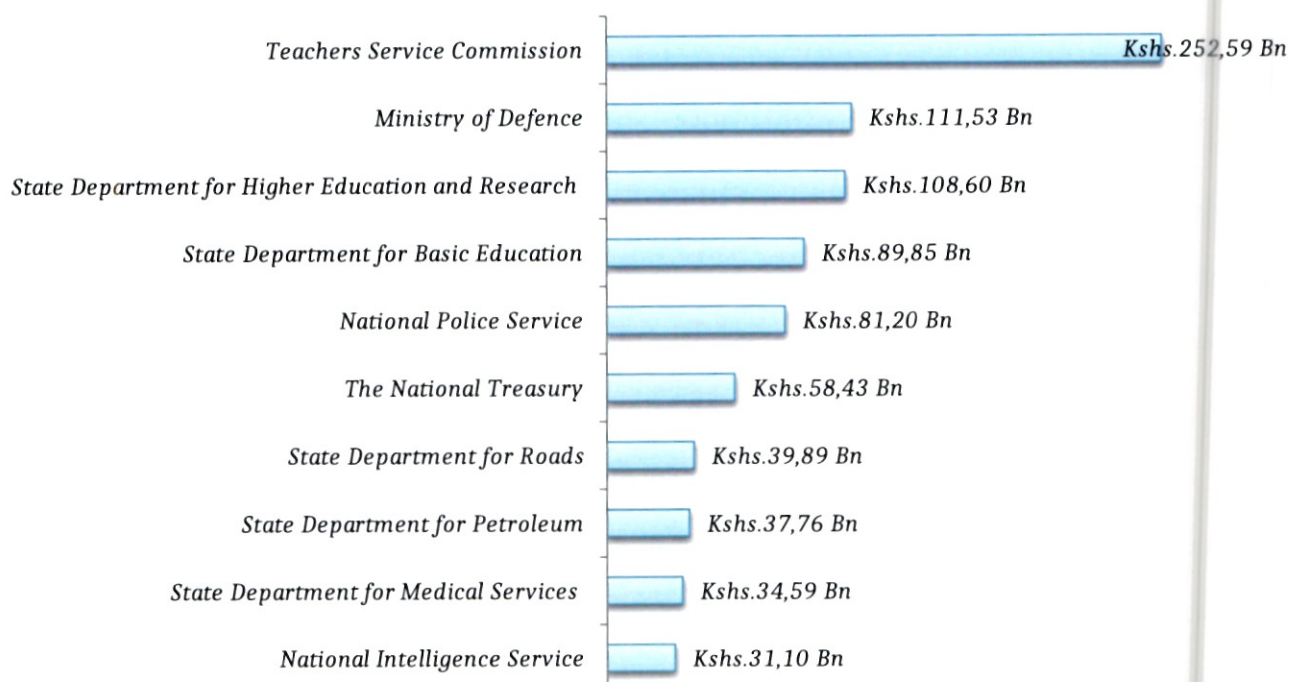


TOP 10 SPENDING MDAs ON DEVELOPMENT EXPENDITURE IN THE FIRST NINE MONTHS OF FY 2023/24



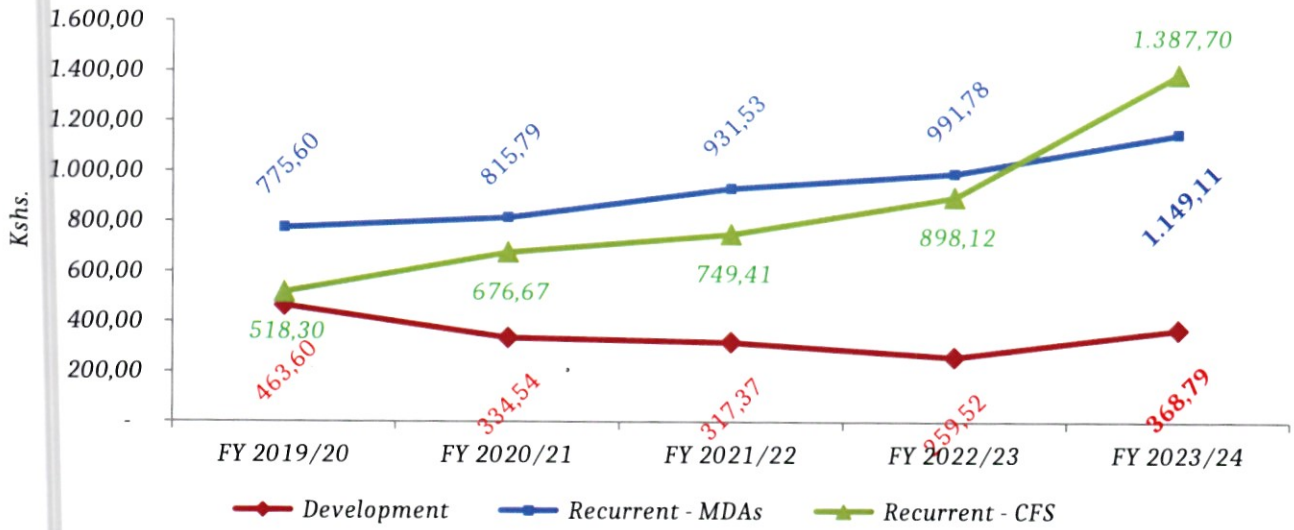
Source: Ministries, Departments, and Agencies

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



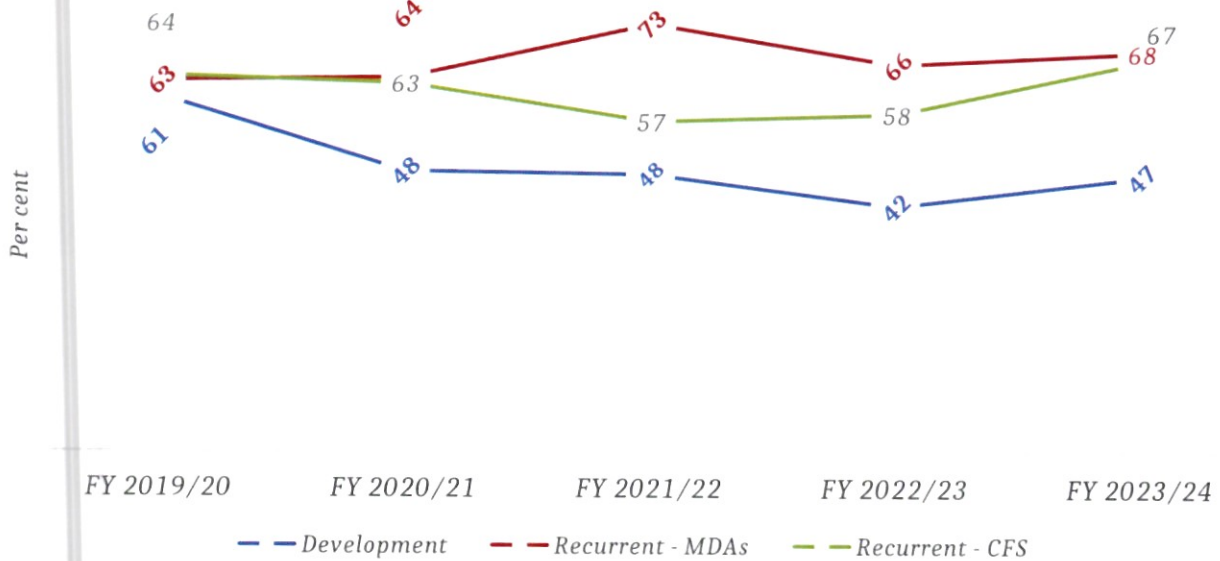
Source: Ministries, Departments, and Agencies

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

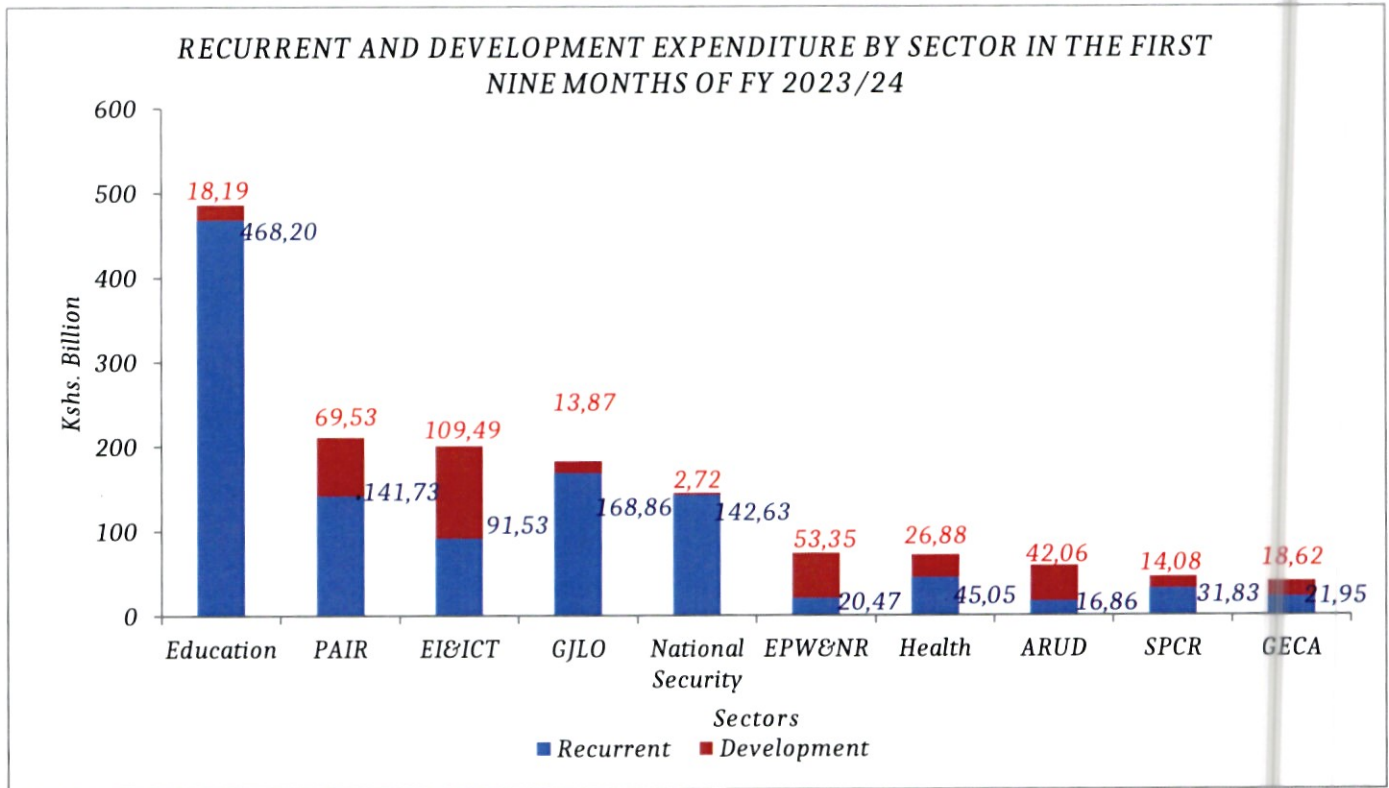


Source: Ministries, Departments, and Agencies

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

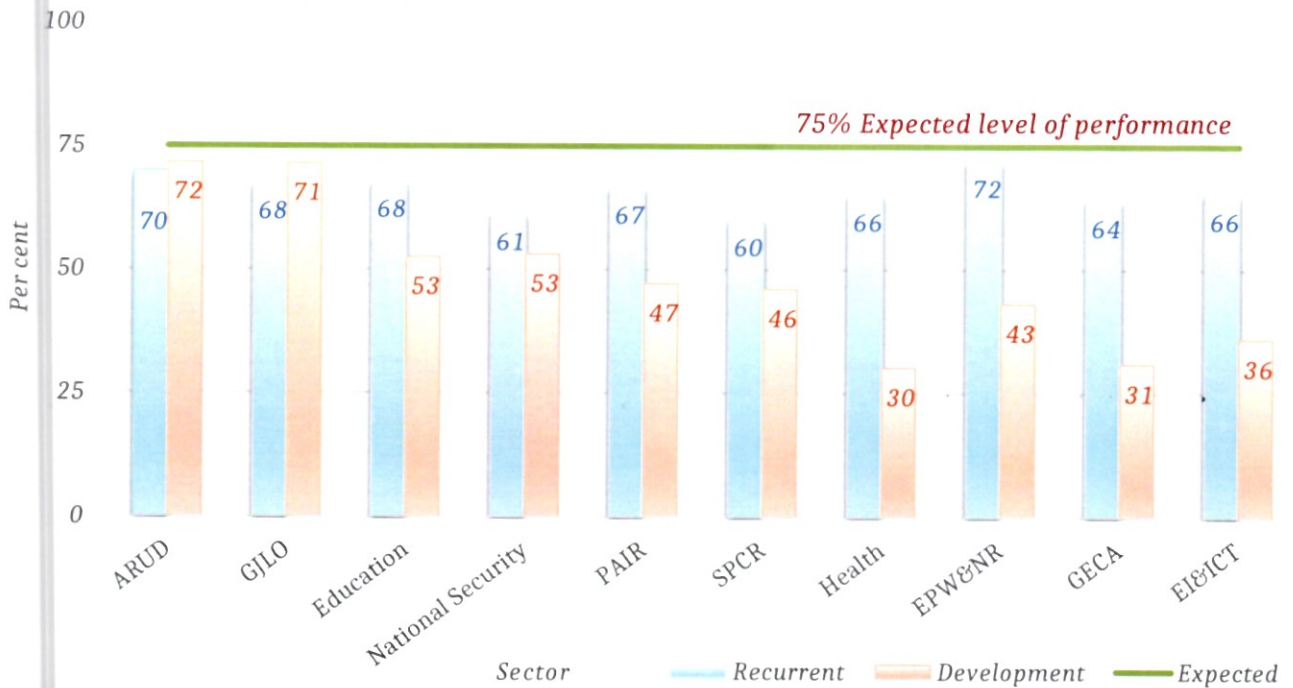


Source: Ministries, Departments, and Agencies



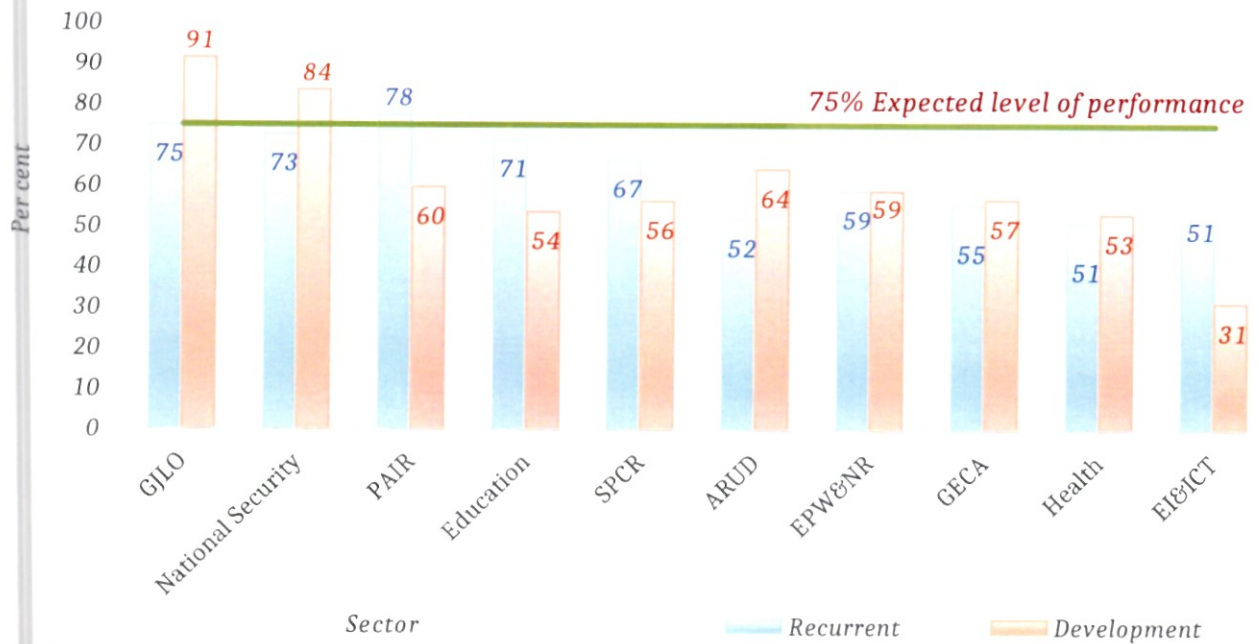
Source: Ministries, Departments, and Agencies

PER CENTAGE OF MINISTERIAL EXCHEQUER ISSUES TO NET ESTIMATES BY SECTOR IN THE FIRST NINE MONTHS OF FY 2023/24



Source: Ministries, Departments, and Agencies

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



Source: Ministries, Departments, and Agencies

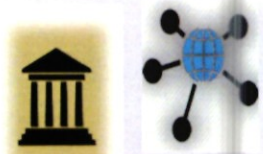
FY 2023/24 GROSS BUDGET BY SECTORS (REVISED)



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



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



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



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



Health ***Kshs.138.85 Bn***



Education ***Kshs.689.61 Bn***



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



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



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



Environmental Protection, Water and Natural Resources – ***Kshs.125.52 Bn***

1. INTRODUCTION

The Office of the Controller of Budget (OCOB) is an independent office established under Article 228 of the Constitution of Kenya. Its primary mandate is to oversee the implementation of the budget of the National and County governments by authorising withdrawals from Public Funds under Articles 204, 206, and 207 of the Constitution and any other public fund and to report on the implementation of the budgets of both National and County governments to each House of Parliament every four months.

This report covers the first nine months of FY 2023/24. It is prepared in line with Section 9(5) of the COB Act of 2016, which states that despite the first quarterly report submitted under Section 9, each subsequent report shall contain cumulative amounts from the beginning of that year. Further, the report analyses information on receipts into the consolidated fund, net exchequer issues to national and county governments as an equitable share of revenue and total expenditure towards public debt, pensions and gratuity, salaries, allowances and miscellaneous services and by MDAs.

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

Chapter Three presents a summary of budget performance, pending bills, and performance of the Consolidated Fund Services (CFS), which comprises public debt stock, expenditure on public debt, pensions and gratuities and Salaries, allowances and Miscellaneous Services, and MDAs' expenditure. The economic classifications of compensation present the MDAs' expenditures to employees, use of goods and services and capital/current transfers to other government agencies, which are further disaggregated into significant budget items.

Chapter Four presents the budget performance of eighty-one MDAs. This contains budget allocations, exchequer issues as a percentage of net estimates and budget absorption by each MDA. Net estimates present the proportion of the budget to be funded by the national exchequer. The absorption rate is the proportion of expenditure to the gross budget and expresses the cumulative implementation percentage of the budget in the financial year. It also presents budget performance by programmes and sub-programmes, key achievements on non-financial deliverables, and ongoing projects by MDAs in each of the ten sectors. The ten sectors include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation sector.

Chapter Five presents the key issues the Controller of Budget identified as hindering seamless budget implementation in the first nine months of FY 2023/24. It also contains the recommended remedies to address these challenges. Chapter Six presents emerging issues the government needs to address, and Chapter Six provides the report's conclusion.

Annexes support the chapters. Annex I presents major Foreign Currencies Movement, Annex II shows Capital transfer to SAGAs, Annex III details the MDAs' Recurrent Performance by Economic Classification, Annex IV shows Current Transfer, Annex V shows MDAs' Pending Bills as of 31st March 2024, Annex VI presents the State Corporations/State Owned Enterprises/SAGAs pending bills as of 31st March 2024, Annex VII presents the MDAs' Development Expenditure, Annex VIII details the Recurrent Expenditure, Annex IX, X and XI shows MDAs' development, recurrent expenditure per sector and total MDAs' expenditure per sector respectively.

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

2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1. Introduction

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

2.2. Revenue Estimates and Receipts into the Consolidated Fund

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

2.2.1 Financing of FY 2023/24 Budget

To finance the FY 2023/24 budget, the government, through the National Treasury, budgeted to raise monies from various sources, which include Tax revenue (Kshs.2.50 trillion), Non-tax revenue (Kshs.80.93 billion), Domestic borrowing (Kshs.851.90 billion- comprised of net domestic borrowing Kshs.471.36 billion and internal debt redemptions/roll-over Kshs.380.54 billion), External Loans and Grants (Kshs.849.76 billion) and other Domestic financings at Kshs.3.19 billion. Other Domestic financings comprise recovery of unspent balances from FY 2022/23 and Loan reimbursement for Athi Water Works Development Agency. The Government also plans to raise Kshs.647.12 billion from Appropriations in Aid (A-I-A) comprising Kshs.321.11 billion recurrent A-I-A and Kshs.326.12 billion development A-I-A.

2.2.2 Receipts into the Consolidated Fund

The government targets to receive Kshs.4.28 trillion into the Consolidated Fund in FY 2023/24. In the first nine months of FY 2023/24, total receipts into the Consolidated Fund were Ksh.2.70 trillion, representing 63.2 per cent of the revised annual target, compared to Kshs.2.09 trillion (57.9 per cent of the revised annual target) recorded in a similar period of FY 2022/23. The receipts comprised opening balances from the previous FY 2022/23, Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund for the first nine months of FY 2023/24.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Original Net Estimates FY 2023/24 (Kshs.)	Revised Net Estimates FY 2023/24 (Kshs.)	Receipts as of 31 st March 2024 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 31 st March 2023 (Kshs.)	Change over Receipts as of March 2024 (%)
Opening Balance 01.07.2023	-	-	2,617,485,484	-	0.1	616,548,952	
Tax Revenue	2,495,825,165,065	2,495,825,165,005	1,535,068,320,553	62	56.8	1,393,354,002,513	10
Non-Tax Revenue	75,333,897,602	80,933,987,602	52,013,626,222	64	1.9	50,734,214,504	3
Domestic Borrowing	688,213,698,151	851,898,014,668	603,821,844,036	71	22.3	396,319,390,756	52

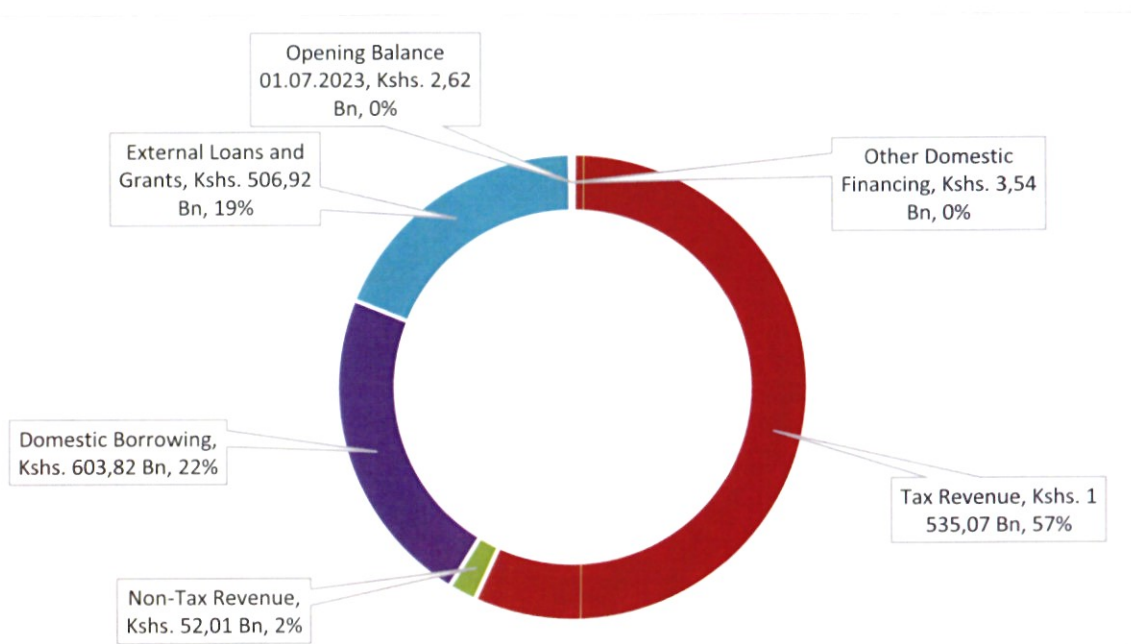
Receipts Category	Original Net Estimates FY 2023/24 (Kshs.)	Revised Net Estimates FY 2023/24 (Kshs.)	Receipts as of 31 st March 2024 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 31 st March 2023 (Kshs.)	Change over Receipts as of March 2024 (%)
External Loans and Grants	870,178,136,085	849,764,479,190	506,919,740,741	60	18.7	235,481,329,111	115
Other Domestic Financing	3,190,000,000	3,190,000,000	3,543,591,359	111	0.1	15,525,564,395	- 77
Total	4,132,740,896,903	4,281,611,646,465	2,703,984,608,396	63	100	2,092,031,050,230	29

Source: National Treasury

During the review period, the Tax Revenue category recorded a performance of 62 percent of the target of Kshs.2.50 trillion, compared to 66 percent performance (Kshs.1.39 trillion) recorded in a similar period in FY 2022/23. The 10 percent growth in tax revenue during the review period resulted from various factors, such as the implementation of the Finance Act 2023 and the actualisation of tax administration strategies.

The tax revenue category contributed the highest proportion of total receipts, at 57 percent, as shown in Figure 2.1. Figure 2.1 shows the revenue stream contributions into the Consolidated Fund in the first nine months of FY 2023/24.

Figure 2.1: Contribution to the Consolidated Fund by Receipt Category



Source: National Treasury

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

Figure 2.2: Receipts into the Consolidated Fund



Source: National Treasury

During the first nine months of FY 2023/24, there was a significant growth of 29 per cent in receipts into the consolidated fund, amounting to Kshs.611.95 billion compared to a similar period in FY 2022/23. The growth is primarily attributed to the increase in tax revenue, which went up by Kshs.141.71 billion (10 per cent). Additionally, domestic borrowing has increased by Kshs.207.50 billion (52 per cent), and there has been a rise in external loans and grants by Kshs.271.44 billion (115 per cent).

2.3. Exchequer Issues by the National Treasury

The approved budget estimates allocate funds to 81 MDAs, 47 County Governments, and Consolidated Fund Service Votes.

All revenue raised nationally is shared equitably between the national and county governments in line with Articles 202 and 203 of the Constitution. Further, the disbursement of the equitable share of revenue raised nationally to the 47 County Governments from the Consolidated Fund by the National Treasury is expected as per the CARA 2023 and the approved disbursement schedule.

During the first nine months of FY 2023/24, net exchequer issues to the National and County governments amounted to Kshs.2.70 trillion, representing 63 percent of the revised annual net estimates, compared to Kshs.2.09 trillion (58 percent) issued in a similar period of FY 2022/23. Table 2.2 summarises exchequer issues by the National Treasury in the first nine months of FY 2023/24.

Table 2.2: Summary of Exchequer Issues

Classification	First Nine Months FY 2023/24					First Nine Months FY 2022/23			
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exchequer Issues to Revised Net Estimates	% of Exchequer Issues Total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exchequer Issues to Revised Net Estimates	% of Exchequer Issues Total Issues
Recurrent	3,266.50	3,438.97	2,270.37	66	84	2,818.91	1,701.2	60	81
: MDAs	1,302.80	1,360.12	905.78	67	34	1,265.97	814.71	64	39
: CFS	1,963.70	2,078.85	1,364.59	66	51	1,552.94	886.47	57	42

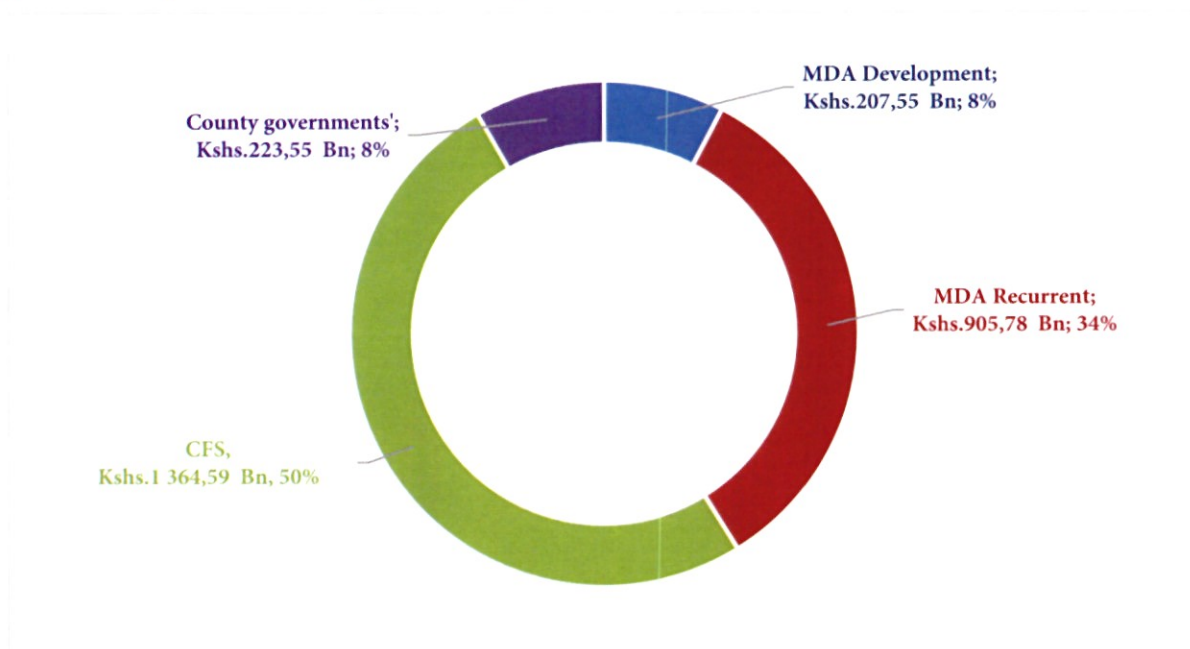
Classification	First Nine Months FY 2023/24					First Nine Months FY 2022/23			
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exchequer Issues to Revised Net Estimates	% of Exchequer Issues Total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exchequer Issues to Revised Net Estimates	% of Exchequer Issues Total Issues
Development (MDAs)	480.82	457.22	207.55	45	8	393.81	174.79	44	8
Sub-Total	3,747.32	3,896.19	2,477.92	64	92	3,212.72	1,875.97	58	90
County Governments	385.42	385.42	223.55	58	8	399.6	212.75	53	10
Grand Total	4,132.74	4,281.61	2,701.47	63	100	3,612.32	2,088.72	58	100

Source: National Treasury and OCOB

Table 2.2 shows that the Recurrent Votes received the highest proportion of exchequer issues, at 84 per cent. The Development (MDAs) Votes received the lowest, at 8 per cent. Ministerial recurrent exchequer issues recorded the highest percentage of exchequer issues to revised net estimates, at 67 per cent, while the development issues recorded the lowest, at 45 per cent. However, the CFS received the highest proportion of total exchequer issues, at 51 per cent, with MDAs Development recording the lowest, at 8 per cent.

Figure 2.3 illustrates the proportion of exchequer issues by Vote in the first nine months of FY 2023/24.

Figure 2.3: Proportion of Exchequer Issues by Vote



Source: National Treasury

2.4. Exchequer Issues by Sector

The MDAs are classified into ten sectors according to the Classification of Functions of Government (COFOG), 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 and ICT), (iv) Environment Protection, Water and Natural Resources (EPW and 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 the first nine months of FY 2023/24, exchequer issues to MDAs amounted to Kshs.1.11 trillion, representing 61 percent of the revised annual net estimates compared to 60 percent (Kshs.989.50 billion) recorded in a similar period of FY 2022/23. Table 2.3 summarises the sector's exchequer issues in the first nine months of FY 2023/24.

Table 2.3: Exchequer Issues by Sector

Sector	First Nine Months, FY 2023/24				First Nine Months, FY 2022/23			
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	65.82	78.99	56.26	71	98.68	84.92	46.85	55
GJLO	228.36	238.34	161.91	68	239.51	237.08	154.22	65
Education	569.90	615.63	414.84	67	567.04	512.05	355.91	70
National Security	188.71	195.17	119.78	61	175.57	175.57	114.55	65
PAIR	285.22	271.25	161.53	60	358.41	284.70	146.87	52
SPCR	50.63	52.74	30.64	58	82.81	64.47	22.56	35
Health	102.10	97.40	50.51	52	119.37	90.81	43.36	48
EPWNR	70.78	75.01	38.15	51	87.07	50.37	26.27	52
GECA	49.99	56.60	25.58	45	27.58	17.17	8.22	48
EI and ICT	172.12	136.20	54.12	40	360.85	142.65	70.68	50
Total	1,783.62	1,817.34	1,113.32	61	2,116.88	1,659.78	989.50	60

Source: National Treasury

The ARUD Sector received the highest proportion of exchequer issues to revised net estimates at 71 per cent. The EI and ICT Sector received the lowest exchequer issues at 40 per cent of its net estimates. The high proportion of exchequer issues to the ARUD Sector is attributable to 76 per cent of exchequer issues to the State Department for Crop Development over its revised net estimates of Kshs.49.95 billion. Under the Eland ICT Sector, the State Department of Roads, whose budget allocation is 44 per cent of the sector's budget, received exchequer issues of 37 per cent of its revised net estimates of Kshs.74.76 billion.

2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2023/24, the initial gross ministerial development budget estimate was Kshs.807.64 billion, revised to Kshs.783.22 billion in Supplementary Estimates I. The allocation represented 32 per cent of the gross ministerial budget of Kshs.2.46 trillion, compared to Kshs.618.16 billion allocated in FY 2022/23. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first nine months of FY 2023/24.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	First Nine Months FY 2023/24				First Nine Months FY 2022/23			
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Gross Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	47.18	57.26	41.04	72	72.45	67.53	31.25	46
GJLO	9.05	14.42	10.31	72	7.29	7.03	2.77	39
National Security	3.72	2.72	1.44	53	3.37	3.37	1.32	39
Education	27.07	28.71	15.07	53	33.17	28.08	18.40	66
PAIR	101.61	101.08	47.65	47	161.86	110.26	51.30	47
SPCR	8.63	8.63	3.98	46	32.25	15.68	6.21	40
EPWNR	51.13	55.20	23.81	43	61.1	32.24	14.86	46
EI and ICT	154.71	119.01	42.82	36	189.61	81.16	34.41	42
GECA	31.06	32.43	10.02	31	7.22	7.02	2.05	29
Health	46.66	37.75	11.40	30	49.85	41.45	12.23	30
Total	480.82	457.22	207.55	45	618.16	393.81	174.79	44

Source: National Treasury

Total development exchequer issues in the period under review amounted to Kshs.207.55 billion, representing 45 per cent of the revised gross net estimates, compared to 44 per cent (Kshs.174.79 billion) in a similar period FY 2022/23. Analysis of exchequer issues towards development expenditure by sector shows that the ARUD Sector received the highest proportion of exchequer issues to revised net estimates at 72 per cent. In comparison, the Health Sector received the lowest at 30 per cent. Table 2.5 shows exchequer issues towards development expenditure to MDAs under each of the ten sectors in the first nine months of FY 2023/24.

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

Sectors and Respective MDAs	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
Agriculture, Rural and Urban Development				
State Department for Lands and Physical Planning	4.48	4.90	3.33	68
State Department for Livestock Development	5.26	5.01	2.75	55
State Department for Crop Development	28.33	38.92	29.92	77
State Department for the Blue Economy and Fisheries	9.01	8.33	4.98	60
National Land Commission	0.11	0.11	0.06	55
Sub-Total	47.18	57.26	41.04	72
Energy, Infrastructure and Information Communication Technology				
State Department for Roads	88.26	73.15	26.59	36
State Department of Transport	6.48	5.54	1.88	34
State Department for Shipping and Maritime Affairs	0.57	0.27	0.14	51
State Department for Housing and Urban Development	28.34	14.94	3.39	23
State Department for Public Works	1.11	0.71	0.19	27
State Department for Information Communications Technology and Digital Economy	3.48	3.72	2.51	67
State Department for Broadcasting and Telecommunications	0.63	0.53	0.09	16
State Department for Energy	25.51	19.82	7.93	40

Sectors and Respective MDAs	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
State Department for Petroleum	0.32	0.32	0.11	34
Sub-Total	154.71	119.01	42.82	36
General Economics and Commercial Affairs				
State Department for Trade	0.05	0.05	0.05	100
State Department for the ASALs and Regional Development	5.86	8.82	5.25	60
State Department for Industry	7.09	6.73	1.13	17
State Department for Micro, Small and Medium Enterprises Development	11.26	6.55	1.37	21
State Department for Investment Promotion	6.55	5.64	1.26	22
State Department for Cooperatives	0.11	4.51	0.91	20
State Department for Tourism	0.15	0.12	0.05	45
Sub-Total	31.06	32.43	10.02	31
Health				
State Department for Medical Services	40.84	32.54	8.80	27
State Department for Public Health and Professional Standards	5.82	5.21	2.60	50
Total	46.66	37.75	11.40	30
Education				
State Department for Vocational and Technical Training	4.52	4.22	1.79	43
State Department for Higher Education and Research	2.86	3.00	1.14	38
State Department for Basic Education	18.55	20.33	11.64	57
Teachers Service Commission	1.14	1.16	0.50	43
Sub-Total	27.07	28.71	15.07	53
Governance, Justice, Law and Order				
State Department for Correctional Services	1.10	0.70	0.50	72
State Department for Immigration and Citizen Services	2.68	2.75	1.56	57
National Police Service	1.85	1.65	0.44	26
State Department for Internal Security and National Administration	1.18	7.48	6.87	92
The State Law Office	0.19	0.19	-	-
The Judiciary Fund	1.85	1.45	0.83	57
Ethics and Anti-Corruption Commission	0.07	0.07	0.05	71
Office of the Director of Public Prosecutions	0.06	0.06	0.02	34
Independent Electoral and Boundaries Commission	0.08	0.08	0.05	68
National Gender and Equality Commission	0.004	0.005	-	-
Sub-Total	9.05	14.42	10.31	72
Public Administration and International Relations				
The Executive Office of the President	0.74	0.70	0.27	39
Office of the Deputy President	0.25	0.40	0.19	47
State House	0.93	1.31	0.90	69
State Department of Devolution	0.29	0.06	0.02	44
State Department of Economic Planning	56.02	59.52	31.35	53
State Department for Foreign Affairs	1.87	1.17	1.04	88
The National Treasury	38.05	35.17	12.71	36
State Department for Public Service	1.04	0.83	0.57	69
Parliamentary Joint Services	2.07	1.57	0.58	37

Sectors and Respective MDAs	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
Public Service Commission	0.05	0.05	0.01	29
Auditor General	0.31	0.32	0.002	1
Sub-Total	101.61	101.08	47.65	47
National Security				
Ministry of Defence	3.72	2.72	1.44	53
Sub-Total	3.72	2.72	1.44	53
Social Protection, Culture and Recreation	-	-	-	
State Department for Youth Affairs	0.83	0.72	0.56	77
State Department for Sports	0.13	0.08	0.02	29
State Department for Culture and Heritage	0.09	0.15	0.08	50
State Department for Labour and Skills Development	0.69	0.34	0.27	81
State Department for Social Protection and Senior Citizen Affairs	3.62	3.86	1.41	37
State Department for Gender and Affirmative Action	3.27	3.48	1.64	47
Sub-Total	8.63	8.63	3.98	46
Environment Protection, Water and Natural Resources	-	-	-	
State Department of Water and Sanitation	28.17	32.89	14.47	44
State Department for Irrigation	16.02	15.12	7.11	47
State Department for Environment and Climate Change	1.90	1.78	0.73	41
State Department for Forestry	2.47	2.57	1.19	46
State Department for Mining	1.04	1.69	0.05	3
State Department for Wildlife	1.53	1.15	0.25	22
Sub-Total	51.13	55.20	23.81	43
Grand Total	480.82	457.22	207.55	45

Source: National Treasury

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2023/24, the original gross ministerial recurrent budget was Kshs.1.56 trillion. This was revised to Kshs.1.68 trillion in Supplementary Estimates I, representing 68 percent of the ministerial expenditure allocation of Kshs. 2.46 trillion, compared to Kshs.1.50 trillion allocated in FY 2022/23. Table 2.6 shows the revised sectorial recurrent estimates and exchequer in the first nine months of FY 2023/24.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	First Nine Months, FY 2023/24				First Nine Months, FY 2022/23		
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
EPWNR	19.65	19.81	14.34	72	18.13	11.41	63
ARUD	18.64	21.73	15.22	70	17.39	15.61	90
Education	542.84	586.92	399.77	68	483.97	337.52	70
GJLO	219.31	223.91	151.60	68	230.05	151.45	66
PAIR	183.99	170.17	113.88	67	174.44	95.58	55
EI and ICT	17.41	17.19	11.30	66	61.49	36.27	59
Health	55.44	59.65	39.11	66	49.36	31.14	63
GECA	18.93	24.17	15.55	64	10.15	6.17	61

Name of the Sector	First Nine Months, FY 2023/24				First Nine Months, FY 2022/23		
	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
National Security	184.99	192.45	118.34	62	172.21	113.23	66
SPCR	42.00	44.11	26.67	61	48.78	16.36	34
Total	1,302.80	1,360.12	905.78	67	1,265.97	814.71	64

Source: National Treasury and OCOB

Total exchequer issues towards recurrent ministerial expenditure in the period under review amounted to Kshs.905.78 billion, representing 67 per cent of the revised annual net estimates, compared to 64 per cent (Kshs.814.71 billion) recorded in a similar period FY 2022/23. A review of MDAs' recurrent exchequer issues in the period under review shows that the EPWNR Sector received the highest percentage of exchequer issues at 72 per cent, attributed to a 105 per cent exchequer issued to the State Department for Forestry over its revised net estimates of Kshs.5.57 billion. The exchequer issued to the State Department of Forestry surpassed its revised net estimates due to an exchequer issue of Kshs.2.02 billion under Article 223 to cater for personnel emoluments under Kenya Forest Services. The SPCR Sector received the lowest proportion of exchequer issues to revised recurrent estimates at 61 per cent. Table 2.7 shows recurrent issues with the MDAs in each of the ten sectors in the first nine months of FY 2023/24.

Table 2.7: Recurrent Issues to the MDAs

Sector and Respective MDAs	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
Agriculture, Rural and Urban Development				
State Department for Lands and Physical Planning	3.38	3.38	2.33	69
State Department for Livestock Development	3.08	3.08	2.00	65
State Department for Crop Development	7.75	11.03	8.23	75
State Department for the Blue Economy and Fisheries	2.78	2.75	1.72	63
National Land Commission	1.64	1.49	0.94	63
Sub-Total	18.64	21.73	15.22	70
Energy, Infrastructure and Information Communication Technology				
State Department for Roads	1.66	1.61	0.95	59
State Department of Transport	2.70	2.55	1.91	75
State Department for Shipping and Maritime Affairs	0.76	0.66	0.43	64
State Department for Housing and Urban Development	1.20	1.28	0.81	63
State Department for Public Works	2.56	2.53	1.51	60
State Department for Information Communications Technology and Digital Economy	2.39	2.44	1.61	66
State Department for Broadcasting and Telecommunications	3.89	3.96	2.70	68
State Department for Energy	1.89	1.83	1.21	67
State Department for Petroleum	0.34	0.31	0.17	55
Sub-Total	17.41	17.19	11.30	66

Sector and Respective MDAs	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
General Economics and Commercial Affairs				
State Department for Trade	1.97	1.89	1.16	62
State Department for the ASALs and Regional Development	9.25	14.44	9.21	64
State Department for Industry	2.47	2.55	1.88	74
State Department for Micro, Small and Medium Enterprises Development	1.68	1.66	1.03	62
State Department for Investment Promotion	0.98	1.05	0.60	58
State Department for East African Community	0.72	0.93	0.62	67
State Department for Cooperatives	0.78	0.64	0.42	65
State Department for Tourism	1.09	1.02	0.62	61
Sub-Total	18.93	24.17	15.55	64
Health				
State Department for Medical Services	43.52	45.77	30.18	66
State Department for Public Health and Professional Standards	11.92	13.89	8.94	64
Sub-Total	55.44	59.65	39.11	66
Education				
State Department for Vocational and Technical Training	15.87	20.62	12.43	60
State Department for Higher Education and Research	79.34	90.24	59.49	66
State Department for Basic Education	125.64	134.32	87.89	65
Teachers Service Commission	321.99	341.74	239.96	70
Sub-Total	542.84	586.92	399.77	68
Governance, Justice, Law and Order				
State Department for Correctional Services	34.67	34.84	20.47	59
State Department for Immigration and Citizen Services	8.00	8.58	5.70	67
National Police Service	104.64	106.32	71.72	68
State Department for Internal Security and National Administration	26.97	29.42	23.29	79
The State Law Office	5.65	5.81	3.49	60
The Judiciary Fund	20.44	20.44	14.29	70
Ethics and Anti-Corruption Commission	3.82	3.69	2.64	72
Office of the Director of Public Prosecutions	3.59	4.01	2.72	68
Office of the Registrar of Political Parties	2.07	1.26	1.09	86
Witness Protection Agency	0.74	0.81	0.57	70
Kenya National Commission on Human Rights	0.53	0.54	0.31	58
Independent Electoral and Boundaries Commission	4.57	4.67	3.04	65
Judicial Service Commission	0.90	0.90	0.55	61
National Police Service Commission	1.19	1.15	0.75	65
National Gender and Equality Commission	0.47	0.44	0.29	66
Independent Policing Oversight Authority	1.05	1.02	0.68	67
Sub-Total	219.31	223.91	151.60	68
Public Administration and International Relations				
The Executive Office of the President	3.59	3.33	2.05	62
Office of the Deputy President	3.28	3.89	2.73	70
Office of the Prime Cabinet Secretary	1.20	1.20	0.78	65

Sector and Respective MDAs	Original Net Estimates	Revised Net Estimates I	Exchequer Issues	% of Exchequer Issue to Revised Net Estimates
	Kshs. Billion			
State Department for Parliamentary Affairs	0.67	0.39	0.24	62
State Department for Performance and Delivery Management	0.48	0.36	0.31	87
State Department for Cabinet Affairs	0.90	0.62	0.22	36
State House	6.37	8.53	8.14	96
State Department of Devolution	1.88	1.94	1.43	74
State Department of Economic Planning	4.03	3.94	2.44	62
State Department for Foreign Affairs	17.70	19.18	13.17	69
State Department for Diaspora Affairs	1.31	1.32	0.53	41
The National Treasury	69.23	51.93	37.71	73
State Department for Public Service	20.35	20.81	11.61	56
Parliamentary Service Commission	0.91	0.92	0.62	68
National Assembly	24.55	24.71	15.52	63
Parliamentary Joint Services	6.29	6.32	4.28	68
Senate	7.16	7.20	4.51	63
The Commission on Revenue Allocation	0.52	0.52	0.25	48
Public Service Commission	3.66	3.51	1.92	55
Salaries and Remuneration Commission	0.56	0.55	0.30	54
Auditor General	7.42	7.57	4.31	57
Controller of Budget	0.77	0.71	0.34	49
The Commission on Administrative Justice	0.77	0.75	0.46	62
Sub-Total	183.60	170.17	113.88	67
National Security				
Ministry of Defence	140.69	146.60	85.76	59
National Intelligence Service	44.30	45.85	32.57	71
Sub-Total	184.99	192.45	118.34	62
Social Protection, Culture and Recreation				
State Department for Youth Affairs	2.80	2.72	2.02	74
State Department for Sports	1.38	1.31	0.84	64
State Department for Culture and Heritage	2.44	2.26	1.51	67
State Department for Labour and Skills Development	1.74	1.56	1.11	71
State Department for Social Protection and Senior Citizen Affairs	32.44	34.27	20.41	60
State Department for Gender and Affirmative Action	1.20	1.99	0.77	39
Sub-Total	42.00	44.11	26.67	61
Environment Protection, Water and Natural Resources				
State Department of Water and Sanitation	3.28	3.20	2.14	67
State Department for Irrigation	1.15	1.13	0.87	77
State Department for Environment and Climate Change	3.58	3.23	2.41	75
State Department for Forestry	5.57	5.57	5.86	105
State Department for Mining	1.37	1.99	0.86	43
State Department for Wildlife	4.70	4.67	2.19	47
Sub-Total	19.65	19.81	14.34	72
Grand Total	1,302.80	1,360.12	905.78	67

Source: National Treasury and OCOB

2.4.3 Exchequer Issues to the Consolidated Fund Services

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

The original allocation to CFS in FY 2023/24 amounted to Kshs. 1.96 trillion. This was revised to Kshs.2.08 trillion in Supplementary Estimates I, representing 45.8 per cent of the gross national budget of Kshs.4.54 trillion, compared to Kshs.1.55 trillion allocated in FY 2022/23. The growth of 33.9 per cent (Kshs.525.91 billion) towards CFS in FY 2023/24 in comparison to FY 2022/23 is attributable to increased debt payment obligations. Table 2.8 shows the exchequer issues to CFS in the first nine months of FY 2023/24.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First Nine Months FY 2023/24				First Nine Months FY 2022/23		
	Original Net Estimates (Kshs. Billion)	Revised Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net Estimates	Revised Net Estimates (Kshs. billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net Estimates
Public Debt	1,751.07	1,866.04	1,243.96	67	1,360.99	815.35	60
Pensions and Gratuities	189.09	189.09	101.03	53	172.64	58.48	34
Salaries, Allowances and Miscellaneous Services	23.53	23.72	19.61	83	19.32	12.63	65
Subscriptions to International Organizations	-	-	-	-	0.5	-	-
Total	1,963.70	2,078.85	1,364.59	66	1,552.94	886.47	57

Source: National Treasury and OCOB

In the first nine months of FY 2023/24, exchequer issues to the CFS were Kshs.1.36 trillion, representing 66 per cent of the revised annual net estimates, compared to 57 per cent (Kshs.886.47 billion) issued in a similar period in FY 2022/23.

Salaries, Allowances, and Miscellaneous Services received the highest proportion of exchequer issues to revised net estimates, at 83 percent, which is attributed to exchequer issues towards guaranteed debt payments in the review period and for salaries and allowances for State Officers. Pensions and Gratuities received the lowest proportion of exchequer issues to revised net estimates, at 53 percent.

2.4.4 Exchequer Issues Under Article 223 of the Constitution of Kenya

Article 223 of the Constitution allows the MDAs to access additional funding during the budget implementation period. In the first nine months of FY 2023/2024, the National Treasury approved Kshs.66.72 billion under Article 223 of the Constitution. This amount was 2 per cent of budget revised net estimates and within the 10 per cent ceiling in Article 223 of the Constitution. Table 2.9 shows exchequer issues under Article 223 of the Constitution of Kenya in the reporting period.

Table 2.9: Exchequer Issues Under Article 223 of the Constitution

Name of the MDA	Date of Approval	Purpose	Amount Approved by the National Treasury (Kshs.)	Exchequer Requested by the National Treasury and Approved by the CoB (Kshs.)
Executive Office of the President	October-23	To cater for the settlement of outstanding contractual obligations for the construction of the 5No. Small Claims Courts	211,000,000	-
	February-24	To facilitate activities under the Office of Government Spokesperson	150,000,000	-
Ministry of Defence	November-23	To Support operations in response to El Nino rains	200,000,000	-
Ministry of Energy and Petroleum	August-23	To Cater for AIA under the Eastern Electricity Highway Project (Kenya Ethiopia Interconnector)	1,500,427,347	-
	August-23	To Cater for AIA under the Eastern Electricity Highway Project (Ethiopia Kenya Interconnector)	891,576,982	-
	August-23	Stabilisation of petroleum pump prices for August-September	1,823,248,800	-
	August-23	Stabilisation of petroleum pump prices for August-September	16,597,436,071	-
	September-23	To cater to the Eastern Electricity Highway Project	78,044,638	78,044,638
Ministry of Roads and Transport	August-23	To Facilitate payment of the pending bill for the Mwache -Tsunza-Mtenza road	500,000,000	-
State Department for ASALS and Regional Development	August-23	Cater for planned drought humanitarian emergency response intervention (July – September 2023)	2,000,000,000	1,007,218,057
	August-23	Cater for implementation of IDA-funded Kenya Development Response to Displacement Impact Project	2,690,000,000	1,037,321,765
	September-23	Cater for Emergency relief pending bills	766,902,800	-
	November-23	Cater for the purchase of relief food and non-food items	2,400,000,000	-
State Department for Basic Education	August-23	To Cater for Wings to Fly funding under the Federal Republic of Germany	200,000,000	-
State Department for Crop and Development	September-23	To cater for the improvement of NCPB Dryers and bulk storage facilities	250,000,000	-
	October-23	To cater for the mobilisation and purchase of grain dryers	2,244,000,000	448,800,000
	November-23	To pay the National Cereal and Produce Board for the National Food Reserve for the purchase of excess maize	500,000,000	500,000,000
State Department for East African Community	September-23	Purchase of Cabinet Secretary's official motor vehicle	16,300,000	-
State Department for Environment and Climate Change	September-23	To Cater for the strengthening of forest management	128,300,000	-
	February-24	To facilitate the hosting of the sixth United Nations Environment Assembly (UNEA 6)	210,000,000	-
State Department for Forestry	February-24	To cater for personnel emoluments for the state department for forestry	2,852,000,000	2,022,664,000
State Department for Immigration and Citizen Services	October-23	To facilitate the purchase of E-Passport booklets	500,000,000	-
	February-24	To cater for procurement of additional e-Passport booklets	500,000,000	-

Name of the MDA	Date of Approval	Purpose	Amount Approved by the National Treasury (Kshs.)	Exchequer Requested by the National Treasury and Approved by the CoB (Kshs.)
State Department for Information Communications and Technology and Innovation	August-23	To support the EA regional transport, trade, and development facilitation project (ICTA)	873,000,000	221,537,951
State Department for Internal Security and National Administration	October-23	Cater for settlement of Mau forest evictees	660,000,000	-
	February-24	To cater for Multi-Agency Security Operations	1,500,000,000	594,000,000
	February-24	To cater for Multi-Agency Security Operations	-	285,000,000
State Department for Irrigation	October-23	Loan AIA-Rwabura Irrigation Development Project	443,000,000	-
State Department for Medical Services	September-23	To Cater for the COVID-19 outbreak and strengthen the National System for Public Health Emergency	290,000,000	-
State Department for Micro, Small and Medium Enterprises Development	August-23	Implementation of Kenya Youth Employment and Opportunity Project (KYEOP) closure	470,439,000	-
State Department for Tourism	August-23	Cater for the facelift of KICC	1,584,473,027	-
State Department for Trade	January-24	To support the operations of the Office of the Cabinet Secretary	104,000,000	-
State Department for Transport	January-24	To facilitate various procedural issues and activities relating to the oral hearing of the LCIA Arbitration No.215185- KU Railways Holding Limited Et Ai Vs the Republic of Kenya and the Republic of Uganda	500,000,000	-
State Department for Youth Affairs and the Arts	August-23	Cater for settlement of pending obligations and seamless closure of KYEOP	250,000,000	-
State House	July-23	Cater for the purchase of motor vehicles	400,000,000	-
	October-23	Construction of a modern Presidential dais at the State House gardens	700,000,000	-
State Law Office	September-23	Refurbishment works of the former company's registry to create modern office spaces	250,000,000	-
The National Treasury	August-23	Cater for Value added Tax (VAT) refund to the US Embassy	450,767,438	-
	October-23	Cater for implementation of the East African Transport, Trade and Development facilitation project	405,030,580	-
	December-23	To cater for the budget deficit, settle the pending bills and provide additional funding for revenue mobilisation- KRA	10,982,000,000	1,000,000,000
	February-24	To pay pending bills and settle outstanding invoices under the Projects	3,434,070,221	-
	February-24	To support the IFMIS Department's operations, maintenance, and implementation of projects	1,148,721,710	-
	February-24	Related to donor fund IDA under infrastructure finance and public-private partnership project	5,063,000,000	1,077,353,803
Total			66,717,738,614	8,271,940,214

Source: The National Treasury

The cumulative exchequer issues under Article 223 amounted to Kshs.8.27 billion, representing 0.2 per cent of the revised net estimates budget of Kshs.4.28 trillion appropriated by Parliament. The funded requisitions are only 0.3 per cent of the total approvals.

The CoB acknowledges Article 223 (2) of the Constitution but recommends that the Cabinet Secretary, National Treasury, obtain the consent of Parliament within two months after the first withdrawal of the money. If Parliament is not sitting during the time contemplated in clause (2) or is sitting but adjourns before the approval has been sought, the approval should be sought within two weeks after its next sitting. It would be prudent to confirm sufficient liquidity before approving Article 223 proposals from the MDAs.

2.4.5 Approval for Withdrawals from the Equalization Fund

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

In the period under review, the Controller of Budget authorised withdrawals of Kshs.268.47 million from the Equalisation Fund. The amount includes Kshs.158.5 million as administration costs for the Equalisation Fund Secretariat and Kshs.109.97 million for development pending bills under the Ministry of Water and Sanitation under Policy 1. Table 2.10 is the approval for withdrawals from the Equalisation Fund in FY 2022/23.

Table 2.10: Withdrawal from the Equalisation Fund

Classification	Exchequer Issues (Kshs.)
Opening Balance from FY 2022/2023	-
Recurrent Request - Secretariat	53,000,000
Development - Pending bills Ministry of Water and Sanitation	24,273,836
Recurrent Request - Secretariat	18,000,000
Recurrent Request - Secretariat	39,000,000
Development - Pending bills Ministry of Water and Sanitation	17,426,112
Recurrent Request - Secretariat	48,500,000
Development - Pending bills Ministry of Water and Sanitation	68,268,336
Total	268,468,284

Source: OCOB

2.4.6 Approval of Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. In the first nine months of FY 2023/2024, the Controller of Budget authorised withdrawals of Kshs.15.19 billion from the Judiciary Fund to the Judiciary Operational Accounts, comprising Kshs.685.33 million for development activities and Kshs.14.51 billion for recurrent activities. Table 2.11 shows the approval for withdrawal from the Judiciary Fund in the first nine months of FY 2023/24.

Table 2.11: Approval for Withdrawal from the Judiciary Fund

Vote	Original Net Estimates Kshs.	Revised Net Estimates Kshs.	Exchequer Issues Kshs.	% of Exchequer to Budget
Recurrent	20,437,400,000	20,437,400,000	14,506,793,194	71
Development	1,850,000,000	1,450,000,000	685,329,456	47
Total	22,287,400,000	21,887,400,000	15,192,122,650	69

Source: The National Treasury and OCOB

3. OVERALL BUDGET PERFORMANCE

3.1. Introduction

This chapter presents the budget implementation summary for the National Government in the first nine months of FY 2023/24. The summary is disaggregated by development and recurrent expenditure. The Consolidated Fund Services are classified as recurrent expenditures and provide information on Public debt, Pensions and Gratuities, Salaries and Allowances to Constitutional officeholders and Miscellaneous services. The chapter also presents the MDAs' budget performance by economic classification and disaggregates further expenditures by MDAs under significant budget items for the development and recurrent votes, respectively.

3.2. FY 2023/24 Overall Budget

The National government's original gross budget for FY 2023/24 amounted to Kshs.4.34 trillion, revised to Kshs.4.54 trillion in Supplementary Estimates I, compared to Kshs.3.67 trillion in FY 2022/23. This comprised of Kshs.807.64 billion for ministerial development expenditure, revised to Kshs.783.22 billion in Supplementary Estimates I (see Annex VII, referenced on page 163) and Kshs.1.56 trillion for ministerial recurrent expenditures, revised to Kshs.1.68 trillion in Supplementary Estimates I (see Annex VIII referenced on page 166) and Kshs.1.96 trillion for CFS revised to Kshs.2.08 trillion in Supplementary Estimates I. This recorded growth compared to Kshs.618.16 billion for ministerial development expenditure, Kshs.1.50 trillion for ministerial recurrent expenditure, and Kshs.1.55 trillion for CFS allocated in a similar period in FY 2022/23.

To fund the budget, the government targeted raising Kshs.4.13 trillion revised to Kshs.4.28 trillion in Supplementary Budget I, comprising of tax revenue of Kshs.2.50 trillion, Non-Tax Revenue of Kshs.80.93 billion, and Other Domestic Financing of Kshs.3.19 billion. The budget will also be funded by domestic borrowings amounting to Kshs.851.89 billion and External Loans and Grants amounting to Kshs.849.76 billion. Domestic borrowing is comprised of net domestic borrowing of Kshs.471.36 billion and internal debt redemptions (roll-overs) of Kshs.380.54 billion. The actual receipts in the Consolidated Fund for the first nine months of FY 2023/24 were Kshs.2.70 trillion, including an opening balance of Kshs.2.62 billion brought forward from FY 2022/23.

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

Table 3.1: Overall Budget Performance

VOTE	First Nine-Months of FY 2023/24 (Kshs. Bn)						First Nine-Months of FY 2022/23 (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Cumulative Exchequer	Cumulative Expenditure	% of Exchequer to Revised Net Estimates	Absorption Rate (%)	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net Estimates	Absorption rate (%)
Recurrent	3,760.08	3,438.97	2,270.37	2,536.81	66	68	3051.66	2818.91	1701.18	1889.9	60	62
: MDAs	1,681.23	1,360.12	905.78	1,149.11	67	68	1498.72	1265.97	814.71	991.78	64	66
: CFS	2,078.85	2,078.85	1,364.59	1,387.70	66	67	1552.94	1552.94	886.47	898.12	57	58
Development	783.22	457.22	207.55	368.79	45	47	618.16	393.81	174.79	259.52	44	42
Total	4,543.30	3,896.19	2,477.92	2,905.60	64	64	3,669.82	3,212.72	1,875.97	2,149.42	58	59

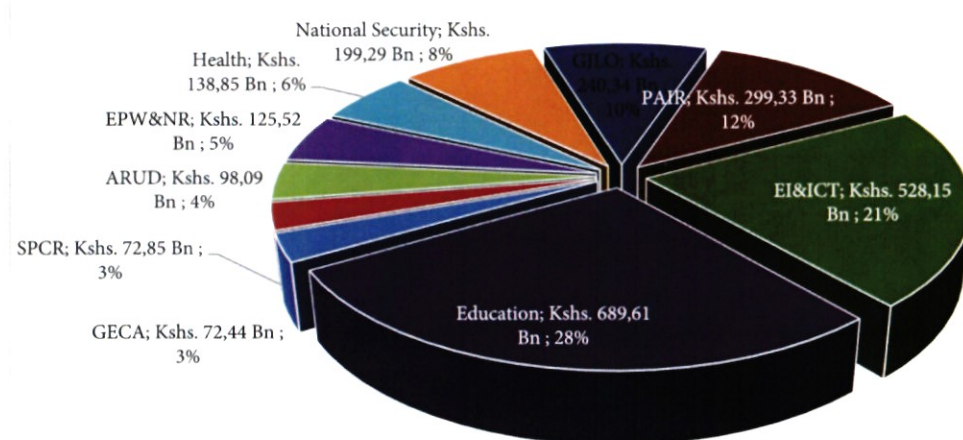
Source: National Treasury, OCOB and MDAs

The total disbursements by the National treasury to the National government in the first nine months of FY 2023/24 amounted to Kshs.2.48 trillion, representing 64 per cent of the revised net estimates, compared to 58 per cent (Kshs.1.88 trillion) recorded in a similar period of FY 2022/23. The disbursements comprised Kshs.207.55 billion (45.4 per cent) for ministerial development expenditure, Kshs.905.78 billion (67 per cent) for ministerial recurrent expenditure and Kshs.1.36 trillion (66 per cent) to CFS.

The gross expenditure for the National Government was Kshs.2.91 trillion, recording an absorption rate of 64 per cent, compared to Kshs.2.15 trillion (59 per cent) recorded in a similar period FY 2022/23. This comprised ministerial development expenditure at Kshs.368.79 billion (absorption rate of 47 per cent), ministerial recurrent expenditure at Kshs.1.15 trillion (absorption rate of 68 per cent), and Consolidated Fund Services at Kshs.1.39 trillion (67 per cent).

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

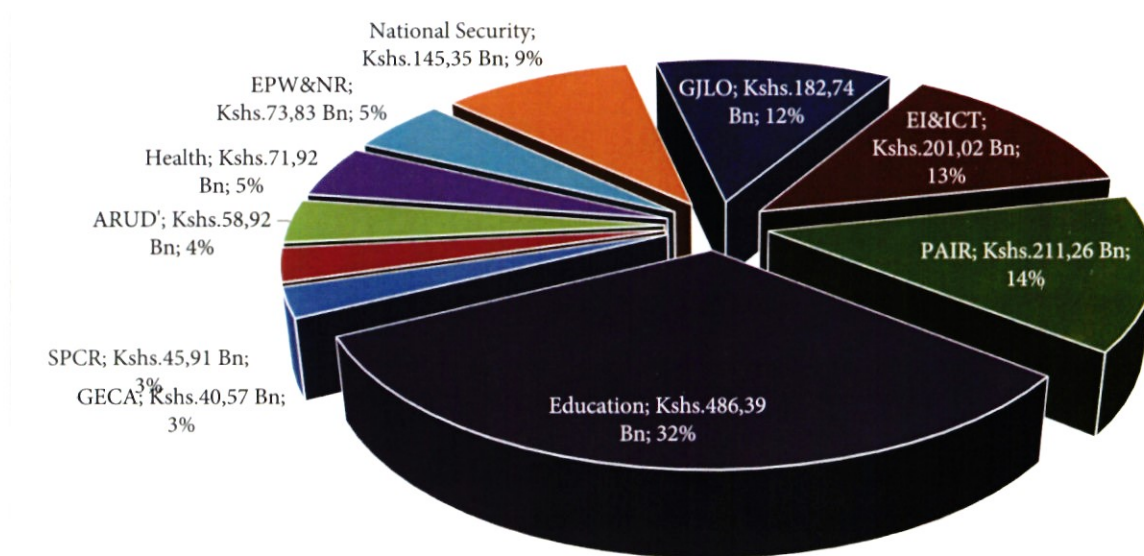
Figure 3.1: Revised Annual Allocation by Sector FY 2023/24 (Kshs. Billion)



Source: National Treasury

Figure 3.2 shows expenditure by sector in the first nine months of FY 2023/24.

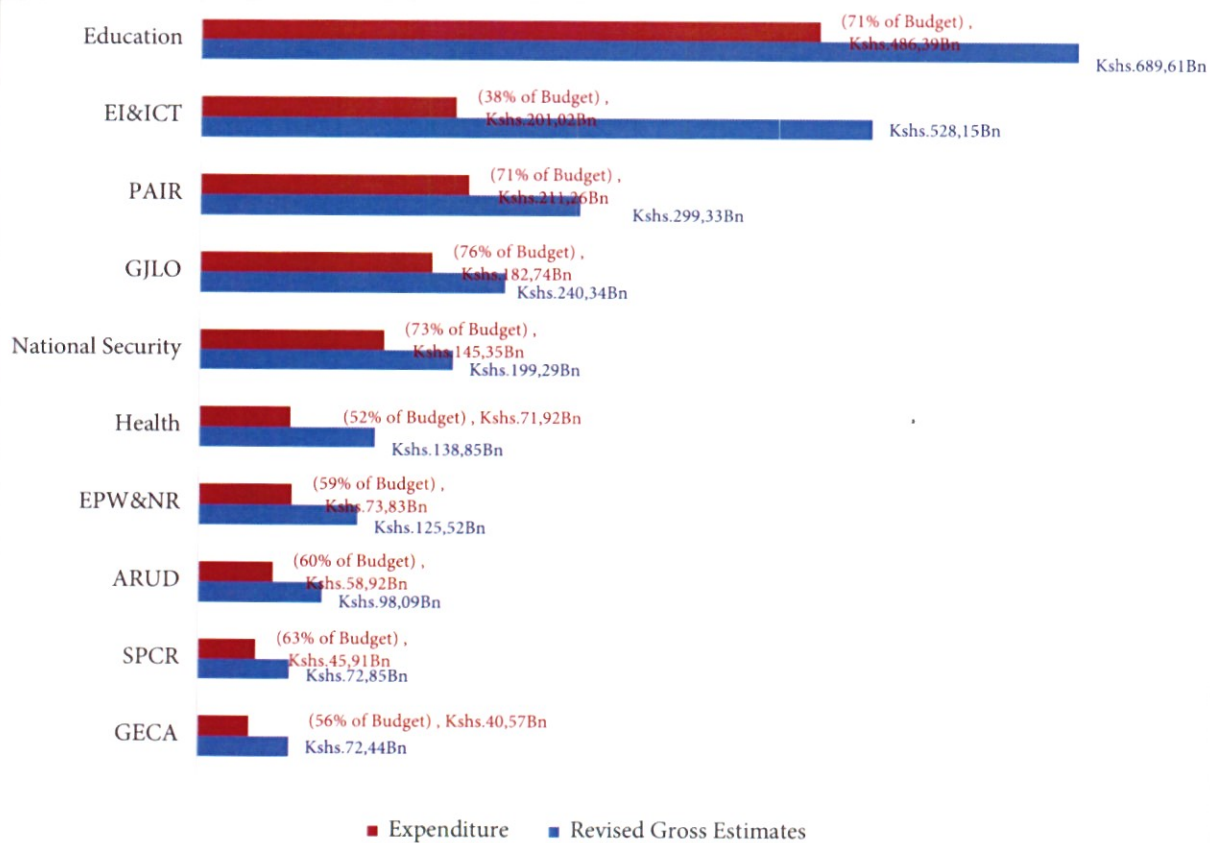
Figure 3.2: Expenditure by Sector



Source: MDAs and National Treasury

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

Figure 3.3: Proportion of Expenditure to Revised Gross Estimates by Sector (Kshs. Billion)



Source: MDAs and National Treasury

3.3. Consolidated Fund Services Budget Performance

The initial budget allocation for CFS in FY 2023/24 was Kshs.1.96 trillion. In Supplementary Estimates I, this amount was revised to Kshs.2.08 trillion, an increase compared to Kshs.1.55 trillion allocated in FY 2022/23. Table 3.2 Summarises the CFS vote implementation status for the first nine months of FY 2023/24.

Table 3.2: CFS Budget Performance

CFS Category	First Nine Months FY 2023/24 (Kshs. Billion)						First Nine-Month FY 2022/23 (Kshs. Billion)				
	Original Estimates	Revised Estimates	Exchequer Issues	Expenditure	Exchequer Issues as % of Estimates	Expenditure as % of Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	Exchequer Issues as % of Estimates	Expenditure as % of Estimates
Public Debt	1,751.07	1,866.04	1,243.96	1,238.57	67	66	1,360.99	815.35	831.03	60	61
Pensions and Gratuities	189.09	189.09	101.03	129.21	53	68	172.64	58.48	54.47	34	32
Salaries and Allowances and Miscellaneous Services (includes Guaranteed Debts)	23.53	23.72	19.61	19.92	83	84	19.32	12.63	12.63	65	65
Total	1,963.70	2,078.85	1,364.59	1,387.70	66	67	1,552.94	886.47	898.12	57	58

Source: National Treasury

In the period under review, the total expenditure for CFS amounted to Kshs.1.39 trillion, representing 67 percent of the revised estimates for CFS, compared to Kshs.898.12 billion (58 percent) recorded in a similar period FY 2022/23.

3.3.1 Public Debt

As of 31st March 2024, the Public debt stock stood at Kshs.10.42 trillion, comprising Kshs.5.16 trillion (49.6 per cent) dues to external lenders and Kshs.5.26 trillion (50.4 per cent) dues to domestic lenders. Table 3.3 Represents the public debt position as of 31st March 2024.

Table 3.3: Public and Publicly Guaranteed Debt Stock Debt as of 31st March 2024 (Kshs. Million)

Category	As of 30 th June, 2023	First Nine Months of FY 2023/24		As of 31 st March, 2024	Per centage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed	Loan paid (Principal)			
External Debt						
Bilateral	1,339,502.61	22,892.17	137,187.22	1,135,498.51	- 15	11
Multilateral	2,654,934.26	235,080.30	39,499.46	2,654,283.08	-	26
Commercial Banks	1,437,275.86	303,021.22	254,044.79	1,359,058.41	- 5	13
Supplier Credit	14,848.21			14,583.34	- 2	>1
Sub-Total External Debt	5,446,560.94	560,993.69	430,731.46	5,163,423.34	- 23	50
Domestic Debt						
Central Bank	102,592.26	15,724.33	590.55	117,726.04	15	1
Commercial Banks	2,095,068.99	189,255.33	94,580.83	2,189,743.50	5	21
Sub-total: Banks	2,197,661.25	204,979.67	95,171.38	2,307,469.54	5	22
Non-bank	2,506,969.82	438,511.72	136,927.31	2,808,554.24	12	27
IMF SDR* Funds On-Lent to Government	31,965.43	2,095.65	3.00	34,058.09	7	0
Others (Non-residents)	95,721.40		6,982.76	106,488.00	11	1
Sub-Total: Non-Banks	2,634,656.66	440,607.38	143,913.07	2,949,100.32	12	28
Sub-Total Domestic	4,832,317.91	645,587.04	239,084.44	5,256,569.86	9	50
Grand Total	10,278,878.84	1,206,580.74	669,815.91	10,419,993.20	1	100

Source: National Treasury

*IMF SDR-International Monetary Fund Special Drawing Rights

Public debt increased 1 percent from Kshs.10.28 trillion as of June 30th, 2023, to Kshs.11.14 trillion as of 31st December 2023 and reduced to Kshs.10.42 trillion as of March 31st, 2024. Between 31st December 2023 and 31st March 2024, external debt decreased by 15.2 percent, while domestic debt increased by 9 percent. This decrease in external debt is due to the strengthening of the Kenyan Shilling against major foreign currencies. Table 3.4 Illustrates the effect on the public debt portfolio between December 2023 and March 2024.

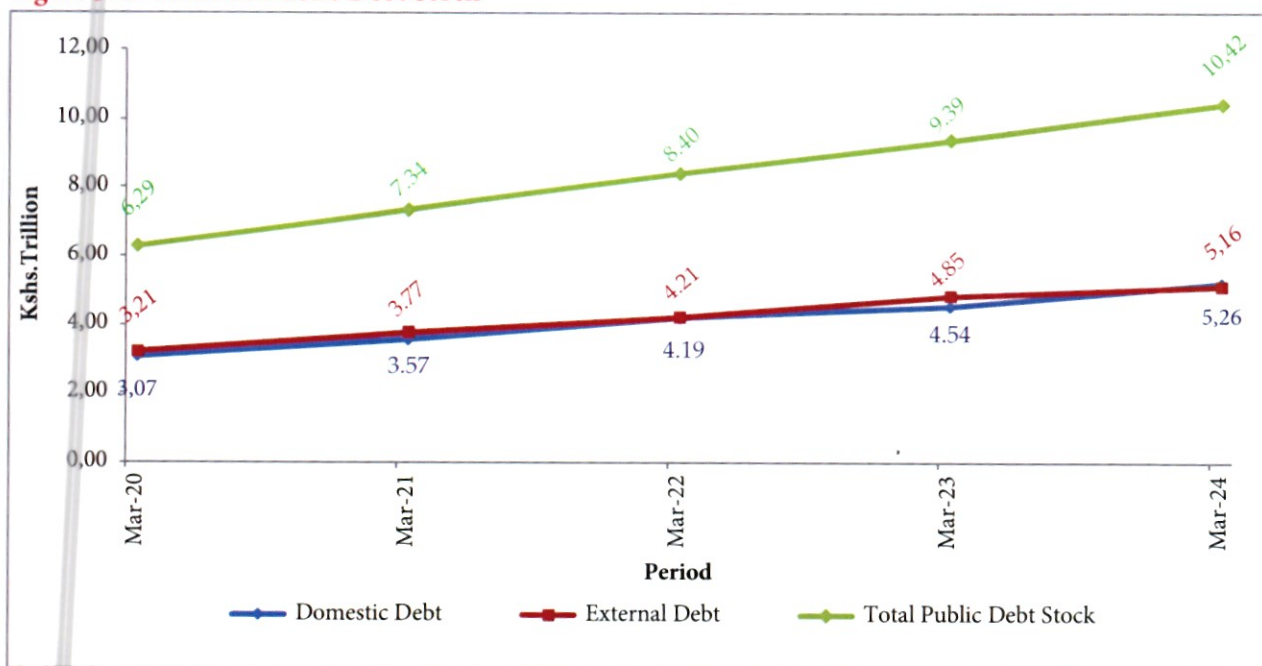
Table 3.4: Foreign Exchange Effect on Public Debt Stock

Public Debt in USD	USD Exchange Rate	Public Debt in Kshs
38,920,586,256.00	Dec, 2023 = 156.4618	6,089,584,982,643.00
38,920,586,256.00	Mar, 2024 = 131.8005	5,129,754,574,040.00
Change in Debt Portfolio		959,830,408,584.00
% Change in Public Debt Portfolio		15.8

Source: National Treasury

Figure 3.4 depicts the trend in public debt stock from 31st March 2020 to 31st March 2024.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The original allocation for public debt servicing in FY 2023/24 amounted to Kshs.1.75 trillion. This amount was revised to Kshs.1.87 trillion in Supplementary Estimates I, representing 90 percent of the CFS budget, an increase of 37 percent compared to Kshs.1.36 trillion allocated in FY 2022/23.

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

Total expenditure on public debt in the first nine months of FY 2023/24 was Kshs.1.24 trillion, representing 67 per cent of the revised annual estimates, compared to Kshs.831.03 billion (61 per cent) recorded in a similar period FY 2022/23. The expenditure comprised Kshs.681.27 billion towards principal redemptions, Kshs.555.72 billion towards interest payments, Kshs.1.32 billion as commitment fees and Kshs.262.03 million as other charges.

External debt servicing amounted to Kshs.615.76 billion, consisting of Kshs.430.73 billion for redemptions, Kshs.183.45 billion for interest payments, Kshs.1.32 billion for commitment fees, and Kshs. 262.03 million as other charges. The total domestic debt payment was Kshs.622.81 billion, comprising Kshs.250.54 billion and Kshs.372.3 billion for redemptions and interest payments, respectively.

3.3.2 Overdraft Facility

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

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

During the first nine months of FY 2023/24, the total charge on the overdraft facility amounted to Kshs.7.03 billion, an increase of 104.6 per cent compared to the overdraft facility charges of Kshs.3.43 billion during a similar period in FY 2022/23. This increase is due to the gradual change in the CBK rate. Further, the overdraft limit increased from Kshs.80.05 billion in FY 2022/23 to Kshs.97.05 billion in FY 2023/24. Table 3.5 Shows the charges on overdraft facility by month in the first nine months of FY 2023/24.

Table 3.5: Charges on Overdraft Facility by Month

Month	First Nine Months FY 2023/24, (Kshs.)	First Nine Months FY 2022/23, (Kshs.)	Variance in Per cent
	a	b	$c=(a-b)/b*100$
July	589,087,532	327,533,507	80
August	639,594,587	325,712,817	96
September	660,806,400	279,606,848	136
October	683,890,855	318,941,010	114
November	697,958,319	356,100,815	96
December	936,398,170	436,922,401	114
January	947,904,264	441,552,347	115
February	866,235,074	432,991,812	100
March	1,004,732,202	514,284,464	95
Total	7,026,607,403	3,433,646,021	105

Source: National Treasury

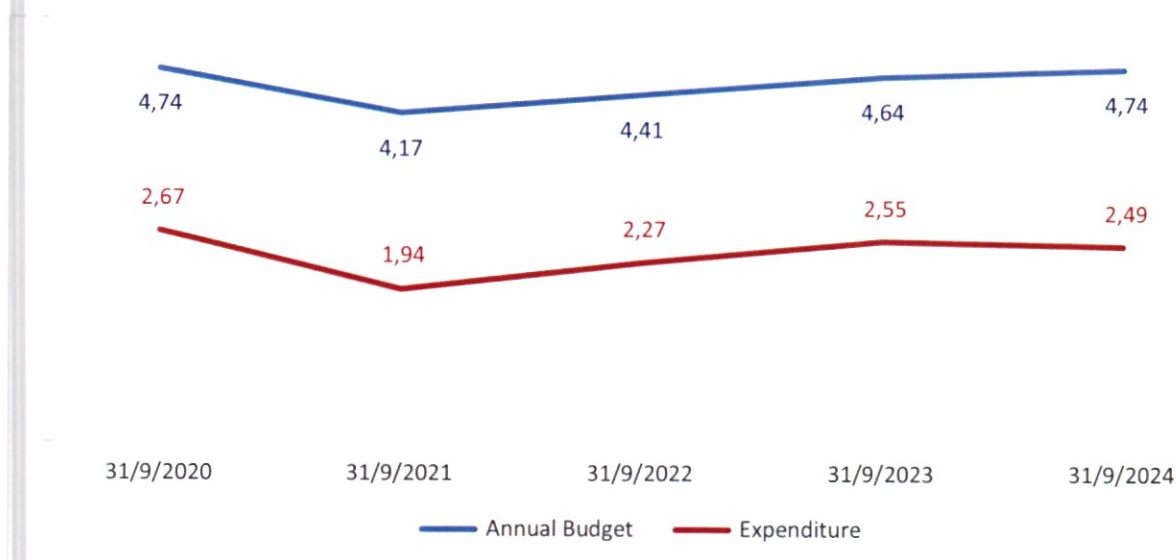
3.3.3 Salaries and Allowances and Miscellaneous Services

In FY 2023/24, the Salaries, Allowances, and Miscellaneous Services (SAM) was allocated Kshs.4.74 billion. This was later revised to Kshs.4.80 billion in Supplementary Estimates I, compared to Kshs.4.64 billion allocated in FY 2022/23. The budget's growth is attributed to the allocation for employer contributions to the housing levy and other office budgets.

In the first nine months of FY 2023/24, the total expenditure on SAM was Kshs.2.49 billion, which is 52 percent of the revised annual estimates, compared to Kshs.2.55 billion (55 percent) recorded in a similar period in FY 2022/23.

Figure 3.5 shows the trends in budgetary allocations and expenditures for salaries, allowances, and miscellaneous services from FY 2019/20 to FY 2023/24.

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



Source: National Treasury

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

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

Name of the Office	First Nine Months FY 2023/24 (Kshs. Million)					First Nine Months FY 2022/23 (Kshs. Million)		
	Original Estimates	Revised Estimates	Exchequer	Expenditure	Budget Performance (%)	Revised Estimates	Expenditure	Budget Performance (%)
Salaries and Allowance								
Office of the Attorney General	19.31	19.31	8.66	8.66	45	29.49	20.34	69
Director of Public Prosecutions	9.62	19.62	14.67	14.67	75	9.34	7.00	75
The Judicial Service Commission	3,656.20	3,656.20	1,900.72	1,900.72	52	3,530.30	1,849.78	52
Auditor General	21.56	21.56	8.66	8.66	40	20.93	8.33	40
Public Service Commission	86.78	86.78	62.73	62.73	72	120.36	53.69	45
Teachers Service Commission	93.78	93.78	56.34	56.34	60	91.05	54.14	60
Ethics and Anti-Corruption Commission	22.87	22.87	15.65	15.65	68	22.20	20.89	94
Kenya National Commission on Human Rights	42.50	42.50	31.87	31.87	75	41.27	34.39	83
Commission on Administrative Justice	27.38	27.38	20.45	20.45	75	26.58	19.47	73
National Gender and Equality Commission	17.49	17.49	31.87	31.87	182	16.98	31.11	183
National Cohesion and Integration Commission	128.90	128.90	43.88	43.88	34	125.14	41.67	33
Commission on Revenue Collection	79.43	79.43	49.84	49.84	63	83.45	131.38	157

Name of the Office	First Nine Months FY 2023/24 (Kshs. Million)					First Nine Months FY 2022/23 (Kshs. Million)		
	Original Estimates	Revised Estimates	Exchequer	Expenditure	Budget Performance (%)	Revised Estimates	Expenditure	Budget Performance (%)
Salaries and Remuneration Commission	96.60	96.60	62.45	62.45	65	93.78	57.93	62
National Land Commission	145.08	145.08	56.29	56.29	39	140.86	53.87	38
Controller of Budget	18.36	18.36	7.18	7.18	39	17.82	6.94	39
National Police Service Commission	88.74	88.74	37.99	37.99	43	86.15	38.19	44
Independent Electoral and Boundaries Commission	105.82	105.82	0.22	0.22	0	102.73	76.04	74
National Social Security Fund	12.50	12.50	1.39	1.39	11	12.50	-	
Housing Levy	-	45.00	35.93	35.93	80	-		
Loan Management Expenses	3.00	3.00			-	3.00	-	
Sub-Total	4,675.90	4,730.90	2,446.81	2,446.81	52	4,570.93	2,505.17	55
Office of the President / Deputy President:								
(a) President	-	-	12.99	12.99	-	-	14.94	-
(b) Deputy President	-	-	10.87	10.87	-	-	12.62	-
Sub-Total	42.44	42.44	23.86	23.86	56	41.20	27.56	67
(a) Former Presidents	-	-	9.88	9.88	-	-	12.71	-
(b) Former First Ladies	-	-	4.94	4.94	-	-	5.64	-
Sub-Total	24.18	24.18	14.81	14.81	61	23.47	18.35	78
Sub-Total	66.62	66.62	38.68	38.68	58	64.68	45.91	71
Total Salaries and Allowances	4,742.52	4,797.52	2,485.49	2,485.49	52	4,635.61	2,551.08	55

Source: The National Treasury

The 52 per cent absorption for Salaries Allowances and Miscellaneous activities in the first nine months of FY 2023/24 is below the expected 75 per cent absorption, considering that Salaries and Allowances payments are structured and predictable in the short run. We advise the National Treasury to review the allocations towards Salaries Allowances and Miscellaneous and rationalise the allocations based on the first nine months' performance in the subsequent Supplementary Budget review.

3.3.4 Guaranteed Debt

As of March 31st, 2024, the guaranteed debt stock was Kshs.98.86 billion, a decrease from Kshs. 170.23 billion as of June 30th, 2023. The decrease was due to the conclusion of Kenya Airways' novation process, which resulted in the Government of Kenya assuming the Kenya Airways Guarantee (Tsavo). As a result, the debt will now be considered part of the Public Debt under the Central Government. Table 3.7 shows a list of guaranteed loans as of 31st March 2024.

Table 3.7: List of Guaranteed Loans as of 31st March 2024 (Kshs. Million)

Classification				Loans portfolio as of 30th June 2023	FY 2023/24		Loans portfolio as of 31st March 2024
Agency	Year	Purpose of the loan	Creditor		Loan Disbursements	Loans paid (Principal amount)	
Kenya Airways	2017	Kenya Airways Guarantee (Tsavo)	EXIM Bank USA	56,610.82	-	14,321.37	-
	2017	Kenya Airways Guarantee (for Local Banks)	MTC Trust and Corporate Services Limited (Security Agent for Local Banks)	31,613.05	-	-	29,650.67
Kenya Electricity Generating Company	1995	Mombasa Diesel Generating Power Plant	Government of Japan	825.20	-	-	370.51
	1997	Sondu Miriu Hydropower Project	Government of Japan	1,148.28	-	-	736.54
	2004	Sondu Miriu Hydropower II	Government of Japan	7,049.34	-	-	6,028.87
	2007	Sondu - Miriu Hydropower Project Sangoro Power Plant	Government of Japan	3,296.13	-	-	2,836.60
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Project	Government of Japan	14,938.45	-	-	12,160.46
	2010	Rehabilitation and Expansion of the Hydropower Plant Kindaruma	Government of Federal Republic of Germany - GiZ	598.16	-	-	278.93
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of Federal Republic of Germany - GiZ	1,916.42	-	-	1,415.06
	2021	DSSI Japan for KenGen Loans Phase I	Government of Japan	1,272.20	-	-	78.21
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	20,174.54	-	-	17,740.85
	2015	Kenya Port Development Project - Phase II	Government of Japan	30,040.24	-	-	26,976.17
	2021	DSSI Japan - Kenya Ports Authority (KE-P25)	Government of Japan	351.14	-	-	275.91
	2021	DSSI Japan - Kenya Ports Authority (KE-P25) - Phase II	Government of Japan	394.98	-	-	315.28
Total				170,228.96	-	14,321.37	98,864.06

Source: National Treasury

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

3.3.5 Pensions and Gratuities

The allocation for Pensions and Gratuities for FY 2023/24 amounted to Kshs.189.09 billion, representing a 9.5 per cent increase from the previous financial year's allocation of Kshs.172.64 billion. This allocation is divided into four

categories: Ordinary Pensions of Kshs.82.93 billion, Commuted Pensions and Gratuities of Kshs.77.56 billion, Other Pension Schemes of Kshs.134.1 million, and the Public Service Superannuation Scheme at Kshs. 28.46 billion.

The increase in the Pensions and Gratuities Budget for FY 2023/24 is mainly attributed to the additional allocation of Kshs.16.28 billion (24 percent) to ordinary pensions and Kshs.3.71 billion (5 percent) to commuted pensions.

Total payments towards Pensions and Gratuities in the first nine months of FY 2023/24 amounted to Kshs.129.21 billion, representing 68 percent of the gross estimates, compared to Kshs.112.64 billion (65 percent) recorded in FY 2022/23. Table 3.8 shows the performance for various pension categories in the first nine months of FY 2023/24.

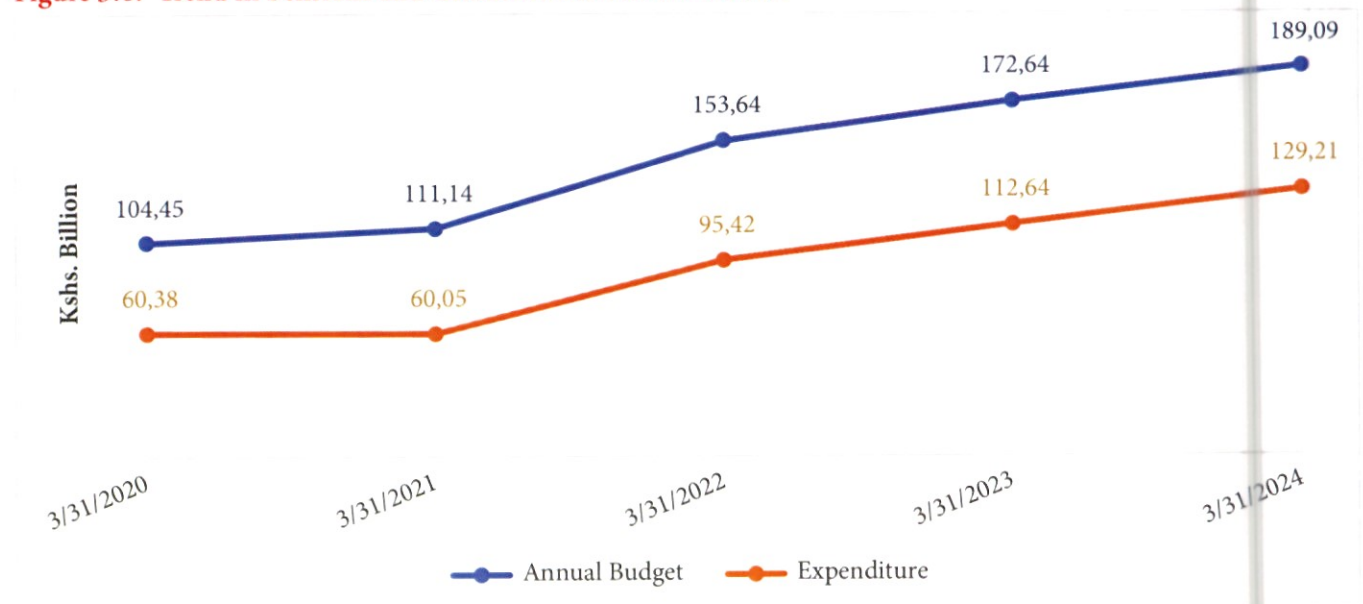
Table 3.8: Pensions and Gratuities Budget Performance

Classification of Pensions and Gratuities	First Nine Months, FY 2023/24				First Nine Months, FY 2022/23			
	Revised Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Revised Net Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pensions	82,933.73	48,210.75	60,801.96	73	66,654.25	43,045.32	52,592.50	79
Commuted Pensions	77,557.27	33,586.57	44,177.78	57	73,847.95	11,425.50	37,190.70	50
Other Pension Schemes	134.10		5.17	4			242.10	6.92
Public Service Superannuation Scheme	28,464.68	19,227.73	24,221.02	85	31,895.25	4,012.09	22,850.28	72
Total	189,089.78	101,025.05	129,205.92	68	172,639.55	58,482.91	112,640.40	65

Source: National Treasury

The downtime of the Pensions Information System has reportedly negatively impacted the budget implementation of pensions and gratuities. Additionally, there has been underfunding from the Exchequer, as evidenced by the funding of Kshs.101.03 billion compared to the reported expenditure of Kshs.129.21 billion. Figure 3.6 shows the Pensions and Gratuities performance trend from 31st March 2020 to 31st March 2024.

Figure 3.6: Trend in Pensions and Gratuities Performance Trend



Source: National Treasury

The Controller of Budget recommends timely funding of Pensions and Gratuities to ensure timely payment to senior citizens.

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

3.4.1 Introduction

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

Recurrent expenditures include major economic items such as Compensation to Employees and Use of Goods and Services, Grants, Subsidies, Social Security Benefits, and Acquisition of Fixed and Non-fixed Assets. Some economic items under Goods and Services include Travel, Printing and Advertising, Rentals and Rates' for Non-Residential Buildings, Training, Hospitality, and Maintenance Expenses for motor vehicles and other assets.

3.4.2 Ministries, Departments, and Agencies Economic Items Analysis

Ministerial allocation in FY 2023/24 amounts to Kshs.2.37 trillion, revised to Kshs.2.46 trillion in Supplementary Estimates I. The Ministerial allocation comprised Kshs.783.22 billion for development activities and Kshs.1.68 trillion for recurrent programmes. In the first nine months of FY 2023/24, the ministerial expenditure was Kshs.1.52 trillion (absorption rate of 61.6 per cent), consisting of Kshs.368.79 billion for development activities, representing 47 per cent, and Kshs.1.15 trillion for recurrent activities, representing 68 per cent. Annex III, referenced on page 133 gives a breakdown of MDAs' recurrent performance by economic classification expenditure.

3.4.3 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2023/24, revised gross allocations towards Ministerial development activities amounted to Kshs.783.22 billion compared to Kshs. 715.35 billion allocated in FY 2022/23. Gross ministerial development expenditure in the first nine months of FY 2023/24 amounted to Kshs.368.79 billion, recording an absorption rate of 47 per cent, compared to 42 per cent (Kshs. 259.52 billion), recorded in a similar period of FY 2022/23. Table 3.9 shows ministerial development expenditure breakdown analysis by economic items in the first nine months of FY 2023/24.

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

MINISTRY/ STATE DEPART- MENT	Capital Transfers	Construc- tion of Non-res- idential Building	Refur- bish- ment of Buildings/ Infra- structure	Construc- tion of Residen- tial (In- cluding Hostels.)	Con- struction and Civil Works	Purchase of Spe- cialized Plant, Equip- ment and Machin- ery	Pre-Fea- sibility and Ap- praisal Studies	Other Expenses	Gross Expendi- ture	(A-I-A)	Net Expen- diture
The Executive Office of the President	-	-	35.80	-	255.20	-	4.00	265.40	560.41	-	560.41
Office of the Deputy President	-	-	236.01	-	-	20.70	-	-	256.71	-	256.71
State House	-	-	539.90	600.00	-	53.22	-	-	1,193.12	-	1,193.12
State De- partment for Correctional Services	-	270.60	-	9.19	201.21	33.60	-	-	514.60	-	514.60
State De- partment for Immigration and Citizen Services	-	19.80	5.00	-	-	748.34	2,887.20	-	3,660.34	-	3,660.34
National Police Service	-	195.08	54.60	-	30.40	826.15	-	182.62	1,288.85	-	1,288.85
State Department for Internal Security and National Administra- tion	-	738.00	17.90	40.00	160.00	6.50	-	6,493.50	7,455.90	-	7,455.90
State De- partment for Devolution	-	-	23.13	-	-	13.77	-	-	36.90	-	36.90
State De- partment for the ASALs and Region- al Develop- ment	3,157.70	519.86	-	-	-	-	-	1,161.67	4,839.23	-	4,839.23
Ministry of Defence	2,718.58	-	-	-	-	-	-	-	2,718.58	-	2,718.58
State Department for Foreign Affairs	117.59	-	471.00	-	-	-	-	450.00	1,038.59	-	1,038.59
State De- partment for Vocational and Techni- cal Training	1,285.47	118.63	-	-	-	29.15	16.07	3,200.49	4,649.80	-	4,649.80
State De- partment for Higher Ed- ucation and Research	2,652.00	-	-	-	-	-	-	-	2,652.00	-	2,652.00

MINISTRY/ STATE DEPART- MENT	Capital Transfers	Construc- tion of Non-res- idential Building	Refur- bish- ment of Buildings/ Infra- structure	Construc- tion of Residen- tial (In- cluding Hostels.)	Con- struction and Civil Works	Purchase of Spe- cialized Plant, Equip- ment and Machin- ery	Pre-Fea- sibility and App- raisal Studies	Other Expenses	Gross Expendi- ture	(A-I-A)	Net Expen- diture
State Department for Basic Education	10,544.90	-	-	-	-	-	-	-	10,544.90	-	10,544.90
The Nation- al Treasury	17,056.99	-	144.10	-	-	420.84	247.29	2,671.88	20,541.10	1,004.92	19,536.18
State De- partment for Economic Planning	43,622.98	-	6.05	-	-	-	66.00	-	43,695.03	-	43,695.03
State Department for Medical Services	17,799.15	891.57	-	-	-	892.03	-	2,586.40	22,169.15	-	22,169.15
State Department for Public Health and Professional Standards	4,688.69	20.00	-	-	-	-	-	-	4,708.69	964.57	3,744.12
State De- partment for Roads	45,176.19	4.97	47.02	71.21	13.84	222.11	337.31	5,154.72	51,027.36	21,060.49	29,966.88
State De- partment of Transport	13,699.28	-	36.33	-	-	-	-	170.52	13,906.14	-	13,906.14
State Department for Shipping and Mari- time Affairs	9.74	-	-	-	-	-	9.99	-	19.73	-	19.73
State De- partment for Housing and Urban De- velopment	-	160.00	478.66	-	7,186.72	3.98	116.58	3,495.00	11,440.94	6,084.62	5,356.31
State Department for Public Works	39.03	14.00	#REF!	-	35.57	9.99	-	112.99	211.58	-	211.58
State De- partment for Irrigation	15,346.08	-	-	-	808.29	-	187.67	-	16,342.04	4,826.21	11,515.83
State Department of Water and Sanitation	32,914.52	-	-	-	-	-	18.47	-	32,933.00	9,222.30	23,710.70
State Department for Lands and Physical Planning	-	43.59	72.81	-	-	11.77	111.29	3,689.84	3,929.29	248.92	3,680.37

MINISTRY/ STATE DEPART- MENT	Capital Transfers	Construc- tion of Non-res- idential Building	Refur- bish- ment of Buildings/ Infra- structure	Construc- tion of Residen- tial (In- cluding Hostels.)	Con- struction and Civil Works	Purchase of Spe- cialized Plant, Equip- ment and Machin- ery	Pre-Fea- sibility and Ap- praisal Studies	Other Expenses	Gross Expendi- ture	(A-I-A)	Net Expen- diture
State De- partment for Information Communi- cations and Technology and Digital Economy	7,875.85	-	-	-	-	252.82	-	794.67	8,923.34	6,147.91	2,775.43
State Department for Broad- casting and Telecommu- nications	426.00	-	-	-	-	-	-	45.72	471.72	-	471.72
State De- partment for Sports	7,977.16	-	-	-	52.00	-	26.75	-	8,055.91	-	8,055.91
State De- partment for Culture and Heritage	52.35	-	-	-	-	-	-	-	52.35	-	52.35
State Department for Youth Affairs and the Arts	39.63	-	-	-	-	0.63	13.49	501.59	555.33	-	555.33
State De- partment for Energy	8,739.00	-	25.59	-	12,610.01	106.17	386.79	-	21,867.56	1,071.38	20,796.17
State Department for Livestock Develop- ment	3,876.09	12.00	20.90	-	121.92	205.11	13.11	392.05	4,641.18	2,200.00	2,441.18
State Department for the Blue Economy and Fish- eries	-	5.73	-	-	310.58	37.32	1,202.83	421.39	4,975.76	-	2,997.91
State De- partment for Crop Devel- opment	14,000.00	179.56	8.58	-	1,049.42	824.63	316.00	12,076.81	28,455.00	923.15	27,531.85
State De- partment for Coopera- tives	900.00	15.71	-	-	-	1.00	5.00	-	937.88	-	937.88
State De- partment for Trade	50.00	-	-	-	-	-	-	-	50.00	-	50.00
State De- partment for Industry	714.06	-	-	-	14.06	-	279.47	4,516.77	5,524.36	-	5,524.36

MINISTRY/ STATE DEPART- MENT	Capital Transfers	Construc- tion of Non-res- idential Building	Refur- bish- ment of Buildings/ Infra- structure	Construc- tion of Residen- tial (In- cluding Hostels.)	Con- struction and Civil Works	Purchase of Spe- cialized Plant, Equip- ment and Machin- ery	Pre-Fea- sibility and Ap- praisal Studies	Other Expenses	Gross Expendi- ture	(A-I-A)	Net Expen- diture
State De- partment for Micro, Small and Medium Enterprises Develop- ment	5,961.97	-	-	-	-	-	-	-	5,961.97	-	5,961.97
State De- partment for Investment Promotion	1,256.50	-	-	-	-	-	-	-	1,256.50	-	1,256.50
State De- partment for Labour and Skills Devel- opment	15.00	210.80	-	-	-	6.66	8.22	101.62	342.30	-	342.30
State Department for Social Protection and Senior Citizen Affairs	302.34	-	-	-	-	-	-	1,278.72	1,581.06	-	1,581.06
State De- partment for Mining	-	-	12.52	-	-	306.30	3.97	-	322.80	-	322.80
State De- partment for Petroleum	297.50	-	-	-	-	414.30	563.31	342.20	1,617.31	-	1,617.31
State De- partment for Tourism	50.00	-	-	-	-	-	-	-	50.00	-	50.00
State De- partment for Wildlife	328.25	-	245.36	-	-	-	-	69.77	643.39	55.31	588.08
State De- partment for Gender and Affirmative Action	3,310.73	-	-	-	-	-	-	178.69	3,489.42	-	3,489.42
State Department for Public Service	268.00	52.00	6.00	70.00	-	173.41	11.75	250.64	831.80	250.64	581.16
The State Law Office	31.94	-	-	-	-	-	-	-	31.94	-	31.94
The Judicia- ry Fund	-	174.34	-	-	-	405.11	203.00	12.63	795.08	-	795.08
Ethics and Anti-Cor- ruption Commission	-	-	48.37	-	-	-	-	-	48.37	-	48.37
Office of the Director of Public Pros- ecutions	-	24.89	-	-	-	-	2.50	-	27.39	-	27.39

MINISTRY/ STATE DEPART- MENT	Capital Transfers	Construc- tion of Non-res- idential Building	Refur- bish- ment of Buildings/ Infra- structure	Construc- tion of Residen- tial (In- cluding Hostels.)	Con- struction and Civil Works	Purchase of Spe- cialized Plant, Equip- ment and Machin- ery	Pre-Fea- sibility and Ap- praisal Studies	Other Expenses	Gross Expendi- ture	(A-I-A)	Net Expen- diture
State De- partment for Environ- ment and Climate Change	-	-	-	-	1.53	30.79	-	621.07	653.38	-	653.38
State De- partment for Forestry	2,457.21	-	-	-	-	-	-	-	2,457.21	401.92	2,055.29
National Land Com- mission	-	-	-	-	-	58.38	-	-	58.38	-	58.38
Indepen- dent Elec- toral and Boundaries Commission	-	52.10	-	-	-	-	-	-	52.10	-	52.10
Parliamen- tary Joint Services	-	599.62	88.63	-	-	661.91	-	-	1,350.16	-	1,350.16
Public Service Commission	-	-	25.69	-	-	-	-	-	25.69	-	25.69
Teachers Service Commission	320.09	13.47	12.30	-	-	-	-	-	345.86	12.13	333.73
Auditor General	-	-	-	-	-	-	-	-	-	-	-
National Gender and Equality Commission	-	-	-	-	-	-	-	-	-	-	-
Total	273,037.42	4,336.30	2,676.26	790.41	22,850.73	6,776.68	7,038.07	51,239.38	368,786.44	54,474.47	312,334.13

Source: MDAs

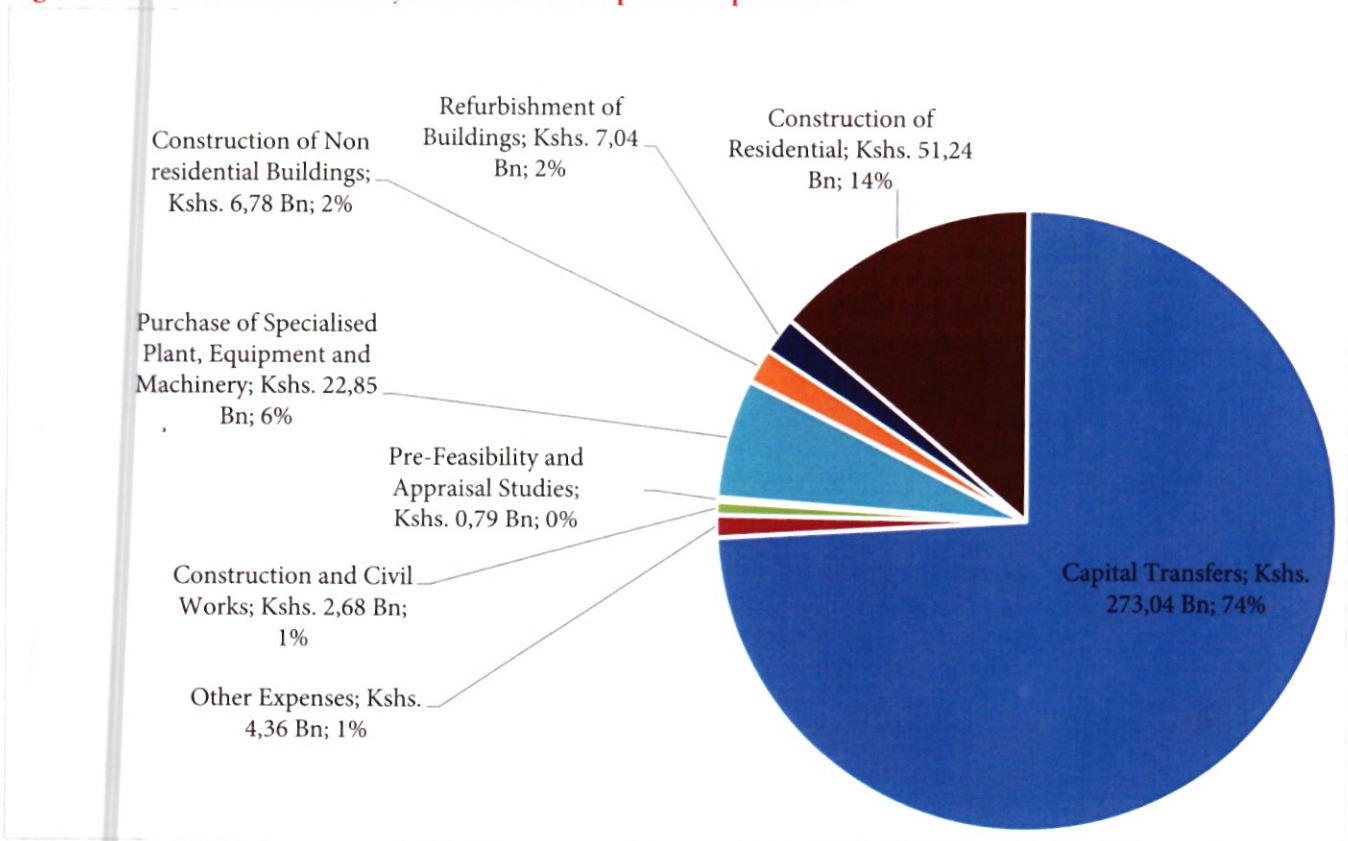
An analysis of MDAs' development expenditure by economic classifications shows that the highest expenditure by category was on Capital Transfers by MDAs at Kshs.273.04 billion, representing 74 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs), which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report (see Annex II referenced on page. 123).

Other budget items with significant expenses included Construction and Civil Works at Kshs.22.85 billion and the Purchase of Specialised Plant, Equipment, and Machinery at Kshs.6.78 billion, representing 6 percent and 2 percent, respectively.

Further analysis shows that the State Department for Roads had the highest Capital Transfers at Kshs.45.17 billion, representing 17 per cent of the total Capital Transfers, followed by the State Department for Economic Planning at Kshs.43.62 billion, which represented 16 per cent of the total capital transfers.

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

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure



Source: MDAs and National Treasury

Overall, the Capital Transfers constituted 74 per cent of all development expenditure during the reporting period.

3.4.4 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2023/24, the gross allocation to ministerial recurrent expenditure amounted to Kshs.1.56 trillion, revised to Kshs.1.68 trillion in Supplementary Estimates I. The FY 2023/24 allocation is an increase compared to Kshs.1.50 trillion allocated in FY 2022/23. The gross recurrent expenditure by MDAs in the first nine months of FY 2023/24 was Kshs.1.15 trillion, representing 68 per cent of the revised gross recurrent budget, compared to Kshs.991.78 billion (66 per cent) recorded in a similar period FY 2022/23.

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

Ministry/Department/Agency	Use of Goods and Services															Subsidies				Grants and Other Transfers				Acquisition of Non-Financial Assets	Gross Expenditure (A-1-A)	Net Expenditure			
	Compensation to Employees	Utilities, Supplies and Services	Communication, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non Residential	Training	Hospitality	Specialised Materials and Supplies	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise	Social Security Benefits (Kshs. Billion)	Grants and Other Transfers	Grants and Other Transfers to International Organizations	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief				Acquisition of Financial Assets		
																												Grants and Other Transfers	Grants and Other Transfers
State Department for Higher Education and Research	187.68	6.02	8.65	47.32	6.29	2.35	58.35	8.10	19.29	2.23	7.65	6.64	-	10.70	11.32	11.43	-	-	-	-	-	71,576.97	-	-	36,621.00	9.06	108,601.05	45,257.94	63,343.11
State Department for Basic Education	3,202.92	-	1.60	43.31	0.76	0.72	16.21	0.17	3.85	-	8.09	4.84	-	11.81	19.21	9,350.74	61,591.10	-	-	-	-	15,592.42	-	-	-	-	89,847.77	-	89,847.77
The National Treasury	2,563.47	41.00	20.07	132.46	55.06	7.42	37.43	70.19	273.64	1.69	7.15	3.71	2,070.47	52.93	2.92	12,614.50	-	-	12.90	-	6,169.30	33,730.96	450.77	-	112.41	58,430.45	6,169.30	61,600.00	
State Department of Economic Planning	317.57	0.70	3.37	41.39	1.45	0.28	22.94	6.50	17.89	2.41	4.42	0.65	-	4.15	8.21	18.83	-	-	1.11	-	-	2,031.47	-	-	234.32	2,717.66	-	2,717.66	
State Department for Medical Services	6,564.50	44.22	1.72	93.99	1.71	4.78	0.67	304.87	17.90	274.84	7.30	92.19	-	14.44	32.11	166.69	-	-	-	-	26,919.60	53.40	-	-	-	34,594.93	-	34,594.93	
State Department for Public Health and Professional Standards	4,840.75	1.73	4.37	52.99	2.85	8.42	-	103.07	36.52	53.66	8.94	1.61	-	12.95	14.02	120.02	-	-	-	-	4,892.89	-	251.61	-	44.84	10,451.25	0.95	10,450.30	
State Department for Roads	868.00	6.70	0.14	1.25	0.36	0.07	-	0.04	1.17	19.67	0.20	1.81	-	2.83	0.00	115.76	-	-	-	-	38,864.29	-	-	-	7.99	39,890.28	38,864.29	1,025.99	
State Department of Transport	138.34	9.20	3.12	22.52	8.44	4.11	2.16	5.58	8.88	15.38	0.85	2.08	-	7.04	11.59	14.14	-	-	-	-	-	2,297.65	-	-	13.96	2,565.06	-	2,565.06	
State Department for Shipping and Maritime Affairs	85.19	-	2.16	10.61	4.05	3.35	25.56	7.56	5.42	2.91	0.60	2.73	-	2.93	7.38	20.56	-	-	0.74	-	-	1,448.62	-	-	30.13	1,660.51	1,297.50	363.01	
State Department for Housing and Urban Development	674.49	4.83	0.64	18.84	7.34	6.62	127.63	2.08	7.97	3.70	4.30	2.33	-	5.80	8.03	72.79	-	-	4.99	-	-	-	-	-	-	952.39	43.00	909.39	
State Department for Public Works	549.25	8.02	0.86	9.53	0.16	0.45	58.77	1.35	4.25	4.87	1.18	11.05	-	3.75	3.38	46.48	-	-	-	-	-	1,065.00	-	-	0.92	1,769.28	10.78	1,758.51	
State Department for Irrigation	149.99	2.12	0.56	12.25	3.85	0.12	-	4.65	4.82	0.90	3.08	-	-	1.80	9.35	-	-	-	-	-	-	599.25	-	-	2.27	795.01	-	795.01	
State Department of Water and Sanitation	384.02	3.61	-	5.86	1.77	0.35	-	-	1.81	0.18	0.14	0.13	-	-	17.59	-	-	-	-	-	-	1,977.23	-	-	-	2,393.42	-	2,393.42	
State Department for Lands and Physical Planning	2,045.92	56.33	9.17	61.14	-	0.21	241.66	12.73	74.26	77.95	6.35	0.92	-	7.55	62.80	24.65	-	-	-	-	-	-	-	-	-	2,681.65	262.44	2,419.21	
State Department for Information Communications Technology and Digital Economy	191.72	-	3.01	20.06	2.47	0.25	85.22	4.03	6.26	0.33	4.60	0.78	-	1.19	4.97	-	-	-	0.59	-	1,439.96	-	-	-	7.91	1,773.33	696.02	1,090.22	
State Department for Broadcasting and Telecommunications	314.62	1.42	7.95	46.08	2.03	616.65	23.59	2.11	21.42	2.08	3.57	2.62	-	1.23	9.47	-	2,417.04	-	2.65	-	-	-	-	-	35.13	3,509.68	292.72	3,216.96	
State Department for Sports	142.93	-	1.93	11.30	3.66	0.83	26.83	1.89	5.46	2.47	2.21	0.99	-	2.01	4.08	3.33	-	-	0.55	-	737.47	-	-	-	-	947.94	-	947.94	

Ministry/Department/ Agency	Use of Goods and Services													Subsidies				Grants and Other Transfers				Acqui- sition of Non-Fi- nancial Assets	Gross Ex- penditure	Net Expen- diture
														Social Security Benefits (Kshs. Billion)		Grants and Other Transfers		Current Transfers (Grants and Others)		Other Transfers and Emergency Relief				
	Utilities, Supplies and Services	Communication, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Specialised Materials and Supplies	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise	Grants and Other Transfers to international Organizations	Grants and Other Transfers to Others	Government Units				
State Department for Culture and Heritage	144.96	1.83	2.44	21.96	2.55	(0.97)	15.95	4.24	12.74	0.04	1.47	-	0.02	6.40	2.55	-	0.31	1,372.33	-	-	1,588.83	0.15	1,588.68	
State Department for Youth Affairs and the Arts	541.16	6.92	3.55	28.63	4.46	3.76	59.89	7.47	14.10	15.41	3.26	2.62	7.16	4.83	12.85	-	-	-	1,270.26	-	4.17	1,990.49	-	1,990.49
State Department for Energy	238.25	8.94	3.70	25.33	2.06	0.98	-	3.63	21.77	1.00	3.11	2.82	5.70	18.11	6.36	-	-	-	1,247.43	-	21.36	1,610.56	-	1,610.56
State Department for Livestock Development	1,021.38	30.38	3.78	38.22	10.77	3.60	56.60	11.03	10.36	223.96	8.47	1.28	13.36	10.75	93.16	-	-	-	464.25	-	163.55	2,164.97	-	2,164.97
State Department for the Blue Economy and Fisheries	170.97	-	0.32	5.03	1.58	0.18	17.24	2.70	1.34	18.71	2.41	0.14	1.17	1.98	27.71	-	-	-	1,492.73	-	11.82	1,756.05	39.35	1,716.70
State Department for Crop Development	541.37	6.36	3.31	10.24	-	0.83	20.99	4.33	4.07	1.18	0.67	7.61	2.76	0.53	85.83	-	1.27	8,514.23	-	0.70	9,206.27	2.84	9,203.43	
State Department for Cooperatives	187.66	-	3.18	35.28	3.83	39.88	56.11	13.71	18.45	3.18	1.78	0.74	5.16	6.42	28.80	-	-	-	781.15	-	22.20	1,207.54	770.06	437.47
State Department for Trade	445.47	4.11	2.18	37.27	36.44	6.52	148.16	6.97	17.75	7.86	4.75	0.30	7.80	8.60	83.21	-	0.21	1,438.00	-	4.70	2,280.23	1,016.36	1,263.87	
State Department for Industry	301.23	0.20	1.85	31.62	8.58	0.30	49.38	1.99	15.70	0.36	3.38	0.70	4.22	8.83	36.07	-	2.21	1,423.30	-	69.43	1,959.36	14.34	1,945.02	
State Department for Micro, Small and Medium Enterprises Development	50.51	1.71	2.49	16.57	7.68	0.72	3.00	1.49	14.55	-	0.66	0.65	3.07	2.05	6.27	-	-	916.70	-	37.22	1,065.33	-	1,065.33	
State Department for Investment Promotion	47.33	-	3.66	43.52	25.74	4.21	13.10	5.47	8.16	0.41	1.47	0.60	5.99	3.90	18.09	-	-	-	458.02	-	94.63	734.32	-	734.32
State Department for Labour and Skills Development	718.88	9.25	12.95	109.77	53.32	4.42	210.68	24.94	60.33	3.58	4.17	3.18	12.22	13.29	17.06	-	-	-	1,846.51	4.16	15.77	3,125.10	1,849.33	1,275.77
State Department for Social Protection and Senior Citizen Affairs	1,330.06	32.16	13.97	104.60	6.69	26.13	18.97	9.64	47.27	176.27	16.85	1.91	16.20	37.44	235.76	-	-	1,299.43	19,133.92	-	6.74	22,514.01	34.28	22,479.73
State Department for Mining	285.24	7.63	10.20	241.34	10.37	1.88	3.63	18.05	18.93	17.87	23.20	8.81	37.37	54.07	68.37	-	-	252.00	-	-	186.53	9.33	1,236.18	
State Department for Petroleum	157.88	1.91	0.79	5.45	0.52	0.30	37.85	-	2.16	0.81	0.38	0.23	1.32	1.66	3.59	-	-	-	-	-	0.56	37,760.27	-	37,760.27
State Department for Tourism	143.66	2.69	0.79	16.50	9.99	0.58	36.32	2.60	4.59	3.20	1.77	0.65	1.25	2.00	10.79	-	-	451.97	-	2.62	691.96	-	691.96	
State Department for Wildlife	97.03	-	0.68	12.17	4.17	0.13	42.25	1.72	2.73	0.72	0.66	0.06	0.81	1.49	585.56	-	-	-	6,384.82	-	12.91	7,347.90	5,000.37	2,317.53

Ministry/ Department/ Agency	Use of Goods and Services											Subsidies				Grants and Other Transfers				Acquisition of Non-Financial Assets	Gross Expenditure (A1-A)	Net Expenditure					
	Compensation to Employees	Utilities, Supplies and Services	Communication, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Specialised Materials and Supplies	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise	Social Security Benefits (Kshs. Billion)				Grants and Other Transfers	Grants and Other Transfers to international Organizations	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief	
State Department for Gender and Affirmative Action	210.20	-	1.42	19.06	7.22	0.51	30.69	3.53	20.25	0.19	1.13	0.43	-	824.16	2.77	13.04	-	-	-	-	-	503.46	-	27.98	1,666.03	66.89	1,599.14
State Department for Public Service	2,623.10	38.12	87.70	126.57	7.62	9.58	202.84	32.57	55.48	26.14	8.05	80.40	96.86	44.12	13.97	92.54	-	-	22.93	-	-	9,602.09	28.58	-	13,227.56	1,639.44	11,588.12
State Department for East African Community	226.40	-	4.85	91.22	154.73	2.39	64.27	1.76	38.22	0.19	5.93	0.99	-	8.23	12.28	6.65	-	-	-	-	-	-	-	73.55	691.65	-	691.65
The State Law Office	1,366.93	10.78	2.82	155.93	53.31	2.08	98.30	21.05	28.28	7.04	6.71	4.39	-	46.06	10.62	36.08	-	-	3.56	-	-	1,852.02	-	170.68	3,876.65	389.90	3,486.75
The Judiciary	10,353.82	85.82	269.97	1,029.85	166.06	50.89	145.63	36.37	439.20	72.07	115.71	52.06	1,254.86	181.23	194.24	429.48	-	-	142.20	-	-	-	-	306.92	15,326.40	-	15,326.40
Ethics and Anti-Corruption Commission	1,852.73	-	4.85	91.22	154.73	2.39	64.27	1.76	38.22	0.19	5.93	0.99	-	8.23	12.28	674.64	-	-	-	-	-	-	-	73.55	2,985.97	-	2,985.97
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,096.81	-	-	31,096.81	-	31,096.81
Office of the Director of Public Prosecutions	2,006.09	11.16	55.15	97.48	46.53	5.51	193.58	56.45	72.29	0.94	19.40	10.46	351.54	47.64	26.13	43.73	-	-	-	-	-	-	-	-	3,044.07	-	3,044.07
Office of the Registrar of Political Parties	165.11	2.50	2.00	31.12	4.18	1.55	38.41	10.84	10.33	0.41	0.50	0.03	31.39	3.94	5.00	12.39	-	-	-	-	-	608.30	-	30.24	958.24	-	957.86
Witness Protection Agency	266.72	0.43	1.41	-	-	0.15	16.93	0.50	2.04	-	2.55	0.74	31.09	1.00	1.66	205.31	-	-	-	-	-	-	20.00	0.25	550.77	-	550.77
State Department for Environment and Climate Change	857.70	20.68	14.76	5.51	3.86	1.72	59.03	4.48	18.63	28.87	1.60	4.26	-	3.34	4.43	189.70	-	-	11.12	-	-	1,062.50	-	-	2,292.19	-	2,292.19
State Department for Forestry	73.55	-	0.29	8.90	5.87	1.14	13.66	1.75	4.64	-	-	7.49	-	5.18	3.53	2,618.24	-	-	1.25	-	-	3,652.25	-	3.00	6,400.75	399.26	6,001.49
Kenya National Commission on Human Rights	240.90	-	8.02	21.04	0.79	1.39	53.47	3.78	1.68	-	3.00	1.55	39.56	1.33	3.85	4.30	-	-	4.99	-	-	-	-	-	389.65	-	389.65
National Land Commission	681.24	3.54	1.52	11.16	1.01	1.12	90.09	3.66	4.49	-	1.12	0.06	108.38	1.38	3.35	88.45	-	-	-	-	-	-	36.60	11.41	1,048.58	-	1,048.58
Independent Electoral and Boundaries Commission	1,875.14	9.99	15.95	62.76	1.91	3.87	204.37	12.33	10.48	0.00	13.42	2.55	0.00	7.08	37.69	1,169.84	-	-	9.93	-	-	-	-	1.99	3,439.28	0.63	3,438.65
Parliamentary Service Commission	392.63	0.85	6.02	54.53	85.54	10.26	-	22.80	11.20	0.58	8.49	0.71	-	5.65	5.73	1.18	-	-	-	-	-	-	-	45.21	651.38	-	651.38
National Assembly	8,234.73	-	3.21	3,496.38	1,301.90	62.33	76.35	108.91	193.12	35.04	33.58	99.68	-	41.12	21.77	2,073.78	-	-	-	-	-	79.31	-	211.65	16,084.27	-	16,084.27
Parliamentary Joint Services	1,771.40	44.59	14.86	262.14	332.70	25.33	234.69	211.89	80.44	24.06	5.15	70.36	546.13	93.90	4.95	785.13	-	-	1.37	-	-	-	-	81.50	4,590.57	0.07	4,590.50

Ministry/ Department/ Agency	Compensation to Employees	Use of Goods and Services													Subsidies				Grants and Other Transfers				Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Gross Ex- penditure	(A)-(A)	Net Expen- diture	
		Utilities, Supplies and Services	Communication, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non-Resi- dential	Train- ing	Hospit- ality	Spe- cialised Materials Supplies	Main- tenance Expens- es- Motor Vehicles	Main- tenance Expens- es- Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enter- prise	Social Security Benefits (Kshs. Billion)	Grants and Other Transfers to Inter- national Organi- zations	Grants and Other Transfers to Others	Current Transfers (Grants and Others Transfer to Others Govern- ment Units)						Other Trans- fers and Emer- gency Relief
Senate	2,642.27	-	1,068.23	592.29	40.19	1.43	163.06	65.37	15.95	21.50	15.94	-	12.69	22.48	554.33	-	-	-	20.87	7.55	40.00	-	-	85.09	5,368.24	1.00	5,368.24	
Judicial Service Commission	167.25	-	74.87	36.48	10.11	32.12	126.77	77.68	-	6.77	0.18	-	5.51	7.77	24.38	-	-	-	-	-	-	-	-	31.47	611.50	-	611.50	
The Commission on Revenue Allocation	141.17	1.60	21.51	-	6.15	46.21	0.44	4.05	-	7.57	0.23	26.14	2.13	12.77	27.43	-	-	-	-	-	-	-	-	83.19	383.16	-	383.16	
Public Service Commission	1,746.30	9.75	54.51	30.62	51.99	8.81	19.41	63.11	3.57	12.03	3.90	90.70	11.34	10.73	18.12	-	-	-	3.62	-	-	-	2.25	71.96	2,231.77	7.17	2,224.61	
Salaries and Remem- eration Commission	212.98	-	11.24	-	3.28	27.54	21.00	12.71	-	4.12	11.62	3.13	1.08	8.51	5.91	-	-	0.11	-	-	-	-	-	1.64	334.74	-	334.74	
Teachers Service Commission	251,210.93	22.65	39.81	0.61	9.13	35.63	800.20	14.85	1.25	22.69	8.94	165.91	8.83	43.24	30.52	-	-	-	-	-	-	-	-	159.02	252,589.32	437.00	252,152.32	
National Police Service Commission	424.68	1.94	11.31	-	0.31	71.41	1.91	9.13	0.71	5.07	0.45	77.57	1.00	4.63	86.05	-	-	-	-	-	-	-	36.00	109.70	843.70	-	843.70	
Auditor General	3,582.90	3.89	551.91	62.08	10.87	144.21	70.68	70.09	0.01	24.00	168.03	374.39	29.52	61.03	38.84	-	-	-	-	-	-	-	78.08	236.56	5,574.32	216.13	5,358.18	
Controller of Budget	277.76	-	12.99	1.13	23.08	8.11	6.63	3.45	0.04	0.84	0.18	0.62	1.80	2.04	12.05	-	-	3.51	-	-	-	-	-	2.93	359.40	-	359.40	
The Commission on Administrative Justice	302.04	2.04	22.47	17.54	0.78	43.21	2.45	9.35	-	1.53	0.36	30.01	2.63	3.90	3.48	-	-	7.66	-	-	-	-	-	14.35	470.46	463.06	7.40	
National Gender and Equality Commission	204.54	1.27	15.05	9.77	0.30	29.36	5.65	1.29	-	1.18	0.02	35.93	0.60	2.20	17.03	-	1.07	-	-	-	-	-	-	0.64	325.94	-	325.94	
Independent Policing Oversight Authority	452.40	1.48	41.54	1.43	4.36	53.60	4.85	13.09	-	13.10	1.67	70.24	7.77	20.52	23.37	-	-	23.80	-	-	-	-	20.00	4.49	767.06	-	767.06	
Total	438,176.98	2,352.81	12,330.98	5,850.99	1,186.78	6,605.67	2,898.31	4,667.80	7,937.54	1,425.71	1,240.08	13,888.30	2,145.34	2,856.17	57,270.60	64,008.15	37,655.78	377.83	169,924.08	7,739.69	258,870.35	7,630.06	37,149.13	5,668.26	1,149,070.41	109,361.64	1,039,708.76	

Source: MDAs and National Treasury

This report disaggregated ministerial recurrent expenditures into Compensation to Employees, Use of Goods and Services, Grants, Subsidies, Social benefits, and Acquisition of Fixed and Non-fixed Assets. It also annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations (see Annex IV referenced on page 137).

3.4.5 Compensation to Employees

Compensation to Employees includes basic salaries for permanent employees, wages for temporary employees, and personal allowances paid as part of the salary, among other payments to staff. The total expenditure under compensation to employees was Kshs.436.18 billion, representing 38 percent of the ministerial gross recurrent spending. However, this excludes expenditure for National Intelligence Services and Kenya Defence Forces, both under the National Security Sector. The percentage exceeds the ceiling allowed in the PFM Act of 35 percent of the total revenues.

3.4.6 Use of Goods and Services

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

In the first nine months of FY 2023/24, Traveling expenditure amounted to Kshs.18.18 billion, compared to Kshs.14.07 billion recorded in a similar period FY 2022/23. This comprised domestic travel at Kshs.12.33 billion and Kshs.5.85 billion on foreign travel. Expenditure on insurance was Kshs.13.89 billion, and Specialised materials and supplies were Kshs.7.94 billion, rent and rates on non-residential buildings were Kshs.6.61 billion, while hospitality was Kshs.4.68 billion.

3.4.7 Grants

Grants by the MDAs may be in the form of Grants and other transfers, Current Transfers, and emergency relief, which are meant to complement activities and mandates executed on behalf of the parent ministry. In the first nine months of FY 2023/24, the total grants reported by MDAs amounted to Kshs.444.16 billion, representing 38 per cent of the MDAs' gross recurrent expenditure. Grants comprise of:

- i. **Grants and other transfers-** The total expenditure reported by MDAs was Kshs.169.92 billion, with the Ministry of Defence reporting the highest transfers of Kshs.109.87 billion, followed by the State Department for Roads at Kshs.38.86 billion.*
- ii. **Current transfers (Grants and transfers to other Government Units)-** The expenditure by MDAs was Kshs.258.87 billion, with the State Department for Higher Education and Research reporting the highest at Kshs.71.58 billion, followed by the State Department for The National Treasury at Kshs.33.73 billion.*
- iii. **Other transfers and Emergency Relief-** The total expenditure by MDAs was Kshs.7.63 billion, with the State Department for the ASALs and Regional Development reporting the highest transfer of Kshs.4.62 billion, followed by the State Department for Foreign Affairs at Kshs.1.95 billion.*

3.4.8 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first nine months of FY 2023/24, the total Subsidies reported by MDAs amounted to Kshs.101.66 billion, representing 9 percent of the gross recurrent expenditure. The State Department for Basic Education issued subsidies amounting to Kshs.61.59 billion to public entities, while the State Department for Petroleum issued subsidies amounting to Kshs. 37.54 billion to Private Entities.

3.4.9 Social Benefits

This category includes government pensions and retirement benefits, Social Security benefits, Employer social benefits, and Gratuities. MDAs reported a total expenditure of Kshs.377.83 million in the first nine months of FY 2023/2024. The Judiciary recorded the highest Social Benefits at Kshs.142.20 million.

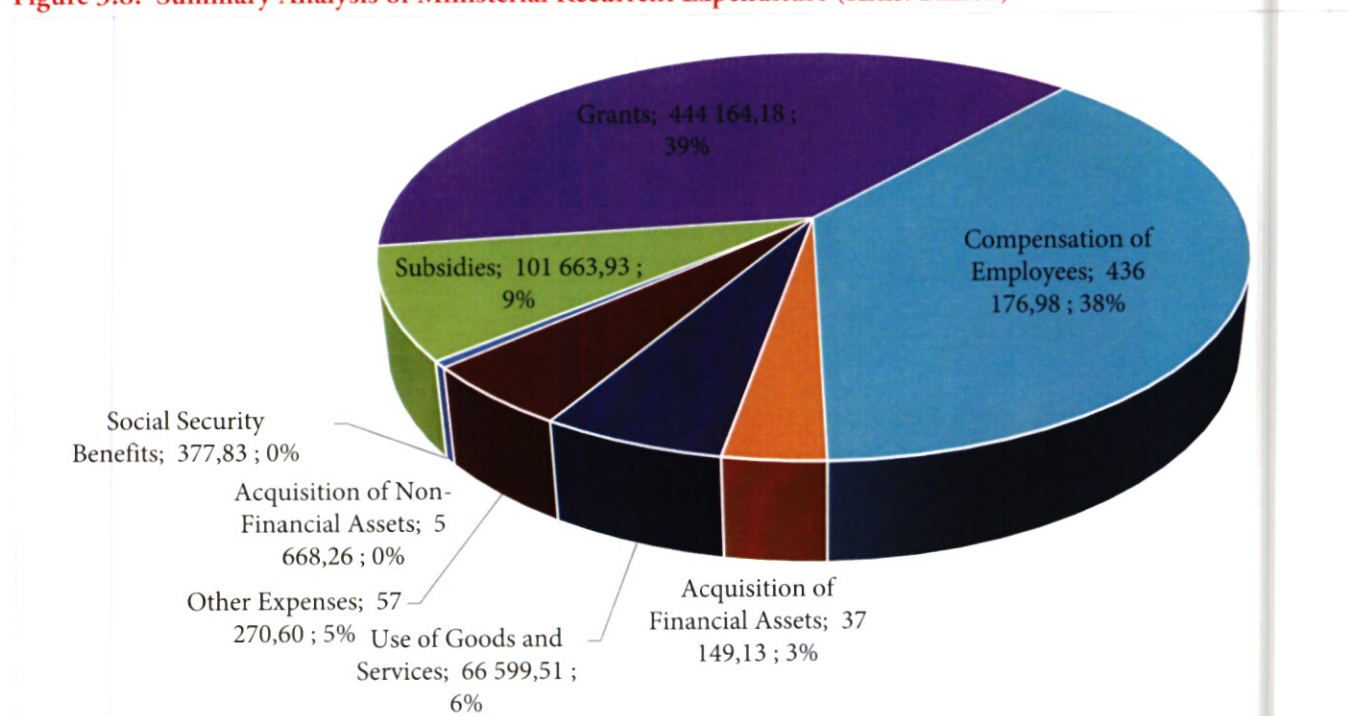
3.4.10 Acquisition of Financial Assets

This category includes domestic loans to other levels of government, domestic loans to financial institutions, domestic loans to individuals and households, domestic lending, and on-lending. MDAs reported a total expenditure of Kshs.37.15 billion in the first nine months of FY 2023/2024. The State Department for Higher Education and Research recorded the highest at Kshs.36.62 billion, followed by the Judiciary at Kshs.306.92 million.

3.4.11 Acquisition of Non-Financial Assets

This category includes refurbishing buildings, purchasing vehicles and other transport equipment, furniture and general equipment, and purchasing specialised plant equipment and machinery. MDAs reported a total expenditure of Kshs.5.67 billion under the category. The National Police Service recorded the highest at Kshs.868.85 million, followed by the State Department for State House at Kshs.827.44 million. Figure 3.8 shows the composition of MDAs' recurrent expenditure in the first nine months of FY 2023/24.

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



Source: MDAs and National Treasury

3.5. Pending Bills for National Government

The outstanding National government pending bills as of 31 March 2024 amounted to Kshs.486.80 billion, compared to Kshs.529.53 billion reported as of 31 March 2023. This comprised Kshs.405.28 billion (83 per cent) for State Corporations (compared to Kshs.450.24 billion) and Kshs.81.51 billion (16 per cent) for MDAs (compared to Kshs.79.29 billion recorded in a similar period FY 2022/23, respectively). Table 3.11 presents a summary of pending bills as of 31st March 2024.

Table 3.11: National Government Pending Bills Summary

CATEGORY	31 st March 2024	30 th June 2023	Change Increase/ (Decrease)	Overall Change in %
Kshs				
a) MDAs				
Recurrent	63,027,944,397	86,974,748,826	(23,946,804,429)	(38)
Development	18,486,431,692	28,265,786,657	(9,779,354,965)	(53)
Sub-Total*	81,514,376,089	115,240,535,483	(33,726,159,394)	(41)
b) State Corporations (SC)/State Owned Enterprises (SOEs/SAGAs				
Recurrent				
Pay as you Earn	20,059,092,181	20,158,407,897	(99,315,716)	(1)
National Social Security Fund	495,609,065	182,522,530	313,086,535	63
National Hospital Insurance Fund	76,771,282	33,887,484	42,883,798	56
Unremitted Sacco Deductions	2,618,869,186	2,504,095,407	114,773,779	4
Unremitted Staff Loan Deductions	2,532,496,852	1,781,223,777	751,273,075	30
Pension Arrears	35,646,829,561	46,806,796,510	(11,159,966,948)	(31)
Others	62,906,892,097	85,595,784,996	(22,688,892,899)	(36)
Consumables and General Supplies	39,280,086,789	31,072,554,614	8,207,532,174	21
Subtotal (Recurrent)	163,616,647,013	188,135,273,215	(24,518,626,202)	(15)
Contractors/Projects (Development)	241,665,811,918.9	255,460,724,633	(13,794,912,715)	(6)
Sub-Total	405,282,458,932	443,595,997,848	(38,313,538,917)	(10)
Total (National Government)	486,796,835,021	558,836,533,331	(72,039,698,311)	(15)

Source: *The National Treasury*

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

MDAs' pending bills are mainly historical, comprising Kshs.63.02 billion (77 per cent) for ministerial recurrent expenditure and Kshs.18.49 billion (23 per cent) for ministerial development expenditure. In the first nine months of FY 2023/24, the amount paid for pending bills by MDAs was Kshs.33.42 billion, comprising Kshs.23.65 billion for recurrent and Kshs.9.77 billion for development expenditure. Ineligible pending bills amounted to Kshs.299.87 million, comprising Kshs.294.06 million for ministerial recurrent and Kshs.5.81 million for ministerial development expenditure (Annex V shows pending bills for MDAs referenced on page 152.)

The SC/SOEs/SAGAs pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for Local Authorities Pension Trust. The highest percentage of the State Corporations' recurrent pending bills (Kshs.39.28 billion) was for Consumables and General supplies. Further, the category of pending bills with the highest increase under State Corporations was the National Social Security Fund, which increased by 63 per cent from Kshs.182.52 million as of 30th June, 2023, to Kshs.495.61 million as of 31st March 2024. Pending bills under the State Corporations recording a decrease was pension arrears with a decline of 31 per cent from Kshs.46.81 million as of 30th June 2023 to Kshs.35.65 million as of 31st March 2024 (Annex VI shows pending bills for State Corporations/ State Owned Enterprises/ SAGAs referenced on page 157.)

4. BUDGET PERFORMANCE BY SECTOR

4.1. Introduction

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

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

4.2. Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

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

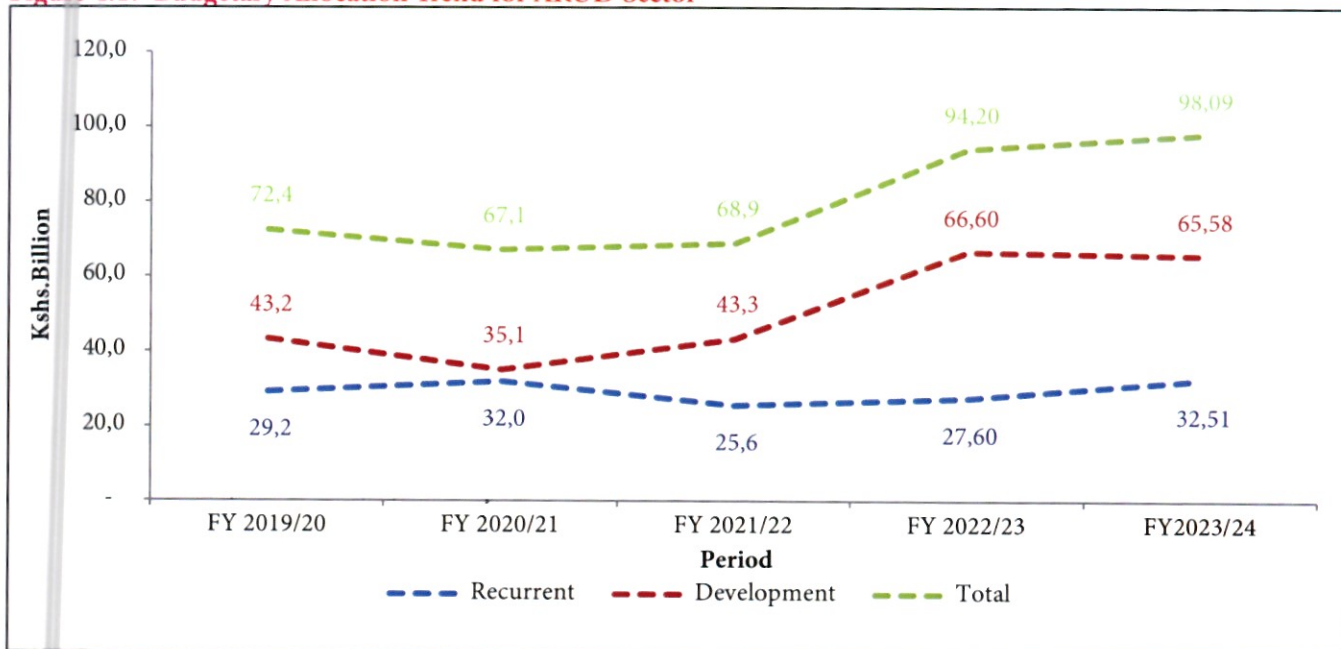
The Sector is a significant player in the delivery of national development agendas, namely, Kenya Vision 2030, the government plan –the Bottom-Up Economic Transformation Agenda (2022-27), the Sustainable Development Goals (SDGs) and the Agricultural Sector Transformation and Growth Strategy among other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

4.2.2 Budget Performance for ARUD Sector

The budget allocated to the ARUD sector for the FY 2023/24 was Kshs.87.94 billion, revised to Kshs.98.09 billion in Supplementary Estimates I, compared to the Kshs.98.68 billion allocated in the FY 2022/23. This amount represents 2 per cent of the revised gross national budget of Kshs.4.54 trillion and 4 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation included Kshs.65.58 billion (67 per cent) for development activities and Kshs.32.51 billion (33 per cent) for recurrent expenditure. The State Department for Crop Development recorded the highest budgetary allocation of Kshs.60.41 billion (62 per cent of the Sector's budget), while the National Land Commission had the lowest budgetary allocation of Kshs.1.60 billion (2 per cent of the Sector's allocation).

The high allocation to the State Department for Crop Development is due to its vital role in agricultural policy and research management, National food policy, strategic food reserves, crop development, phytosanitary services, international standard compliance, agricultural farmers' training, agricultural land resources inventory and management. Figure 4.1 shows the trend of budgetary allocation for the ARUD sector for FY 2019/20 to FY 2023/24.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

The total exchequer issues to the ARUD sector amounted to Kshs.56.26 billion, representing 71 percent of the Sector's revised net estimates. This amount comprised Kshs.41.04 billion for development expenditures, representing 72 percent of the revised development net estimates, and Kshs.15.22 billion for recurrent activities, representing 70 percent of recurrent revised net estimates. Table 4.1 The ARUD sector analysis of exchequer issues and expenditures in the first nine months of FY 2023/24.

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

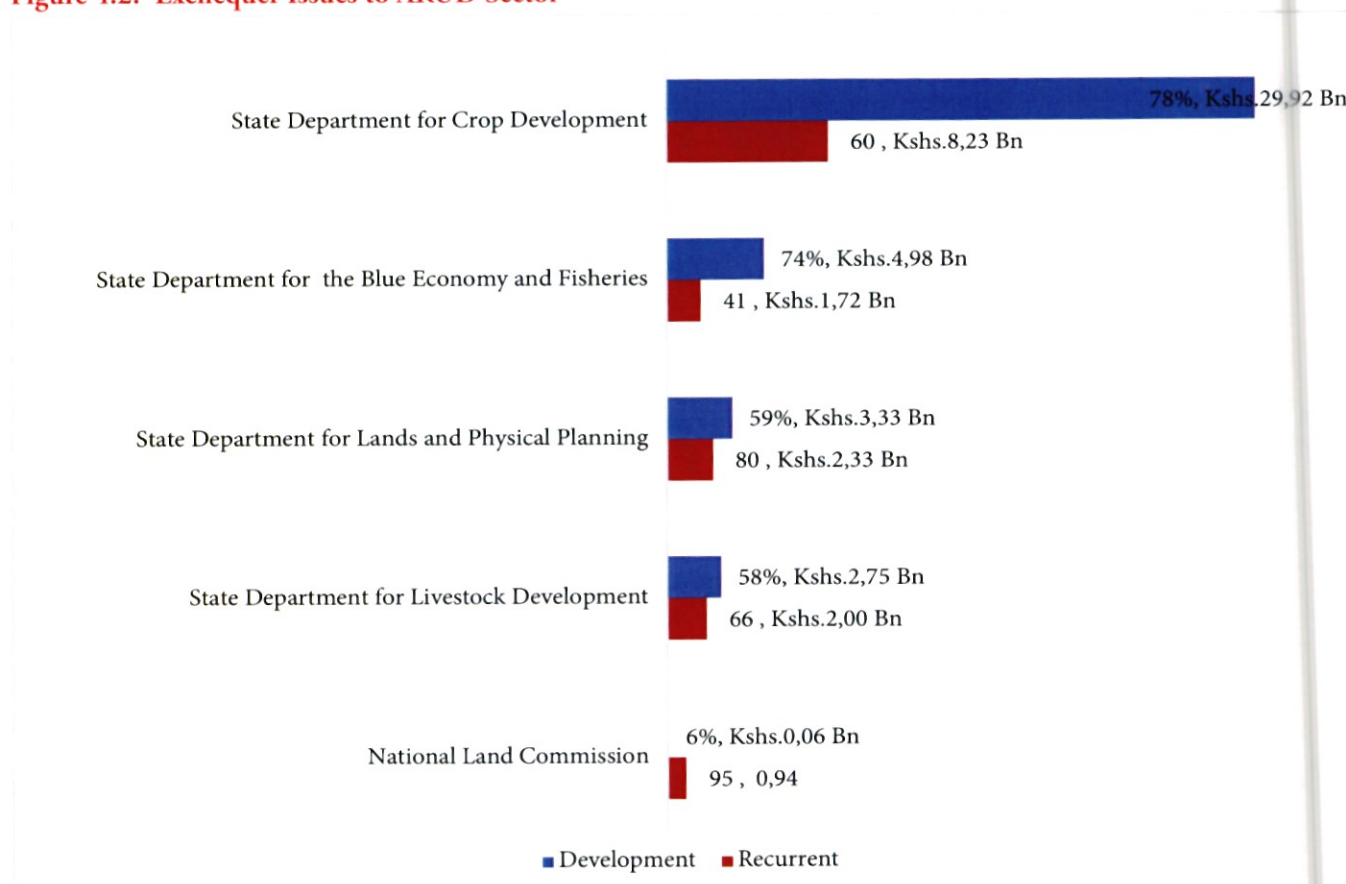
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Lands and Physical Planning	5.40	4.90	3.33	3.93	68	73	3.89	3.38	2.33	2.68	69	69
State Department for Livestock Development	9.31	5.01	2.75	4.64	55	50	5.68	3.08	2.00	2.16	65	38
State Department for Crop Development	41.78	38.92	29.92	28.45	77	68	18.63	11.03	8.23	9.21	75	49
State Department for the Blue Economy and Fisheries	8.99	8.33	4.98	4.98	60	55	2.82	2.75	1.72	1.76	63	62
National Land Commission	0.11	0.11	0.06	0.06	55	55	1.49	1.49	0.94	1.05	63	70
Total	65.58	57.26	41.04	42.06	72	64	32.51	21.73	15.22	16.86	70	52

Sector Summary						
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	65.58	57.26	41.04	42.06	72	64
Recurrent	32.51	21.73	15.22	16.86	70	52
Total	98.09	78.99	56.26	58.92	71	60

Source: MDAs and National Treasury

In the period under review, the State Department for Crop Development received the highest proportion of exchequer issues to revised net estimates for development and recurrent budgets, 77 per cent and 75 per cent, respectively. The State Department for Livestock Development received the lowest proportion of development exchequer to the revised net estimates at 55 per cent. In comparison, the State Department for Blue Economy and Fisheries recorded the lowest ratio of 63 per cent of the recurrent budget. Figure 4.2 shows the exchequer issues in the ARUD Sector in the first nine months of FY 2023/24.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD Sector amounted to Kshs.58.92 billion, representing 60 per cent of the revised gross estimates, compared to Kshs.52.22 billion (53 per cent) recorded in FY 2022/23. This amount comprised Kshs.42.06 billion for the development budget, representing an absorption rate of 64 per cent, compared to 47 per cent recorded in FY 2022/23, and Kshs.16.86 billion for recurrent expenditure representing 52 per cent of the revised gross recurrent estimates, compared to 68 per cent recorded in a similar period FY 2022/23.

The State Department for Lands and Physical Planning recorded the highest absorption of the development budget at 73 per cent. The State Department for Livestock Development recorded the lowest absorption of the development budget at 50 per cent. On the other hand, the National Land Commission recorded the highest recurrent expenditure to revised gross estimates at 70 per cent, compared to the State Department for Livestock Development, which recorded the lowest at 38 per cent.

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

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

Table 4.2: ARUD Sector Budget Performance by Programmes and Sub-programmes

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Livestock Development								
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Programme	1,936.76	3,898.00	5,834.76	1,302.20	3,407.32	4,709.52	81
	Livestock Production and Management	611.24	4,792.00	5,403.24	255.34	692.58	947.91	18
	Livestock Products Value Addition and Marketing	2,110.47	495.00	2,605.47	245.62	420.32	665.94	26
	Food Safety and Animal Products Development	320.29	5.00	325.29	202.07	4.97	207.03	64
	Livestock Diseases Management and Control	699.42	116.00	815.42	159.76	116.00	275.76	34
	Sub-Total		5,678.18	9,306.00	14,984.18	2,164.97	4,641.18	6,806.15
State Department for Crop Development								
General Administration, Planning, and Support Services	Agricultural Policy and Regulatory Frameworks	5,369.50	1,533.00	6,902.50	1,499.78	930.34	2,430.12	35
	Agricultural Planning and Financial Management	75.67	-	75.67	51.94	-	51.94	69
Crop Development and Management	Land and Crops Development	2,793.53	16,496.19	19,289.72	309.94	8,979.25	9,289.19	48
	Food Security Initiatives	4,494.00	21,426.50	25,920.50	3,882.13	17,208.14	21,090.26	81
	Quality Assurance and Monitoring	517.40	925.00	1,442.40	168.30	554.94	723.23	50
Agribusiness and Information Management	Agribusiness and Market Development	88.98	1,145.00	1,233.98	3.42	536.53	539.95	44
	Agricultural Information Management	57.11	-	57.11	28.42	-	28.42	50
Agricultural Research and Development	Crop Research and Development	5,231.31	80.00	5,311.31	3,259.51	79.80	3,339.31	63
	Livestock Research and Development	-	179.00	179.00	-	166.00	166.00	93
	Sub-Total	18,627.50	41,784.69	60,412.19	9,203.43	28,455.00	37,658.42	62
State Department for the Blue Economy and the Fisheries								

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy, and Capacity Building	964.92	-	964.92	589.25	-	589.25	61
	Aquaculture Development	-	2,786.60	2,786.60	-	1,654.02	1,654.02	59
	Management and Development of Capture Fisheries	63.59	142.00	205.59	4.21	-	4.21	2
	Assurance of Fish Safety, Value addition, and Marketing	-	90.00	90.00	-	-	-	-
	Marine and Fisheries Research	1,528.00	3,646.34	5,174.34	1,014.82	2,618.99	3,633.81	70
General Administration, Planning, and Support Services	General Administration, Planning, and Support Services	252.65	-	252.65	143.77	-	143.77	57
Development and Coordination of the Blue Economy	Development and Management of Fishing of Ports and Assorted Infrastructure	-	108.00	108.00	-	-	-	-
	Blue Economy Policy, Strategy and Coordination	11.98	-	11.98	4.00	-	4.00	33
	Promotion of Kenya as a centre for agro-based blue economy	-	2,212.70	2,212.70	-	702.61	702.61	32
	Sub-Total	2,821.15	8,985.64	11,806.79	1,756.05	4,975.61	6,731.66	57
State Department for Lands and Physical Planning								
Land Policy and Planning	Development Planning and Land Reforms	-	1,200.73	1,200.73	-	710.36	710.36	59
	Land Information Management	1,148.92	35.80	1,184.72	787.61	1.44	789.05	67
	Land Settlement	460.97	2,550.00	3,010.97	341.23	2,457.33	2,798.56	93
	Land Use	157.07	90.00	247.07	103.72	5.37	109.09	44
	Land Survey	910.03	101.00	1,011.03	648.66	4.92	653.58	65
Land Information Management	Digitization of Land Records and Processes	-	1,077.00	1,077.00	-	632.59	632.59	59
	Infrastructure Development	-	287.47	287.47	-	102.30	102.30	36
General Administration, Planning, and Support Services	General Administration, Planning, and Support Services	1,212.99	58.00	1,270.99	800.43	14.98	815.41	64
	Sub-Total	3,889.98	5,400.00	9,289.98	2,681.65	3,929.29	6,610.94	71
National Land Commission								
Land Administration and Management	General Administration, Planning, and Support Services	1,399.74	-	1,399.74	459.74	-	459.74	33
	Land Administration and Management	112.80	-	112.80	107.01	-	107.01	95
	Public Land Information Management	4.35	106.00	110.35	14.72	58.38	73.10	66
	Land Dispute and Conflict Resolution	44.56	-	44.56	35.74	-	35.74	80
	Sub-Total	1,561.45	106.00	1,667.45	617.21	58.38	675.59	41
Total		32,578.26	65,582.33	98,160.59	16,423.31	42,059.46	58,482.77	60

Source: MDAs

Analysis of Programme and Sub-programmes shows that the Land Administration and Management Sub-Programme within the National Land Commission recorded a high absorption rate of 95 per cent. The Management and Development of Capture Fisheries sub-programme under the State Department of the Blue Economy and Fisheries recorded the lowest absorption of funds at 2 per cent. We also observed sub-programmes with less than 50 per cent absorption rates or more than 80 per cent absorption rates in the first nine months of FY 2023/24. We advise the entities within this Sector to review their budget estimates in liaison with the National Treasury and adjust their allocations and targets accordingly in the next Supplementary budget revision to what is attainable in the remaining period of FY 2023/24.

4.2.4 Key Achievements by MDAs in the ARUD sector

In the period under review, the National Agricultural and Rural Inclusivity Project delivery unit within the State Department for Crop Development successfully provided technologies, innovations and management practices to 326,961 beneficiaries, surpassing the annual target of 278,378 by 43,583 beneficiaries. Additionally, the Department disbursed Kshs.1.31 million to compensate 13,780 sugar farmers from Nzoia, Muhoroni, Sony, Miwani, and Chemelil Sugar Companies. This is part of the food security initiative programme implemented under the headquarters administrative services delivery. The target was to compensate 17,380 farmers. Furthermore, the National Edible Oil Crops Promotion Project (BETA) provided sunflower seeds to 4,000 farmers.

The State Department for Livestock Development submitted three quarterly expenditure reports out of a target of four under the livestock policy development and capacity building sub-programme. In addition, the Department trained 944 pastoralists, inspected 8,088 milk handling premises for quality and safety assurance, and conducted 60,857 milk quality and safety tests. The target was to train 1,012 pastoralists, inspect 3,750 milk handling premises, and perform 52,500 milk quality and safety tests.

The State Department for Lands and Physical Planning registered and issued 330,663 title deeds under the development planning and land reforms sub-programme of the land policy and planning programme, against the annual target of 405,000. Further, the department also completed 80 percent of the National Spatial Plan guidelines for five sectors and all 47 counties.

4.2.5 Project Implementation for ARUD Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.3 summarises some of the projects with the highest expenditure in the reporting period for the ARUD sector.

Table 4.3: ARUD Sector Projects with the Highest Expenditure

MDA	Project Name (a)	Project commence Date(b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding as of 31st March 2024 (Kshs. Million) (f)*	Actual Expenditure as of 31st March 2024 (Kshs. Million) (g)*	Percentage (%) of Completion (H=g/e)
State Department for Crop Development	Fertiliser Subsidy programme	01.04.2021	84 Months	GoK	100,000.00	12,200.00	12,200.00	8
	National Agricultural Value Chain Development Project	21.09.2022	120 Months	World Bank and GoK	27,500.00	8,647.75	6,267.59	7
	Emergency Locust Response	28.06.2020	48 Months	World Bank and GoK	7,800.00	3,099.30	1,812.25	47
	Food Security and Crop Diversification Project	07.01.2017	168 Months	GoK	9,012.00	966.00	965.99	33
State Department for Livestock.	De-Risking, Inclusion and Value Enhancement of Pastoral Economics- BETA	02.05.2022	6 Years	World Bank and GoK	16,000.00	3,669.00	2,814.17	15
	Kenya Livestock Commercialization Programme -BETA	10.03.2021	6 Years	GoK/IFAD	6,200.00	1,541.00	510.35	24
	Towards Ending Drought Emergencies in Kenya-BETA	01.10.2021	6 Years	GoK/Green Climate Fund	1,338.20	318.00	231.56	30
State Department of Lands and Physical Planning	Settlement of the landless - BETA	01.07.2013	13 Years	GoK	15,000.00	2,550.00	2,457.20	45
	Processing and registration of Title deeds	01.07.2013	15 Years	GoK	30,000.00	1,200.70	710.40	43
	Digitisation of land registries	01.07.2014	12 Years	GoK	20,000.00	1,077.00	632.60	37
State Department for the Blue Economy and Fisheries	Aquaculture Business Development Project	01.01.2018	99 Months	Donor	14,373.000	1,654.00	1,654.00	42
	Exploitation of Living Resources under the Blue Economy	01.07.2018	120 Months	GoK	5,033.00	1,450.00	1,450.00	47
National Land Commission	ICT Networking and Infrastructure	15.01.2015	7 Years	GoK	552.00	106.00	218.00	58

Source: MDAs

In the first nine months of FY 2023/24, the ARUD Sector had a development absorption rate of 31 per cent, with the State Department for Shipping and Maritime Affairs having the lowest absorption of 3 per cent. Worth noting is that the development exchequer issues to this Sector were at 36 per cent of the revised net. Considering the limited timeframe before the closure of the FY 2023/24, there is doubt as to whether the MDAs within this Sector will be able to achieve their desired development objective.

We also observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the Digitisation of Land Registries project under the State Department of Lands and Physical Planning had a project completion status of 37 per cent despite commencing in July 2014 and having a remaining timeframe of two years before the project's expected completion date.

The National Treasury should ensure adequate funding of development activities in FY 2023/24. We also advise the respective MDAs, to be realistic and revise their development allocations in the subsequent Supplementary Budget to achievable targets and prioritise the completion of ongoing projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging-behind the desired timelines, appropriate measures should be taken to fast-track implementation in subsequent financial years or revise their expected completion dates.

4.3. Education Sector

4.3.1 Introduction

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

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

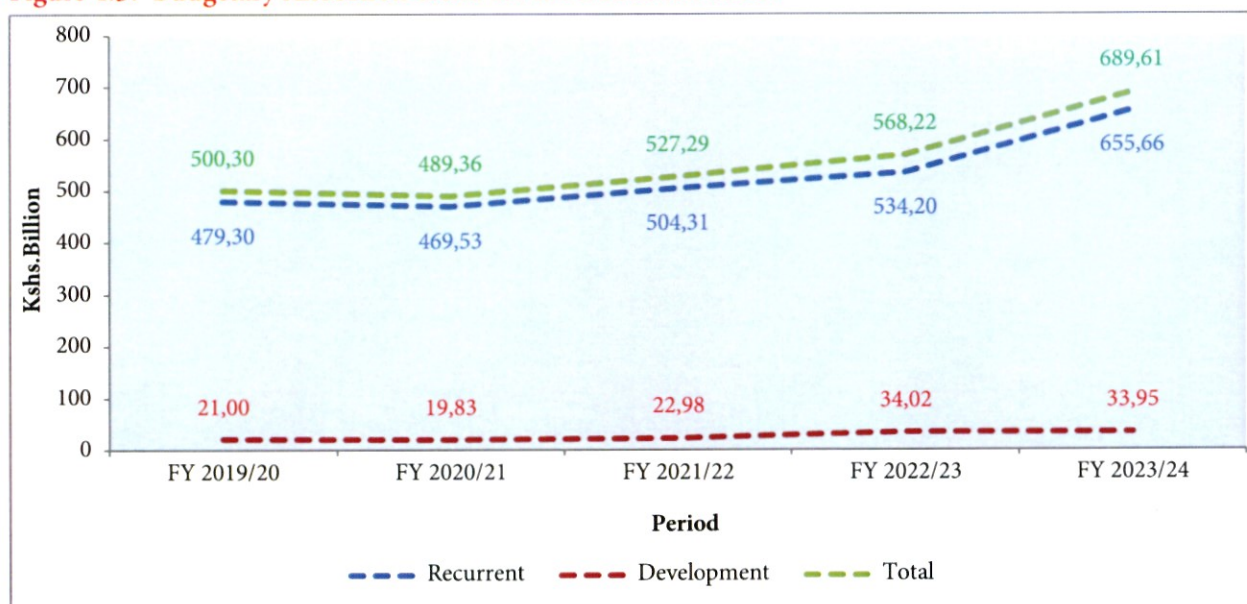
Worth noting is that the ongoing education transitions from the 8-4-4 to the 2-6-6-3 system will require substantial investment in infrastructure, equipment, and human capital in FY 2023/24 and the medium term 2023/24 to 2025/26.

4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2023/24 amounted to Kshs.628.58 billion, revised to Kshs.689.61 billion in Supplementary Estimates I, compared to the Kshs.567.04 billion allocated in FY 2022/23. This amount represents 15 per cent of the revised gross national budget of Kshs.4.54 trillion and 28 per cent of the MDAs’ budget of Kshs.2.64 trillion. The allocation included Kshs.33.95 billion (5 per cent) for development activities and Kshs.655.66 billion (95 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.343.60 billion (49 per cent of the Sector’s budget), while the State Department for Vocational and Technical Training had the lowest budgetary allocation of Kshs.32.91 billion (5 per cent of the Sector’s allocation).

The high allocation to the Teachers Service Commission is attributed to its role in the countrywide teacher management for basic education. Figure 4.3 shows the budgetary allocation trends of the Education sector from FY 2019/20 to FY 2023/24.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

The total disbursements to the Education sector amounted to Kshs.414.84 billion, representing 67 percent of the Sector's revised net estimates. This amount comprised Kshs.15.07 billion for development expenditures, representing 53 percent of development revised net estimates, and Kshs.399.77 billion for recurrent activities, representing 68 percent of recurrent revised net estimates. Table 4.4 shows the Education sector analysis of exchequer issues and expenditures for the first nine months of FY 2023/24.

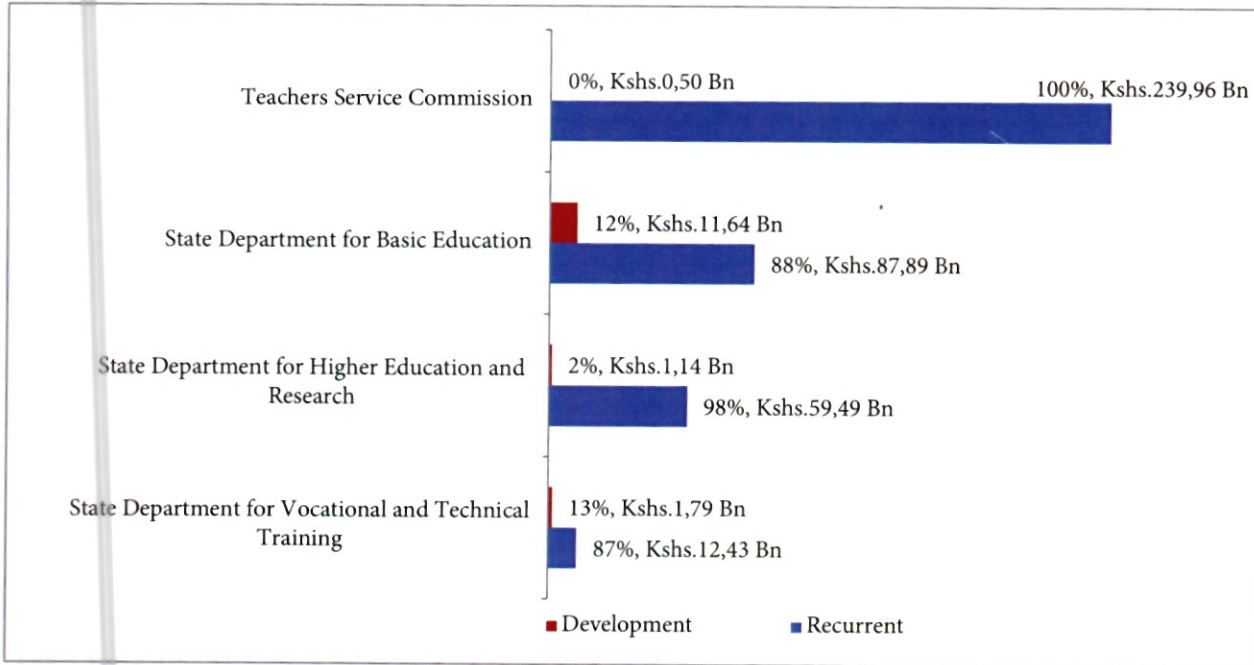
Table 4.4: Education Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Vocational and Technical Training	7.07	4.22	1.79	4.65	43	66	25.84	20.62	12.43	17.16	60	66
State Department for Higher Education and Research	3.55	3.00	1.14	2.65	38	75	150.97	90.24	59.49	108.60	66	72
State Department for Basic Education	22.13	20.33	11.64	10.54	57	48	136.44	134.32	87.89	89.85	65	66
Teachers Service Commission	1.20	1.16	0.50	0.35	43	29	342.40	341.74	239.96	252.59	70	74
Total	33.95	28.71	15.07	18.19	53	54	655.66	586.92	399.77	468.20	68	71
Sector Summary												
		Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates					
Development		33.95	28.71	15.07	18.19	53	54					
Recurrent		655.66	586.92	399.77	468.20	68	71					
Total		689.61	615.63	414.84	486.39	67	71					

Source: MDAs and National Treasury

In the first nine months of FY 2023/24, the State Department for Basic Education received the highest proportion of development exchequer issues to development revised net estimates at 57 per cent, while the State Department for Higher Education and Research received the lowest at 38 per cent. The Teachers Service recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 70 per cent. The State Department for Vocational and Technical Training recorded the lowest ratio of 60 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in the first nine months of FY 2023/24.

Figure 4.4: Exchequer Issues in the Education Sector



Source: National Treasury

The expenditure for the Education Sector amounted to Kshs.486.39 billion, representing 71 per cent of the gross estimates, compared to Kshs.368.25 billion (65 per cent) recorded in a similar period in FY 2022/23. This amount comprised Kshs.18.19 billion for the development budget representing an absorption rate of 54 per cent, compared to 36 per cent (Kshs.11.98 billion) recorded in a similar period in FY 2022/23 and Kshs.468.20 billion for recurrent expenditure representing 72 per cent of the recurrent gross estimates, compared to 67 per cent (Kshs.356.37 billion) recorded in the first nine months of FY 2022/23.

The State Department for Higher Education and Research recorded the highest absorption of the revised development budget at 75 per cent. The Teachers Service Commission recorded the lowest at 29 per cent. The Teachers' Service Commission recorded the highest recurrent expenditure to revised gross estimates at 74 per cent. In comparison, the State Department for Vocational and Technical Training recorded the lowest at 66 per cent, attributed to delay in exchequer release.

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

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

Table 4.5: Education Sector's Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Basic Education								
Primary Education	Free Primary Education	15,520.08	14,895.07	30,415.15	8,518.99	7,480.28	15,999.27	53
	Special Needs Education	974.99	505.00	1,479.99	686.92	505.00	1,191.92	81
	Early Child Development and Education	2.97	-	2.97	1.45	-	1.45	49
	Primary Teachers Training and In-Service	396.42	29.20	425.62	296.81	19.20	316.01	74
	Alternative Basic Adult and Continuing Education	56.57	-	56.57	35.07	-	35.07	62
	School Health, Nutrition, and Meals	4,933.40	-	4,933.40	4,933.40	-	4,933.40	100
Secondary Education	free Day Secondary Education	103,075.17	6,568.80	109,643.97	69,286.63	2,432.66	71,719.30	65
	Secondary Teachers Education Services	243.70	-	243.70	204.03	-	204.03	84
	Secondary Teachers In-Service	414.73	-	414.73	296.88	-	296.88	72
	Special Needs Education	200.00	-	200.00	139.99	-	139.99	70
Quality Assurance and Standards	Curriculum Development	1,240.29	-	1,240.29	877.72	-	877.72	71
	Examination and Certification	2,569.41	133.00	2,702.41	535.56	107.75	643.31	24
	Co-Curriculum Activities	1,275.96	-	1,275.96	752.89	-	752.89	59
General Administration, Planning, and Support Services	Headquarters and Administrative Services	2,388.51	-	2,388.51	1,418.29	-	1,418.29	59
	County Administrative Services	3,147.81	-	3,147.81	1,863.14	-	1,863.14	59
	Sub-Total	136,440.01	22,131.07	158,571.08	89,847.77	10,544.90	100,392.67	63
State Department for Higher Education and Research								
University Education	University Education	91,604.92	3,425.00	95,029.92	68,643.86	2,651.90	71,295.76	75
	Quality Assurance	469.05	-	469.05	283.11	-	283.11	60
	Higher Education Support Services	57,861.09	-	57,861.09	38,925.52	-	38,925.52	67
Research Science, Technology and Innovation	Research Management and	408.98	126.00	534.98	253.32	0.10	253.43	47
	Science	260.42	-	260.42	229.77	-	229.77	88
General Administration, Planning, and Support Services	General Administration, Planning, and Support	369.25	-	369.25	265.47	-	265.47	72
	Sub-Total	150,973.72	3,551.00	154,524.72	108,601.05	2,652.00	111,253.05	72

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Technical, Vocational Education and Training								
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	1,071.50	-	1,071.50	713.63	-	713.63	67
	Special Needs in Technical and Vocational Education	220.00	-	220.00	165.00	-	165.00	75
	Technical Trainers and Instructors Services	24,040.90	-	24,040.90	12,419.85	-	12,419.85	52
	Infrastructure Development and Expansion	-	7,070.00	7,070.00	-	3,122.56	3,122.56	44
Youth Training and Development	Revitalisation of Youth Polytechnic	50.37	-	50.37	24.37	-	24.37	48
General Administration, Planning, and Support Services	Planning and Monitoring Services	2.92	-	2.92	0.72	-	0.72	25
	Headquarters and Administrative Services	457.71	-	457.71	209.77	-	209.77	46
	Sub-Total	25,843.40	7,070.00	32,913.40	13,533.34	3,122.56	16,655.90	51
Teachers Service Commission								
Teacher Research Management	Teacher Resource Planning -Primary	211,561.65	215.00	211,776.65	157,498.50	79.94	157,578.44	74
	Teacher Resource Planning -Secondary	118,295.62	900.00	119,195.62	87,450.72	240.15	87,690.87	74
	Teacher Resource Planning-Tertiary	3,726.12	-	3,726.12	2,138.68	-	2,138.68	57
Governance and Teaching Standards	Quality Assurance and Standards	5.32	-	5.32	3.88	-	3.88	73
	Teacher Professional Development	6.58	-	6.58	2.95	-	2.95	45
	Teacher Capacity Development	1,300.16	-	1,300.16	771.37	-	771.37	59
General Administration, Planning, and Support Services	Policy Planning and Support Services	7,054.14	87.00	7,141.14	4,441.40	25.77	4,467.17	63
	Field Administrative Services	244.38	-	244.38	134.82	-	134.82	55
	Automation of TSC Operations	206.39	-	206.39	146.99	-	146.99	71
	Sub-Total	342,400.36	1,202.00	343,602.36	252,589.32	345.86	252,935.18	74
Total		655,657.50	33,954.07	689,611.56	464,571.47	16,665.32	481,236.79	70

Source: MDAs and the National Treasury

An analysis of the Programme and sub-programmes shows that the school health, nutrition, and meals sub-programmes under the primary education programme within the State Department of Basic Education recorded a high absorption rate of 100 percent. In contrast, the examination and certification sub-programme under the quality assurance and standards programme within the same state department recorded the lowest absorption rate, at 24 percent.

We also observed sub-programmes with less than 50 per cent absorption rates or more than 80 per cent absorption rates in the first nine months of FY 2023/24. We advise the entities within this Sector to review their budget estimates in liaison with the National Treasury and adjust their allocations and targets accordingly in the next Supplementary budget revision to what is attainable in the remaining period of FY 2023/24.

4.3.4 Key achievements of MDAs in the Education sector

During the period under review, the Teachers Service Commission, under the teacher resource management delivery unit, recruited 2,000 intern teachers. The commission also inducted, mentored, and coached 19,000 teachers under the Kenya Primary Education Equity in Learning Program delivery unit, attaining its annual target in the first nine months.

The State Department for Higher Education and Research, under the Kenya Universities and College Central Placement Services delivery unit, placed 650,456 students in universities against a target of 632,890. The Department also awarded 359,665 student loans under the Higher Education Load Board delivery unit, exceeding its annual target of 353,933 students by 5,732 students.

The State Department for Basic Education enrolled 6,047,112 learners in public primary schools under directorate basic education delivery within the Free Primary Education Sub-Programme. Further, the Department enrolled and retained 144,845 learners supported with capitation in Low-Cost Boarding primary schools against a target of 144,574 under the National Council for Nomadic Education in Kenya delivery unit. Under the Special Needs sub-programme, the Department assessed 2,506 persons with special needs and disabilities, surpassing the target of 1,700 persons, and rehabilitated 2,333 persons with special needs and disabilities.

The State Department for Technical, Vocational Education and Training, under technical accreditation and quality assurance, enrolled 385,438 trainees in Technical Vocational, Education and Training Colleges against the annual target of 350,594. Also, under the same sub-programme, the department inspected 488 TVET Institutions for accreditation against the annual target of 400 and accredited 3,714 trainers against the annual target of 2,500. Further, the department also trained 3,162 trainers on continuous professional development under the technical trainers and instructor services sub-programme.

4.3.5 Project Implementation for the Education Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.6 summarises some of the projects with the highest expenditure in the reporting period in the Education Sector

Table 4.6: Education Sector Projects with the Highest Expenditure

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds	Estimated Value of the Project (Kshs. Million) (e)	Total Funding As of 31st March 2024 (Kshs. Million) (f)*	Actual Expenditure As of 31st March 2024 (Kshs. Million) (g)*	Per centage (%) of Completion (H=g/e)
State Department for Higher Learning and Research	Construction of Centres of Excellence	6/7/2017	6/6/2023	GoK/Donor	1,800.00	1,464.00	1,464.00	81
	Construction of Men's Hostels	6/6/2014	2/6/2026	GoK	1,300.00	1,041.00	1,041.00	80
	ICT Centre	7/1/2009	1/12/2024	GoK	984.00	971.00	971.00	99
	Construction of Administration Block and Lecture Theatre	7/1/2017	7/10/2026	GoK	1,392.00	866.00	866.00	62
	Engineering Complex	12/1/2023	6/30/2026	Donor	3,958.00	730.00	730.00	18
	Construction of Administration Block and Lecture Theatre	7/1/2017	7/10/2025	GoK	1,100.00	676.00	676.00	61
	Science and Technology Parks Initiative	5/9/2015	9/4/2027	Gok	1,700.00	645.00	645.00	38

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds	Estimated Value of the Project (Kshs. Million) (e)	Total Funding As of 31st March 2024 (Kshs. Million) (f)*	Actual Expenditure As of 31st March 2024 (Kshs. Million) (g)*	Per cent-age (%) of Completion (H=g/e)
State Department for Technical, Vocational Education and Training	East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	1/1/2020	30/06/2024	Foreign Borrowings	4,440.00	1,825.00	981.00	98
	GoK-AfDB Technical, Vocational Education Training and Entrepreneurship	2/1/2021	30/06/2025	Gok and Foreign Borrowings	4,397.00	980.00	740.00	37
	GoK Infrastructure Development and Facilities Upgrading for Public TVET Institutions	7/1/2020	6/30/2026	Gok	3,690.00	820.00	680.00	81
	GoK- AfDB TVET Phase II Headquarters	30/06/2019	31/12/2023	Gok and Foreign Borrowings	6,700.00	817.00	654.00	98
Teachers services commission	Construction of Kilifi County office accommodation	13/06/2022	30/06/2024	GoK	67.10	38.00	13.47	65
	Construction of Machakos County office accommodation	28/06/2022	30/06/2024	GoK	66.00	49.00	12.30	71
	Kenya Primary Education Equity In Learning Programme	01/07/2022	01/04/2026	Donor	1,068.60	2,015.00	79.94	2

Source: MDAs

We observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the Construction of Centres of Excellence project under the State Department for Higher Learning and Research had a project completion status of 81 per cent as of 31st March 2024 despite having an expected completion date of June 2023.

We recommend that the National Treasury ensure adequate funding of development activities in FY 2023/24. We also advise the respective MDAs, to be realistic and revise their development allocations in the subsequent Supplementary Budget to achievable targets and prioritise the completion of ongoing projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging behind the desired timelines, then appropriate measures should be taken to fast-track them in the subsequent financial years or revise their expected completion dates.

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

4.4.1 Introduction

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

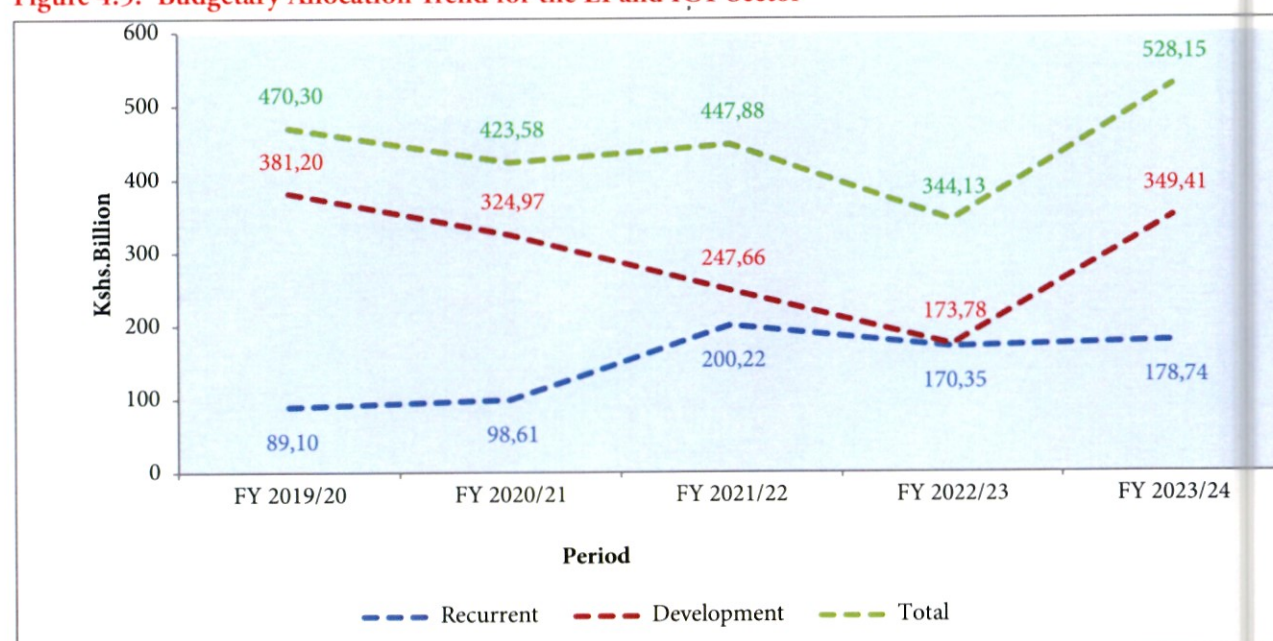
The ElandICT sector aims to provide sustainable infrastructure development, a vibrant shipping and maritime industry, universal access to Information and Communication Technology (ICT), Transport and built environment services, and accessible, affordable, quality, and competitive energy and petroleum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

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

4.4.2 Budget Performance for ElandICT Sector

The budgetary allocation to the ElandICT sector in FY 2023/24 was Kshs.532.36 billion, revised to Kshs.528.15 billion in Supplementary Estimates I, compared to Kshs.360.85 billion allocated in FY 2022/23. This amount represents 12 per cent of the revised gross national budget of Kshs.4.54 trillion and 21 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation included Kshs.349.41 billion (66 per cent) for development activities and Kshs.178.74 billion (34 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.232.69 billion (44 per cent of the Sector's budget), while the State Department for Shipping and Maritime Affairs had the lowest budgetary allocation of Kshs.3.26 billion (1 per cent of the Sector's allocation).

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



Source: National Treasury

The total exchequer issues to the EI and ICT sector amounted to Kshs.54.12 billion, representing 40 percent of the Sector's revised net estimates. This amount comprised Kshs.42.82 billion for development expenditures, representing 36 percent of the revised development net estimates, and Kshs.11.30 billion for recurrent activities, representing 66 percent of the revised recurrent net estimates. Table 4.7 shows an EI and ICT sector analysis of exchequer issues and expenditures in the first nine months of FY 2023/24.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates	Revised Gross estimates	Revised-Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
State Department for Roads	149.84	73.15	26.59	51.03	36	34	82.85	1.61	0.95	39.89	59	91
State Department of Transport	43.80	5.54	1.88	13.91	34	32	14.36	2.55	1.91	2.57	75	16

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates	Revised Gross estimates	Revised-Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
State Department for Shipping and Maritime Affairs	0.75	0.27	0.14	0.02	51	3	2.51	0.66	0.43	1.66	64	2
State Department for Housing and Urban Development	79.19	14.94	3.39	11.44	23	14	1.37	1.28	0.81	0.95	63	12
State Department for Public Works	0.81	0.71	0.19	0.21	27	26	3.48	2.53	1.51	1.77	60	2
State Department for Information Communications Technology and Digital Economy	16.49	3.72	2.51	8.92	67	54	3.90	2.44	1.61	1.79	66	11
State Department for Broadcasting and Telecommunications	0.53	0.53	0.09	0.47	16	90	6.63	3.96	2.70	3.54	68	4
State Department for Energy	55.49	19.82	7.93	21.87	40	39	9.14	1.83	1.21	1.61	67	23
State Department for Petroleum	2.49	0.32	0.11	1.62	34	65	54.50	0.31	0.17	37.76	55	39
Total	349.41	119.01	42.82	109.49	36	31	178.74	17.2	11.30	91.53	66	51

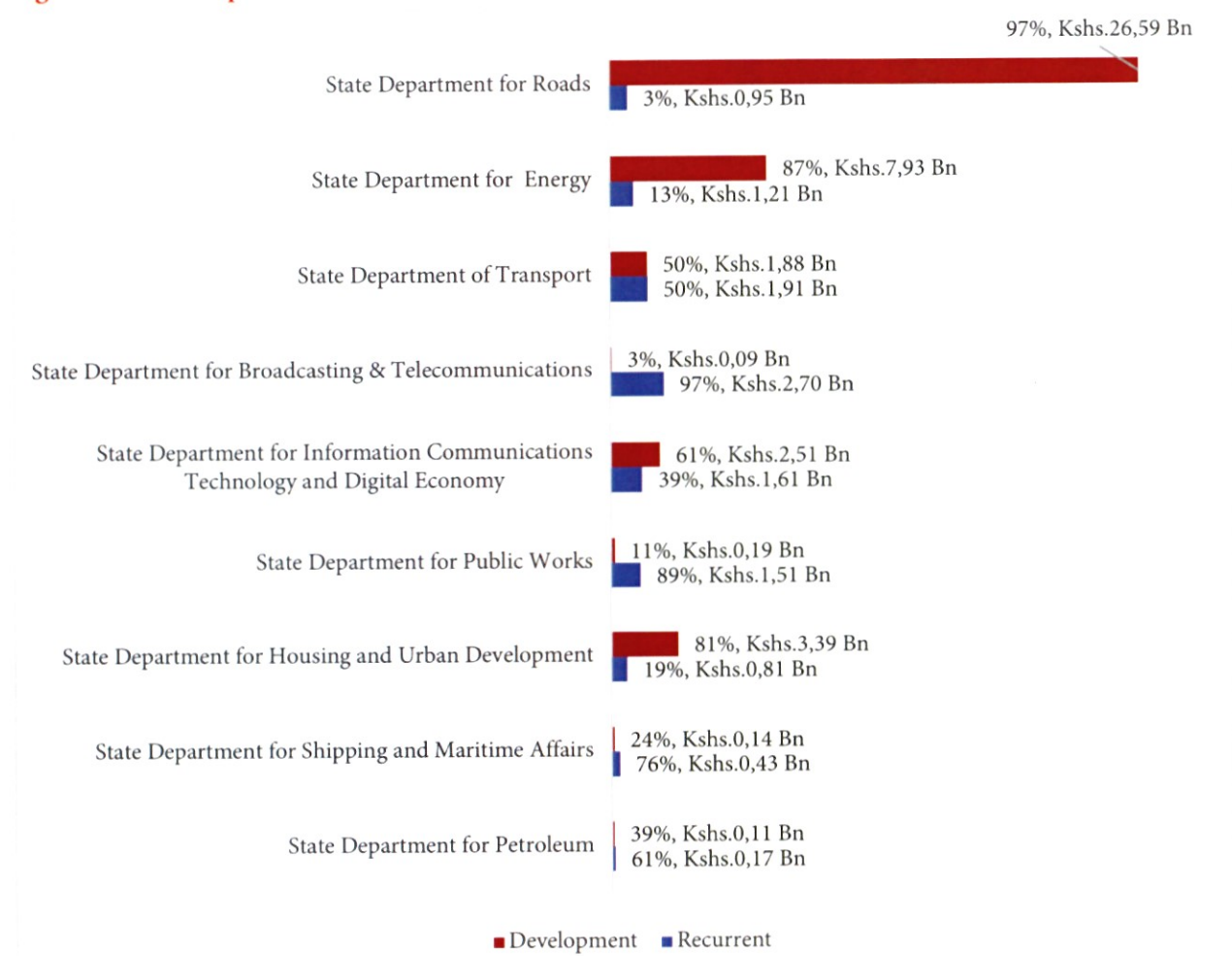
Sector Summary						
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net Estimates	% of Expenditure to Gross estimates
Development	178.74	17.19	11.3	91.29	66	51
Recurrent	349.41	119.01	42.82	100.38	36	31
Total	528.15	136.20	54.12	191.68	40	38

Source: MDAs and National Treasury

The State Department for Information Communications Technology and Digital Economy received the highest proportion of development exchequer issues to development net estimates at 67 per cent in the period under review. The State Department for Broadcasting and Telecommunications received the lowest at 16 per cent. The State Department of Transport recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of

75 per cent compared to the State Department for Petroleum, which recorded the lowest ratio of 55 per cent. Figure 4.6 shows the EI and ICT sector's exchequer issues in the first nine months of FY 2022/23.

Figure 4.6: Exchequer Issues to the EI and ICT Sector



Source: National Treasury

The total expenditure for the EI and ICT Sector amounted to Kshs.201.02 billion, representing 38 per cent of the gross estimates, compared to Kshs.274.69 billion (56 per cent) recorded in a similar period in FY 2022/23. This amount comprised Kshs.109.49 billion for the development budget representing an absorption rate of 31 per cent, compared to 41 per cent recorded in FY 2022/23, and Kshs.91.53 billion for recurrent expenditure representing 51 per cent of the recurrent gross estimates, compared to 71 per cent recorded in a similar period in FY 2022/23.

The State Department for Broadcasting and Telecommunications recorded the highest absorption of the development budget, at 90 per cent, while the State Department for Shipping and Maritime Affairs recorded the lowest, at 3 per cent. The State Department for Roads recorded the highest recurrent expenditure to gross estimates, at 91 per cent, while the State Department for Shipping and Maritime recorded the lowest, at 2 per cent.

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

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

Table 4.8: EI and ICT Sector's Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Shipping and Maritime Affairs								
Shipping and Maritime Affairs	Administrative Services	243.55	20	263.55	160.94	9.99	170.93	65
	Shipping Affairs	228.89	-	228.89	151.19	-	151.19	66
	Maritime Affairs	2,041.47	730	2,771.47	1,348.39	9.74	1,358.13	49
	Sub-Total	2,513.91	750	3,263.91	1,660.51	19.73	1,680.24	52
State Department for Petroleum								
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	55.61	1,900.26	1,955.87	37.54	1,165.99	1,203.53	62
	Distribution of Oil and gas	-	592.74	592.74	-	451.32	451.32	76
	General Administration, Planning, and Support Services	54,497.00	-	54,497.00	37,722.72	-	37,722.72	69
	sub-Total	54,552.62	2,493.00	57,045.62	37,760.27	1,617.31	39,377.57	69
State Department for Roads								
Road Transport	General Administration, Planning, and Support Services	2,772.92	4,669.20	7,442.12	1,025.99	2,795.21	3,821.20	51
	Construction of Roads and Bridges	-	99,331.69	99,331.69	-	31,356.09	31,356.09	32
	Rehabilitation of Roads and Bridges	-	45,843.11	45,843.11	-	16,796.40	16,796.40	37
	Maintenance of Roads and Bridges	80,072.21	-	80,072.21	38,864.29	-	38,864.29	49
	Sub-Total	82,845.13	149,844.00	232,689.13	39,890.28	50,947.69	90,837.97	39
State Department for Transport								
General Administration, Planning and Support Services	Financial Management Services	11.15	26	37.15	2.2	24.23	26.43	71
	General Administration, Planning and Support Services	954.8	988	1,942.80	-	-	-	-
	Human Resources and Support Services	1,712.80	1,348.00	3,060.80	779.68	1,024.71	1,804.39	59
	Information Communication	6.79	-	6.79	0.34	-	0.34	5

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Road Transport Safety and Regulation	Road Transport Safety and Regulation	2,869.71	1,771.14	4,640.85	-	1,079.48	1,079.48	23
Rail Transport	Rail Transport	-	39,060.50	39,060.50	138.83	10,508.30	10,647.13	27
Marine Transport	Marine Transport	612.69	1,385.00	1,997.69	27.57	885	912.57	46
Air Transport	Air Transport	9,161.58	512.5	9,674.08	13.98	384.42	398.4	4
	Sub-Total	15,329.52	45,091.14	60,420.65	962.61	13,906.14	14,868.75	25
State Department for ICT and Digital Economy								
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	304.31	-	304.31	234.82	-	234.82	77
ICT Infrastructure Development	ICT Infrastructure Connectivity	-	9,140.00	9,140.00	-	2,949.91	2,949.91	32
	ICT and BPO Development	821.48	6,421.00	7,242.48	465.5	5,346.95	5,812.45	80
E-Government Services	E-Government Services	2,777.51	930	3,707.51	1,085.92	626.48	1,712.40	46
	Sub-Total	3,903.30	16,491.00	20,394.30	1,786.25	8,923.34	10,709.59	53
State Department of Energy								
General Administration, Planning and Support Services	Administrative services	213.11	40	253.11	141.31	24.13	165.44	65
	Financial services	73.17	135	208.17	84.45	12.48	96.93	47
	Planning and project monitoring	23.98	-	23.98	15.8	-	15.8	66
Power Generation	Development of Nuclear Energy	795	240	1,035.00	662.5	240	902.5	87
	Coal Exploration and Mining	-	-	-	-	-460.13	-460.13	-
	Geothermal generation	421.76	6,285.00	6,706.76	343.94	4,164.08	4,508.03	67
Power Transmission and Distribution	National Grid System	48.06	8,382.50	8,430.56	33.69	5,595.54	5,629.24	67
	Rural Electrification	180	2,756.50	2,936.50	150	2,428.50	2,578.50	88
Alternative Energy Technology	Alternative Energy Technologies	71.98	2,106.65	2,178.63	58.93	270.14	329.08	15
	Sub-Total	1,827.08	19,945.65	21,772.73	1,490.63	12,734.88	14,225.51	65

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Housing and Urban Development								
Human Development and Urban Settlement	Housing Development	474.22	6,257.00	6,731.22	336.08	2,528.48	2,864.56	43
	Estate Management	409.23	992	1,401.23	266.77	592.94	859.71	61
	Affordable Housing	-	66,820.00	66,820.00	-	7,181.93	7,181.93	11
Urban and Metropolitan Development	Metropolitan Planning	124.65	661	785.65	87.47	427.58	515.05	66
	Urban Development	30.07	4,463.89	4,493.96	13.81	709.99	723.8	16
General Administration Planning and Support Services	General Administration, Planning and Support Services	329.53	-	329.53	248.27	-	248.27	75
	Sub-Total	1,367.70	79,193.89	80,561.59	952.39	11,440.94	12,393.33	15
State Department for Broadcasting and Telecommunication								
General Administration Planning and Support Services	General Administration, Planning and Support Services	265.1	-	265.1	203.03	-	203.03	77
Information and Communication Services	News and Information	4,389.22	375.5	4,764.72	1,584.37	321.22	1,905.59	40
	Kenya Year Book Initiative	176	10	186	104.67	10	114.67	62
	ICT and Media Regulatory Services	1,550.50	-	1,550.50	1,190.25	-	1,190.25	77
Mass Media Skills Development	Mass Media Skills Development	248	140.5	388.5	163.5	140.5	304	78
	Sub-Total	6,628.83	526	7,154.83	3,245.81	471.72	3,717.53	52
State Department for Public Works								
Government Buildings	Stalled and New Government Building	582.3	533.76	1,116.05	389.82	116.87	506.69	45
Coastline Infrastructure Development	Coastline Infrastructure Development	91.84	81.64	173.48	42.92	22.77	65.69	38
	Pedestrian Access	-	70.6	70.6	-	17.61	17.61	25
General Administration, Planning and Support Services	Administration, Planning and Support Services	297.82	-	297.82	179.58	-	179.58	60
	Procurement, Warehousing and Supply	69.54	6	75.54	27.69	5.77	33.46	44

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Regulation and Development of Construction Industry	Regulation of the Construction Industry	2,335.70	100	2,435.70	1,058.70	-	1,058.70	44
	Research Services	17.67	7	24.67	3.2	7	10.2	41
	Building Standards	87.23	15	102.23	56.6	41.56	98.15	96
	Sub-Total	3,482.09	814	4,296.09	1,758.51	211.58	1,970.09	46
Total	172,450.17	315,148.67	487,598.85	89,507.25	100,273.32	189,780.57	39	

Source: MDAs and National Treasury

An analysis of Programmes and sub-programmes analysis shows that the Rural Electrification sub-programme, under the State Department for Energy, recorded the highest absorption rate of 88 per cent while the Air Transport sub-programme under the State Department for Transport recorded the lowest absorption at 4 per cent.

We also observed sub-programmes with less than 50 per cent absorption rates or more than 90 per cent absorption rates in the first nine months of FY 2023/24. We advise the entities within this Sector to review their budget estimates in liaison with the National Treasury and adjust their allocations and targets accordingly in the next Supplementary budget revision to what is attainable in the remaining period of FY 2023/24.

4.4.4 Key Achievements by MDAs In The EI and ICT Sector

The State Department for Transport conducted 16 road safety campaigns under the road safety program, which is more than the targeted number of 11, as of March 31st, 2024. This over-achievement was possible due to increased collaboration with road safety actors and County Governments. Additionally, six county-specific road safety action plans were developed in Nakuru, Nairobi, Kericho, Makueni, Kakamega, and Kisumu counties. As of March 31st, 2024, a total of 261,319 vehicles were inspected, which is slightly below the target of 360,000. However, this achievement was attributed to increased compliance checks and joint operations.

The State Department for Petroleum participated in the 4th World Energy Summit held in Calgary, Canada, from September 15th to 23rd, 2023. The Department held meetings with Canadian energy companies to present information on Kenyan petroleum blocks. So far, the Department has prepared bid guidelines for the petroleum block on offer and data packages for bid rounds. Moreover, the Department has acquired geoscientific data in block L17 zone 2 covering 685 square kilometers and L18 covering 396 square kilometers. The exercise is on schedule and will be progressed in the fourth quarter. The department also developed The Ministerial 2023-2027 strategic plan jointly with the State Department for Energy. Under the sub-programme of Distribution of Oil and Gas, the department made 9 random test visits in various parts of the country under the Fuel Marking and Monitoring Program. As of March 31st, 2024, a total of 20,836 tests were conducted from 4,545 randomly sampled dispensing sites which were found to be 98.7 per cent compliant.

The State Department for ICT and Digital Economy, under infrastructure development, completed the Konza horizontal infrastructure, Konza National Data Centre, achieved 90 per cent uptime of the National Optic Fibre Broadband Infrastructure, and achieved 72 per cent completion of the conference facility. The department consultatively developed and launched the strategic plan 2023-27, envisioning an informed and digitally enabled Kenyan Society. The Department also published the Technopolis Bill under the General Administration program, which was gazetted on February 2nd, 2024 (Kenya Gazette Supplement No.30-National Bill No.6). Additionally, 598 public Wi-Fi were

installed across the county, and 12,562 citizen-facing services were onboarded on the e-citizen portal. The Department also successfully audited 19 data controllers and conducted 9 Data Protection Inspections in the public and private sectors. Furthermore, the department operationalised 3 regional offices at Huduma centres in Nyeri, Garissa, and Eldoret County.

4.4.5 Project Implementation for the Eland ICT Sector

Most of the projects are multi-year in nature. Table 4.9 summarises the development of some of the projects with the highest spending in the reporting period in the Eland ICT sector

Table 4.9: Eland ICT Sector Projects with the Highest Expenditure

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding As of 31st March 2024 (Kshs. Million) (f)*	Actual Expenditure As of 31st March 2024 (Kshs. Million) (g)*	Per centage (%) of Completion (H=g/e)
State Department for Roads	MPARD Package 2 - Mwache - Tsunza - Mteza	13/03/2020	12/03/2024	Gok/Dev Partner Loan	24,236.39	18,097.38	18,097.38	75
	NUTRIP: James Gichuru junction – Rironi (Uhuru Highway) (26 km)	04/08/2017	28/02/2022	Gok/Dev Partner Loan	20,414.79	9,982.26	9,982.26	49
State Department of Transport	Standard Gauge Railway: Land acquisition and Construction of Public institutions and land acquisition under Phase 1 and 2A	28/11/2013	30/06/2026	GoK	68,337.00	60,460	60,460	80
	Special Economic Zone Development Project Dongo Kundu (BETA)	07/01/2020	30/06/2026	GoK/ Foreign	58,227	1,000	1,000	5
	Standard Gauge Railway: Operations and Maintenance	01/07/2022	30/06/2024	GoK	21,194	19,069	19,069	35
State Department for Housing and Urban Development	National Housing Development Fund	01/07/2018	01/06/2026	GoK	627.00	11.19	11.19	2
State Department for Energy	Menengai Geothermal Development Project.	01/01/2010	31/08/2027	GoK, Local AIA, Donor	115,926.00	73,246.39	73,676.07	64
	Bogoria Silali Geothermal Projects	01/06/2010	01/06/2028	GoK, Local AIA, Donor	78,029.00	15,823.09	15,933.67	20
	300MW Suswa geothermal project	01/01/2014	01/03/2029	GoK, Local AIA,	78,029.00	840.65	701.21	1

Source: MDAs

We observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the 300MW Suswa Geothermal project under the State Department for Energy had a project completion status of 1 per cent despite commencing in 2014.

The National Treasury ensure adequate funding of development activities in FY 2023/24. We also advise the respective MDAs, to be realistic and revise their development allocations in the subsequent Supplementary Budget to achievable targets and prioritise the completion of ongoing projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging behind the desired timelines, then appropriate measures should be taken to fast-track implementation in subsequent financial years or revise their expected completion dates.

4.5. Environmental Protection, Water, and Natural Resources Sector

4.5.1 Introduction

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

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

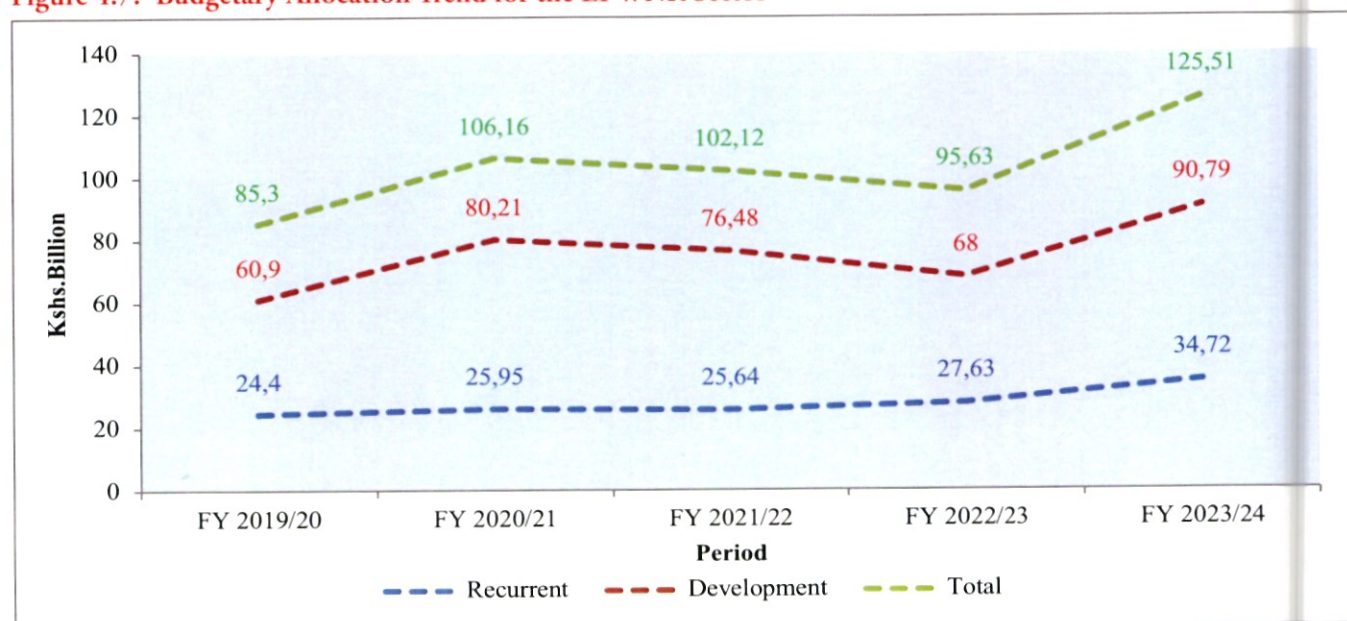
The Sector plays a pivotal role in securing, stewarding, and sustaining the environment, Kenya's natural capital, water provision, and foreign exchange generation for the country. It promotes socio-economic development to realise the Kenya Vision 2030 and BETA Agenda.

4.5.2 Budget Performance for EPWNR Sector

The annual budgetary allocation to the EPWNR sector in FY 2023/24 amounted to Kshs.120.56 billion, revised to Kshs.125.52 billion in Supplementary Estimates I, compared to Kshs.95.63 billion allocated in FY 2022/23. This amount represents 3 per cent of the revised gross national budget of Kshs.4.54 trillion and 5 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation included Kshs.90.79 billion (72 per cent) for development activities and Kshs.34.72 billion (28 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.64.91 billion (52 per cent of the Sector's budget), while the State Department for Mining had the lowest budgetary allocation of Kshs.3.78 billion (less than 1 per cent of the Sector's allocation).

The high allocation to the State Department for Water and Sanitation is attributed to its vital role in providing clean, safe, and adequate drinking water and maintaining and creating water and sewerage infrastructure. Figure 4.7 shows the budgetary allocation trend for the EPWNR Sector from FY 2019/20 to FY 2023/24.

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector



Source: National Treasury

The total disbursements to the EPWNR sector amounted to Kshs.38.15 billion, representing 51 per cent of the Sector's revised net estimates. This amount comprised Kshs.23.81 billion for development expenditure, representing 43 per cent of the revised development net estimates, and Kshs.14.34 billion for recurrent activities, representing 72 per cent of the revised recurrent net estimates. Table 4.10 shows EPWNR sector analysis of exchequer issues and expenditures in the first nine months of FY 2023/24.

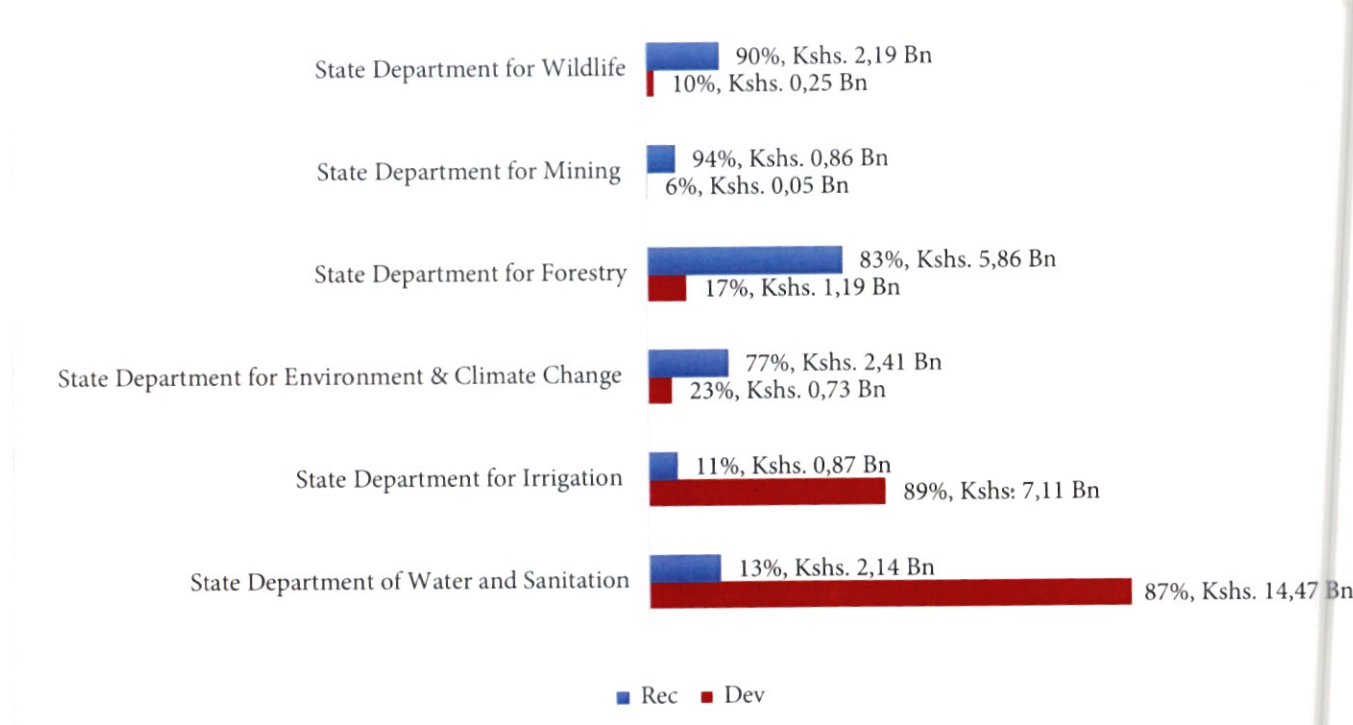
Table 4.10: EPWNR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised 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 of Water and Sanitation	58.32	32.89	14.47	32.91	44	56	6.59	3.20	2.14	2.39	67	36
State Department for Irrigation	22.64	15.12	7.11	16.34	47	72	1.54	1.13	0.87	0.80	77	52
State Department for Environment and Climate Change	2.40	1.78	0.73	0.65	41	27	4.15	3.23	2.41	2.29	75	55
State Department for Forestry	4.36	2.57	1.19	2.46	46	56	10.12	5.57	5.86	6.40	105	63
State Department for Wildlife	1.38	1.15	0.25	0.64	22	47	10.22	4.67	2.19	7.35	47	72
State Department for Mining	1.69	1.69	0.05	0.32	3	19	2.09	1.99	0.86	1.25	43	60
Total	90.79	55.20	23.81	53.33	43	59	34.72	19.81	14.34	20.47	72	59
Sector Summary												
		Revised Gross estimates	Revised net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised net estimates	% of Expenditure to Revised-Gross estimates					
Development		90.79	55.20	23.81	53.33	43	59					
Recurrent		34.72	19.81	14.34	20.47	72	59					
Total		125.52	75.01	38.15	73.81	51	59					

Source: MDAs and National Treasury

The State Department for Irrigation received the highest proportion of development exchequer issues to development revised net estimates at 47 per cent in the period under review while the State Department for Mining received the lowest at 3 per cent. The State Department for Forestry recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 105 per cent compared to the State Department for Mining, which recorded the lowest ratio of 43 per cent. Figure 4.8 shows the exchequer issues to the EPWNR Sector in the first nine months of FY 2023/24.

Figure 4.8: Exchequer Issues to EPWNR Sector



Source: National Treasury

The total expenditure for the EPWNR Sector amounted to Kshs.73.81 billion, representing 59 per cent of the gross estimates, compared to Kshs.46.29 billion (53 per cent) recorded in a similar period in FY 2022/23. This amount comprised Kshs.53.33 billion for the development budget representing an absorption rate of 59 per cent, compared to 57 per cent recorded in FY 2022/23, and Kshs.20.47 billion for recurrent expenditure representing 59 per cent of the recurrent gross estimates, compared to 45 per cent recorded in a similar period in FY 2022/23.

The State Department for Irrigation recorded the highest absorption of the development budget, at 72 percent, while the State Department for Mining recorded the lowest, at 19 percent. The State Department for Wildlife recorded the highest recurrent expenditure to gross estimates, at 72 percent, while the State Department for Water and Sanitation recorded the lowest, at 36 percent.

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

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

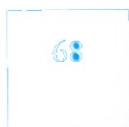


Table 4.11: EPWNR Sector's Programme

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
State Department for Water and Sanitation								
General Administration, Planning and Support Services	Water Policy Management	699.31	740	1,439.31	336.2	675.4	1,011.61	70
Water Resources Management	Water Resources Conservation and Protection	2,214.36	12,561.00	14,775.36	473.64	1,200.82	1,674.46	11
	Transboundary Waters	-	90	90	-	23.72	23.72	26
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,680.73	33,423.00	37,103.73	1,583.57	20,952.53	22,536.10	61
	Sanitation Infrastructure Development and Management	-	11,506.00	11,506.00	-	839.75	839.75	7
	Sub-Total	6,594.40	58,230.00	64,824.40	2,393.42	23,668.51	26,061.92	40
State Department for Irrigation								
Irrigation and Land Reclamation	Land Reclamation	35.95	10	45.95	21.88	0.62	22.51	49
	Irrigation and Drainage	770.6	19,164.00	19,934.60	340.87	12,980.39	13,321.25	67
	Irrigation Water Management	49.75	70	119.75	31.51	59.99	91.5	76
Water Storage and Flood Control	Water Storage and Flood Control	497.5	1,880.00	2,377.50	287.63	1,880.00	2,167.63	91
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	630	630	-	617.05	617.05	98
	Water Harvesting for Irrigation	31.25	890	921.25	17.07	803.99	821.06	89
Water Harvesting and Storage for Irrigation	Administrative Services	156.7	-	156.7	96.05	-	96.05	61
	Sub-Total	1,541.76	22,644.00	24,185.76	795.01	16,342.04	17,137.04	71
State Department for Environment and Climate Change								
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	80	80	-	34.31	34.31	43
	Policy and Governance in Environment Management	116.48	-	116.48	79.15	-	79.15	68
	National Environment Management	2,300.00	1,778.91	4,078.91	1,062.69	-	1,062.69	26
General Administration, Planning and Support Services	General Administration, Planning and Support Services	709.02	-	709.02	483.85	-	483.85	68

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Rec	Dev	Total	Rec	Dev	Total	
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,024.25	271	1,295.25	662.22	19.99	682.21	53
	Advertent Weather Modification	-	197	197	-	75	75	38
Water Towers Rehabilitation and Conservation	Water Towers Rehabilitation and Conservation	-	75	75	-	-	-	-
	Sub-Total	4,149.75	2,401.91	6,551.66	2,287.91	129.3	2,417.22	37
State Department for Wildlife								
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	9,211.17	1,179.00	10,390.17	6,750.55	509.86	7,260.41	70
	Wildlife Research and Development	733.54	204	937.54	451.59	41.5	493.09	53
	Administrative Services	276.9	-	276.9	126.28	-	126.28	46
	Sub-Total	10,221.61	1,383.00	11,604.61	7,328.42	551.36	7,879.78	68
State Department for Mining								
General Administration, Planning and Support Services	General Administration, Planning and Support Services	879.09	-	879.09	550.77	-	550.77	63
Mineral Resources Management	Mineral Resources Development	14.13	12	26.13	1.13	11.42	12.56	48
	Geological survey and mineral exploration	289.39	178	467.39	152.74	50.44	203.17	44
Geological Survey and Geoinformation Management	Geological Survey	911.45	1,465.50	2,376.95	540.86	254.9	795.76	34
	Geo-information Management	-	30	30	-	6.04	6.04	20
	Sub-Total	2,094.05	1,685.50	3,779.55	1,245.50	322.8	1,568.30	42
State Department for Forestry								
Forest Management and Water Towers Conservation	Forest Resources Conservation Management	8,319.97	3,914.00	12,233.97	1,193.25	453.58	1,646.83	14
	Forest Research and Development	1,671.00	331	2,002.00	136.15	-	136.15	7
	Water Towers Rehabilitation and Conservation	-	10	10	-	-	-	-
	General administration and planning	262.37	-	262.37	136.15	-	136.15	52
	Sub-Total	10,253.34	4,255.00	14,508.34	1,465.55	453.58	1,919.13	13
Grand Total		34,854.91	90,599.41	125,454.32	15,515.81	41,467.58	56,983.39	45

Source: MDAs and National Treasury

An analysis of Programmes and subprogrammes shows that the Water Storage for Irrigation subprogramme under the State Department for Irrigation recorded the highest absorption rate of 98 per cent, while the Forest Research and Development sub-programme under the State Department for Forestry recorded the lowest absorption rate of 7 per cent. Worth noting is that the State Department for Forestry did not report any expenditure under the Water Towers Rehabilitation Conservation sub-programme despite having an allocation of Ksh.10 million budget. We advise the entities within this Sector to work towards actualising their desired objectives within the remaining period of the FY 2023/24 or rationalise their budget estimates and targets to what is achievable.

4.5.4 Key achievements by MDAs in the Environment Protection, Water and Natural Resources sector

In the review period, the State Department for Irrigation rehabilitated 4,300 acres in the Bura irrigation scheme, which had previously been damaged due to crop intensification. The State Department, through the Galana Kulalu Irrigation Development project, has implemented a Public-Private Partnership with Sule Limited, intending to boost crop production in the country. As of 31st March 2024, the company had cropped over 500 acres. The Mwea irrigation development project cultivated 38,310 acres during the period under review; this achievement is attributed to the continuous flows of rivers and additional storage in the Thiba dam.

In the first nine months of FY 2023/24, the State Department for Forestry conducted the National tree planting campaign under the sub-programme Forest Resources Conservation and Management. During this campaign, the Kenya Forest Service produced 61.6 million seedlings, while KEFRI produced 1.8 million seedlings to be distributed throughout the country. In the quest for forest fire prevention, the Department conducted a factory acceptance visit and received 3 Sharkman trucks. The clearance process for these trucks is currently ongoing at the Mombasa port.

The State Department of Water and Sanitation completed 83 per cent of Kasarani Mwiki and 6 kilometres of Nairobi East Reticulation sewers through the Nairobi Rivers Basin Restoration Delivery Unit, which is under the Water Resources Conservation and Protection Sub-Programme. The State Department also completed the water supply and sewerage infrastructure development project under Kisumu Water Supply, which is now operational. Further, the State Department reported 60 per cent access to water services for the Lake Victoria North Works Development Agency and 75 per cent of the Mathira Water Supply Project under the Sewerage Infrastructure Development Sub-Programme.

4.5.5 Project Implementation for EWPandNR Sector

Most of the projects are multi-year in nature and implemented over time. Table 4.12 summarises the development of some of the projects with the highest expenditure in the reporting period in the EWPandNR sector

Table 4.12: EPWNR Sector Projects with the Highest Expenditure

MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 31st March 2024 (Kshs. Million)		Per centage (%) of Completion (H=g/e)
						Total Funding (f)*	Actual Expenditure (g)*	
State Department for Irrigation	Land Reclamation (Land Degradation Assessment Program).	30-Jul-13	Jun-30	Gok	394	107.3	97.92	25
	National Expanded Irrigation Programme	Jun-12	Jun-30	Gok	123,929.79	36,558.30	36,558.30	29
	Mwea Irrigation Development Project (Thiba Dam and Irrigation Area).	Feb-11	Dec-26	Gok/ Foreign	23,765	20,527.70	19,850.86	84
	Kenya Water Security and Climate Resilience (Project Advanced) (KWSCR-P1)	01-Jan-12	01-Jul-25	Gok/Foreign	19,170.00	16,247.50	16,166.05	84
	Siyoi Muruny Water Project	Mar-15	Mar-25	Gok	12,986.00	11,190.00	11,190.00	86.2
State Department for Water and Sanitation	Thwake Multi-purpose Water Development Programme Phase 1	Apr-15	Dec-26	GoK/ Donor	42,000.00	38,726.60	33,051.21	90

MDA	Project Name (a)	Project Com-mencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 31st March 2024 (Kshs. Million)		Per centage (%) of Completion (H=g/e)
						Total Funding (f)*	Actual Ex-penditure (g)*	
	Nairobi Metro Area Bulk water sources - Karimenu II	Jan-18	Dec-24	GoK/Donor	35,749.00	35,449.00	27,000.00	98
	Water and Sanitation Development Project (WSDP)	01-Dec-17	01-Aug-25	GoK/Donor	38,000.00	26,716.50	26,409.00	62
	Itare Dam Water Project	06-Apr-17	05-Dec-26	GoK/Donor	35,000.00	12,068.00	11,989.25	27
	Kenya Towns Sustainable Water Supply and Sanitation Programme - RV	Jul-17	Dec-26	GoK/Donor	18,026.00	14,382.90	11,374.70	82
	Extension Of Nairobi Water Supply (Northern Collector)	01-Jan-14	01-Dec-24	GoK/Donor	12,358.00	11,911.00	10,029.00	95

Source: MDAs

4.6. General Economic and Commercial Affairs Sector

4.6.1 Introduction

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

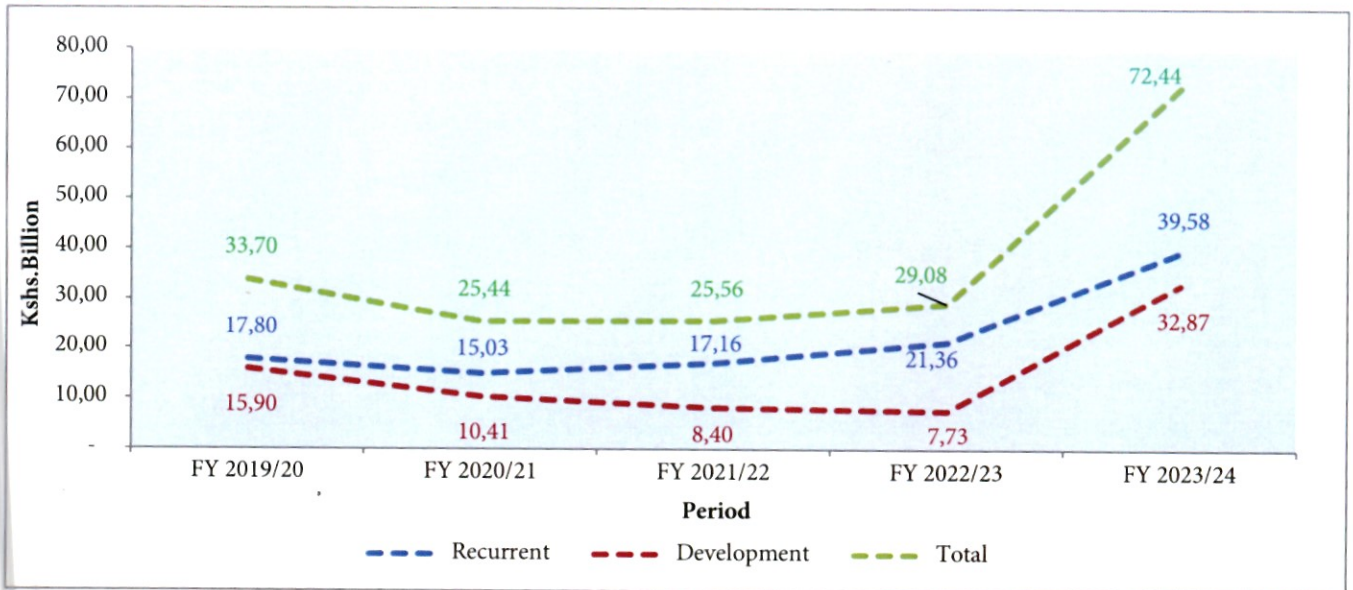
The main objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector,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

4.6.2 Budget Performance for GECA Sector

The budgetary allocation to the GECA sector in FY 2023/24 amounted to Kshs.61.42 billion, revised to Kshs.72.44 billion in Supplementary Estimates I, compared to Kshs.29.09 billion allocated in FY 2022/23. This amount represents 2 per cent of the revised gross national budget of Kshs.4.54 trillion and 3 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation comprises Kshs.32.87 billion (45 per cent) for development activities and Kshs.39.58 billion (55 per cent) for recurrent expenditure. The State Department for ASALs and Regional Development received the highest budgetary allocation of Kshs.24.06 billion (33 per cent of the Sector's budget), while the State Department for East African Community had the lowest budgetary allocation of Kshs.927.71 million (1 per cent of the Sector's allocation).

The allocation of funds to the State Department for ASALs (Arid and Semi-Arid Lands) and Regional Development was primarily due to the allocation of funds to two sub-programmes. The first sub-programme is Drought Management, which has a budget of Kshs.13.04 billion. The second sub-programme is Integrated Basin-Based Development, which has an allocation of Kshs.7.48 billion. Both sub-programmes aim to promote sustainable livelihoods and regional development. Figure 4.9 shows the budgetary allocation trend for the GECA sector from FY 2019/20 to FY 2023/24.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector amounted to Kshs.25.58 billion, representing 45 percent of the Sector's revised net estimates. This amount comprised Kshs.10.02 billion for development expenditures, representing 31 percent of the revised development net estimates, and Kshs.15.55 billion for recurrent activities, representing 64 percent of the revised recurrent net estimates. Table 4.13 analyses exchequer issues and expenditures to the GECA sector in the first nine months of FY 2023/24.

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

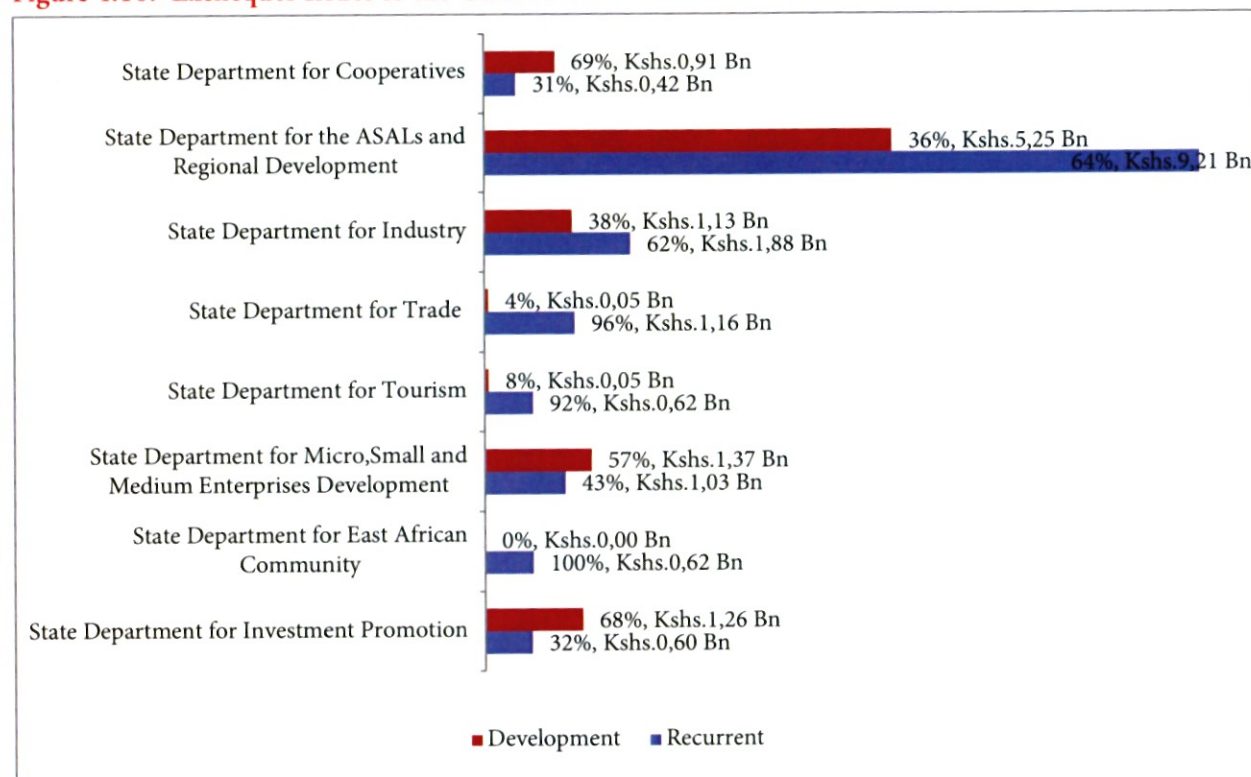
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Trade	0.05	0.05	0.05	0.05	100	100	3.26	1.89	1.16	2.28	62	70
State Department for the ASALs and Regional Development	9.14	8.82	5.25	4.84	60	53	14.92	14.44	9.21	13.32	64	89
State Department for Industry	6.73	6.73	1.13	5.52	17	82	2.99	2.55	1.88	1.96	74	66
State Department for Micro, Small and Medium Enterprises Development	6.65	6.55	1.37	5.96	21	90	1.87	1.66	1.03	1.07	62	57
State Department for Investment Promotion	5.64	5.64	1.26	1.26	22	22	1.56	1.05	0.60	0.73	58	47
State Department for East African Community	-	-	-	-	-	-	0.93	0.93	0.62	0.69	67	75
State Department for Cooperatives	4.51	4.51	0.91	0.94	20	21	1.79	0.64	0.42	1.21	65	68
State Department for Tourism	0.14	0.12	0.05	0.05	45	35	12.26	1.02	0.62	0.69	61	6
Total	32.87	32.43	10.02	18.62	31	57	39.58	24.17	15.55	21.95	64	56

VOTE	Development (Kshs. Bn)			Recurrent (Kshs. Bn)			
Sector Summary							
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross Estimates	
Development	32.87	32.43	10.02	18.62	31	57	
Recurrent	39.58	24.17	15.55	21.95	64	56	
Total	72.44	56.60	25.58	40.57	45	56	

Source: MDAs and National Treasury

In the first nine months of FY 2023/24, the State Department for Trade received the highest proportion of development exchequer issues to revised development net estimates at 100 per cent, while the State Department for Industry received the lowest at 17 per cent. The State Department for Industry recorded the highest proportion of revised recurrent exchequer issues to recurrent net estimates of 74 per cent, while the State Department for Investment Promotion recorded the lowest ratio of 58 per cent. Figure 4.10 shows the exchequer issues to the GECA Sector in the first nine months of FY 2023/24.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA Sector amounted to Kshs.40.57 billion, representing 56 per cent of the revised gross estimates, compared to Kshs.8.76 billion (32 per cent) recorded in a similar period in FY 2022/23. This amount comprised Kshs.18.62 billion for the development budget representing an absorption rate of 57 per cent, compared to 29 per cent (Kshs.2.10 billion) recorded in a similar period in FY 2022/23, and Kshs.21.95 billion for recurrent expenditure representing 56 per cent of the recurrent gross estimates, compared to 33 per cent (Kshs.6.66 billion) recorded in a similar period in FY 2022/23.

The State Department for Trade recorded the highest absorption of the development budget at 100 per cent, while the State Department for Cooperatives recorded the lowest at 21 per cent. The State Department for ASAL and Regional Development recorded the highest recurrent expenditure to revised gross estimates at 89 per cent, while the State Department for Tourism recorded the lowest at 6 per cent.

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

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

Table 4.14: GECA Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Trade								
Domestic Trade and Enterprise Development	Promotion of Local Content	77.57	-	77.57	52.14	-	52.14	67
	Development Promotion and Regulation of wholesale and Retail Trade	1,353.68	50	1,403.68	1,014.00	50	1,064.00	76
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	4.1	-	4.1	3.08	-	3.08	75
	Enforcement of Legal Metrology	90.21	-	90.21	55.75	-	55.75	62
	Consumer Protection	2.2	-	2.2	1.07	-	1.07	49
International Trade Development and Promotion	Market Diversification and Access	487.09	-	487.09	359.05	-	359.05	74
	Export Trade Development, Promotion and National Branding	566.6	-	566.6	423.3	-	423.3	75
General Administration, Support Services and Planning	General Administration	679.34	-	679.34	371.84	-	371.84	55
	Sub-Total	3,260.79	50	3,310.79	2,280.23	50	2,330.23	70
State Department for Micro, Small and Medium Enterprises Development								
Promotion and Development of MSMEs	MSMEs Development and Promotion	403.5	1,183.64	1,587.14	294.59	531.56	826.15	52
	Entrepreneurship and Business Development Services	93.03	-	93.03	20.93	-	20.93	23
Product and Market Development MSMEs	Market Linkages for MSMEs	4.85	-	4.85	1.21	-	1.21	25
	Value Addition, Innovation and Incubation for MSMEs	492.69	80	572.69	214.49	80	294.49	51
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	-	5,000.00	5,000.00	-	800	800	16
	Youth Employment Services	478.78	145	623.78	359.03	122.91	481.94	77
	Youth, Women and Persons Living with Disability Empowerment	-	242	242	-	227.5	227.5	94
General Administration, Planning and Support Services	General Administration, Planning and Support Services	398.73	-	398.73	105.61	-	105.61	27
	Sub Total	1,871.56	6,650.64	8,522.20	995.86	1,761.97	2,757.83	32
State Department for Industry								
General Administration Support Services and Planning	General Administration, Planning and Support Services	298.6	-	298.6	270.85	-	270.85	91

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Industrial Development and Development	Promotion of Industrial Development	757.89	1,138.18	1,896.07	728.72	1,010.52	1,739.24	92
	Industrial Training and Capacity Development	314.09	124.35	438.43	280.21	103.56	383.77	88
Standards, Quality Infrastructure and Research	Standard Conformity Assessment and Industrial Property Administration	299.23	3,308.40	3,607.62	255	3,182.44	3,437.45	95
	Business Financing and Incubation	8.21	1,327.95	1,336.15	-	867.38	867.38	65
	Industrial Research, Development and Innovation	428.41	831.85	1,260.26	410.24	360.46	770.69	61
	Sub-Total	2,106.42	6,730.72	8,837.14	1,945.02	5,524.36	7,469.38	85
State Department for Investments Promotion								
Investment Development and Promotion	Business Environment and Investment Promotion	856.41	5,540.00	6,396.41	249.87	1,229.17	1,479.04	23
	Investments Profiling and Development	323.41	102	425.41	249.43	27.33	276.77	65
	General Administration, Planning and Support Services	382.39	-	382.39	235.02	-	235.02	62
	Sub-Total	1,562.21	5,642.00	7,204.21	734.32	1,256.50	1,990.82	28
State Department for Tourism								
Tourism Promotion and Marketing	Destination Marketing	429.65	100	529.65	207.49	50	257.49	49
	Tourism Promotion	442.3	-	442.3	170.05	-	170.05	38
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	5,771.74	25	5,796.74	59.31	-	59.31	1
	Tourism Infrastructure Development	4,750.00	-	4,750.00	-	-	-	-
	Tourism Training and Capacity Building	560.37	-	560.37	75.95	-	75.95	14
General Administration, Planning and Support Services	General Administration, Planning and Support Services	301.02	17.15	318.17	179.17	-	179.17	56
	Sub-Total	12,255.08	142.15	12,397.23	691.96	50	741.96	6
State Department For Cooperatives								
Cooperative Development and Management	Governance and Accountability	81.13	-	81.13	51.75	-	51.75	64
	Cooperative Advisory Services	1,351.66	10	1,361.66	914.04	9.88	923.92	68
	Marketing, Value Addition and Research	14.99	4,054.05	4,069.03	19.73	528	547.73	14
	General Administration, Planning and Support Services	325.14	-	325.14	222.02	-	222.02	68
	Cooperative Development and Investments	-	900	900	-	400	400	44
	Sub-Total	1,772.92	4,964.05	6,736.97	1,207.54	937.88	2,145.42	32
State Department for the ASALS and Regional Development								
Accelerated Asal Development	ASAL Development	122.91	74.1	197.01	165.56	74.1	239.66	122
	Drought Management	11,516.68	1,522.29	13,038.97	6,360.68	1,726.81	8,087.49	62
	Peace Building and Conflict Management	11.13	2,830.00	2,841.13	36.46	150	186.46	7
Integrated Regional Development	Integrated Basin-Based Development	2,767.99	4,711.59	7,479.58	2,691.57	3,906.59	6,598.16	88
General Administration, Planning, and Support Services	General Administration, Planning and Support Services	502.93	-	502.93	473.92	-	473.92	94
	Sub-Total	14,921.64	9,137.98	24,059.62	9,728.19	5,857.50	15,585.69	65

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for East African Community								
East African Affairs and Regional Integration	East African Customs Union	26.35	-	26.35	18.71	-	18.71	71
	East African Common Market	464.88	-	464.88	389.37	-	389.37	84
	EAC Monetary Union	28.46	-	28.46	22.15	-	22.15	78
	Management of Northern Corridor Integration	44.92	-	44.92	31.16	-	31.16	69
	General Administration, Planning and Support Services	363.11	-	363.11	230.32	-	230.32	63
	Sub-Total	927.71	-	927.71	691.65	-	691.65	75
	Grand Total	38,678.32	33,317.54	71,995.86	18,274.76	15,438.21	33,712.97	47

Source: MDAs and National Treasury

An analysis of Programmes and sub-programmes analysis shows that Youth, Women and Persons Living with Disabilities Empowerment sub-programmes under the State Department for Micro, Small and Medium Enterprises Development had an absorption of 94 per cent. However, the Infrastructure development sub-programme under the State Department for Tourism did not spend the budgeted amount.

We also observed sub-programmes with less than 50 per cent absorption rates or more than 90 per cent absorption rates in the first nine months of FY 2023/24. We advise the entities within this Sector to review their budget estimates in liaison with the National Treasury and adjust their allocations and targets accordingly in the subsequent Supplementary budget revision to what is attainable in the remaining period of FY 2023/24.

4.6.4 Key achievements by MDAs in the GECA sector

The State Department for Industry initiated and launched 18 County Aggregation and Industrial Parks; Modernised the Rift Valley Textile Machinery recorded a 99 per cent level of completion. In addition, Rift Valley Textile sourced 1,588 bales of cotton lint locally and 57 tonnes of cotton seeds against targets of 2,236 bales and 80 tonnes respectively. Further, RVTM distributed 3,253 litres of pesticides to cotton farmers against a target of 4,580 and sensitised 6,781 farmers on cotton production against a target of 9,550 farmers. Remarkably, 39 tons of industrial castings and 174,159 industrial and automotive parts were produced. The State Department licensed 654 scrap metal dealers surpassing their 500 target and trained 4,004 students on industrial and entrepreneurship skills at Kenya Industrial Training Institute against a projection of 4,500 students.

In the review period, the State Department of Cooperatives in carrying out its mandate of improving governance and accountability in cooperatives, audited 2,401 cooperatives against a target of 4,500. Further, the State Department boosted of a membership of 6.42 million people in SACCO Societies Regulatory Authority-regulated SACCOs surpassing the projected target of 6.1 million people. The State Department while undertaking its cooperative advisory role, continued with the implementation the of Co-operative Management Information System where 33 Stafficers were trained as Trainers of Trainers who thereafter trained 432 County Cooperative Officers.

The State Department for Micro, Small and Medium Enterprises (MSME) Development registered 25,000 Medium and Small Enterprises, this was at par with their target and they attributed the success to embracing technology i.e. registration using the mobile phone quick codes (USSD). The Department also distributed Kshs.1.46 billion credit to MSMEs surpassing their target of Kshs.1.10 billion under Kenya Industrial Estates. In addition, the Department enabled the creation of 2,926 new enterprises surpassing their target of 2,200 enterprises. The Department also transferred Kshs.211 million under the Youth Enterprise Development Fund and Kshs.463.36 million under the Uwezo Fund against targets of Kshs.655 million and Kshs.500 million respectively

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

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

4.6.5 Project Implementation for the GECA Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.15 summarises some of the Projects with the Highest Expenditure in the reporting period in the GECA sector.

Table 4.15: GECA Sector Projects with the Highest Expenditure

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 31st March 2024 (Kshs. Mn)		Percentage (%) of Completion (H=g/e)
					Total Funding (f)	Actual Expenditure (g)	
One Village One Product Project	01-Jul-22	30-Jun-27	GoK/Donor	28,834.00	19,434.00	13,168.00	80
Coffee Industry Revitalization	07/01/2019	32 Years	GoK	7,766.50	7,574.05	7,574.00	98
Modernisation of RIVATEX	01-Jul-15	30-Jun-25	GOK/ DONOR	7,200.00	6,956.22	6,813.43	95
Development of Athi River Textile hub- EPZA	01-Jul-14	30-Jun-26	GOK	8,240.00	5,413.82	5,413.82	66
Establishment of County Integrated Agro-Industrial Parks	01-Jul-23	30-Jun-23	GOK	4,700.00	4,500.00	4,500.00	96
Construction and equipping of Industrial Research, Laboratories, Nairobi-KIRDI SouthB	01-Jul-13	30-Jun-27	GOK	6,273.36	4,764.80	4,407.40	69
Cherry Coffe Revolving Fund	2019/20	5 Years	GoK	7,000.00	4,000.00	3,500.00	50
Modernisation and Refurbishment of KICC	01/07/2012	30/06/2026	GoK	4,821.25	3,092.34	3,092.34	64
Developing new and sustaining markets and sitting booths in Tourism Target	01-Jan-15	01-Jan-27	GOK	6,669.00	2,997.70	3,047.70	46

Source: MDAs

4.7. Governance, Justice, Law and Order Sector

4.7.1 Introduction

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

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

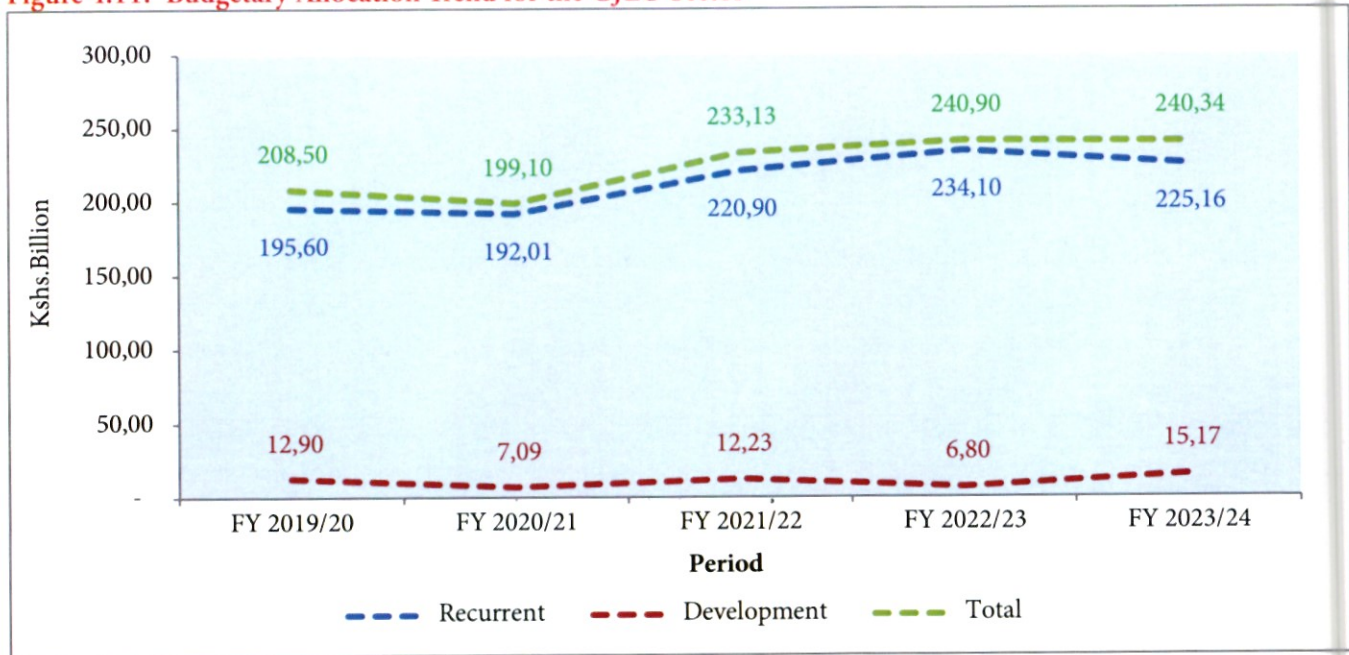
The Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing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

4.7.2 Budget Performance for the GJLO Sector

The budgetary allocation to the GJLO Sector in FY 2023/24 was Kshs.230.40, revised to Kshs.240.34 billion in Supplementary Estimates I, compared to the Kshs.239.51 billion allocated in FY 2022/23. This amount represents 5 per cent of the revised gross national budget of Kshs.4.54 trillion and 10 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation included Kshs.15.17 billion (6 per cent) for development activities and Kshs.225.16 billion (94 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.107.98 billion (45 per cent of the Sector's budget), while the state department National Gender and Equality Commission had the lowest budgetary allocation of Kshs.0.44 billion (less than 1 per cent of the Sector's allocation).

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

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

The total exchequer issues to the GJLO sector amounted to Kshs.161.91 billion, representing 67.9 per cent of the Sector’s revised net estimates. This amount comprised Kshs.10.31 billion for development expenditure, representing 71.5 per cent of the revised development net estimates, and Kshs.151.60 billion for recurrent activities, representing 67.7 per cent of the revised recurrent net estimates. Table 4.16 The GJLO sector analysis of exchequer issues and expenditures in FY 2023/24.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Correctional Services	0.70	0.70	0.50	0.51	72	74	34.85	34.84	20.47	24.63	59	71
State Department for Immigration and Citizen Services	3.50	2.75	1.56	3.66	57	105	9.14	8.58	5.70	7.29	67	80
National Police Service	1.65	1.65	0.44	1.29	26	78	106.32	106.32	71.72	81.20	68	76
State Department for Internal Security and National Administration	7.48	7.48	6.87	7.46	92	100	29.52	29.42	23.29	22.62	79	77
The State Law Office	0.19	0.19	-	0.03	-	17	6.39	5.81	3.49	3.88	60	61
The Judiciary	1.45	1.45	0.83	0.80	57	55	20.44	20.44	14.29	15.33	70	75
Ethics and Anti-Corruption Commission	0.07	0.07	0.05	0.05	71	71	3.69	3.69	2.64	2.99	72	81

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Office of the Director of Public Prosecutions	0.06	0.06	0.02	0.03	34	50	4.01	4.01	2.72	3.04	68	76
Office of the Registrar of Political Parties	-	-	-	-			1.26	1.26	1.09	0.96	86	76
Witness Protection Agency	-	-	-	-			0.81	0.81	0.57	0.55	70	68
Kenya National Commission on Human Rights	-	-	-	-			0.54	0.54	0.31	0.39	58	72
Independent Electoral and Boundaries Commission	0.08	0.08	0.05	0.05	68	68	4.67	4.67	3.04	3.44	65	74
Judicial Service Commission	-	-	-	-			0.90	0.90	0.55	0.61	61	68
National Police Service Commission	-	-	-	-			1.15	1.15	0.75	0.84	65	73
National Gender and Equality Commission	0.00	0.00	-	-	-	-	0.44	0.44	0.29	0.33	66	74
Independent Policing Oversight Authority	-	-	-	-			1.02	1.02	0.68	0.77	67	75
Total	15.17	14.42	10.31	13.87	72	91	225.16	223.91	151.60	168.86	68	75
Sector Summary												
		Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Gross Estimates					
Development		15.17	14.42	10.31	13.87	72	91					
Recurrent		225.16	223.91	151.60	168.86	68	75					
Total		240.34	238.34	161.91	182.74	68	76					

Source: MDAs and National Treasury

In the period under review, the State Department for Internal Security and National Administration received the highest proportion of development exchequer issues to revised net estimates at 92 per cent. The State Department for National Police Service received the lowest at 26 per cent. The State Department for Office of the Registrar of Political Parties had the highest proportion of recurrent exchequer issues to recurrent net estimates of 86 per cent. In comparison, Kenya National Commission on Human Rights had 58 per cent. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first nine months of FY 2023/24.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO Sector amounted to Kshs.182.74 billion, representing 76 per cent of the gross estimates, compared to Kshs.174.32 billion (73 per cent) recorded in a similar period in FY 2022/23. This amount comprised Kshs.13.87 billion for the development budget representing an absorption rate of 91 per cent, compared to 69 per cent recorded in FY 2022/23, and Kshs.168.86 billion for recurrent expenditure representing 75 per cent of the recurrent gross estimates, compared to 73 per cent recorded in a similar period in FY 2022/23.

The State Department for Internal Security and National Administration recorded the highest absorption of the development budget at 100 per cent, while the State Law Office recorded the lowest at 17 per cent. On the other hand, the Ethics and Anti-corruption Commission recorded the highest recurrent expenditure to revised gross estimates at 81 per cent, while the State Law Office recorded the lowest at 61 per cent.

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

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

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

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Witness Protection Agency								
Witness Protection Programme	Witness Protection Programme	813.44	-	813.44	550.77	-	550.77	68
	Sub-Total	813.44	-	813.44	550.77	-	550.77	68
Office of the Registrar of Political Parties								
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	635.07	-	635.07	341.77	-	341.77	54
	Funding of Political Parties	608.3	-	608.3	608.3	-	608.3	100
	Political Parties Liaisons Committee	16.89	-	16.89	7.78	-	7.78	46
	Sub-Total	1,260.26	-	1,260.26	957.86	-	957.86	76
Independent Electoral and Boundaries Commission								
Management of the Electoral Process	Administrative Planning and Financial Services	3,416.43	77	3,493.43	2,523.70	52.1	2,575.80	74
	Voter Registration and Electoral Operations	597.14	-	597.14	575.88	-	575.88	96
	Voter Education and Partnership	35.46	-	35.46	20.81	-	20.81	59
	Electoral Information and Communication Technology	615.16	-	615.16	266.81	-	266.81	43
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	9.83	-	9.83	50.82	-	50.82	517
	Sub-Total	4,674.01	77	4,751.01	3,438.01	52.1	3,490.11	74
Judicial Service Commission -								
Judicial Oversight Services	Administration of Judicial Services	619.35	-	619.35	611.5	-	611.5	99
	Judiciary Training	277.25	-	277.25	-	-	-	-
	Sub-Total	896.6	-	896.6	611.5	-	611.5	68
The Judiciary								
Dispensation of Justice	Access to Justice	14,322.68	1,450.00	15,772.68	10,728.48	556.55	11,285.04	72
	General Administration and Planning	6,114.72	-	6,114.72	4,597.92	238.52	4,836.44	79
	Sub-Total	20,437.40	1,450.00	21,887.40	15,326.40	795.08	16,121.48	74
National Police Service Commission								
National Police Service Human Resource Management	Human Resource Management	353.07	-	353.07	467.59	-	467.59	-
	Counseling Management Services	94.81	-	94.81	91.67	-	91.67	97
	Administration and Standard Setting	222.86	-	222.86	284.44	-	284.44	41
	Sub-Total	670.74	-	670.74	843.7	-	843.7	42
Ethics and Anti-Corruption Commission								
Ethics and Anti-Corruption	Ethics and Anti-Corruption	3,693.62	68.14	3,761.76	2,985.97	48.37	3,034.34	81
	Sub-Total	3,693.62	68.14	3,761.76	2,985.97	48.37	3,034.34	81

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Independent Policing Oversight Authority								
Policing Oversight Services	Policing Oversight Services	1,019.27	-	1,019.27	767.06	-	767.06	75
	Sub-Total	1,019.27	-	1,019.27	767.06	-	767.06	75
Office of the Director of Public Prosecution								
Public Prosecution Services	Prosecution of criminal offences	4,007.04	55	4,062.04	3,044.07	27.39	3,071.46	76
	Sub-Total	4,007.04	55	4,062.04	3,044.07	27.39	3,071.46	76
Kenya National Commission on Human Rights								
Promotion, Protection and Observation of Human Rights	Promotion, Protection and Observation of Human Rights	539.8	-	539.8	389.56	-	389.56	72
	Sub-Total	539.8	-	539.8	389.56	-	389.56	72
National Gender and Equality Commission								
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	18.29	-	18.29	17.25	-	17.25	94
	Mainstreaming and Coordination	14.42	0.64	15.06	11.93	-	11.93	79
	Public Education Advocacy and Research	13.46	-	13.46	11.72	-	11.72	87
	General Administration and Planning and Support Services	401.54	-	401.54	283.33	-	283.33	71
	Agency of Disabled and their Networks to Fight Against Corruption	-	4.04	4.04	-	2.24	2.24	55
	Sub-Total	447.72	4.68	452.4	324.23	2.24	326.47	72
National Police Service								
Policing Services	General Administration	11,508.39	-	11,508.39	9,885.64	476.17	10,361.81	90
	Kenya Police Service	52,645.13	621.57	53,266.71	39,880.61	121.57	40,002.18	75
	Administration Police Service	23,954.95	72.62	24,027.58	17,755.80	55.08	17,810.89	74
	Criminal Investigation Services	8,837.56	893.43	9,730.99	6,640.93	570.03	7,210.97	74
	General Paramilitary Services	9,378.18	66.28	9,444.46	7,032.73	65.99	7,098.72	75
	Sub-Total	106,324.21	1,653.91	107,978.12	81,195.71	1,288.85	82,484.57	76
State Law Office								
Legal Services	Civil Litigation, Promotion of legal services	1,514.45	-	1,514.45	1,082.23	-	1,082.23	72
	Legislations, Treaties and Advisory Services	346.44	-	346.44	224.13	-	224.13	65
	Public Trusts and Estates Management	385.97	-	385.97	278.97	-	278.97	72
	Registration Services	743.33	-	743.33	543.15	-	543.15	73

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Governance Legal Training and Constitutional	Governance Reforms	345.81	49	394.81	206.7	-	206.7	52
	Constitutional and Legal Reforms	778.94	-	778.94	586.63	-	586.63	75
	Legal Education Training and Policy	899.14	-	899.14	231.73	31.94	263.67	29
General Administration, Planning and Support Services	Transformation and Public Services	226	-	226	151.5	-	151.5	67
	Administrative Services	1,154.25	143.5	1,297.75	518.03	-	518.03	40
	Sub-Total	6,394.33	192.5	6,586.83	3,823.07	31.94	3,855.01	59
State Department for Correctional Services								
Prison Services	Offender Services	31,403.19	550.23	31,953.43	22,500.28	457.45	22,957.73	72
	Capacity Development	710.42	-	710.42	529.54	-	529.54	75
Probation and Aftercare Services	Probation Services	2,009.50	85.49	2,094.99	1,180.93	44.51	1,225.44	59
	After Care Services	162.44	59.27	221.72	67.92	11.03	78.94	36
General Administration, Planning and Support Services	Planning, Policy Coordination and Support Service	565.15	-	565.15	357.62	1.61	359.23	64
	Sub-Total	34,850.71	695	35,545.71	24,636.29	514.6	25,150.89	64
State Department for Immigration and Citizen Services								
Immigration and Citizen Services	Population Registration Services	70.96	-	70.96	-	-	-	-
	Immigration Services	3,313.29	2,275.00	5,588.29	2,865.51	2,617.41	5,482.92	98
	Refugee Affairs	131.25	-	131.25	91.1	-	91.1	69
	E-Citizen Services	132.17	182.5	314.67	183.07	264.96	448.03	142
Population Management Services	National Registration Bureau	3,258.88	1,005.00	4,263.88	2,417.11	999.84	3,416.95	80
	Civil Registration Services	1,152.76	82	1,234.76	902.65	81.05	983.7	80
	Integrated Personal Registration Services	172.09	130	302.09	128.44	254.58	383.01	127
General Administration and Support Services	Administration and Planning	854.82	5	859.82	703.92	5	708.92	82
	Sub-Total	9,086.21	3,679.50	12,765.71	7,291.80	4,222.84	11,514.64	90
State Department for Internal Security and National Administration								
General Administration and Support Services	National Government Coordination Services	27,066.46	7,408.22	34,474.68	20,881.86	7,389.90	28,271.76	82
	Disaster Risk Reduction	40.72	-	40.72	24.92	-	24.92	61
	Peace Building, National Cohesion and Values	545.85	5	550.85	409.39	-	409.39	74
	Government Chemist Services	438.43	-	438.43	258.2	-	258.2	59

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Billion)			Expenditure (Kshs. Billion)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	963.06	66	1,029.06	722.3	66	788.3	77
	Non-Government Organisation Regulatory Services	257.64	-	257.64	166.98	-	166.98	16
	Crime Research	211.99	-	211.99	158.99	-	158.99	62
	Sub-Total	29,524.14	7,479.22	37,003.36	22,622.63	7,455.90	30,078.53	81
	Total	224,639.51	15,354.95	239,994.46	168,808.65	14,439.29	183,247.94	76

Source: MDAs and National Treasury

An analysis of Programmes and sub-programmes shows that funding of political parties sub-programme within the Office of the Registrar of Political Parties recorded a high absorption rate at 100 per cent; followed by administration of judicial service sub-programme under the judicial oversight services programme within the Judicial Service Commission at 99 per cent. In comparison, the NGO regulatory services sub-programme under the Policy Coordination Services programme within the State Department for Internal Security and National Administration recorded the lowest absorption rate at 16 per cent. Also, there were several sub-programme whose expenditures exceeded their budget allocations including, the Delimitation of Electoral Boundaries sub-programme under the Independent Electoral and Boundaries Commission which had an absorption of 517 per cent, and the E-Citizen Services sub-programme under the State Department for Immigration and Citizen Services that had an absorption rate of 142 per cent. We recommend that these entities, in liaison with the National Treasury to rationalise their budget estimates in the next Supplementary Budget revision.

4.7.4 Key Achievements by MDAs in the GJLO Sector

During the reporting period, the Judicial Service Commission recruited 70 judges, meeting the target set for the Administration and Support Service sub-programme. Additionally, the Commission trained 41 staff under the Judicial Training sub-programme, slightly below the target of 45 staff.

The State Department for Internal Security and Administration investigated hate speech cases and prosecuted valid cases under the Peacebuilding, National Cohesion and Values sub-programme. Moreover, the Department cleared 5,510 out of 5,825 cases received in quarter three under the Government Chemist sub-programme.

The Office of the Director of Public Prosecutions reviewed all investigative files and made decisions on whether to charge or not to charge the files under the public prosecution services sub-programme. Also, during the reporting period, the Office of the Director of Public Prosecutions updated the databases on Female Genital Mutilation under the Public Prosecution Services Sub-Programme.

The Office of Registrar of Political Parties processed applications for provisional and complete registration and supervised 90 political parties to ensure compliance with the Political Parties Act 2011. Furthermore, National Executive Council members of political parties were sensitised on strong governance, effective leadership, compliance requirements, dispute resolution mechanisms, and data protection, among other pertinent issues.

The Ethics and Anti-Corruption Commission, in the review period, conducted 181 advisories on bribery and corruption prevention, surpassing the annual target of 100. Additionally, the Commission trained 1,905 persons on ethics and integrity, exceeding the target of 1,800 persons. The Commission further sensitised 75,000 learners on value-based education in institutions of learning, slightly below the annual target of 100,000 learners.

Under the Legal Compliance and Redress subprogramme, the National Gender and Equality Commission prepared and defended six compliance reports, exceeding the target of five. Moreover, the Commission reviewed 39 and 24 legal policies and administrative instruments for the National and County governments, respectively, exceeding the respective targets of 30 and 12.

Under the human resource management subprogramme, the National Police Service Commission adjudicated disciplinary cases and appeals and approved early retirements for officers. Additionally, under the Counselling Management Services subprogramme, the Commission counselled officers and operationalised three counselling units, meeting the target of three.

The State Department for Immigration and Citizen Services processed work permit applications and cleared persons at the border under the immigration service sub-programme. The State Department also received and processed applications for 95,160 asylum seekers under the refugee affairs sub-programme.

Under the Kenya police service sub-programme, the National Police Service implemented community policing in all police stations, public safety directives, and security coverage in all counties, sub-counties, and ward levels.

4.7.5 Project Implementation for the GJLO Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.18 summarises the development of some of the projects with the highest expenditure in the reporting period in the GJLO sector.

Table 4.18: GJLO Sector Projects with the Highest Expenditure

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total funding as of 31st March 2024 (Kshs. Million) (f)	Actual Expenditure As of 31st March 2024 (Kshs. Million) (g)*	Per cent-age (%) of Completion (H=g/e)
State Department for Internal Security and National Administration	National Police Service Modernization Project	01-Jul-23	7 yrs	GoK	45,500.00	6,500.00	6,500.00	14
	Security Roads and Airstrips	07-Jan-13	14 yrs	GoK	2,500.00	160.00	160.00	27
	Construction of sub-county Headquarters	01-Jul-18	7 yrs	GoK	7,500.00	157.00	157.00	23
	Construction of Miritini Treatment and Rehabilitation Centre	07-Jan-20	5 yrs	GoK	1,200.00	66.00	66.00	16
National Gender and Equality Commission	National Government Affirmative Action Fund	2015/2016	On Going	GoK	18,905.00	3,000.40	3,000.40	124
	Women Enterprise Fund	2007/2008	On Going	GoK	13,000.00	310.33	310.33	44
	Enhancing Prevention and Response to Gender-Based Violence	2021/2022	2023/2024	GoK and Donor Fund	768.00	303.10	161.67	70

Name of MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total funding as of 31st March 2024 (Kshs. Million) (f)	Actual Expenditure As of 31st March 2024 (Kshs. Million) (g)*	Per cent-age (%) of Completion (H=g/e)
State Department for Immigration and Citizen Services	Purchase of e-passport books	01-Jul-16	30-Jun-27	GoK	6,400.00	1,470.00	1,585.26	62
	Supplies for ID card materials	01-Jul-14	30-Jun-28	GoK	12,000.00	980.00	979.84	66
	Supplies for Passport Production	01-Jul-17	30-Jun-26	GoK	7,000.00	377.50	650.22	11
	Maintenance of Immigration systems (both Hardware, software and licenses)	01-Jul-16	30-Jun-27	GoK	7,500.00	240.00	402.55	9
National Police Service	Police Modernization Programme.	01-Jul-13	15-May-28	GoK	143,000.00	500.00	247.74	30
	Expansion of APTC - Embakasi	07-Jan-16	30/6/2028	GoK	800.00	72.62	55.08	33
State Department for Correctional Services	Construction of Magereza Level 4 Referral Hospital	29-Oct-21	30-Jun-25	GoK	1,200.00	216.71	216.71	18
Ethics and Anti-Corruption Commission	Refurbishment of EACC Headquarters	2018/2019	6yrs	GoK	828.19	48.37	48.37	12

Source: MDAs

We observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the Supplies for Passport Production project under the State Department for Immigration and Citizens Services had a project completion status of 11 per cent despite commencing in 2017.

The National Treasury ensure adequate funding of development activities in FY 2023/24. We also advise the respective MDAs, to be realistic and revise their development allocations in the subsequent Supplementary Budget to achievable targets and prioritise the completion of ongoing projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging behind the desired timelines, then appropriate measures should be taken to fast-track implementation in subsequent financial years or revise their expected completion dates.

4.8. Health Sector

4.8.1 Introduction

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

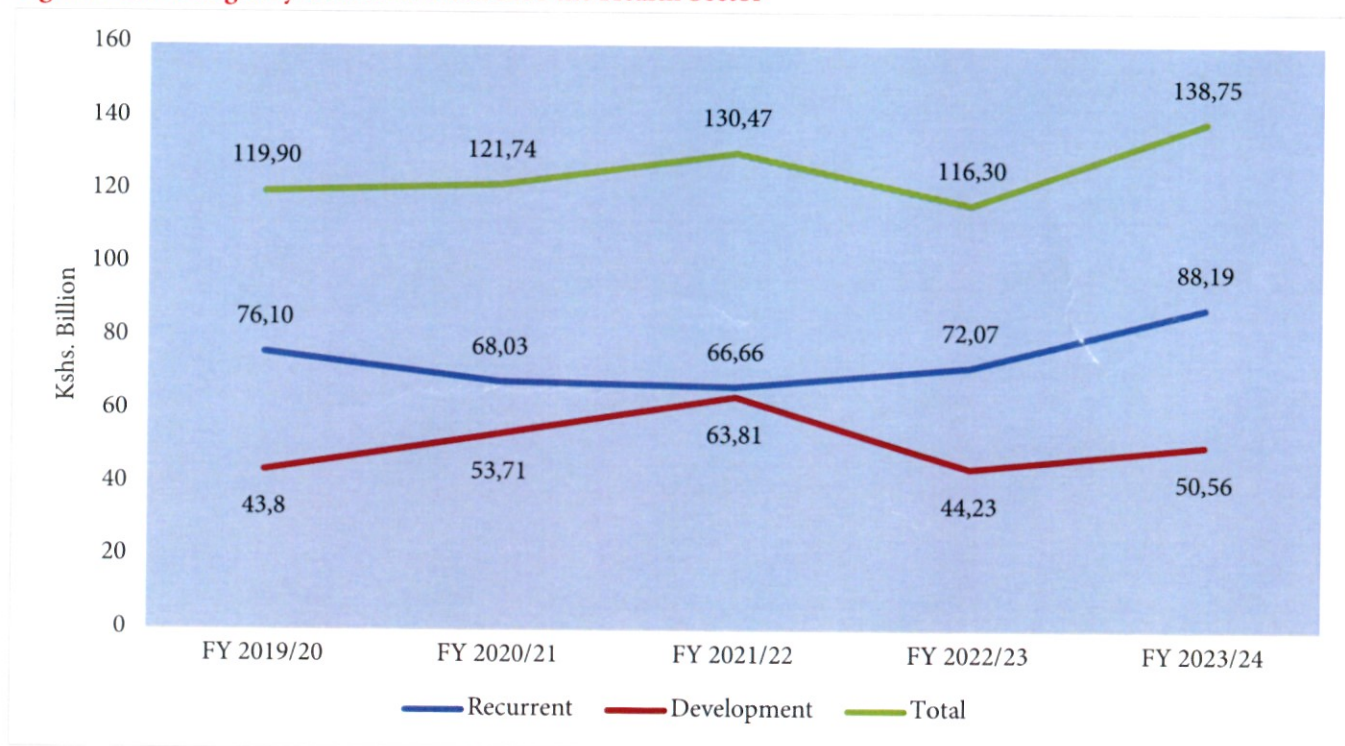
The Sector envisions “a healthy, productive and globally competitive nation” achieved through strategic objectives under equity, efficiency, and people-centred principles with a multi-sectoral approach as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic objectives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

4.8.2 Budget Performance for the Health Sector

The budgetary allocation to the Health sector in FY 2023/24 was Kshs.141.19 billion, revised to Kshs.138.85 billion in Supplementary Estimates I, compared to Kshs.116.40 billion allocated in FY 2022/23. This amount represents 3.1 per cent of the revised gross national budget of Kshs.4.54 trillion and 6 per cent of the MDAs’ budget of Kshs.2.46 trillion. The allocation included Kshs.50.65 billion (37 per cent) for development activities and Kshs.88.19 billion (64 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budgetary allocation of Kshs.110.64 billion (80 per cent of the Sector’s budget), while the State Department for Public Health and Professional Standards had the lowest budgetary allocation of Kshs.28.21 billion (20 per cent of the Sector’s allocation).

The high allocation to the State Department for Medical Services is due to its vital role in the National Referral and Specialised Services programme. Figure 4.13 shows the budgetary allocation for the Health Sector for FY 2019/20 to FY 2023/24.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the Health sector amounted to Kshs.50.51 billion, representing 52 per cent of the Sector’s revised net estimates. This amount comprised Kshs.11.40 billion for development expenditure, representing 30 per cent of the revised development net estimates, and Kshs.39.11 billion for recurrent activities, representing 66 per cent of the revised recurrent net estimates. Table 4.19 shows the Health Sector analysis of exchequer issues and expenditures in the first nine months of FY 2023/24.

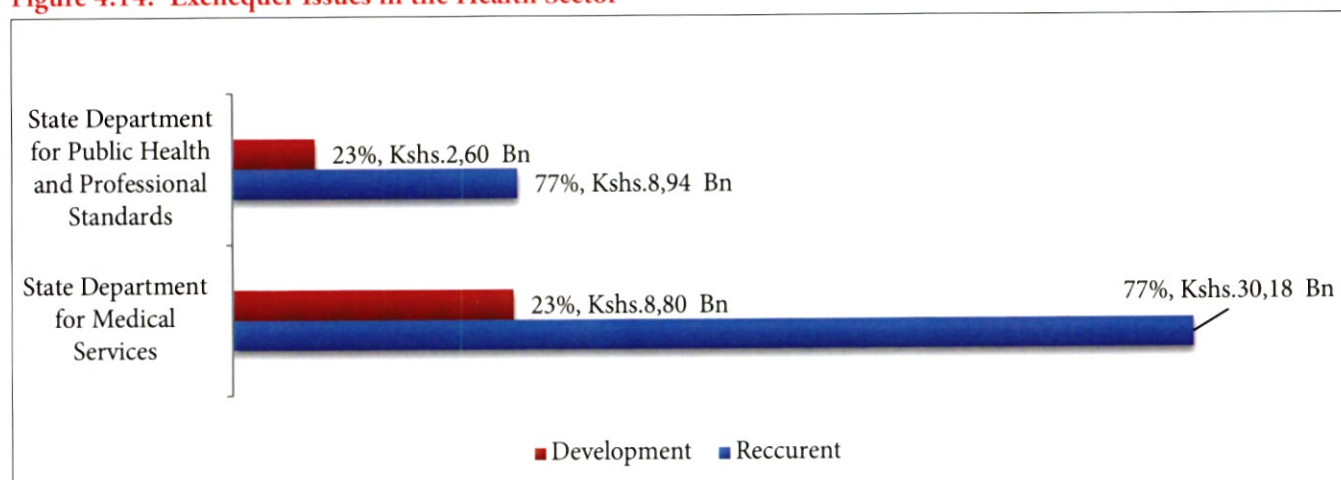
Table 4.19: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Medical Services	44.25	32.54	8.80	22.17	27	50	66.39	45.77	30.18	34.59	66	52
State Department for Public Health and Professional Standards	6.41	5.21	2.60	4.71	50	74	21.80	13.89	8.94	10.45	64	48
Total	50.65	37.75	11.40	26.88	30	53	88.19	59.65	39.11	45.05	66	51
Sector Summary												
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates		% of Expenditure to Revised Gross estimates					
Development	50.65	37.75	11.40	26.88	30		53					
Recurrent	88.19	59.65	39.11	45.05	66		51					
Total	138.85	97.40	50.51	71.92	52		52					

Source: MDAs and National Treasury

In the first nine months of FY 2023/24, the State Department for Public Health and Professional Standards received 50 per cent of development exchequer issues to revised development net estimates, while the State Department for Medical Services recorded 27 per cent. The State Department for Medical Services recorded 65.9 per cent of recurrent exchequer issues to recurrent net estimates while the State Department for Public Health and Professional Standards recorded 64 per cent. Figure 4.14 shows the exchequer issues to the Health Sector in the first nine months of FY 2023/24.

Figure 4.14: Exchequer Issues in the Health Sector



Source: National Treasury

The total expenditure for the Health Sector under review amounted to Kshs.71.92 billion, representing 52 per cent of the revised gross budget compared to Kshs.59.38 billion (50 per cent) recorded in a similar period FY 2022/23. The amount comprises Kshs.26.87 billion spent on development activities, representing an absorption rate of 53 per

cent, compared to 48 per cent (Kshs.23.75 billion) in a similar period FY 2022/23 and Kshs.45.06 billion on the revised recurrent activities, representing 51 per cent on recurrent gross estimates, compared to 51 per cent (Kshs.31.63 billion) recorded in a similar period FY 2022/23.

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

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

Table 4.20: Health Sector's Performance by Programme

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Medical Services								
National Referral and Specialized Services	National Referral Services	43,995.69	5,575.67	49,571.36	19,949.39	2,410.14	22,359.53	45
	Forensic and Diagnostics	-	279	279	-	279	279	100
	Health Products and Technologies	6,012.17	819.24	6,831.41	2,323.72	732.5	3,056.22	45
	Specialised Medical Equipment	-	1,537.50	1,537.50	-	99.01	99.01	6
	National Blood Transfusion Service	235.35	1,000.00	1,235.35	123.86	479.78	603.64	49
Curative and Reproductive Maternal New Born Child Adolescent Health (RMNCAH)	Reproductive Maternal New Born Child Adolescent Health (RMNCAH)	23.69	2,310.00	2,333.69	9.58	250	259.58	11
	Immunization Management	38.08	9,391.56	9,429.64	10.61	1,578.35	1,588.96	17
	Communicable Disease Control	1,074.78	4,760.95	5,835.73	776.69	2,979.15	3,755.84	64
	Non-communicable Disease Prevention and Control	214.65	2,040.33	2,254.98	197.35	149.15	346.5	15
Health Research and Innovations	Health Innovations	150	580	730	112.5	250	362.5	50
	Medical Research	3,307.00	500	3,807.00	2,315.25	325	2,640.25	69
General Administration	Social Protection in Health	7,874.77	13,948.00	21,822.77	6,164.61	12,528.02	18,692.63	86
	Finance and Planning	172.23	-	172.23	188.6	-	188.6	110
	General Administration and Human Resource Management and Development	3,208.21	-	3,208.21	2,181.87	-	2,181.87	68
	Sub-Total	66,306.62	42,742.25	109,048.86	34,354.03	22,060.10	56,414.13	52
State Department for Public Health and Professional Standards								
Preventive and Promotive Services	Communicable Disease Control	73.75	3,259.05	3,332.80	32.81	2,780.52	2,813.33	84
	Disease Surveillance and Epidemic Response	999.76	-	999.76	472.38	-	472.38	47
	Public Health Services	1,102.16	1,220.00	2,322.16	97.81	-	97.81	4
	Radiation Safety and Nuclear Security	274	-	274	130.5	-	130.5	48
	Primary Health Care	66.02	-	66.02	40.19	-	40.19	61

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Health Resource Development and Innovation	Capacity Building and Training	9,263.00	1,656.00	10,919.00	3,767.25	1,656.00	5,423.25	50
	Research and Innovation on Health	273.8	24.34	298.14	255.35	22.17	277.52	93
	Health Professional Services	6,245.31	-	6,245.31	4,556.88	-	4,556.88	73
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	3,701.91	250	3,951.91	737.03	250	987.03	25
	Health Policy and Regulations	98.55	-	98.55	62.51	-	62.51	63
General Administration and Support Services	General Administration and Human Resource Management and Development	496.73	-	496.73	279.64	-	279.64	56
	Finance and Planning	47.83	-	47.83	18.89	-	18.89	40
	Sub-Total	22,642.81	6,409.39	29,052.21	10,451.25	4,708.69	15,159.94	52
Grand Total	88,949.43	49,151.64	138,101.07	44,805.28	26,768.79	71,574.07	52	

Source: MDAs and National Treasury

An analysis of Programmes and sub-programmes shows that the Forensic and Diagnostics sub-programme under the National Referral and Specialized Services Programme recorded an absorption rate of 100 per cent whilst the Preventive and Promotive Services sub-programme under the Public Health Services programme had the lowest absorption of 4 per cent.

4.8.4 Project Implementation for the Health Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.21 summarises Projects with the Highest Expenditure in the reporting period in the Health sector.

Table 4.21: Health Sector Projects with the Highest Expenditure

MDA	Project Name (a)	Estimated Value of the Project (a)	Source of Funds	Project Commencement Date (b)	Expected Completion Date (c)	Funding received in the first nine months FY.2023/24 (Ksh)(d)	Expenditure in the first nine months FY2023/24 (e)	Project Status %
State Department for Medical Services	Rollout of Universal Health Coverage	100,000	GoK	10/07/2018	10/07/2026	9,793	8,240	27
	Special Global Fund HIV Grant NFM3-NASCOP	31,641	GoK and Foreign	07/01/2021	30/06/2027	3,876	2,292	86
	Vaccines Programme	78,889	GoK and Foreign	02/07/2015	02/06/2026	3,850	1250	90
	Refurbishment/Renovation and Replacement of Obsolete Equipment - KNH	8,059	GoK	07/01/2021	30/6/2026	1,100	1,075	12
	Procurement of Equipment at the National Blood Transfusion Services	8,396	GoK	07/02/2015	07/02/2026	1,000.0	930	26

MDA	Project Name (a)	Estimated Value of the Project (a)	Source of Funds	Project Commencement Date (b)	Expected Completion Date (c)	Funding received in the first nine months FY.2023/24 (Ksh)(d)	Expenditure in the first nine months FY2023/24 (e)	Project Status %
	Kenya COVID-19 Emergency Response Project	40,072	GoK and Foreign	01/02/2020	30/06/2026	4,097	804	7
	Special Global Fund HIV Grant NFM3-NA-CC	1,216	Foreign	01/07/2022	30/06/2024	795	644	38
	KNH Burns and Pediatrics Centre	5,459	GoK and Foreign	03/03/2018	30/06/2025	701	527	62
	Procurement of Family Planning and Reproductive Health Commodities	12,215	GoK	13/08/2014	13/08/2026	500	250	12
	Human Vaccine Production	6,400	GoK	07/01/2021	30/6/2028	400	250	6
State Department for Public Health and Professional Standards	Special Global Fund Malaria Grant NFM3-DOMC	12,021	GoK and Foreign	01/07/2021	30/6/2027	3,305	1996	17
	Equipping Laboratories and Classrooms at Kenya Medical Training College	2,799	GoK	4/3/2018	18/9/2027	3251	1,322	47
	Procurement of Anti Tuberculosis Drugs not covered under the Global Tuberculosis Programme	10,678	GoK	13/8/2014	30/6/2027	1,178	1,029	10

Source: State Departments under the Ministry of Health

We observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the Human Vaccine Production project commenced in 2021 and is expected to be completed in 2028 but currently, they are at a 6 per cent completion level.

The National Treasury ensure adequate funding of development activities in FY 2023/24. We also advise the respective MDAs, to be realistic and revise their development allocations in the subsequent Supplementary Budget to achievable targets and prioritise the completion of ongoing projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging behind the desired timelines, then appropriate measures should be taken to fast-track implementation in subsequent financial years or revise their expected completion dates.

4.9. National Security Sector

4.9.1 Introduction

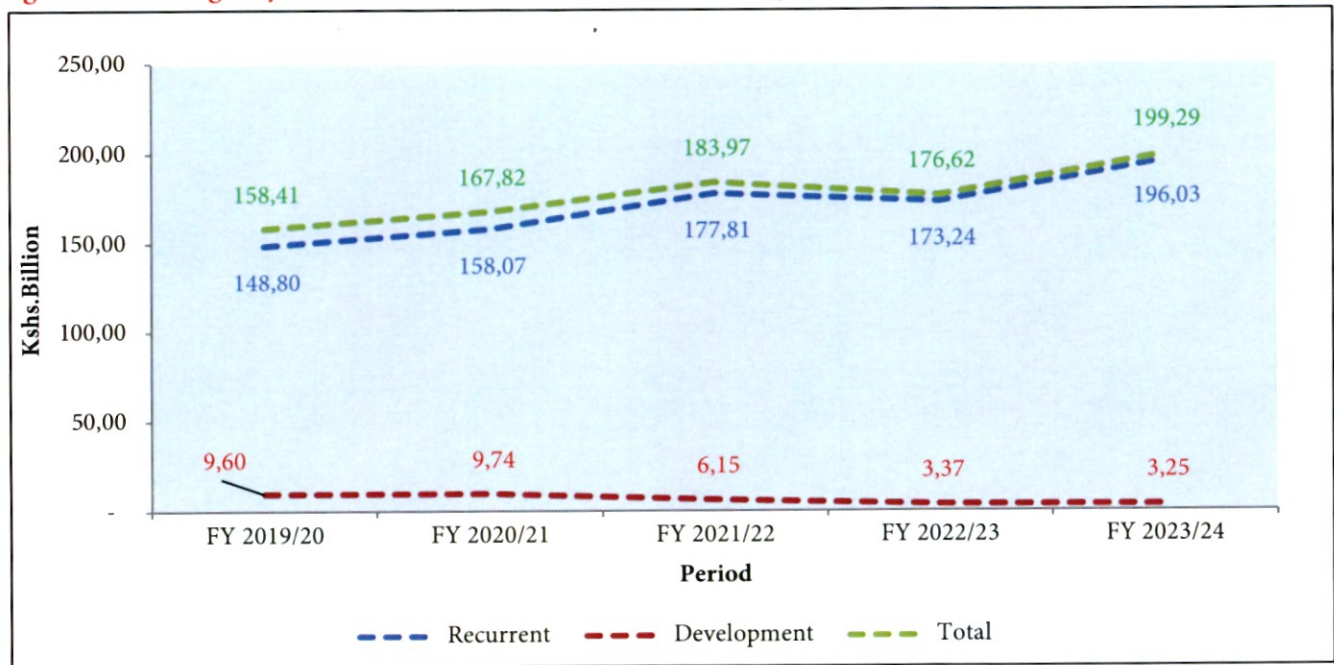
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). Its mandate is to ensure the country's security against threats from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and order.

4.9.2 Budget Performance for the National Security Sector

The budgetary allocation to the National Security sector in FY 2023/24 amounts to Kshs.189.24 billion, revised to Kshs.199.29 billion in Supplementary Estimates I compared to Kshs.175.61 billion allocated in the FY 2022/23. This amount represents 4 per cent of the revised gross national budget of Kshs.4.54 trillion and 8 per cent of MDAs' budget of Kshs.2.46 trillion. The allocation comprised Kshs.3.25 billion for development expenditure (2 per cent of the sector's budget) and Kshs.196.03 billion for recurrent expenditure (98.4 per cent of the Sector's allocation). Ministry of Defence was allocated Kshs.153.44 billion (77 per cent of the sector's budget), while NIS was allocated Kshs.45.85 billion (23 per cent of the sector's allocation).

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

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first nine months of FY 2023/24, the National Security Sector received Kshs.119.78 billion, representing 61 per cent of the sector's revised net estimates, comprised of Kshs.1.44 billion for development expenditure, representing 53 per cent of the development revised net estimates, and Kshs.118.34 billion for recurrent spending, representing 62 per cent of the recurrent revised net estimates.

Ministry of Defence received Kshs.85.76 billion for recurrent activities, and Kshs.1.44 billion for development expenditure, representing 58 per cent and 53 per cent of development and recurrent revised net estimates respectively. The NIS received Kshs.32.57 billion, representing 71 per cent of the recurrent revised net estimates. Table 4.22 shows the National Security sector analysis of exchequer issues and expenditures in the first nine months of FY 2023/24.

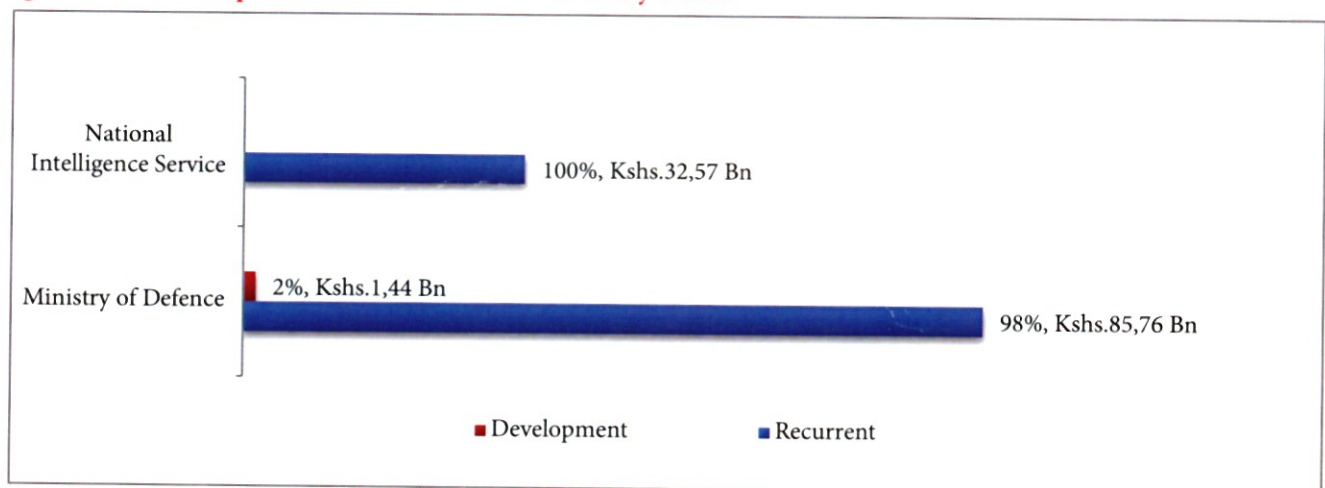
Table 4.22: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
Ministry of Defence	3.25	2.72	1.44	2.72	53.1	84	150.18	146.60	85.76	111.53	58.5	74
National Intelligence Service	-	-	-	-	-	-	45.85	45.85	32.57	31.10	71.0	68
Total	3.25	2.72	1.44	2.72	53.1	84	196.0	192.45	118.34	142.63	61.5	73
Sector Summary												
		Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates					
Development		3.25	2.72	1.44	2.72	53.1	84					
Recurrent		196.0	192.45	118.34	142.63	61.5	73					
Total		199.29	195.17	119.78	145.35	61.4	73					

Source: MDAs and National Treasury

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

Figure 4.16: Exchequer Issues to the National Security Sector



Source: National Treasury

The total expenditure for the National Security sector in the first nine months of FY 2023/24 amounted to Kshs. 145.35 billion, representing 73 per cent of the revised gross estimates, compared to 65 per cent (Kshs. 114.09 billion) recorded in a similar period FY 2022/23. The Ministry of Defence spent Kshs. 2.72 billion on development activities, recording an absorption rate of 84 per cent compared to 52 per cent (Kshs. 1.74 billion) recorded in FY 2022/23, and Kshs. 111.53 billion on recurrent activities representing 74 per cent of the revised gross estimates compared to 66 per cent (Kshs. 89.53 billion) recorded in a similar period in FY 2022/23. NIS spent Kshs. 31.10 billion on recurrent activities, recording 68 per cent of its revised gross estimates compared to 61 per cent (Kshs. 22.81 billion) recorded in a similar period in FY 2022/23.

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

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

Table 4.23: National Security Sector's Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Defence								
National Defence	Defence Policy and Management	20,285.90	-	20,285.90	16,283.49	-	16,283.49	80
	Land Defence	68,624.50	-	68,624.50	49,308.78	-	49,308.78	72
	National Air Defence	37,055.60	-	37,055.60	26,625.57	-	26,625.57	72
	Territorial Waters Defence	16,469.20	-	16,469.20	11,833.62	-	11,833.62	72
	Military Modernisation	4,500.00	3,254.00	7,754.00	5,571.48	2,718.58	8,290.07	107
Civil Aid	Civil Aid	500	-	500	-	-	-	-
National Space Management	National Space Management	250	-	250	250	-	250	100
General Administration, Planning and Support Services	Headquarters Administrative Services	2,395.26	-	2,395.26	1,565.40	-	1,565.40	65
	Defence Policy and Planning	35.19	-	35.19	34.24	-	34.24	97
	Defence Cooperation and Diplomacy	28.69	-	28.69	24.21	-	24.21	84
	Defence Financial Management and Oversight	37.12	-	37.12	35.98	-	35.98	97
Sub-Total		150,181.46	3,254.00	153,435.46	111,532.76	2,718.58	114,251.40	75
National Intelligence Service								
National Security Intelligence	Security Intelligence	45,851.00	-	45,851.00	31,096.81	-	31,096.81	68
Sub-Total		45,851.00	-	45,851.00	31,096.81	-	31,096.81	68
Total		196,032.46	3,254.00	199,286.46	142,629.58	2,718.58	145,348.20	73

Source: MDAs and National Treasury

An analysis of programmes and sub-programmes shows that the Military Modernisation Sub Programme under the Ministry of Defence recorded an absorption rate of 107 per cent, while the Headquarters Administrative Services Sub Programme within the Ministry recorded the lowest absorption at 65 per cent.

4.10. Public Administration and International Relations Sector

4.10.1 Introduction

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

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

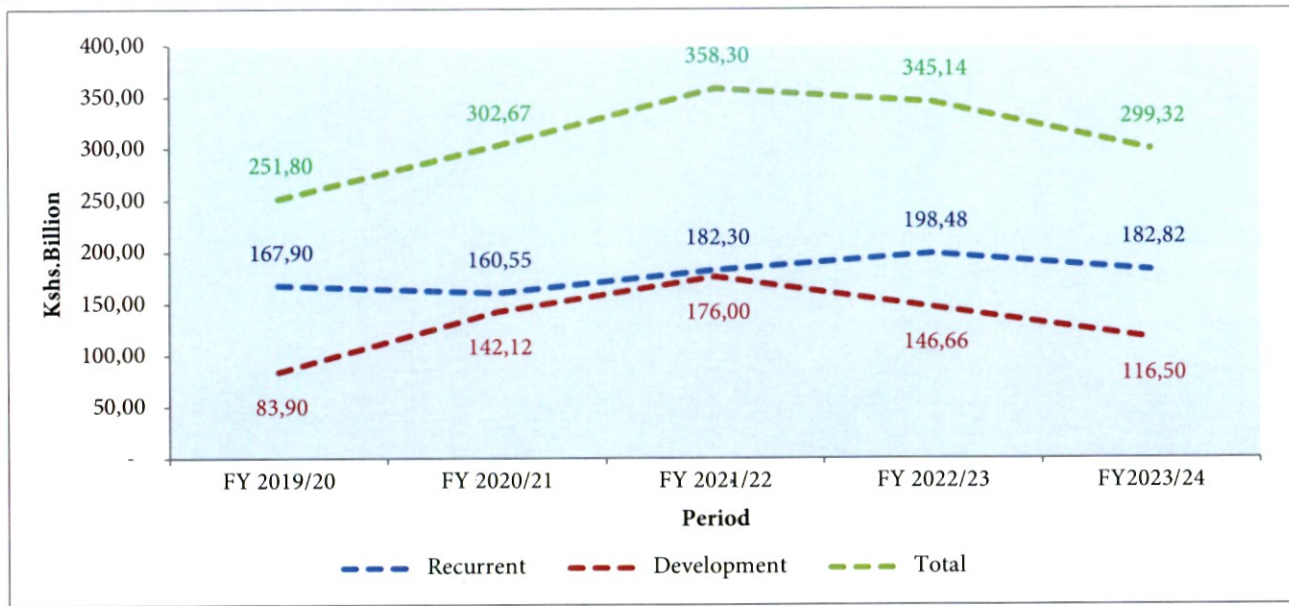
The Sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS); the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the Big Four"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

4.10.2 Budget Performance for the PAIR Sector

The budgetary allocation to the PAIR sector in FY 2023/24 amounted to Kshs.310.19 billion, revised to Kshs.299.33 billion in Supplementary Estimates I, compared to the Kshs.345.14 billion allocated in FY 2022/23. This amount represents 7 per cent of the revised gross national budget of Kshs.4.54 trillion and 12.1 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation comprises Kshs.116.50 billion (39 per cent) for development activities and Kshs.182.82 billion (61 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.111.26 billion (37 per cent of the Sector's budget), while the State Department for Performance and Delivery Management had the lowest budgetary allocation of Kshs.355.16 million (less than 1 per cent of the Sector's allocation).

Figure 4.17 shows the budgetary allocation trend for the PAIR Sector for FY 2019/20 to FY 2023/24.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

The total exchequer issues to the PAIR sector amounted to Kshs.161.53 billion, representing 60 per cent of the Sector's revised net estimates. This amount comprised Kshs.47.65 billion for development expenditure, representing 47 per cent of the revised development net estimates, and Kshs.113.88 billion for recurrent activities, representing 67 per cent of the revised recurrent net estimates. Table 4.24 analyses exchequer issues and expenditure in the first nine months of FY 2023/24 for the PAIR Sector.

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

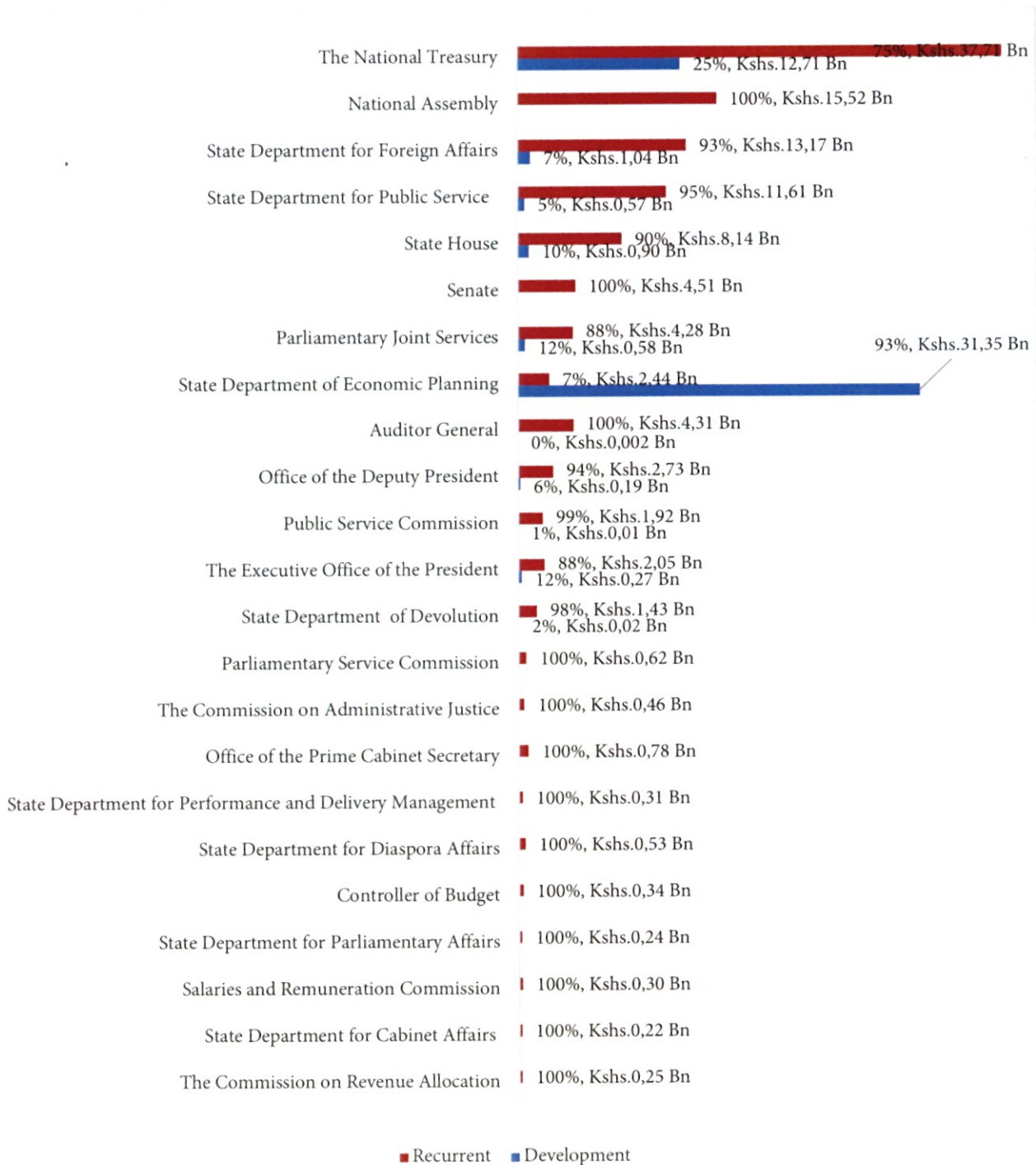
VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
The Executive Office of the President	0.70	0.70	0.27	0.56	39	80	3.34	3.33	2.05	2.61	62	78
Office of the Deputy President	0.40	0.40	0.19	0.26	47	64	3.90	3.89	2.73	2.68	70	69
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	1.20	1.20	0.78	0.75	65	63
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.39	0.39	0.24	0.29	62	74
State Department for Performance and Delivery Management	-	-	-	-	-	-	0.36	0.36	0.31	0.25	87	70
State Department for Cabinet Affairs	-	-	-	-	-	-	0.62	0.62	0.22	0.28	36	46
State House	1.31	1.31	0.90	1.19	69	91	8.53	8.53	8.14	7.38	96	87

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department of Devolution	0.06	0.06	0.02	0.04	44	66	1.97	1.94	1.43	1.53	74	78
State Department of Economic Planning	59.85	59.52	31.35	43.70	53	73	4.01	3.94	2.44	2.72	62	68
State Department for Foreign Affairs	1.17	1.17	1.04	1.04	88	89	19.38	19.18	13.17	14.86	69	77
State Department for Diaspora Affairs	-	-	-	-	-	-	1.32	1.32	0.53	0.67	41	51
The National Treasury	50.01	35.17	12.71	20.54	36	41	61.25	51.93	37.71	58.43	73	95
State Department for Public Service	1.09	0.83	0.57	0.83	69	77	23.38	20.81	11.61	13.23	56	57
Parliamentary Service Commission	-	-	-	-	-	-	0.92	0.92	0.62	0.65	68	71
National Assembly	-	-	-	-	-	-	24.71	24.71	15.52	16.08	63	65
Parliamentary Joint Services	1.57	1.57	0.58	1.35	37	86	6.35	6.32	4.28	4.59	68	72
Senate	-	-	-	-	-	-	7.20	7.20	4.51	5.37	63	75
The Commission on Revenue Allocation	-	-	-	-	-	-	0.52	0.52	0.25	0.38	48	74
Public Service Commission	0.05	0.05	0.01	0.03	29	57	3.52	3.51	1.92	2.23	55	63
Salaries and Remuneration Commission	-	-	-	-	-	-	0.55	0.55	0.30	0.33	54	61
Auditor General	0.32	0.32	0.002	-	1	-	7.98	7.57	4.31	5.57	57	70
Controller of Budget	-	-	-	-	-	-	0.71	0.71	0.34	0.36	49	51
The Commission on Administrative Justice	-	-	-	-	-	-	0.75	0.75	0.46	0.47	62	63
Total	116.50	101.08	47.65	69.53	47	60	182.82	170.17	113.88	141.73	67	78
Sector Summary												
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates						
Development	116.50	101.08	47.65	69.53	47	60						
Recurrent	182.82	170.17	113.88	141.73	67	78						
Total	299.32	271.25	161.52	211.26	60	71						

Source: MDAs and National Treasury

In the first nine months of FY 2023/24, the State Department for Foreign Affairs received the highest proportion of development exchequer issues to revised development net estimates at 88 per cent, while the Auditor General received the lowest at less than 1 per cent. The State House recorded the highest proportion of recurrent exchequer issues to revised recurrent net estimates of 96 per cent while the State Department for Cabinet Affairs recorded the lowest ratio of 36 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in the first nine months of FY 2023/24.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR Sector amounted to Kshs.211.26 billion, representing 71 per cent of the revised gross estimates, compared to Kshs.180.89 billion (51 per cent) recorded in FY 2022/23. This amount comprised Kshs.69.53 billion for the development budget representing an absorption rate of 59 per cent, compared to 31 per

cent (Kshs.51.91 billion) recorded in FY 2022/23, and Kshs.141.73 billion for recurrent expenditure representing 78 per cent of the recurrent gross estimates, compared to 66 per cent (Kshs.128.97 billion) recorded in FY 2022/23.

The State House recorded the highest absorption of the development budget at 91 per cent, while the National Treasury recorded the lowest at 41 per cent. The National Treasury recorded the highest recurrent expenditure to revised gross estimates at 95 per cent, while the State Department for Cabinet Affairs recorded the lowest at 46 per cent.

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

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

Table 4.25: PAIR Sector's Programme Performance

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Executive Office of the President								
Government Printing Services	Government Printing Services	673.4	313.7	987.1	439.1	296.57	735.66	75
General Administration, Planning and Support Services	General Administration, Planning and Support Services	2,041.07	383.3	2,424.37	1,335.34	263.84	1,599.18	66
Government Advisory Services	Kenya-South Sudan Advisory Services	72.47	-	72.47	52.86	-	52.86	73
	Power of Mercy Advisory Services	58.95	-	58.95	34.7	-	34.7	59
	Counter Terrorism Services	450	-	450	337.5	-	337.5	75
	Advisory Services on Economic and Social Affairs	28.65	-	28.65	14.73	-	14.73	51
	Strategic Policy Advisory Services	12.45	-	12.45	6.4	-	6.4	51
	Sub-Total	3,336.99	697	4,033.99	2,220.62	560.41	2,781.02	69
Office of the Deputy President								
Deputy President Services	General Administration, Planning and Support	458.09	400.4	858.49	337.47	256.71	594.18	69
	Coordination and Supervision	3,139.62	-	3,139.62	2,138.58	-	2,138.58	68
	Office of the Spouse of the Deputy President	300	-	300	205.73	-	205.73	69
	Sub-Total	3,897.71	400.4	4,298.11	2,681.77	256.71	2,938.48	68
Office of the Prime Cabinet Secretary								
Government Coordination and Supervision	Coordination and Supervision Services	698.08	-	698.08	405.46	-	405.46	58
	Government Coordination and Supervision	497.49	-	497.49	344.88	-	344.88	69
	Sub-Total	1,195.57	-	1,195.57	750.34	-	750.34	63
State Department for Parliamentary Affairs								
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	67.65	-	67.65	53.54	-	53.54	79
	Legislative Coordination Services	28.04	-	28.04	19.51	-	19.51	70

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policy Coordination and Strategy	Policy Coordination Services	45.56	-	45.56	37.4	-	37.4	82
	Policy Advisory Services	19.07	-	19.07	12.33	-	12.33	65
General Administration, Planning and Support Services	Administrative Services	232.76	-	232.76	169.18	-	169.18	73
Sub-Total		393.08	-	393.08	291.97	-	291.97	74
State Department for Performance and Delivery Management								
Public Service Performance Management and Delivery Services	Performance Management	110.02	-	110.02	90.98	-	90.98	83
	Programs and Projects Co-ordination and Monitoring	30.66	-	30.66	12.49	-	12.49	41
General Administration, Planning and Support Services	Administrative Services	214.48	-	214.48	146.41	-	146.41	68
Sub-Total		355.17	-	355.17	249.88	-	249.88	70
State Department for Cabinet Affairs								
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	215.59	-	215.59	100.51	-	100.51	47
	Coordination of Development Partners and Implementation of Special Government Initiatives	88.49	-	88.49	20.71	-	20.71	23
	Public Sector Reforms	38.04	-	38.04	5.16	-	5.16	14
	General Administration, Planning and Support Services	274.94	-	274.94	157.73	-	157.73	57
	Sub-Total	617.06	-	617.06	284.1	-	284.1	46
State House								
State House Affairs	Coordination of State House Functions	7,880.76	1,309.70	9,190.46	7,073.83	1,193.12	8,266.95	90
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	648.09	-	648.09	304.89	-	304.89	47
	Sub-Total	8,528.86	1,309.70	9,838.56	7,378.72	1,193.12	8,571.84	87
State Department for Devolution								
Devolution Services	Management of devolution affairs	70.65	55.01	125.66	61.47	35.04	96.51	77
	Intergovernmental Relations	920.53	0.99	921.52	738.45	-	738.45	80
	Capacity Building and Civic Education	108.94	-	108.94	62.59	-	62.59	58
	Administrative Services	793.29	-	793.29	650.04	-	650.04	82
	Financial Management Services	44.61	-	44.61	18.28	-	18.28	41
	Information Communication Technology	6.52	-	6.52	2.83	-	2.83	43
	Sub-Total	1,944.54	56	2,000.54	1,533.66	35.04	1,568.70	78

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Economic Planning								
Economic Policy and National Planning	Economic Planning Coordination Services	483.55	-	483.55	323.14	-	323.14	67
	Community Development	47.7	58,025.50	58,073.20	25.16	42,364.49	42,389.65	73
	Macro-Economic Policy Planning and Regional Integration	633.95	34	667.95	463.8	25.16	488.96	73
	Policy Research	525.78	73	598.78	394.34	51	445.33	74
	Population Management Services	522.96	95.25	618.21	392.22	62.29	454.51	74
	Infrastructure, Science, Technology and Innovation	36.02	-	36.02	20.45	-	20.45	57
	Sectoral Policy and Planning	69.78	26	95.78	36.53	14.45	50.99	53
National Statistical	Census and Surveys	1,286.62	1,556.45	2,843.07	810.41	1,161.06	1,971.48	69
Public Investment Management and Monitoring Services	National Integrated Monitoring and Evaluation	89.13	35.49	124.62	54.02	16.58	70.6	57
General Administration, Planning and Support Services	Human Resources and Support Services	235.19	-	235.19	146.99	-	146.99	63
	Financial Management Services	61.5	-	61.5	42.19	-	42.19	69
	Information Communications Services	15.69	-	15.69	8.07	-	8.07	51
Sub-Total		4,007.86	59,845.69	63,853.55	2,717.32	43,695.03	46,412.36	73
State Department for Foreign Affairs								
General Administration, Planning and Support Services	Administrative Services	3,000.76	326.68	3,327.44	1,738.40	231.68	1,970.08	59
Foreign Relations and Diplomacy	International Relations and Cooperation	14,919.69	-	14,919.69	11,699.14	-	11,699.14	78
	Management of International Treaties, Agreements and Conventions	31.18	-	31.18	21.98	-	21.98	71
	Coordination of State Protocol	1,265.01	-	1,265.01	1,286.01	-	1,286.01	102
	Infrastructure Development for Mission	-	694.32	694.32	-	689.32	689.32	99
Economic Cooperation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	49.86	-	49.86	33.51	-	33.51	67
Foreign Policy Research and Capacity Development	Foreign Policy Research and Analysis	114.3	-	114.3	77.28	-	77.28	68
	Regional Technical Cooperation	-	150	150	-	117.59	117.59	78
Sub-Total		19,380.81	1,171.00	20,551.80	14,856.31	1,038.59	15,894.90	77

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Diaspora Affairs								
Management for Diaspora and Consular Affairs	Diaspora Economic, Commercial and Cultural Affairs	142.92	-	142.92	75.89	-	75.89	53
	Management of Consular Services	60.08	-	60.08	25.64	-	25.64	43
	Diaspora Interests Abroad	21.92	-	21.92	10.67	-	10.67	49
	General Administration, Planning and Support Services	1,090.79	-	1,090.79	558.03	-	558.03	51
Sub-Total		1,315.71	-	1,315.71	670.23	-	670.23	51
The National Treasury								
Planning and Support Services	Administration Services	19,863.82	7,239.02	27,102.84	17,733.50	340.07	18,073.57	67
	Human Resource Management Services	90.07	-	90.07	84.62	-	84.62	94
	Financial Services	31,147.72	1,471.93	32,619.65	32,438.43	422.62	32,861.05	101
	ICT Services	86.56	240	326.56	40.92	300.85	341.77	105
Public Financial Management	Public Financial Management Reforms	80.72	686.73	767.45	65.83	388.62	454.45	59
	Supply Chain Management Services	644.68	330	974.68	444.41	321	765.4	79
	Resource Mobilisation	858.11	17,865.88	18,723.99	768.84	2,699.06	3,467.90	19
	Budget Formulation coordination and Management	1,595.38	11,277.40	12,872.78	513.85	10,077.40	10,591.25	82
	Accounting Services	2,443.25	1,259.69	3,702.94	1,592.06	939.68	2,531.74	68
	Audit Services	840.38	-	840.38	495.72	-	495.72	59
	Government Investment and Assets	1,749.63	373.25	2,122.88	1,378.15	373.25	1,751.40	83
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	218.31	1,203.17	1,421.48	173.11	210.4	383.52	27
	Debt Management	151.97	-	151.97	92.39	-	92.39	61
	Fiscal Policy Formulation Development And Management	1,076.28	8,037.21	9,113.49	801.82	4,057.68	4,859.51	53
Market Competition	Elimination of Restrictive Trade Practices	403.1	27	430.1	302.33	27	329.33	77
	Sub-Total	61,249.98	50,011.28	111,261.30	56,925.98	20,157.60	77,083.60	69
State Department for Public Service								
General Administration Planning and Support Services	Human Resources and Support Services	420.28	60	480.28	331.28	5.97	337.24	70
	Financial Management Services	71.66	-	71.66	35.31	-	35.31	49
	Information Communications Services	6.94	-	6.94	3.64	-	3.64	52
Public Service Transformation	Human Resource Management	5,741.52	-	5,741.52	2,273.30	-	2,273.30	40
	Human Resource Development	2,354.03	486.95	2,840.98	1,380.21	476.64	1,856.85	65
	Management Consultancy Services	110.5	-	110.5	84.12	-	84.12	76
	Huduma Kenya Service Delivery	1,073.48	427	1,500.48	782	184.26	966.26	64
	Public Service Reforms	44.54	-	44.54	33.25	-	33.25	75

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Youth Service	Paramilitary Training and Service Regimentation	8,259.55	112	8,371.55	5,149.11	112	5,261.11	63
	Technical and Vocational Training	4,442.86	-	4,442.86	2,682.39	-	2,682.39	60
	Enterprise Development	852.9	-	852.9	472.95	-	472.95	56
	Sub-Total	23,378.26	1,085.95	24,464.21	13,227.56	778.87	14,006.43	57
Parliamentary Service Commission								
General Administration, Planning and Support Services	General Administrative Services	835.4	-	835.4	586.98	-	586.98	70
	Public Participation and Outreach	11.1	-	11.1	9.01	-	9.01	81
	Diplomacy and Parliamentary Democracy	5.5	-	5.5	4.84	-	4.84	88
	Internal Audit Services	25	-	25	19.55	-	19.55	78
Human Resources Management and Development	Human Resources Management	20	-	20	17.21	-	17.21	86
	Human Resources Development	20	-	20	13.81	-	13.81	69
	Sub-Total	917	-	917	651.38	-	651.38	71
The National Assembly								
National Legislation, Representation and Oversight	Legislation and Representation	24,712.00	-	24,712.00	16,084.27	-	16,084.27	65
	Sub-Total	24,712.00	-	24,712.00	16,084.27	-	16,084.27	65
Parliamentary Joint Services								
General Administration and Support Services	General Administration and Support Services	6,254.21	1,565.00	7,819.21	4,474.40	1,350.16	5,824.56	75
Legislative Training and Knowledge Management Programmes	Legislative Training and Knowledge Management Programmes	90.79	-	90.79	33.81	-	33.81	37
Curriculum, Training and Knowledge Management	Curriculum, Training and Knowledge Management	106.4	-	106.4	38.83	-	38.83	37
	Sub-Total	6,451.40	1,565.00	8,016.40	4,547.04	1,350.16	5,897.21	74
Senate								
Senate Legislation and Oversight	Legislative, Procedural and Oversight	2,899.15	-	2,899.15	2,263.67	-	2,263.67	78
	Legislative Support Services	174.5	-	174.5	129.12	-	129.12	74
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	1,715.20	-	1,715.20	1,175.90	-	1,175.90	69
	Liaison and Outreach	155.5	-	155.5	145.52	-	145.52	94
General Administration Planning and Support Services	General Administration	2,119.60	-	2,119.60	1,505.91	-	1,505.91	71
	Planning and Support Services	213.55	-	213.55	148.12	-	148.12	69
	Sub-Total	7,277.50	-	7,277.50	5,368.24	-	5,368.24	74

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Service Commission								
General Administration Planning and Support Services	Administration	841.13	45.3	886.43	602.54	-	602.54	68
	Board Management	43.81	-	43.81	29.57	-	29.57	68
Human Resource Man- agement and Development	Establishment and Man- agement Consultancy Services	87.74	-	87.74	59.71	-	59.71	68
	Human Resource Man- agement	220.76	-	220.76	147.85	-	147.85	67
	Human Resource Devel- opment	2,217.57	-	2,217.57	1,254.29	-	1,254.29	57
Governance and National Values	Compliance and Quality Assurance	80.38	-	80.38	45.93	-	45.93	57
	Ethics Governance and National Values	70.26	-	70.26	39.87	-	39.87	57
Performance and Productivity Management	Performance and Pro- ductivity Management	61.87	-	61.87	38.11	-	38.11	62
Administration of Quasi-Judicial Functions	Court Litigation and Regulations	27.69	-	27.69	8.42	-	8.42	30
	Administration of County Appeal	24.3	-	24.3	5.64	-	5.64	23
	Sub-Total	3,675.50	45.3	3,720.80	2,231.92	-	2,231.92	60
Office of the Auditor General								
Audit Services	National Government Audit	6,370.23	315	6,685.23	3,872.06	-	3,872.06	58
	National Government CDF* Audit	99.78	-	99.78	21.24	-	21.24	21
	County Government Audit	919.22	-	919.22	559.26	-	559.26	61
	Specialised Unit	589.65	-	589.65	276.16	-	276.16	47
	Sub-Total	7,978.88	315	8,293.88	4,728.72	-	4,728.72	57
Office of the Controller of Budget								
Control and Management of Public Finance	Authorisation of withdrawals from Public Funds	162.96	-	162.96	103.31	-	103.31	63
	Budget Review and Analysis	62.93	-	62.93	42.22	-	42.22	67
	Administrative and Support Services	430.15	-	430.15	192.5	-	192.5	45
	Research and Planning	51.33	-	51.33	21.37	-	21.37	42
	Sub-Total	707.37	-	707.37	359.4	-	359.4	51
Commission on Administrative Justice								
Promotion of Administrative Justice	General Administration and Support Services	551.66	-	551.66	340.19	-	340.19	62
	Administrative Justice Services	158.3	-	158.3	110.74	-	110.74	70
	Access to Information Services	35.24	-	35.24	19.53	-	19.53	55
	Sub-Total	745.19	-	745.19	470.46	-	470.46	63
Salaries and Remuneration Commission								
Salaries and Remuneration Management	Remuneration and Bene- fits Management	550.32	-	550.32	333.09	-	333.09	61
	Sub-Total	550.32	-	550.32	333.09	-	333.09	61

Programmes	Sub-Programmes	Revised Approved Estimates (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Commission on Revenue Allocation								
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	495.95	-	495.95	362.06	-	362.06	73
	Equitable Sharing of Revenue	9.16	-	9.16	11	-	11	120
	Public Financial Management	9.55	-	9.55	8.02	-	8.02	84
	Transitional Equalisation	2.16	-	2.16	2.08	-	2.08	96
Sub-Total		516.82	-	516.82	383.16	-	383.16	74
Grand Total		183,133.60	116,502.30	299,635.90	138,946.14	69,065.60	208,011.70	69

Source: MDAs and National Treasury

*CDF- Constituency Development Fund

An analysis of Programmes and Sub-Programmes shows that under Infrastructure Development for Missions under the State Department for Foreign Affairs Sub-programme, the State recorded an absorption rate of 99 per cent while under the Public Sector reform sub-programme of the Cabinet Affairs Delivery recorded the lowest absorption rate at 14 per cent.

We also observed sub-programmes with less than 50 per cent absorption rates or more than 90 per cent absorption rates in the first nine months of FY 2023/24. We advise the entities within this Sector to review their budget estimates in liaison with the National Treasury and adjust their allocations and targets accordingly in the next Supplementary budget revision to what is attainable in the remaining period of FY 2023/24.

4.10.4 The key achievements by MDAs under the PAIR sector.

During the review period, the Executive Office of the President's National Cohesion unit sensitised 31 MDAs and 750 focal persons on national values and principles of governance. The Office acquired two digital machines to modernise the Government Printing Services. In the same period, the Executive Office issued 21 policy advisories and briefs and held 39 stakeholder engagements.

In the first nine months of FY 2023/24, The State House covered the President and First Lady's functions and provided policy advisories and strategic support on BETA priority areas. The State House is also undertaking identified works across several State Houses and Lodges that are at various completion levels, including 96.9 per cent of identified general maintenance works for State House Nairobi, 78.8 per cent of general works at State Lodge Eldoret, and 98 per cent of refurbishment of buildings at Mombasa State House.

The Office of the Deputy President developed two draft amendment bills on the County Government Act and Intergovernmental Relations Act. It also oversaw the implementation of Civic education curricula and public participation in all County Governments. It held one bi-annual devolution conference co-hosted with the Council of Governors. The Department facilitated Saudi Arabia, Germany, and Qatar Bilateral Labour Agreements and Canada and Austria Memorandums of Understanding on Labour Agreements.

During the review period, the State Department for Diaspora Affairs engaged in nine high-level meetings during outbound official visits to promote diaspora economic, commercial, and cultural affairs. The State Department also organised three successful diaspora investment conferences to integrate Kenya's diaspora into the national development agenda.

The National Treasury, in the review period leased 3,546 security vehicles under the Administration Services Sub-Programme and onboarded eligible public servants to the Public Service Superannuation Scheme. In the same period, the National Treasury developed the asset management module towards developing the National Assets and Liabilities System, and conducted 204 value-for-money audits and capacity building for 10 audit committees under the Audit Services Sub-Programme.

During the first nine months, the Controller of Budget reviewed and approved an average of 146 exchequer requests every week for the withdrawal of funds from County Revenue Funds, 12 withdrawal requests from the Consolidated Fund (National Government), against weekly targets of 94 County governments requests and 12 National government requests. Also, the office of the Controller of Budget reviewed 40 public debt files and 528 pension and gratuity files against weekly targets of 40 and 600 files respectively. Additionally, the COB reviewed and issued recommendations on three planning and budget documents for the National Government and 94 documents for the County governments, that was at par with the target. The reviewed documents include the Budget Review Outlook Paper for the national government, the County Budget Review Outlook Paper for each county, the Budget Policy Statement and Debt Management Strategy Paper, the County Fiscal Strategic Paper and Debt Management Strategy Paper for each county and the Fourth Medium Term Plan. The office also conducted monitoring and evaluation exercises in 25 Counties that were at par with the target. In exercising the reporting role, the COB published four quarterly budget implementation review reports. The reports are available on the COB's website.

As of 31st March 2024, the Salaries and Remuneration Commission (SRC) issued advice on four allowances: sitting and task force allowances for institutional internal committees, retreat allowances, and daily subsistence allowances. Also, the SRC trained 225 officers drawn from different public institutions on productivity measurement to improve performance and productivity.

Between July 2023 and March 2024, the Office of the Prime Cabinet Secretary managed to carry out five management audits for state corporations, trained 1,942 Board members on issues of corporate governance, evaluated 233 state corporations' boards, and gave concurrences for the approval of twenty-six Human resource instruments for five corporations. The Office of the Prime Cabinet Secretary verified 241 projects across the eight regions, harmonised and updated 1,970 projects on the GPRS system and provided 38 National Government project interventions. The Office also issued an advisory on the enforcement of strict visa application procedures for government officials.

In the review period, the State Department of Cabinet Affairs initiated the development of the Government Delivery Monitoring Information System, the Cabinet Decisions and Presidential Directives Reporting Framework, and provided technical support and secretariat to the cabinet committee. The Department spearheaded the implementation of Special Government Initiatives through the development of the Farmers' Registration System to support the distribution of fertilizers countrywide to increase food production. It provided Secretariat and technical support to coffee and tea stakeholders forums. The Cabinet Affairs Department also championed and spearheaded the mainstreaming of Public Sector Productivity Mainstreaming in Public Sector Performance Management.

4.10.5 Project Implementation for PAIR Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.26 summarises some of the Projects with the Highest Expenditure in the reporting period in the PAIR sector.

Table 4.26: PAIR Sector Projects with the Highest Expenditure

MDA	Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	As of 31st March 2024 (Kshs. Mn)		Per cent-age (%) of Completion (H=g/e)
						Total Funding (f)*	Actual Expenditure (g)*	
State Department for Public Service	Implementation of Huduma Service Delivery Channels	2013	2026	GoK	25,030.00	8,420.00	8,420.00	35
	Construction of buildings and infrastructure at NYS	2015	2026	GoK	1,696.10	869.58	869.58	51
	Completion of Tuition complex at KSG Matuga	2018	2026	GoK	745.00	131.80	131.80	18
The National Treasury	Equalization Fund Transfers	01/7/2019	ongoing	GoK	42,054.00	22,477.00	12,410.08	30
	Equity and Subscriptions in International Financial Institutions	01/7/2016	01/6/2028	GoK	32,533.00	10,135.00	9,403.00	29
	Kenya Financing Locally Led Climate Action Programme	01/3/2020	01/6/2025	GoK/ Foreign	30,178.00	6,740.50	4,970.54	17
State Department of Economic Planning	National Government Constituency Fund (NGCDF)	7/1/2016	ongoing	GoK	438,439.00	75.01	35.04	Target Met
	East Africa Regional Statistics Programme for Results	7/1/2022	2027	GoK	13,700.00	1,000.00	1,000.00	Target met
Public Service Commission	Refurbishment of Old Commission House	1/7/2017	2025/2026	GoK	400.00	200.01	219.44	55
The Executive Office of the President	General Work-Refurbishment of Harambee House Office	1/7/2015	30/6/2026	GoK	103.20	59.3	43.92	43
	Modernisation of Press and Refurbishment of Buildings at Government Printer	1/7/2013	30/6/2028	GoK	9,511.97		667.97	7
	National Fund for Disabled in Kenya	1/07/2016	30/6/2027	GoK	3,040.90	2,110.75	2,110.75	69

Source: MDAs

We observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the Modernisation of Press and Refurbishment of Buildings at Government Printer project commenced in 2013 and is expected to be completed in 2028 but currently, they are at a 7 per cent completion level.

We recommend that the National Treasury ensure adequate funding of development activities in FY 2023/24. We also advise the respective MDAs, to be realistic and revise their development allocations in the subsequent Supplementary Budget to achievable targets and prioritise the completion of ongoing projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging behind the desired timelines, then appropriate measures should be taken to fast-track them in the subsequent financial years or revise their expected completion dates.

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

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

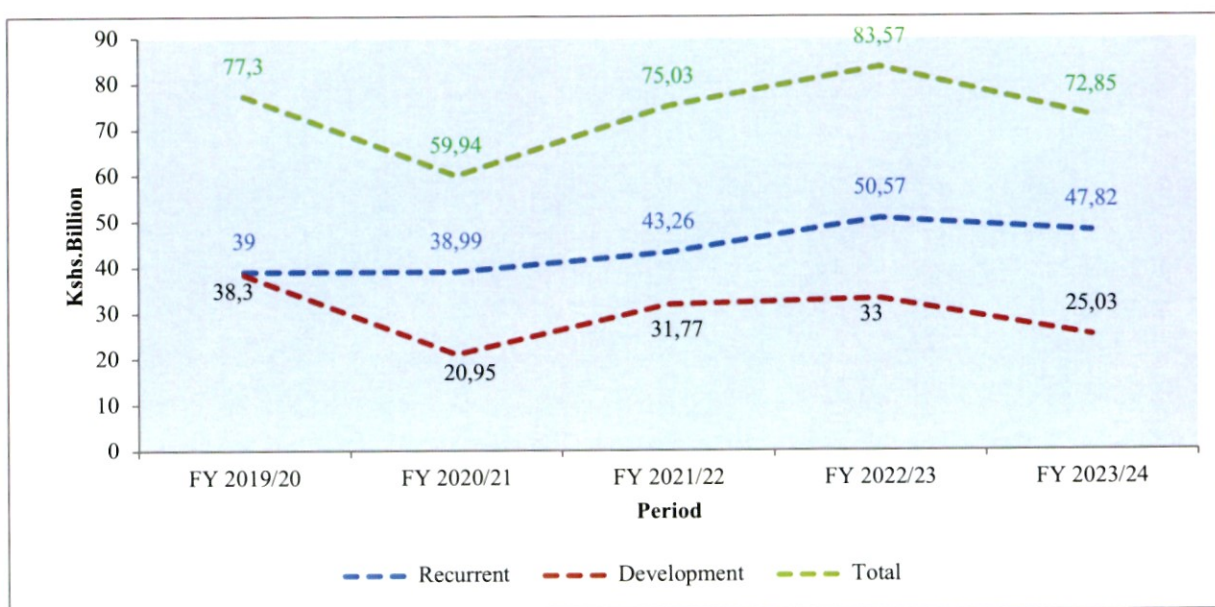
The strategic roles played by the Sector in the country's transformation and socio-economic development include promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement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

4.11.2 Budget Performance for the SPCR Sector

The budgetary allocation to the SPCR sector in FY 2023/24 amounts to Kshs.70.64 billion, revised to Kshs.72.85 billion in Supplementary Estimates I compared to the Kshs.83.57 billion allocated in the FY 2022/23. This amount represents 2 per cent of the revised gross national budget of Kshs.4.54 trillion and 3 per cent of the MDAs' budget of Kshs.2.46 trillion. The allocation included Kshs.25.03 billion (34 per cent) for development activities and Kshs.47.82 billion (66 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.38.23 billion (53 per cent of the Sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.2.82 billion (4 per cent of the Sector's allocation).

The high allocation to the State Department for Social Protection and Senior Citizen Affairs is due to its vital role in promoting the general well-being of vulnerable groups such as the elderly in society, their empowerment, and protection of children and people living with disabilities in the society since they are an integral part of the society. Figure 4.19 shows the budgetary allocation trend for the SPCR sector for FY 2019/20 to FY 2023/24.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

The total exchequer issues to the SPCR sector amounted to Kshs.30.64 billion, representing 58 per cent of the Sector's revised net estimates. This amount comprised Kshs.3.98 billion for development expenditure, representing 46 per cent of the revised development net estimates, and Kshs.26.67 billion for recurrent activities, representing 61 per cent of the revised recurrent net estimates. Table 4.27 shows the SPCR sector analysis of exchequer issues and expenditures in the first nine months of FY 2023/24.

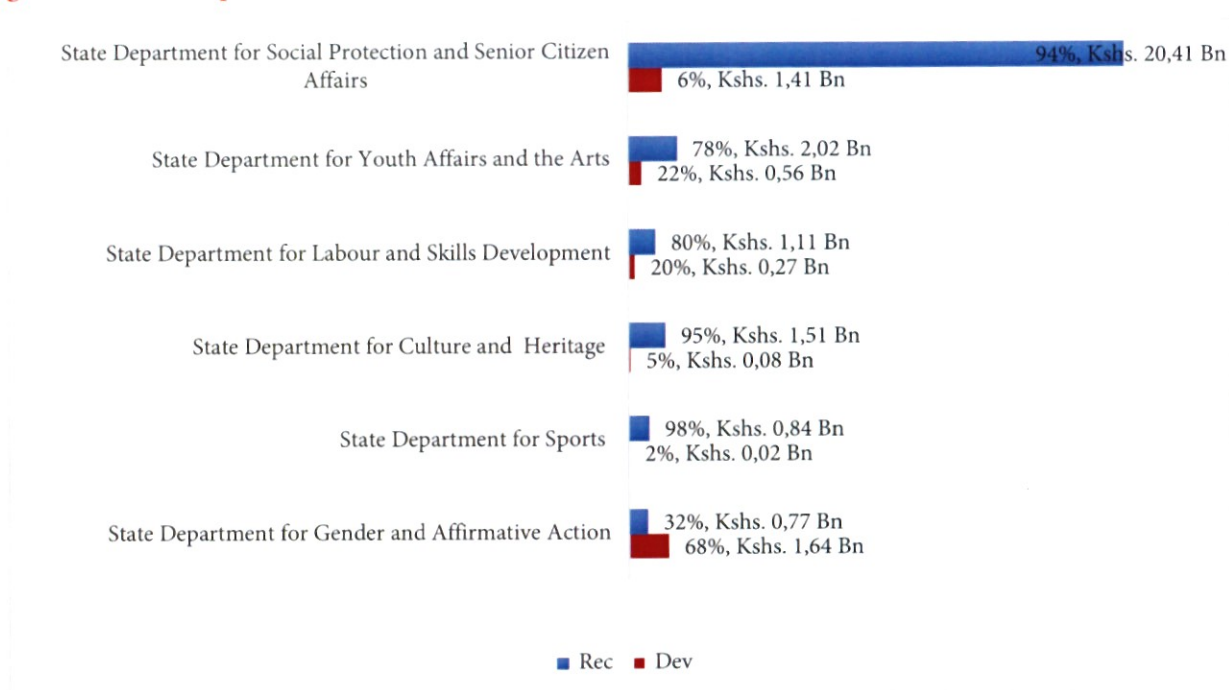
Table 4.27: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Youth Affairs and the Arts	0.92	0.72	0.56	0.56	77	60	2.96	2.72	2.02	1.99	74	67
State Department for Sports	16.08	0.08	0.02	8.06	29	50	1.53	1.31	0.84	0.95	64	62
State Department for Culture and Heritage	0.15	0.15	0.08	0.05	50	34	2.66	2.26	1.51	1.59	67	60
State Department for Labour and Skills Development	0.34	0.34	0.27	0.34	81	102	4.17	1.56	1.11	3.13	71	75
State Department for Social Protection and Senior Citizen Affairs	3.86	3.86	1.41	1.58	37	41	34.37	34.27	20.41	22.51	60	66
State Department for Gender and Affirmative Action	3.68	3.48	1.64	3.49	47	95	2.13	1.99	0.77	1.67	39	78
Total	25.03	8.63	3.98	14.08	46	56	47.82	44.11	26.67	31.83	61	67
Sector Summary												
		Revised Gross estimates	Revised Net estimates	Exchequer Issues		Expenditure		% of Exchequer to Revised Net Estimates		% of Expenditure to Revised Gross estimates		
Development		25.03	8.63	3.98		14.08		46		56		
Recurrent		47.82	44.11	26.67		31.83		61		67		
Total		72.85	52.74	30.64		45.91		58		63		

Source: MDAs and National Treasury

In the first nine months of FY 2023/24, the State Department for Labour and Skills Development received the highest proportion of development exchequer issues to development net estimates at 81 per cent, while the State Department for Sports received the lowest at 29 per cent. The State Department for Youth Affairs recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 74 per cent. The State Department for Gender and Affirmative Action recorded the lowest ratio of 39 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in the first nine months of FY 2023/24.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR Sector amounted to Kshs.45.91 billion, representing 63 per cent of the gross estimates, compared to Kshs.46.36 billion (56 per cent) recorded in a similar period in FY 2022/23. This amount comprised Kshs14.08 billion for the development budget, representing an absorption rate of 56.2 per cent, compared to 49 per cent recorded in FY 2022/23, and Kshs.31.83 billion for recurrent expenditure representing 67 per cent of the recurrent gross estimates, compared to 61 per cent recorded in a similar period in FY 2022/23.

The State Department for Labour and Skills Development recorded the highest absorption of the development budget at 102 per cent. In comparison, the State Department for Culture and Heritage recorded the lowest at 34 per cent. The performance of the State Department for Labour and Skills Development was attributed to budget cuts during the Supplementary I budget revision, that were not aligned with the actual expenditure. The State Department for Gender and Affirmative Action recorded the highest recurrent expenditure to gross estimates at 78 per cent, while the State Department for Culture and Heritage recorded the lowest at 60 per cent.

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

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

Table 4.28: SPCR Sector's Programme Performance

Programmes	Sub Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Sports								
Sports	Sports Training and Competitions	694.4	79.2	773.6	499.19	78.75	577.93	75
	Development and Management of Sports Activities	619	16,000.00	16,619.00	308.25	7,977.16	8,285.41	50
	General Administration, Planning, and Support Services	219.96	-	219.96	140.5	-	140.5	64
	Sub-Total	1,533.36	16,079.20	17,612.56	947.94	8,055.91	9,003.84	51
State Department for Culture and Heritage								
Culture	Conservation of Heritage	1,628.21	35	1,663.21	1,076.95	-	1,076.95	65
	Development and Promotion of Culture	392.31	35	427.31	158.52	17.5	176.02	41
	Cultural Product Diversification	314.47	69.7	384.17	190.08	34.85	224.93	59
	Public Records and Archives Management	-	-	-	-13.51	-	-	-
Public Records and Archives Management	Archives and Documentation	106.89	13.15	120.04	53.87	-	53.87	45
	Records Management	18.68	-	18.68	8.46	-	8.46	45
General Administration, Planning and Support	General Administration, Planning and Support Services	203.51	-	203.51	102.14	-	102.14	50
	Sub-Total	2,664.06	152.85	2,816.91	1,576.52	52.35	1,642.38	58
State Department for Youth Affairs and the Arts								
Youth Empowerment Services	Youth Social and Sustainable Community Development	34.76	313.22	347.98	23.05	13.29	36.34	10
	Youth Mentorship, Leadership and Governance	198.81	-	198.81	149.11	-	149.11	75
Youth Development Services	Youth Development Research and Quality Management	48.41	7	55.41	38.15	6.93	45.08	81
	Youth Entrepreneurship, Innovation, and Talent Development	250.27	369.93	620.2	144.93	370.9	515.82	83
	Youth Development Field Extension Services	454.38	141	595.38	318.98	62.2	381.18	64
General Administration, Planning and Support	Administration and Support Services	329.02	-	329.02	219.22	-	219.22	67
The Arts	Film Services	914	80	994	660.3	68.1	728.4	73
	Performing Arts	148.86	-	148.86	77.22	-	77.22	52
	Promotion of Kenyan Music and Dance	173.86	-	173.86	122.62	-	122.62	71
Library Services	Library Services	410.53	13.6	424.13	236.92	7.23	244.14	58
	Sub-Total	2,962.91	924.75	3,887.66	1,990.49	528.63	2,519.12	65
State Department for Gender and Affirmative Action								
Community Development	Affirmative Action	36	3,000.40	3,036.40	27	3,000.40	3,027.40	100
Gender Empowerment	Social Economic Empowerment	432.2	310.33	742.53	293.11	310.33	603.44	81
	Gender Mainstreaming	1,413.30	365.8	1,779.11	1,129.63	178.69	1,308.32	74
General Administration, Planning and Support	Administration and Support Services	244.5	-	244.5	216.29	-	216.29	89
	Gender Field Services	-	-	-	-	-	-	-

Programmes	Sub Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Sub-Total	2,126.00	3,676.53	5,802.53	1,666.03	3,489.42	2,128.05	37
State Department for Social Protection and Senior Citizens Affairs								
Social Protection and Children Services	Community Mobilisation and Development	666.64	318	984.64	542.48	194.25	736.73	75
	Social Welfare and Vocational Rehabilitation	570.33	-	570.33	465.51	-	465.51	82
	Child Community Support Services	2,355.53	13.63	2,369.16	1,636.65	-	1,636.65	69
	Child Rehabilitation and Custody	2,355.53	-	2,355.53	367.39	-	367.39	16
National Safety Net	National Safety Net	29,805.58	3,530.84	33,336.42	19,338.29	1,386.81	20,725.10	62
General Administration, Planning and Support Services	General Administration and Support Services	293.71	-	293.71	178.52	-	178.52	61
	Sub-Total	36,047.33	3,862.47	39,909.80	22,528.84	1,581.06	24,109.90	60
State Department for Labour and Skills Development								
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	427.69	10	437.69	338.4	4.83	343.23	78
	Regulation of Trade Unions	17.04	-	17.04	12.91	-	12.91	76
	Provision of Occupational Safety and Health	274.21	218.43	492.64	223.51	205.97	429.47	87
	Employment Promotion Services	269.01	-	269.01	239.73	-	239.73	89
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	67.3	90.07	157.37	53.6	111.99	165.6	105
	Provision of Industrial Skills	2,400.00	15	2,415.00	1,658.55	15.33	1,673.88	69
	Employment Promotion	67.85	-	67.85	55.73	-	55.73	82
	Management of Skills and Post-Training	53.69	2	55.69	54.51	4.18	58.69	105
General Administration Planning and Support Services	Policy, Planning and General Administrative Services	591.47	-	591.47	488.17	-	488.17	83
	Sub-Total	4,168.26	335.5	4,503.76	3,125.10	342.3	3,467.40	77
Grand Total		49,501.91	25,031.30	74,533.21	31,834.91	14,049.67	42,870.70	58

Source: MDAs and National Treasury

An analysis of programmes and sub-programmes shows that the Affirmative Action Sub-Programme within the State Department for Gender and Affirmative Action recorded an absorption of funds of 100 per cent. In contrast, the Youth Social and Sustainable Community Development Sub-Programme under the State Department for Youth Affairs and the Arts recorded the lowest absorption of 10 per cent of the budget.

We also observed sub-programmes with less than 50 per cent absorption rates or more than 90 per cent absorption rates in the first nine months of FY 2023/24. We advise the entities within this Sector to review their budget estimates in liaison with the National Treasury and adjust their allocations and targets accordingly in the next Supplementary budget revision to what is attainable in the remaining period of FY 2023/24.

4.11.4 Key Achievements by MDSs in the SPCR Sector

During the first nine months of the financial year 2023/24, the State Department for Gender trained 65,660 women entrepreneurs on financial literacy under the Women Enterprise Fund. Additionally, through the Anti-Female Genital Mutilation Board, the Department sent 5,276 campaign messages against female genital mutilation. It provided

capacity building for 200 gender-based violence bearers on referral mechanisms, access to gender-based violence services and evidence management. The State Department, through its Gender Mainstreaming Sub-Programme, purchased and distributed 2,800 dignity kits to gender-based violence survivors in safe houses.

Under the Promotion of Harmonious Industrial Relations Sub-Programme, the State Department for Labour and Skills Development conducted 9,981 workplace inspections on wages and terms and conditions of employment. The State Department, through its Occupational Safety and Health Sub-Programme, medically examined 134,810 workers in hazardous occupations and 15,444 dangerous industrial equipment. The Department also placed 21,051 job seekers in gainful employment locally and 5,327 job seekers placed abroad.

In the review period, the State Department for Sports carried out 3,533 intelligence-based anti-doping tests and sensitized 15,624 persons on anti-doping issues within the Sports Training and Competitions Sub-Programme. Through the Kenya Academy of Sport, the Department also trained 1,427 athletes and 350 sports technical and administration personnel.

In the first nine months of FY 2023/24, the State Department for Youth Affairs and the Arts trained 23,324 youths on Sexual Reproductive Health. Additionally, the Department engaged 33,448 youths in leadership and governance initiatives, 4,170 youth leaders in civic participation, and 24,948 youths in intergeneration dialogue forums. The Department also enabled 129,000 youths' access to youth-friendly services at youth empowerment centres, issued 3,674 film licenses to film distributors and exhibitors, and trained 220 artists in counties under the performance after lunch program.

4.11.5 Project Implementation for the SPCR Sector

Most of the projects are multi-year in nature and implemented over some time. Table 4.29 summarises some of the Projects with the Highest Expenditure in the reporting period in the SPCR sector.

Table 4.29: SPCR Sector Projects with the Highest Expenditure

MDA	Project Name	Source of Funds	Estimated Value of project (Kshs. Mn)	As of 31st March, 2024 (Kshs. Mn)		Completion (%)
				Funds released	Actual Expenditure	
State Department for Gender and Affirmative Action	National Government Affirmative Action Fund	GoK	18,905.00	3,000.40	3,000.40	16
	Women Enterprise Fund	GoK	13,000.00	310.33	310.33	2
State Department for Youth Affairs and the Arts	Youth Empowerment Centres (YECs) - BETA	GoK	7,360.00	95.11	62.20	40
	Kenya Youth Employment and Opportunities Project (BETA)	World Bank	7,981.10	369.93	370.90	91
	VIVA Youth Programme - BETA	GoK and KfW	926.00	313.22	39.98	32
State Department for Labour	Construction of National Occupational Safety and Health Institute (Phase 1)	GoK	687.91	206.43	193.97	97
	Kenya Youth Empowerment and Opportunities Project:	GoK and World Bank	1,459.80	171.59	111.99	89
	Establishment of National Labour Market Information System	WB	3,138.00	3,190.62	3,190.06	102
	Upgrading of Kisumu Industrial Training Centre	GoK	595.00	15.00	15.00	46

Source: MDAs

We observed a mismatch between the percentage of completion of projects vis-vis the expected duration of the project. For example, the Supplies for Passport Production project under the State Department for Gender and Affirmative Action had a project completion status of 2 per cent despite commencing in 2017.

The National Treasury ensure adequate funding of development activities in FY 2023/24.

5. KEY ISSUES AND RECOMMENDATIONS

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

In prior reporting periods, the COB identified issues that affected budget implementation. They included a shortfall of receipts into the Consolidated Fund against the target, Low absorption of Budget, Expenditure on the use of goods and services, increase in pending bills, deficit financing, delays in disbursements, overdrawn budget lines and a public debt that exceeded the legal limit.

During the reporting period, the COB noted that the issues identified in the previous reporting periods continue to affect budget implementation as of 31st March 2024. Further, the Government faced a shortfall in revenue target, overdrawn budget lines, and non-alignment of cash plans and exchequer issues, as discussed below.

5.1. Shortfall in Revenue Target

The government targeted to receive Kshs.4.28 trillion into the Consolidated Fund in FY 2023/24 to finance the planned activities. This included ministerial development and recurrent programmes, Consolidated Fund Services, and the equitable shareable revenue for the county governments. In the first nine months of FY 2023/24, total receipts into the Consolidated Fund were Ksh.2.70 trillion, representing 63.2 per cent of the revised annual target against the projected revenue of 75 per cent by end of quarter three of the financial year as prorated on quarterly basis.

The shortfall in revenue has significantly contributed to delays in the release of funds to MDAs and County governments to support expenditures. This has culminated in low absorption of the budget. The ministerial development budget was highly affected receiving Kshs.207.55 billion representing 45 per cent of the exchequer issues to development revised net estimates and recording an absorption rate of 47 per cent. The County governments received Kshs.223.55 billion recording 58 per cent of the annual target of Kshs.385.34 billion as shareable revenue raised nationally.

The Controller of Budget recommends that the government, through revenue-collecting agents streamline revenue collection to curb leakages. In addition, the National Treasury should realign the budget through supplementary budgeting early enough as a precautionary measure to match the revenue trends during the financial year.

5.2. Overdrawn Budget Lines

In the analysis of financial reports submitted to the Controller of Budget, some MDAs had overdrawn budget lines attributed to supplementary estimate revisions that did not consider the already incurred expenditures. Others recorded over-absorption of the budget attributed to supplementary funding through Article 223(1) of the Constitution.

The Controller of Budget recommends timely regularization of the overdrawn budget lines through the supplementary budget and ratification of funding under Article 223(1) in line with Article 223(2,3) of the Constitution.

5.3. Non-Alignment of Cash Plan and Exchequer Issues

In the reporting period, the Controller of Budget noted a disparity in exchequer issues to MDAs. Under the ministerial development budget, the average proportion of exchequer issues to development revised net budget estimates was 45 per cent with the highest MDA recording 100 per cent and the lowest recording 0.6 per cent. Under the ministerial recurrent budget, the proportion of exchequer issues to revised net estimates averaged 67 per cent. However, the highest MDA recorded a 106 per cent and the lowest recorded a 35.5 per cent.

Accounting Officers are required to provide their cash flow projection for the financial year to the National Treasury in line with Section 44(1) of the Public Finance Management Act Regulations (national government) which stipulates that, Sec.44 (1) Accounting Officers shall provide the National Treasury with an annual cash flow plan as a requisition for funds needed for that financial year. Section 44 (2) states that “National government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan except for unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates”.

The Controller of Budget recommends that the National Treasury disburse funds to MDAs in line with approved budgets and annual cashflow plans submitted at the beginning of the financial year. In addition, the National Treasury should advise respective Accounting Officers to review their cashflow plans in line with changes in revenue realisations, a shortfall in borrowing and unforeseen expenditure in line with Section 46(5) of the PFMA Regulations (National government).

5.4. Expenditure on Travelling

In FY 2023/24, the Government issued guidelines regarding foreign travel. These guidelines include directives on travel conditions, delegation sizes, application procedures, and timelines. In the period under review, the total expenditure on travel by MDAs was Kshs.18.18 billion comprising Kshs.12.33 billion and Kshs.5.85 billion for domestic and foreign travel respectively. This recorded 29.2 per cent growth (Kshs.4.11 billion consisting of Kshs.2.94 billion (31.3 per cent) and Kshs.1.17 billion (25.1 per cent) for domestic and foreign travel respectively) compared to a similar period FY 2022/23.

The report notes growth in travel expenditure by MDAs compared to a similar period in FY 2022/23. However, the Controller of Budget requested MDAs to submit information on foreign travel to enable review and analysis of compliance with government directives on foreign travel but some MDAs didn't submit. Nevertheless, the growth in travel expenses shows that MDAs budgeted for travelling under the use of goods and services. The Controller of Budget recommends compliance with government guidelines relating to non-core expenses including domestic and foreign travel. Some directives include limiting the delegation headed by Cabinet Secretaries to four persons and limiting the cumulative days away to a maximum of 7 days per travel, 15 days per quarter and 45 days per year. Travel clearance applications should also be submitted at least seven working days before the travel date.

5.5. Lagging of Multi-Year Project Performance

In the review of Project Performance reports from MDAs we observed that several multi-year projects completion levels were lagging behind their expected completion timelines. For example, the 300MW Suswa Geothermal project under the State Department for Energy commenced in 2014 and is expected to be completed by 2029. Nonetheless, as of 31st June 2024, the project completion level was reported at 1 per cent.

We recommend that the National Treasury ensure adequate funding of development activities in FY 2023/24. We also advise MDAs to prioritise the completion of ongoing multi-year projects before commencing on new projects. Further, for multi-year projects whose current completion levels are lagging behind the desired timelines, then appropriate measures should be taken to fast-track implementation in subsequent financial years or revise their expected completion dates.

5.6. Compliance with Foreign Travel Guidelines

The government issued comprehensive guidelines on foreign travel for Ministries, Departments, and Agencies (MDAs) circular Reference No. OP/CAB. 304/018 dated 29th June 2023 to streamline travel conditions, manage delegation sizes, standardize application procedures, and set timelines. Additionally, non-essential foreign travel was suspended to ensure fiscal prudence. To assess adherence to these guidelines, the Office of the Controller of Budget (OCOB) conducted a review by requesting MDAs to submit their foreign travel records for the first nine months of FY 2023/24. The findings revealed the following:

a) Non-Submission of Data:

Thirty-five MDAs did not submit their foreign travel data as required by the OCOB circular (refer to Annex XII for a detailed listing).

b) Data Discrepancies:

Among the MDAs that submitted data, several discrepancies were noted, indicating inconsistencies and potential inaccuracies in the reported information.

The CoB recommends strict compliance with the comprehensive guidelines on foreign travel for Ministries, Departments, and Agencies (MDAs). In addition, all MDAs should conform with Section 16 of the Controller of Budget Act, which requires that all public entities must submit accurate and timely information as requested by the Controller of Budget to ensure proper oversight and accountability in public expenditure.

6. EMERGING ISSUES

6.1. Treasury Single Account and Government Short-Term Borrowing at the Central Bank

In January 2024, the Government approved the introduction of the Treasury Single Account (TSA) for the national and county governments in line with Sections 28(2) and 119(2) of the Public Finance Management Act, 2012, respectively. The TSA unifies government bank accounts and enables the consolidation of government cash resources into a single account or a set of linked accounts that will be domiciled at the Central Bank of Kenya. The TSA aims to among others; achieve effective management of public funds by provision of information on the cash balances due to Ministries, Departments and Agencies with the commercial banks on a real time basis and by so doing will improve cash flow management in the public sector.

Adopting the TSA is also expected to positively impact the implementation of the national and county government budgets in two main areas. First, in real-time, the government will be able to monitor how the MDAs and County Governments use the allocated funds to implement the approved budgets. This will significantly improve transparency and accountability in the use of public funds. Second, the use of the TSA will impact the total domestic borrowing by the government through the use of the overdraft facility at the Central Bank.

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

During the first nine months of FY 2023/24, the total charge on the overdraft facility amounted to Kshs.7.03 billion, an increase of 104.6 per cent compared to the overdraft facility charges of Kshs.3.43 billion during a similar period in FY 2022/23. This increase is due to the gradual change in the CBK rate. Further, the overdraft limit increased from Kshs.80.05 billion in FY 2022/23 to Kshs.97.05 billion in FY 2023/24. Table 6.1 shows the charges on the overdraft facility by month in the first nine months of FY 2023/24.

Table 6.1: Charges on Overdraft Facility by Month

Month	First Nine Months FY 2023/24, (Kshs.)	First Nine Months FY 2022/23, (Kshs.)	Variance in Per cent
	a	b	$c=(a-b)/b*100$
July	589,087,532	327,533,507	79.9
August	639,594,587	325,712,817	96.4
September	660,806,400	279,606,848	136.3
October	683,890,855	318,941,010	114.4
November	697,958,319	356,100,815	96.0
December	936,398,170	436,922,401	114.3
January	947,904,264	441,552,347	114.7
February	866,235,074	432,991,812	100.1
March	100,473,202	514,284,464	95.4
Total	7,026,607,403	3,433,646,021	104.6

Source: National Treasury

Based on the foregoing, the Controller of Budget recommends fast-tracking the implementation of the Single Treasury Account.

7. CONCLUSION

This report sought to provide budget performance for the National Government in the first nine months of FY 2023/24, covering 1 July 2023 to 31 March 2024. It provided progress on budget performance by the National Government regarding financing, expenditure, absorption of funds, and critical issues affecting budget execution. The report also presents emerging issues to be addressed by the government.

During the first nine months of FY 2023/24, net exchequer issues to the National and County governments amounted to Kshs.2.70 trillion, representing 63 per cent of the revised annual net estimates, compared to Kshs.2.09 trillion (58 per cent) issued in a similar period of FY 2022/23. Ministerial recurrent exchequer issues recorded the highest percentage of exchequer issues to revised net estimates at 67 per cent, while development vote recorded the lowest at 45 per cent. However, the CFS received the highest proportion of total exchequer issues at 51 per cent, with MDAs Development recording the lowest at 8 per cent. The high uptake of the exchequer towards the Consolidated Fund Services with the highest proportion to public debt crowds out funds for the votes and more on the development budget.

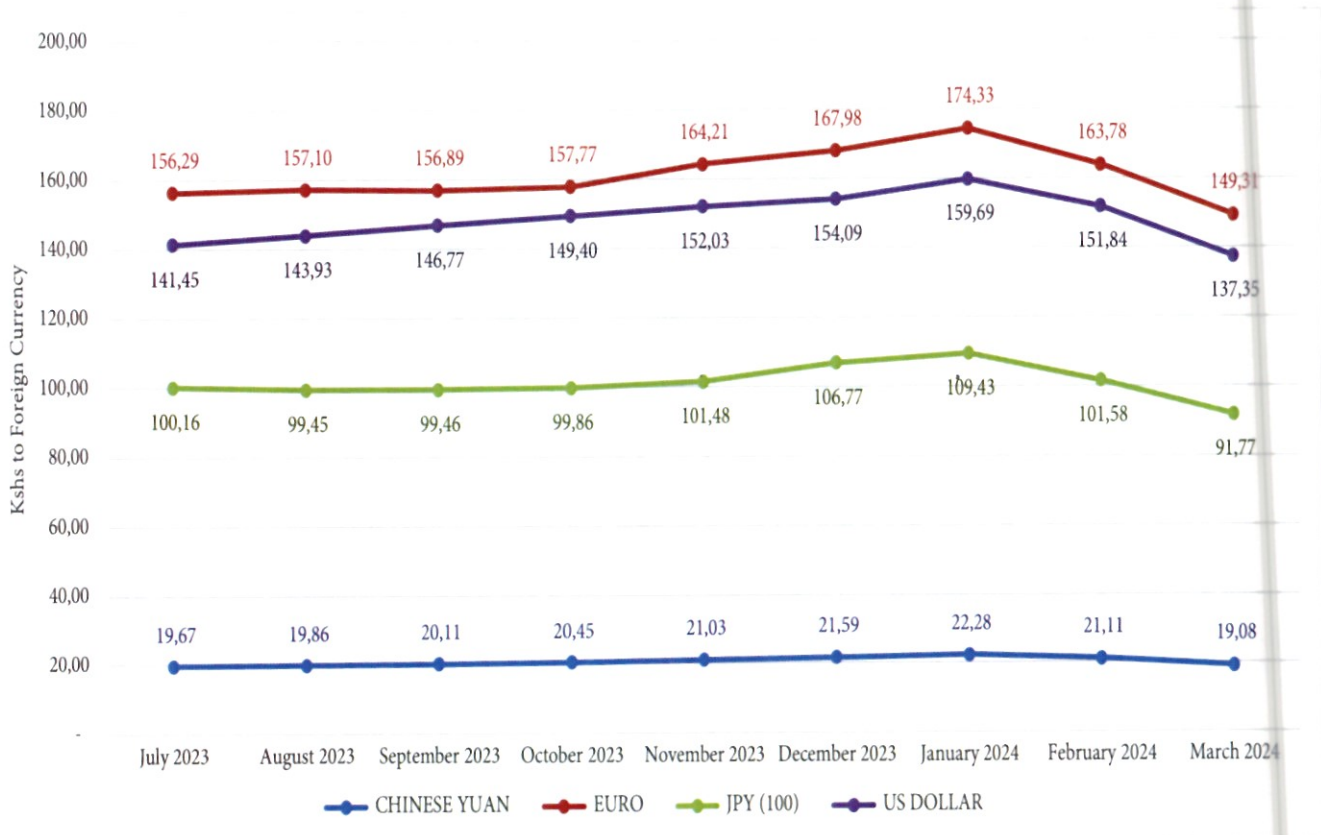
Gross expenditure for the National Governments was Kshs.2.91 trillion, recording an absorption rate of 64 per cent, compared to Kshs.2.15 trillion (59 per cent) recorded in a similar period FY 2022/23. This comprised ministerial development expenditure at Kshs.368.79 billion (absorption rate of 47 per cent), ministerial recurrent expenditure at Kshs.1.15 trillion (absorption rate of 68 per cent), and Consolidated Fund Services at Kshs.1.39 trillion (67 per cent). Low absorption of the development budget is attributed to delay in exchequer release due to the shortfall in revenue target.

The Controller of Budget identified key issues that affected effective budget implementation and provided recommendations to address them. They included delay in the release of the exchequer to both MDAs and Counties, Overdrawn budget lines due to budget rationalization without considering expenditure incurred, high public debt that exceeded the legal limit, the shortfall in revenue targets, non-alignment of cash plans and exchequer issues and growth in travelling expenditure. However, Kenya's shilling strengthened against the major world currencies resulting in a 15 per cent decline in external debt between 31st December 2023 and 31st March 2024. The Controller of Budget applauds the government's effort in stabilising the foreign exchange market.

In addition, the Controller of Budget recommends that the National Treasury disburse funds to MDAs in line with approved budgets and annual cashflow plans submitted at the beginning of the financial year. This will result in equity in the release of funds to MDAs to ensure the timely implementation of planned activities. Lastly, I urge Accounting Officers to comply with the government guidelines on foreign travel to curb non-core activities and save funds on key services.

8. ANNEXES

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



Source: Central Bank of Kenya

*Monthly weighted average foreign exchange data

Annex II: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	485,000,000			485,000,000	485,000,000		485,000,000	136,249,997			136,249,997	28
	Wildlife Research and Training Institute	204,000,000			204,000,000	41,500,000		41,500,000	41,500,000			41,500,000	20
	Wildlife Clubs of Kenya	19,000,000			19,000,000	3,166,667		3,166,667	3,166,667			3,166,667	17
State Department for Tourism	Kenya Tourism Board	100,000,000			100,000,000	50,000,000		50,000,000	50,000,000			50,000,000	50
	Tourism Regulatory Authority	74,064,555			74,064,555	59,275,354		59,275,354	41,470,879			41,470,879	56
	Tourism Research Institute			43,831,296	43,831,296	43,831,296		43,831,296			15,340,953	15,340,953	35
State Department for Shipping and Maritime	Kenya Maritime Authority	480,000,000			480,000,000		9,738,279	9,738,279	9,738,279			9,738,279	2
	Bandari Maritime Academy	250,000,000			250,000,000			-				-	-
State Department for Crop Development and Agricultural Research	Kenya Agricultural and Livestock Research Organization	229,000,000		-	229,000,000	108,000,000		108,000,000	108,000,000		-	108,000,000	47
	Pyrethrum Processing Company of Kenya LTD.	150,000,000		-	150,000,000		150,000,000	150,000,000		150,000,000		150,000,000	100
	Nyayo Tea Zones Mau and Embombut Forests Buffer Rehabilitation Project	70,000,000		-	70,000,000			-				-	-
	Coconut Revitalization Project		92,000,000		92,000,000	31,000,000		31,000,000		17,500,000	4,654,150	22,154,150	24
	Cashew Nut Revitalization Projects		65,000,000		65,000,000	17,500,000		17,500,000		8,000,000	331,325	8,331,325	13
	Banana Enterprise Financing Project		40,000,000		40,000,000	5,000,000		5,000,000				-	-
	Bukura Agricultural College	50,000,000			50,000,000			-				-	-

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Non-Financial of Assets	Acquisition of Financial Assets	Other Expenses	Non-exchange transactions	Exchange transactions	Total	Non-exchange transactions	Exchange transactions	Total						
State Department for ICT and Innovation	Kenya Plant Health Inspectorate Service	-	10,000,000	-	5,000,000	5,000,000	10,000,000	3,000,000	-	3,000,000	-	-	3,000,000	6,000,000	60	
	Agriculture and Food Authority	-	-	2,054,000,000	1,742,000,000	-	1,742,000,000	-	1,742,000,000	-	-	-	1,598,154,840	1,598,154,840	78	
	Pest Control Products Board	-	123,000,000	-	61,500,000	-	61,500,000	32,388,137	-	32,388,137	-	-	-	32,388,137	26	
	Kenya Agricultural and Livestock Research Organization	-	229,000,000	-	108,000,000	-	108,000,000	108,000,000	-	108,000,000	-	-	-	108,000,000	47	
	Sugar Reforms Project - Farmers' Arrangements	-	-	1,330,000,000	1,330,000,000	-	1,330,000,000	-	1,330,000,000	-	-	-	1,330,000,000	1,330,000,000	100	
	Sugar Reforms Project - CTU	-	-	470,000,000	235,000,000	-	235,000,000	-	235,000,000	-	235,000,000	-	203,154,840	203,154,840	43	
	Cotton Revitalization Project	-	-	120,000,000	60,000,000	-	60,000,000	-	60,000,000	-	60,000,000	-	65,000,000	65,000,000	54	
	Edible Oil Promotion Project	-	-	134,000,000	117,000,000	-	117,000,000	-	117,000,000	-	117,000,000	-	-	-	-	
	National Museums of Kenya	38,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Bomas of Kenya LTD	69,700,000	-	69,700,000	34,850,000	-	34,850,000	30,977,778	-	30,977,778	-	-	-	30,977,778	44	
	National Heroes Council	26,757,964	-	26,757,964	-	-	-	26,605,509	-	26,605,509	-	-	-	26,605,509	99	
	State Department for Culture and Heritage	Kenya Institute of Mass Communication	-	-	140,500	-	-	-	-	-	-	-	-	-	-	
State Department of Broadcasting and Telecommunication	Kenya Year Book Board	10,000,000	-	-	2,500,000	2,500,000	5,000,000	-	5,000,000	-	-	-	-	-		
	Kenya Broadcasting Corporation (KBC)	140,250,000	-	-	60,000,000	60,000,000	60,000,000	-	60,000,000	-	-	-	-	-		
State Department for ICT and Innovation	ICT Authority	3,485,201,611	-	3,485,201,611	12,999,976,114	330,000,000	13,329,976,114	729,768,798	-	729,768,798	-	-	729,768,798	21		
	Konza Technology Development Authority	5,756,000,000	665,000,000	6,421,000,000	5,749,397,890	-	5,749,397,890	5,178,147,890	-	5,178,147,890	-	305,108,682	5,483,256,572	85		
	Kenya Advanced Institute of Science and Technology	5,700,000	-	5,700,000	2,830,000,000	-	2,830,000,000	913,899,355	-	913,899,355	-	-	913,899,355	16,033		

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024				Expenditure (Kshs) As at 31st March 2024				Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses				
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis	68,000,000			68,000,000	45,333,332	35,617,087	80,950,419	41,389,156		35,617,087			77,006,243	113
	National Government Constituency Development Fund	53,531,500,000			53,531,500,000										
	National Council for Population and Development	46,000,000			46,000,000	34,500,000		34,500,000	23,565,000		1,200,000			24,765,000	54
	Kenya National Bureau of Statistics	1,516,820,000			1,516,820,000	1,016,930,000		1,016,930,000	578,901,374		438,028,626			1,016,930,000	67
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme			2,645,100,000	2,645,100,000									1,654,000,000	63
	Kenya Marine and Socio-Economic			3,615,300,000	3,615,300,000	1,343,900,000		1,343,900,000						1,343,900,000	37
	National Drought Management Authority	1,203,259,000		82,120,000	1,285,379,000	758,550,578		758,550,578	138,641,153		444,554,652			583,195,805	45
State Department for the Development of the ASALs	Coastal Development Authority	722,360,000			722,360,000	161,180,000		161,180,000	161,180,000					161,180,000	22
	Lake Basin Development Authority	215,350,003			215,350,003	215,350,003		215,350,003							
	Ewaso Nyiro North Development Authority	938,970,000			938,970,000	275,742,500		275,742,500	232,900,000					232,900,000	25
	Ewaso Nyiro South Development Authority	148,872,500			148,872,500	145,872,500		145,872,500			145,872,500			145,872,500	98
	Tana River Development Authority	518,640,000	518,640,000		1,037,280,000	178,980,000		178,980,000	178,980,000					178,980,000	17
	Kerio Valley Development Authority	1,783,090,000			1,783,090,000	791,545,000		791,545,000	791,545,000					791,545,000	44

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Kenya Airport Authority	363,500,000			363,500,000								
	LAPSSET Corridor Development Authority	20,700,000			20,700,000				12,520,708			12,520,708	61
State Department for Transport	Kenya Ports Authority	2,885,000,000			2,885,000,000	444,094,000		444,094,000	444,094,000		444,094,000	888,188,000	31
	Kenya Railways Corporation	40,691,116,704			40,691,116,704	9,504,799,702		9,504,799,702	9,045,034,202			9,045,034,202	22
	National Transport and Safety Authority	1,771,136,159			1,771,136,159				9,992,885	131,672,297	2,034,734	143,699,916	8
	Nairobi Metropolitan Area Transport Authority	868,000,000			868,000,000	500,000,000		500,000,000			500,000,000	500,000,000	58
State Department for Gender	National Government Affirmative Action Fund	3,000,395,419			3,000,395,419	3,000,395,419		3,000,395,419	1,051,684,363			1,141,696,226	38
	Women Enterprise Fund	310,330,000			310,330,000	3,103,330,000		3,103,330,000	45,707,500			45,707,500	15
State Department for Sports	Sports, Arts and Social Development Fund	16,000,000,000			16,000,000,000	7,977,158,844		7,977,158,844			7,999,158,844	7,999,158,844	50
	Kenya Academy of Sports	52,000,000			52,000,000	52,000,000		52,000,000			52,000,000	52,000,000	100
State Department for Public Service	National Youth Service	42,000,000			42,000,000	42,000,000		42,000,000	41,865,413			41,865,413	100
	Kenya School of Government	226,000,000			226,000,000	226,000,000		226,000,000	226,000,000			226,000,000	100
Ministry of Petroleum and Mining	National Oil Corporation of Kenya			430,000,000	430,000,000						297,500,000	297,500,000	69
State Department for Energy	Geothermal Development Company	5,725,000,000			5,725,000,000	5,173,190,298	135,000,000	5,308,190,298	1,502,301,190		122,610,473	4,021,445,373	70
	Rural Electrification and Renewable Energy Corporation				15,741,179,999	4,088,899,581		4,088,899,581	4,088,899,581			4,088,899,581	26

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Forestry	Kenya Electricity Transmission Company Limited	14,112,000,000			14,112,000,000	6,127,459,055	-	6,127,459,055	6,127,459,055			6,127,459,055	43
	Nuclear Power and Energy Agency	265,000			265,000	-	-	-	162,629	162,629	32,867	358,125	135
State Department for Environment and Climate Change	Kenya Forest Research Institute	470,543,000		83,037,000	553,580,000	190,500,000		190,500,000			36,100,000	190,500,000	34
	National Environment Trust Fund	-	30,000,000		30,000,000	15,000,000	-	15,000,000	-	-	15,000,000	15,000,000	50
State Department for Investment Promotion	National Environment Management Authority	362,796,186		-		129,796,186	-			34,895,904	-	34,895,904	
	Kenya Water Towers Agency	75,000,000		-	75,000,000	75,000,000	-	75,000,000			-	58,317,825	78
State Department for Micro, Small and Medium Enterprises	Kenya Investment Authority	102,000,000			102,000,000	27,333,333		27,333,333			27,333,333	27,333,333	27
	Special Economic Zones Authority	430,000,000			430,000,000	71,666,667		71,666,667			71,666,667		
State Department for Industry	Export Processing Zones Authority	5,110,000,000			5,110,000,000	490,000,000		490,000,000			490,000,000	490,000,000	10
	Uwezo Fund	-	242,000,000		242,000,000	242,000,000		242,000,000				-	-
State Department for Industry	Micro And Small Enterprises Authority	-	232,900,000		232,900,000	232,900,000		232,900,000			8,302,000	8,302,000	4
	Youth Enterprises Development Fund	-	356,850,276		356,850,276	356,850,276		356,850,276				-	-
State Department for Industry	Kenya Industrial Estates		530,483,135		530,483,135	530,483,135		530,483,135				-	-
	Modernisation of RIVATEX Machinery	269,160,000	49,890,000		319,050,000	319,050,000		319,050,000			319,050,000	319,050,000	100
State Department for Industry	Kenya Accreditation Services		100,000,000		100,000,000	100,000,000		100,000,000			73,070,671	73,070,671	73
	Numerical Machine Complex	32,220,000		32,220,000	64,440,000							32,220,000	50

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)	
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses			
	Kenya Industrial Research and Development Institute	262,939,390	-	-	262,939,390	262,939,390	-	-	262,939,390	262,939,390	-	-	262,939,390	100
	Moi Teaching and Referral Hospital (MTRH)	461,000,000	-	-	461,000,000	280,500,000	-	-	280,500,000	284,508,807	-	-	284,508,807	62
	Kenya National Hospital (KNH)	2,100,999,999	-	-	2,100,999,999	950,500,000	-	-	950,500,000	950,500,000	-	-	950,500,000	45
	Kenya University Teaching, Referral and Research Hospital (KUTRandRH)	174,000,000	-	-	174,000,000	74,000,000	-	-	74,000,000	74,000,000	-	-	74,000,000	43
State Department for Medical Services	Kenya Medical Supplies Authority (KEMSA)	310,000,000	-	1,658,031,316	1,968,031,316	155,000,000	713,142,887	-	868,142,887	155,000,000	-	713,142,887	868,142,887	44
	Kenya Medical Research Institute (KEMRI)	500,000,000	-	-	500,000,000	200,000,000	-	-	200,000,000	200,000,000	-	-	200,000,000	40
	National Syndemic Diseases Control Council (NSDCC)	879,315,221	-	-	879,315,221	-	473,760,835	-	473,760,835	-	-	473,760,835	473,760,835	54
	Kenya Biovax Institute	500,000,000	-	-	500,000,000	-	-	-	-	29,229,700	-	-	29,229,700	6
The National Treasury	1. Kenya Trade Network	558,250,000	-	-	558,250,000	258,250,000	-	-	258,250,000	226,780,972	-	55,306,135	282,087,107	51
	2. Kenya Revenue Authority	1,393,340,791	-	-	1,393,340,791	369,231,766	209,495,199	-	578,726,965	287,191,570	-	126,435,418	413,626,988	30
	3. Competition Authority Of Kenya	27,000,000	-	-	27,000,000	27,000,000	-	-	27,000,000	-	-	27,000,000	27,000,000	100
	4. Public Procurement Regulatory Authority	115,000,000	-	-	115,000,000	115,000,000	-	-	115,000,000	115,000,000	-	-	115,000,000	100
	5. Kenya Institute of Supplies, Management	40,000,000	-	-	40,000,000	40,000,000	-	-	40,000,000	40,000,000	-	-	40,000,000	100
	6. Public Procurement Review Administrative Board	40,000,000	-	-	40,000,000	40,000,000	-	-	40,000,000	40,000,000	-	-	40,000,000	100

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Trade and Enterprise Development	Warehouse Receipt System Council			39,000,000	39,000,000	50,000,000		50,000,000			34,409,074	34,409,074	88
State Department for Water and Sanitation	Water Sector Trust Fund	3,415,000,000			3,415,000,000	1,327,757,665		1,327,757,665			1,327,757,665	1,327,757,665	39
	Kenya Water Institute	707,300,000	-	68,000,000	775,300,000	680,000,000	-	680,000,000	486,334,149	-	45,547,710	531,881,859	69
	Water Resources Authority	62,000,000		146,000,000	208,000,000		52,000,000	52,000,000			52,000,000	52,000,000	25
	Athi Water Works Development Agency	6,852,600,000	-	-	6,852,600,000	8,658,140,000		8,658,140,000		7,627,140,000		7,627,140,000	111
	Lake Victoria South Water Works Development Agency	3,994,000,000	-			1,012,031,625	-		917,846,639	-	-		
	Lake Victoria North Water Works Development Agency	1,159,000,000	-	-		302,983,300	-		302,983,300	-	-		
	Coastal Water Works Development Agency			2,677,000,000	2,677,000,000		344,138,200	344,138,200			89,561,950	89,561,950	3
	TANA Water Works Development Agency	4,212,000,000	-	-	4,212,000,000	1,012,926,259		1,012,926,259	1,012,926,259	-	-	1,012,926,259	24
	TANATHI Water Works Development Agency	715,000,000	-	-	715,000,000	178,750,000	-	178,750,000	175,360,545	-	-	175,360,545	25
	North Rift Valley Water Works Development Agency	1,458,000,000	-	-	1,458,000,000	257,500,000	-	257,500,000	142,245,008	-	-	142,245,008	10
State Department for Higher Education and Research	South Eastern Kenya University	73,000,000	-	-	73,000,000	18,250,000	-	18,250,000	-	-	-	-	-
	Machakos University	29,000,000	-	-	29,000,000	7,250,000	-	7,250,000	4,221,399	-	-	4,221,399	15
	Kaimosi Friends University	85,000,000	-	-	85,000,000	21,250,000	-	21,250,000	70,466,363	-	-	70,466,363	83
	Koitaleel Samoei University College	60,000,000	-	-	60,000,000	15,000,000	-	15,000,000	-	-	-	-	-
	University of Embu	20,000,000	-	-	20,000,000	5,000,000	-	5,000,000	20,000,000	-	-	20,000,000	100
	Technical University of Kenya	23,000,000	-	-	23,000,000	5,750,000	-	5,750,000	181,799,353	-	-	181,799,353	790

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Kibabii University	55,000,000	-	-	55,000,000	12,121,745	-	12,121,745	55,000,000	-	-	55,000,000	100
	Mama Ngina University College	40,000,000	-	-	40,000,000	-	-	-	41,845,143	-	-	41,845,143	105
	Maseno University	-	268,000,000	-	268,000,000	10,750,000	96,608,219	107,358,219	107,358,219	-	-	107,358,219	40
	Rongo University	224,416,350	-	-	224,416,350	12,116,898	-	12,116,898	57,872,795	-	-	57,872,795	26
	Alupe University	22,848,765	-	-	22,848,765	22,848,765	-	22,848,765	53,324,704	-	-	53,324,704	233
	Laikipia University	14,800,000	29,617,517	-	44,417,517	6,750,000	-	6,750,000	4,183,874	12,695,907	-	16,879,781	38
	Meru University of Science and Technology	179,000,000	-	-	179,000,000	-	-	-	60,140,998	-	-	60,140,998	34
	Bomet University College	40,000,000	-	-	40,000,000	-	-	-	23,237,354	-	-	23,237,354	58
	Chuka University	308,721,183	-	-	308,721,183	32,500,000	162,980,212	195,480,212	195,480,212	-	-	195,480,212	63
	Kirinyaga University	50,000,000	-	-	50,000,000	12,500,000	-	12,500,000	54,285,928	-	-	54,285,928	109
	Taita Taveta University	-	30,000,000	-	30,000,000	7,500,000	-	7,500,000	7,500,000	-	-	7,500,000	25
	Kisii University	69,329,915	-	-	69,329,915	17,332,479	-	17,332,479	17,332,479	-	-	17,332,479	25
	Muranga University of Technology	84,000,000	-	-	84,000,000	21,000,000	-	21,000,000	21,000,000	-	-	21,000,000	25
	Moi University	193,000,000	-	-	193,000,000	48,250,000	-	48,250,000	54,667,040	-	-	54,667,040	28
	Egerton University	100,000,000	-	-	100,000,000	75,000,000	-	75,000,000	-	-	-	-	-
	Dedan Kimathi University of Technology	56,500,000	-	-	-	7,500,000	-	-	16,349,312	-	-	-	-
	Maasai Mara University	-	130,000,000	-	-	25,000,000	-	-	-	-	-	-	-
	Tom Mboya University College	45,000,000	-	-	-	11,250,000	-	-	11,250,000	-	-	-	-
	Masinde Muliro University of Science and Technology	339,062,000	-	-	-	-	158,711,321	-	-	158,711,321	-	-	-
	Commission for University Education	122,500,000	-	-	-	-	-	-	8,559,595	-	-	-	-
	Pwani University	-	-	64,800	64,800	7,500	-	7,500	64,800	-	20,136	20,136	31

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024				Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)	
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses				
State Department of Irrigation	Jaramogi Oginga Odinga University of Science and Technology	60,000,000	-	-	60,000,000	15,000,000	7,798,938	22,798,938	-	22,798,938	-	-	22,798,938	38	
	Open University of Kenya	-	-	-	-	-	-	-	-	-	-	-	-	-	
	The Co-operative University of Kenya	71,250,000	-	-	71,250,000	3,750,000	5,713,592	9,463,592	59,614,488	-	-	-	59,614,488	84	
	Turkana University College	-	-	-	-	-	-	-	-	-	-	-	-	-	
	University of Nairobi	1,535,000,000	-	96,500,000	1,631,500,000	249,892,460	29,004,999	278,897,459	-	-	29,004,999	-	29,004,999	2	
	Kenya University	231,300,000	-	-	231,300,000	-	-	-	22,470,649	-	-	-	22,470,649	10	
	University of Eldoret	-	-	-	-	3,750,000	30,511,295	34,261,295	-	-	31,340,286	-	31,340,286	-	
	Tharaka University	-	-	-	-	-	11,250,000	11,250,000	48,968,891	-	-	-	48,968,891	-	
	Jomo Kenyatta University of Agriculture and Technology	-	30,000,000	-	30,000,000	15,878,443	7,500,000	23,378,443	-	-	23,378,443	-	23,378,443	78	
	Karatina University	20,000,000	-	-	20,000,000	5,000,000	10,762,683	15,762,683	15,762,683	-	-	-	15,762,683	79	
	Multimedia University	-	-	-	-	7,500,000	-	7,500,000	-	-	-	-	-	-	-
	National Irrigation Authority	10,951,000,000	-	-	10,951,000,000	4,098,522,366	1,089,739,498	5,188,261,864	4,861,520,005	-	-	-	4,861,520,005	44	
	National Water Harvesting and Storage Authority	1,880,000,000	-	-	1,880,000,000	885,000,000	-	885,000,000	885,000,000	-	-	-	885,000,000	47	
	New Kenya Co-operative Creameries	900,000,000	-	-	900,000,000	900,000,000	-	900,000,000	-	-	900,000,000	-	900,000,000	100	
New Kenya Planters Cooperative Union	4,000,000,000	-	-	4,000,000,000	4,000,000,000	-	4,000,000,000	-	-	500,000,000	-	500,000,000	13		

Parent Ministry	Name of the SAGA	Revised Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs) As at 31st March 2024			Expenditure (Kshs) As at 31st March 2024			Total Expenditure (Kshs) As at 31st March 2024	Absorption Rate (%)
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
Statement Department for Public Health and Professional Standard	Kenya Medical Training College	9,263,000,000			9,263,000,000	3,348,666,667	3,214,351,450	6,563,018,117	3,301,838,852	2,411,498,431	568,093,104	6,281,430,387	68
	7. Kenya Institute of Primate Research	44,000,000			44,000,000	29,450,000		29,450,000		23,352,859		23,352,859	53
	Kenya Medical Practitioners and Dentist Council (KMPDC)	250,000,000			250,000,000	250,000,000		250,000,000				-	-
State Department for Labour and Skills Development	National Industrial Training Authority (NITA)			15,000,000	15,000,000			-				15,000,000	100
	Meru National Polytechnic	118,933,970			118,933,970	52,000,000		52,000,000				31,046,008	26
State Department for Technical Vocational Education and Training (TVET)	Kisii National Polytechnic	21,593,492			21,593,492	189,722,000	429,553,854	619,275,854	73,252,177			73,252,177	339
	Nyeri National Polytechnic			146,000,000	146,000,000	15,000,000	22,000,000	37,000,000				37,000,000	25
	Kisumu National Polytechnic	67,000,000			67,000,000			-		14,358,877		14,358,877	21
	Sigalagal National Polytechnic	125,000,000			125,000,000		48,110,030	48,110,030				60,115,573	48
	Kenya Coast National Polytechnic	176,620,000			176,620,000			-		36,288,448		36,288,448	21
	The Eldoret National Polytechnic	97,000,000	14,500,000		111,500,000	45,000,000		45,000,000	800,000	9,932,944		10,732,944	10
	Nyandarua National Polytechnic	140,000,000			140,000,000	23,737,500		23,737,500		13,931,782			13,931,782
State Department of Livestock	Kenya Tsetse and Trypanosomiasis Eradication Council	97,000,000			97,000,000	97,000,000		97,000,000				34,139,974	90
	Kenya Animal Genetic Resources Centre	301,000,000			301,000,000	301,000,000		301,000,000				301,000,000	100
	Kenya Leather Development Council	350,000,000			350,000,000	350,000,000		350,000,000				144,703,866	41

Source: MDAs

MINISTRY / STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Use of Goods and Services (Recurrent Expenses less Compensation to Employees)		
	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	1,552,345,369	1,060,277,337	68	1,784,647,823	1,550,030,444	87
Office of the Deputy President	749,433,505	541,063,011	72	3,148,279,500	2,140,708,531	68
Office of the Prime Cabinet Secretary	388,180,000	294,515,030	76	1,195,570,001	455,827,204	38
State Department for Parliamentary Affairs	128,002,338	70,727,634	55	265,076,245	221,239,632	84
State Department for Performance and Delivery Management	172,227,662	93,258,663	54	182,938,875	156,564,823	86
State Department for Cabinet Affairs	162,260,096	20,825,945	13	454,798,398	263,285,045	58
State House	2,444,226,685	2,004,049,350	82	6,084,631,832	5,374,672,903	88
State Department for Correctional Services	25,686,010,000	18,676,366,628	73	9,164,699,043	5,957,213,433	65
State Department for Immigration and Citizen Services	6,172,429,317	4,495,440,614	73	2,963,854,035	2,796,357,949	94
National Police Service	84,976,108,775	62,147,102,329	73	21,348,103,328	19,048,612,131	89
State Department for Internal Security and National Administration	15,665,335,757	7,283,192,171	47	13,858,805,808	15,339,436,883	111
State Department of Devolution	271,656,640	161,417,453	59	1,699,305,344	1,372,238,071	81
State Department for the ASALs and Regional Development	315,043,688	191,668,586	61	14,606,593,136	13,124,824,635	90
Ministry of Defence	2,059,000,000	1,274,392,088	62	148,122,461,616	110,258,371,280	74
State Department for Foreign Affairs	10,346,645,161	7,586,341,683	73	9,034,166,012	7,269,971,167	81
State Department for Diaspora Affairs	300,000,000	55,006,920	18	1,015,710,293	615,220,529	61
State Department for Vocational and Technical Training	8,289,017,369	6,013,279,671	73	17,554,385,718	11,145,154,020	64
State Department for Higher Education and Research	253,000,000	187,682,523	74	150,720,718,803	108,413,364,902	72
State Department for Basic Education	4,595,069,000	3,202,923,792	70	131,844,941,948	86,644,845,826	66
The National Treasury	3,979,040,285	2,563,468,190	64	57,270,935,900	55,866,982,092	98
State Department of Economic Planning	532,940,000	317,573,913	60	3,474,920,325	2,400,090,206	69
State Department for Medical Services	9,415,800,000	6,564,499,327	70	56,978,480,480	28,030,432,531	49
State Department for Public Health and Professional Standards	6,869,000,000	4,840,752,542	71	14,927,956,904	5,610,492,735	38

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Use of Goods and Services (Recurrent Expenses less Compensation to Employees)		
	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Revised Gross Estimates
State Department for Roads	1,312,500,000	868,001,175	66	81,532,630,161	39,022,279,394	48
State Department of Transport	206,000,000	138,344,456	67	14,149,815,540	2,426,710,817	17
State Department for Shipping and Maritime Affairs	155,700,000	85,187,243	55	2,358,212,776	1,575,321,379	67
State Department for Housing and Urban Development	919,055,708	674,493,103	73	448,644,292	277,900,046	62
State Department for Public Works	902,000,000	549,254,878	61	2,580,091,954	1,220,028,325	47
State Department for Irrigation	198,460,624	149,985,762	76	1,343,294,506	645,020,047	48
State Department of Water and Sanitation	533,000,000	384,019,319	72	6,061,400,386	2,009,398,027	33
State Department for Lands and Physical Planning	2,771,000,000	2,045,922,989	74	1,118,982,863	635,724,478	57
State Department for Information Communications Technology and Digital Economy	273,000,000	191,718,204	70	3,630,300,000	1,594,530,049	44
State Department for Broadcasting and Telecommunications	451,093,980	314,622,116	70	6,177,734,289	3,223,913,898	52
State Department for Sports	205,014,970	142,929,520	70	1,328,343,284	805,008,560	61
State Department for Culture and Heritage	198,365,872	144,959,269	73	2,465,696,326	1,443,871,382	59
State Department for Youth Affairs and the Arts	735,825,879	541,162,438	74	2,227,084,104	1,449,322,651	65
State Department for Energy	331,000,000	238,252,089	72	8,812,141,304	1,372,310,880	16
State Department for Livestock Development	1,569,000,000	1,021,382,622	65	4,109,182,065	1,143,592,064	28
State Department for the Blue Economy and Fisheries	254,000,000	170,969,586	67	2,567,147,510	1,585,077,654	62
State Department for Crop Development	847,000,000	541,370,696	64	17,780,500,431	8,664,895,718	49
State Department for Cooperatives	272,250,000	187,660,758	69	1,516,602,470	1,019,875,389	67
State Department for Trade	636,001,252	445,471,133	70	2,624,789,783	1,834,759,018	70
State Department for Industry	475,710,000	301,231,457	63	2,511,916,198	1,658,128,976	66
State Department for Micro, Small and Medium Enterprises Development	154,700,000	50,507,372	33	1,716,863,354	1,014,818,229	59
State Department for Investment Promotion	119,189,340	47,325,995	40	1,443,019,466	686,994,259	48

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			% of Expenditure to Budget	Use of Goods and Services (Recurrent Expenses less Compensation to Employees)		
	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)			Revised Gross Estimates* (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Revised Gross Estimates
State Department for Labour and Skills Development	928,438,491	718,882,317		77	3,239,819,505	2,406,216,192	74
State Department for Social Protection and Senior Citizen Affairs	1,852,560,000	1,330,063,822		72	32,515,043,256	21,183,944,434	65
State Department for Mining	473,750,000	285,243,564		60	1,620,301,872	960,259,075	59
State Department for Petroleum	206,000,000	157,876,032		77	54,291,003,462	37,602,389,700	69
State Department for Tourism	225,080,000	143,659,028		64	12,029,997,351	548,304,738	5
State Department for Wildlife	164,300,000	97,030,647		59	10,057,310,720	7,250,871,042	72
State Department for Gender and Affirmative Action	296,260,000	210,199,269		71	1,829,737,741	1,455,832,641	80
State Department for Public Service	6,221,354,000	2,623,104,587		42	17,156,909,845	10,604,457,112	62
State Department for East African Community	342,431,645	226,401,366		66	585,275,637	465,244,360	80
The State Law Office	1,939,880,000	1,366,926,581		71	4,454,454,436	2,509,723,489	56
The Judiciary Fund	13,494,546,584	10,353,817,813		77	20,437,400,000	4,972,585,950	24
Ethics and Anti-Corruption Commission	2,453,233,133	1,852,732,246		76	3,693,620,000	1,133,232,938	31
National Intelligence Service	-	-		-	45,851,000,000	31,096,812,254	68
Office of the Director of Public Prosecutions	2,580,085,902	2,006,094,063		78	4,007,040,000	1,037,979,742	26
Office of the Registrar of Political Parties	232,020,000	165,108,302		71	1,028,239,375	792,750,069	77
Witness Protection Agency	418,350,000	266,724,933		64	395,094,990	284,049,071	72
State Department for Environment and Climate Change	1,155,000,000	857,700,425		74	2,994,751,579	1,434,489,169	48
State Department for Forestry	158,000,000	73,548,343		47	9,965,368,056	6,327,201,184	64
Kenya National Commission on Human Rights	338,269,289	240,898,154		71	201,527,147	148,755,300	74
National Land Commission	1,085,000,000	681,244,133		63	404,920,234	367,338,029	91
Independent Electoral and Boundaries Commission	2,581,893,921	1,875,137,813		73	2,092,116,993	1,564,143,205	75
Parliamentary Service Commission	629,653,100	392,626,165		62	287,346,900	258,758,832	90
National Assembly	13,777,100,590	8,234,734,939		60	10,934,899,410	7,849,533,032	72
Parliamentary Joint Services	2,563,042,601	1,771,398,231		69	3,781,957,399	2,819,175,331	75
Senate	3,983,184,067	2,642,267,128		66	3,219,815,933	2,726,969,828	85

MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Use of Goods and Services(Recurrent Expenses less Compensation to Employees)		
	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Revised Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Revised Gross Estimates
Judicial Service Commission	219,038,509	167,251,997	76	677,561,491	444,248,473	66
Commission on Revenue Allocation	243,840,954	141,166,353	58	272,974,123	241,991,763	89
Public Service Commission	2,872,260,504	1,746,304,738	61	647,979,658	485,468,175	75
Salaries and Remuneration Commission	304,400,000	212,980,321	70	245,922,775	121,755,067	50
Teachers Service Commission	340,202,000,000	251,210,932,262	74	2,198,363,529	1,378,387,065	63
National Police Service Commission	593,920,000	424,682,578	72	558,038,088	419,015,704	75
Auditor General	4,905,980,000	3,582,900,754	73	3,072,900,000	1,991,415,833	65
Controller of Budget	410,370,000	277,755,252	68	296,999,689	81,643,333	28
The Commission on Administrative Justice	434,140,000	302,038,653	70	311,054,424	168,417,660	54
National Gender and Equality Commission	274,970,000	204,540,918	74	165,319,511	121,396,225	73
Independent Policing Oversight Authority	639,000,000	452,404,747	71	380,274,178	314,651,192	83
TOTAL	608,041,992,562	436,176,976,053	72	1,092,108,713,736	712,934,825,419	65

Source: The National Treasury and MDAs

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

Annex IV: Current Transfer to SAGAs

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compen-sation to Employee	Use of goods and services	Other Expenses			
												Total		
State Department for Wildlife	Kenya Wildlife Service	5,481,912,859	1,713,087,141		7,195,000,000	930,000,000	6,407,642,437	7,337,642,437	4,049,180,635	1,846,758,919		5,895,939,554	82	
	Wildlife Research and Training Institute	462,000,000	228,000,000	43,000,000	733,000,000	358,000,000	136,316,279	494,316,279	313,885,915	106,719,033	30,988,911	451,593,859	62	
	Wildlife Clubs of Kenya	29,000,000	10,000,000	10,000,000	49,000,000	21,275,000	16,014,270	37,289,270	21,275,000	7,889,270	8,125,000	37,289,270	76	
State Department for Tourism	Tourism Regulatory Authority	205,888,326	25,807,072	181,104,602	412,800,000	194,023,391	111,866,665	305,890,056	155,652,156	16,809,400	122,189,563	294,651,119	71	
	Tourism Research Institute	7,400,000	44,270,227	5,239,773	56,910,000	42,682,500		42,682,500	1,500,000	36,614,418	679,429	38,793,847	68	
	Kenya Tourism Board	270,194,847		159,455,153	429,650,000	184,433,336	132,853,471	317,286,807	180,045,218		120,664,554	300,709,771	70	
	Kenya Utalii College		189,785,678	(88,515,678)	101,270,000	517,513,332	287,055,110	804,568,442		64,734,057		64,734,057	64	
	Tourism Fund	858,766,269	414,320,643	4,422,430,729	5,695,517,642	3,949,813,262	63,847,492	4,013,660,754	602,076,828	371,036,009	2,755,273,380	3,728,386,217	66	
	Tourism Promotion Fund	17,054,000	181,712,000	4,360,084,000	4,558,850,000	4,312,626,000		4,312,626,000	6,392,518	114,067,344	2,706,231,761	2,826,691,623	62	
State Department for Shipping and Maritime	Kenyatta International Convention Centre	259,732,035	521,939,558	109,184,000	890,855,593	1,286,943,579		1,286,943,579	171,612,912	903,040,959	73,697,038	1,148,350,909	129	
	Kenya Maritime Authority	1,515,000,000			1,515,000,000	1,114,665,535		1,114,665,535	301,887,291	253,197,640	459,580,604	1,014,665,535	67	
	Bandari Maritime Academy	488,000,000			488,000,000	125,333,336	124,208,063	249,541,399	105,954,097	196,311,578	104,351,732	406,617,407	83	
	Kenya National Shipping Line	133,000,000			133,000,000	16,400,136	1,550,394	17,950,530	17,950,530	14,095,711		32,046,241	24	
State Department for Medical Services	Moi Teaching and Referral Hospital	8,959,000,000	3,766,073,784	18,926,216	12,744,000,000	6,741,750,000	3,357,531,397	10,099,281,397	6,777,154,537	3,475,218,455	11,379,976	10,263,752,968	81	
	Kenyatta National Hospital	13,109,000,000	3,736,015,446	6,095,884,554	22,940,900,000	9,904,500,003	6,819,497,551	16,723,997,554	11,119,374,267	2,498,327,265	3,318,937,768	16,936,639,300	74	
	Kenyatta University Teaching, Referral and Research Hospital	2,925,484,929	2,076,829,925	883,685,146	5,886,000,000	2,239,499,997	2,990,448,464	5,229,948,461	3,014,509,731	1,850,552,844	364,885,886	5,229,948,461	89	
	Kenya Medical Supplies Authority	1,330,556,029	3,121,628,620	-	4,452,184,649	315,000,000	1,764,383,116	2,079,383,116	771,148,747	2,015,301,837		2,786,450,584	63	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee -	Use of goods and services	Other Expenses			
State Department for Crop Development and Agricultural Research	Kenya Medical Research Institute	2,840,643,516	346,356,484	120,000,000	3,307,000,000	2,315,250,000	165,000,000	2,480,250,000	2,315,250,000	155,673,426	9,326,574	2,480,250,000	75	
	National Syndemic Diseases Control Council	593,000,000	225,000,000	149,000,000	967,000,000	725,250,000		725,250,000	301,829,752	73,836,319	203,526,978	579,193,049	60	
	National Cancer Institute	45,000,000	86,000,000	69,500,000	200,500,000	150,000,000		150,000,000	6,400,000	97,312,669	10,635,139	114,347,808	57	
	Kenya Biovax Institute	82,575,546	50,524,454	16,900,000	150,000,000	100,000,000	27,850,603	127,850,603	60,044,174	52,000,703	4,775,794	116,820,671	78	
	Commodities Fund	121,756,793	198,296,375	4,203,600	324,256,768	179,915,628	31,875,000	211,790,628	76,603,707	133,589,984	-	210,193,690	65	
	Tea Board of Kenya	137,157,249	92,580,000	146,539,346	376,276,595	194,238,095	56,222,989	250,461,084	89,316,881	78,424,823	125,990,452	293,732,156	78	
	Kenya Agricultural and Livestock Research Organization	4,290,000,000	914,000,000	-	5,204,000,000	2,887,440,476	599,855,648	3,487,296,124	3,215,154,673	272,141,452		3,487,296,124	67	
	Kenya Plant Health Inspectorate Service	1,715,000,000	1,626,488,096	931,384,445	4,272,872,541	88,511,904	1,019,896,349	1,108,408,253	698,695,388	59,490,000	1,270,777,870	2,028,963,258	48	
	Agriculture and Food Authority	1,023,657,000	1,398,748,000	131,931,000	2,554,336,000	2,051,974,677	658,473,479	2,710,448,156	696,148,248	1,288,400,668	249,118,500	2,233,667,416	87	
	Pyrethrum Processing Company of Kenya LTD.	181,000,000	64,000,000	154,000,000	399,000,000	92,000,000	101,000,000	193,000,000	133,000,000	27,000,000	6,000,000	166,000,000	42	
	Biosafety Appeals Board	-	29,699,000	2,304,000	32,003,000	-	16,000,000	16,000,000	16,000,000	11,173,616	1,152,000	12,325,616	39	
	Pest Control Produce Board	147,000,000	96,000,000	16,000,000	259,000,000	95,649,783	81,142,858	176,792,641	95,645,010	58,367,799	10,526,205	164,539,014	64	
	National Biosafety Authority	107,251,632	79,932,868	13,715,500	200,900,000	143,491,428	10,473,850	153,965,278	74,002,839	56,376,423	15,086,653	145,465,915	72	
	Bukura Agricultural College	227,435,400	158,196,656	69,668,735	455,300,791	302,271,690	181,000,000	483,271,690	152,535,755	91,744,281	32,516,105	276,796,141	61	
	Kenya Investment Authority	189,820,000	81,266,158	45,844,000	316,930,158	237,697,619	10,079	237,707,698	142,365,000	60,959,698	34,383,000	237,707,698	75	
Special Economic Zones Authority	46,184,170	76,544,280	21,641,550	144,370,000	60,246,664	29,985,338	90,232,002	24,726,400	44,321,533	20,770,330	89,818,263	62		
Export Processing Zones Authority	259,095,000	82,465,895	138,034,105	479,595,000	147,199,998	332,299,446	479,499,444	259,012,258	81,962,516	138,032,205	479,006,979	100		

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compen-sation to Employee	Use of goods and services	Other Expenses			
												Total		
State Department for Industry	Numerical Machine Complex	18,371,105	3,750,000	152,568,948	174,690,053	146,000,000	188,030,000	334,030,000	3,750,000	183,455,829	373,512,249	560,718,078	321	
	Kenya Industrial Research and Development Institute	520,200,000	123,220,000	87,168,743	617,420,000	100,139,706		100,139,706	403,503,403	145,640,006	60,428,123	609,571,532	99	
	Scrap Metal Council		66,733,839	14,516,161	81,250,000	51,300,085	8,437,800	59,737,885		46,737,100	5,500,300	52,237,400	64	
	Kenya Accreditation Service	173,041,835	128,698,197	78,459,968	380,200,000	380,200,000	302,566,525	682,766,525	131,553,821	111,287,392	28,461,557	271,302,770	71	
State Department for Devolution	Anti-Counterfeit Authority	244,740,336	65,279,664	40,000,000	350,020,000	262,515,000	610,131,004	872,646,004	20,211,676	98,058,764	287,836,404	406,106,844	116	
	Rivatex Textile Development	47,000,000			47,000,000	35,250,000		35,250,000			35,250,000	35,250,000	75	
	Intergovernmental Relations Technical Committee	222,453,916	202,874,679	71,201,405	496,530,000	410,647,500		410,647,500	166,840,437	195,706,464	47,960,599	410,507,500	83	
	Council of Governors	143,360,000	52,700,000	14,580,000	210,640,000	210,640,000		210,640,000	107,750,000	35,890,000	14,340,000	157,980,000	75	
State Department for Culture and Heritage	Nairobi Rivers Commission	45,000,000	319,212,450		364,212,450			-	9,319,058	83,767,741		93,086,799	26	
	National Museums of Kenya	1,248,010,000	534,000,000		1,782,010,000	912,106,664	285,140,399	1,197,247,063	739,656,021	1,114,978,671		1,854,634,692	104	
	Bomas Of Kenya	200,939,706	9,321,486	142,278,808	352,540,000	226,360,000	176,156,656	402,516,656	177,379,519	48,812,287	176,324,850	402,516,656	114	
	National Heroes Council	38,751,848	88,684,402	78,833,750	206,270,000		135,270,000	135,270,000	35,799,978	63,513,285	7,682,852	106,996,115	52	
Ministry of Defence	Kenya Space Agency	42,974,076	70,407,106	136,618,818	250,000,000	250,000,000		250,000,000	18,653,501	46,926,725	125,258,751	190,838,977	76	
	Kenya Meat Commission	229,477,284	423,949,369	2,904,048,347	3,557,475,000		1,346,751,746	1,346,751,746	210,491,470	324,000,168	812,260,108	1,346,751,746	38	
	Kenya Shipyards Ltd	250,000,000		1,000,000,000	1,250,000,000	250,000,000		250,000,000				-	-	
	National Defence University - Kenya	124,735,553	46,951,436	159,713,011	331,400,000	306,000,000	25,153,478	331,153,478	57,101,365	3,386,130	144,912,305	205,399,800	62	
State Law Office and Department of Justice	Kenya Law Reform Commission	162,644,236	144,205,764		306,850,000	230,062,500	54,000	230,116,500	121,273,428	99,429,490		220,702,918	72	
	Kenya School of Law	283,150,000	82,880,000	162,760,000	528,790,000	113,482,500	266,834,049	380,316,549	200,519,645	70,692,076	96,495,662	367,707,383	70	
	Council for Legal Education	134,852,291	50,446,000	185,051,709	370,350,000	150,187,500	109,041,147	259,228,647	81,532,697	36,103,538	108,304,812	225,941,047	61	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
	Nairobi Center For International Arbitration	86,377,662	121,970,381	17,651,957	226,000,000	151,500,000	8,442,181	159,942,181	61,980,964	68,774,785	15,092,460	145,848,209	65	
	National Council for Law Reporting	162,366,348	228,833,652	53,900,000	445,100,000	303,400,000	5,527,850	308,927,850	117,564,966	176,973,699	10,025,645	304,564,310	68	
	Assets Recovery Agency	-	252,780,000	20,000,000	272,780,000	214,585,000	-	214,585,000	-	145,772,398	20,000,000	165,772,398	61	
	Business Registration Services	289,202,275	112,412,560	68,735,165	470,350,000	352,762,500	-	352,762,500	148,086,462	55,975,053	31,113,485	235,175,000	50	
	Auctioneer's Licensing Board	-	-	26,990,000	-	20,242,500	-	-	-	-	20,242,400	-	-	
	Kenya National Anti-Corruption Steering Committee	-	-	105,640,000	105,640,000	79,230,000	-	79,230,000	-	-	79,230,000	79,230,000	75	
	Victims Compensation Fund	-	-	33,610,000	33,610,000	-	-	-	-	-	-	-	-	
	Victim Protection Board	-	-	32,340,000	32,340,000	24,255,000	-	24,255,000	-	-	24,247,386	24,247,386	75	
	Multi-Agency Team (MAT)	-	-	44,670,000	44,670,000	33,502,500	-	33,502,500	-	-	33,502,500	33,502,500	75	
	Secretariat.	-	-	-	-	-	-	-	-	-	-	-	-	
	National Coroners Service	-	-	40,000,000	40,000,000	30,000,000	-	30,000,000	-	-	29,084,634	29,084,634	73	
	Kenya Institute of Mass Communication	154,600	50,120	43,280	248,000	163,498	21,338	184,836	108,570	52,950	23,140	184,660	75	
	Kenya Year Book Board	60,453,048	115,546,952	-	176,000,000	85,500,000	62,741,519	148,241,519	42,383,237	105,831,262	-	148,214,519	84	
	Media Council of Kenya	211,734,234	959,791,809	18,723,957	1,190,250,000	1,023,855,587	14,942,041	1,038,797,628	211,734,234	768,410,349	18,723,957	998,868,540	84	
	Kenya Broadcasting Corporation	827,096,268	387,903,732	-	1,215,000,000	549,500,000	264,366,586	813,866,586	789,345,498	599,736,330	-	1,389,081,828	114	
	National Communications Secretariat	79,300,000	66,323,408	66,376,592	212,000,000	139,823,010	-	139,823,010	50,608,249	49,996,120	14,448,000	115,052,369	54	
	National Communications Secretariat	-	-	-	-	-	-	-	-	-	-	-	-	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compen-sation to Employee	Use of goods and services	Other Expenses			
State Department for ICT and Digital Economy	ICT Authority	476,645,529	1,285,354,471	116,000,000	1,878,000,000	404,500,000	544,696,428	949,196,428	394,209,756	428,149,114	93,973,774	916,332,644	49	
	Office of the Data Protection Commissioner	173,720,319	683,279,681		857,000,000	515,000,000		515,000,000	124,744,890	354,595,902	23,677,199	503,017,991	59	
	Konza Technopolis Development Authority	313,340,780	316,851,720	98,807,500	729,000,000	352,666,667	151,327,331	503,993,998	152,594,017	187,179,843	69,574,728	409,348,588	56	
	Kenya Advanced Institute of Science and Technology		10,000,000	30,000,000	40,000,000	40,000,000		40,000,000		10,000,000	30,000,000	40,000,000	100	
State Department for Youth Affairs and The Arts	National Youth Council	34,470,506	24,930,435	14,444,059	73,845,000	-	73,845,000	73,845,000				-	-	
	The President's Award-Kenya	14,600,000	5,400,000		20,000,000	15,000,000		15,000,000				-	-	
	Kenya National Innovation Agency	31,691,119	141,403,801	19,935,080	193,030,000	64,071,276	107,272,000	171,343,276				-	-	
	Kenya Cultural Centre	51,256,122	46,993,877		98,249,999	66,750,000	19,301,760	86,051,760				-	-	
	Kenya National Library Service	206,150	58,785,000	26,715,000	85,706,150	56,484,176	230,483,250	286,967,426				-	-	
	Kenya Film School		59,250,000		59,250,000	3,000,000	56,250,000	59,250,000				-	-	
	Kenya Film Classification Board	78,642,000	14,622,500	3,445,500	96,710,000	38,547,300	282,600,000	321,147,300				-	-	
	Kenya Film Commission	81,885,000	18,648,150	157,046,550	257,579,700	8,960,492	265,079,700	274,040,192				-	-	
	Kenya Copyright Board	104,856,000	19,550,000	4,594,000	129,000,000	3,820,120	94,500,000	98,320,120				-	-	
	Anti-Female Genital Mutilation Board	47,995,895	172,931,105	27,973,000	248,900,000	186,675,000	10,986,200	197,661,200	22,709,000	150,097,558	23,185,706	195,992,264	79	
State Department for Gender	Women Enterprise Fund	336,000,000	102,000,000		438,000,000	222,900,000	66,889,559	289,789,559	274,814,167	25,598,418	94,953,096	395,365,681	90	
	National Government Action Fund	36,000,000			36,000,000	27,000,000		27,000,000	27,000,000			27,000,000	75	
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis		525,780,000		525,780,000	350,520,000	205,038,919	555,558,919	337,574,518	215,984,401	553,558,919	105		

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
	National Council for Population and Development		522,960,000		522,960,000	348,640,000			348,640,000	183,929,841	149,455,213	9,079,820	342,464,874	66
	Kenya National Bureau of Statistics		1,286,620,000		1,286,620,000	810,413,330	82,133,453		892,546,783	658,735,743	178,555,135	55,255,905	892,546,783	69
	Kenya Vision 2030		219,210,000		219,210,000	146,140,000	-		146,140,000	54,140,000	92,000,000	-	146,140,000	67
	New Partnership for Africa's Development		360,130,000		360,130,000	360,130,000			360,130,000	107,083,805	161,388,060	1,625,632	270,097,497	75
State Department for Social Protection, Senior Citizens and Special Programmes	National Council for Children Services	113,500,000			113,500,000	66,298,332			66,298,332	3,657,999	59,916,752		63,574,751	56
	Child Welfare Society of Kenya	900,000,000			900,000,000	675,000,000			675,000,000	291,109,550	335,975,635	47,914,815	675,000,000	75
	National Council for Persons with Disabilities	1,681,644,047			1,681,644,047	1,121,096,036	3,776,827		1,124,872,863	125,486,926	102,640,511	801,883,986	1,030,011,423	61
	South Eastern Kenya University	1,078,640,000	211,615,844	85,000,000	1,375,255,844	562,733,738	574,193,454		1,136,927,192	762,714,296	149,055,826	57,732,964	969,503,086	71
	Machakos University	1,188,422,147	417,492,683	82,000,000	1,687,914,830	513,147,351	861,807,456		1,374,954,807	785,704,279	266,465,109	35,590,063	1,087,759,451	64
	Kaimosi Friends University	443,747,012	224,767,890	17,165,789	685,680,691	402,425,445	292,995,185		695,420,630	311,170,346	89,561,137	8,141,529	408,873,012	60
	Koitaleel Samoei University College	201,899,169	79,012,589	32,605,882	313,517,640	103,615,830	118,289,173		221,905,003	127,147,876	46,838,254		186,612,670	60
	University of Embu	808,910,826	292,888,831	14,544,000	1,116,343,657	357,562,438	655,919,793		1,013,482,231	582,232,387	294,292,112	6,842,946	883,367,445	79
State Department for Higher Education and Research	Technical University of Kenya	3,035,467,040	391,879,339	49,829,576	3,477,175,955	1,130,102,613	892,066,540		2,022,169,153	2,416,782,287	202,783,414	76,629,218	2,696,194,919	78
	Kibabii University	900,465,864	190,556,266	93,009,633	1,184,031,763	416,954,372	732,342,841		1,149,297,213	666,177,361	150,141,694	81,997,577	898,316,632	76
	Mama Ngina University College	134,035,340	96,600,000	20,500,000	251,135,340	114,165,224	84,082,282		198,247,506	125,066,395	33,351,781	16,836,336	175,254,512	70
	Maseno University	2,510,637,404	781,872,008	25,000,000	3,317,509,412	977,900,430	2,273,564,282		3,251,464,712	1,901,200,820	681,042,656	11,282,328	2,593,525,804	78
	Rongo University	1,688,122,217	289,874,267	24,195,000	2,002,191,484	343,475,948	373,044,768		716,520,716	535,033,689	161,858,138	19,628,889	716,520,716	36
	Alupe University	256,000,000	98,919,991	10,080,009	365,000,000	193,854,767	171,145,233		365,000,000	122,183,260	51,313,225	7,279,598	180,776,083	50
	Laikipia University	1,005,540,134	316,048,200	-	1,321,588,334	451,906,901	716,888,729		1,168,795,630	737,813,634	161,272,909	-	899,086,543	68
	National Research Fund	21,000,000	102,432,060	199,605,863	323,037,923	168,286,892	87,149,034	255,435,926	255,435,926	17,186,550	70,781,346	165,456,035	253,423,931	79

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
												Total		
	Meru University of Science and Technology	1,005,000,000	358,169,000	41,201,000	1,404,370,000	474,127,441	901,318,794	1,375,446,235	818,933,552	277,501,310	72,458,698	1,168,893,560	83	
	Bomet University College	321,072,542	75,953,662	37,868,135	434,894,339	191,320,480	268,743,086	460,063,566	228,308,503	27,143,708	25,048,709	280,500,920	65	
	Chuka University	1,011,953,352	1,179,325,465	-	2,191,278,817	675,309,471	1,103,636,774	1,778,946,245	1,053,207,032	365,065,377	-	1,418,272,409	65	
	Kirinyaga University	740,427,252	183,855,476	106,717,272	1,031,000,000	291,771,657	875,958,160	1,167,729,817	487,908,207	116,583,779	81,509,357	686,001,343	67	
	Taita Taveta University	428,040,377	162,840,446	28,290,976	619,171,798	273,640,545	220,527,238	494,167,783	342,763,884	90,527,524	48,487,738	481,779,146	78	
	Kisii University	2,293,771,664	578,909,140	532,267,777	3,404,948,581	686,211,436	1,255,492,402	1,941,703,838	1,038,324,716	531,688,293	78,577,000	1,648,590,009	48	
	Muranga University of Technology	782,646,523	282,300,000	-	1,064,946,523	346,082,067	643,832,766	989,914,833	505,448,185	434,407,186	-	939,855,371	88	
	Moi University	3,367,984,155	1,351,048,315	158,858,881	4,877,891,351	1,826,106,714	1,627,858,188	3,453,964,902	3,331,283,529	918,668,724	3,746,129	4,253,698,382	87	
	Egerton University	2,788,074,320	427,587,000	1,396,869,368	4,612,530,688	1,926,599,840	1,594,525,867	3,521,125,707	2,076,087,581	116,867,973	1,208,638,176	3,401,593,730	74	
	National Commission for Science, Technology and Innovation	15,000,000	140,915,355	-	155,915,355	207,462,238	23,158,426	230,620,664	100,470,183	129,296,347	-	229,766,530	147	
	University Fund	52,345,963	205,760,448	15,953,753,774	16,211,860,185	8,199,137,898	16,265,096	8,215,402,994	38,256,410	133,888,484	5,588,954,554	5,761,099,448	36	
	Higher Education Loan Board	649,643,394	1,059,949,447	35,291,288,917	37,000,881,758	25,577,832,717	3,898,417,522	29,476,250,239	479,699,760	543,111,721	31,769,292,524	32,792,104,005	89	
	Dedan Kimathi University of Technology	1,237,264,281	98,900,000	340,949,825	1,677,114,106	530,774,154	824,186,683	1,354,960,837	900,397,240	84,552,234	293,877,654	1,278,827,128	76	
	Maasai Mara University	1,245,000,000	549,516,845	29,866,800	1,824,383,645	625,286,293	843,981,080	1,469,267,373	914,418,388	338,337,022	25,319,882	1,278,075,292	70	
	KUCCPS	289,360,000	169,400,110	373,365,000	832,125,110	112,225,564	761,703,091	873,928,655	180,103,397	75,958,162	116,252,640	372,314,199	45	
	Tom Mboya University College	233,243,000	195,368,812	47,147,000	475,758,812	229,672,542	167,754,745	397,427,287	179,464,963	129,541,264	48,812,882	357,819,109	75	
	Masinde Muliro University of Science and Technology	2,445,400,000	670,668,000	184,932,000	3,301,000,000	879,218,453	1,893,978,139	2,773,196,592	1,816,877,711	492,278,174	117,242,005	2,426,397,890	74	
	Technical University of Mombasa	1,304,582,250	266,217,750	223,425,000	1,794,225,000	567,530,700	1,077,253,566	1,644,784,266	1,156,566,923	125,444,416	451,685,823	1,733,697,162	97	
	Commission for University Education	226,790,487	4,160,000	233,100,000	464,050,487	135,446,117	235,553,505	370,999,622	166,441,936	1,157,526	115,513,095	283,112,557	61	
	Pwani University	1,077,179	154,870	110,072	1,342,121	539,528	455,958	995,486	789,124	139,851	108,200	1,037,175	77	
	Jaramogi Oginga Odinga University of Science and Technology	1,367,800,458	378,310,408	694,919,118	2,441,029,984	1,084,245,714	753,984,335	1,838,230,049	925,796,510	165,381,144	555,085,015	1,646,262,669	67	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Open University of Kenya	100,349,191	23,450,000	420,200,809	544,000,000	502,000,000	10,554,265	512,554,265	46,379,910	1,810,587	276,613,874	324,804,371	60
	The Co-operative University of Kenya	484,343,539	319,718,054	36,000,000	840,061,593	191,732,008	744,088,539	935,820,547	481,588,482	255,889,694	33,485,816	770,963,992	92
	Turkana University	272,457,000	101,295,000	215,140,000	588,892,000	163,995,259	128,669,469	292,664,728	162,686,141	44,624,749	37,317,206	244,628,096	42
	University of Nairobi	9,389,573,324	2,180,736,778	3,474,511,724	15,044,821,826	3,228,947,432	8,359,958,061	11,588,905,493	6,522,323,102	2,214,574,386	3,244,794,917	11,981,692,405	80
	Kenyatta University	6,167,844,312	3,255,157,588	-	9,423,001,900	1,850,454,783	4,356,808,041	6,207,262,824	5,730,726,607	1,968,457,058	-	7,699,183,665	82
	University of Eldoret				-	1,073,591,396	868,098,649	1,941,690,045	1,507,254,765	320,037,876	65,756,079	1,893,048,720	-
	Tharaka Nithi				-	201,043,575	314,492,161	515,535,736	259,889,276	83,831,270	134,449,338	478,169,884	-
	Jomo Kenyatta University of Agriculture and Technology	5,128,087,015	2,093,207,615	396,421,490	7,617,716,120	4,040,091,724	1,665,947,500	5,706,039,224	3,853,033,779	1,449,371,600	256,075,197	5,558,480,576	73
	Karatina University	867,646,027	392,708,548	-	1,260,354,575	445,349,279	1,032,262,082	1,477,611,361	593,289,997	272,190,215	-	865,480,212	69
	Garissa University				-	292,524,484	261,747,900	554,272,384				-	-
	Multimedia University				-	392,658,696	693,240,650	1,085,899,346	741,397,929	35,804,460	210,222,733	987,425,122	-
The National Treasury	Registration of Certified Public Secretaries	8,200,000	35,600,000		43,800,000	32,907,500		32,907,500	4,845,784	11,690,241	-	16,536,025	38
	Kenya Trade Network	291,400,000	73,000,000		364,400,000	273,300,000	-	273,300,000	206,074,004	38,907,425	-	244,981,429	67
	Kenya Institute of Supplies Examination Board	20,700,000	27,425,000		48,125,000	36,093,750	-	36,093,750	17,744,997	16,309,702	-	34,054,699	71
	Kenya National Entrepreneurs Savings Trust	45,300,000	154,700,000		200,000,000	214,933,345	-	214,933,345	18,908,240	13,402,892	12,181,039	44,492,171	22
	Public Sector Accounting Standard Board	105,000,000	545,900,000		650,900,000	488,175,000	-	488,175,000	63,678,739	54,391,111	125,281,637	243,351,487	37
	Kenya Revenue Authority	23,236,120,406	10,496,458,107	4,990,286,996	38,722,865,509	29,590,674,132	2,196,975,000	31,787,649,132	16,957,484,851	5,785,755,235	2,554,236,780	25,297,476,866	65
	Competition Authority Of Kenya	265,800,000	111,300,000		377,100,000	282,825,000	-	282,825,000	215,737,268	77,732,442	-	293,469,710	78
	Public Procurement Regulatory Authority	285,400,000	87,400,000		372,800,000	279,503,250	-	279,503,250	173,810,467	55,377,441	35,793,952	264,981,860	71

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
	Institute of Certified Investment Financial Analyst	18,000,000	12,000,000		30,000,000	22,500,000	-	22,500,000	11,838,842	8,799,028	1,502,333	22,140,203	74	
	Privatisation Commission	164,751,161	69,385,518	612,863,321	847,000,000	810,250,000	-	810,250,000	116,941,226	43,039,239	75,437,265	235,417,730	28	
	Financial Reporting Centre	476,700,000	243,266,236		719,966,236	564,974,677	-	564,974,677	232,853,329	311,454,971	-	544,308,300	76	
	Kenya Institute of Supplies Management	22,000,000	29,200,000		51,200,000	38,250,000		38,250,000	15,199,000	7,000,000		22,199,000	43	
	State Corporation Appeal Tribunal	8,700,000	68,400,000		77,100,000	20,598,626	37,000,000	57,598,626	4,755,344	24,507,905	21,700,564	50,963,813	66	
	Competition Tribunal		26,000,000		26,000,000	19,500,000	-	19,500,000		10,974,952	6,000,500	16,975,452	65	
	Public Service Superannuation Scheme	20,000,000	30,000,000		50,000,000			-					-	
	Public Procurement Review Administrative Board		40,000,000		40,000,000	18,750,000	12,912,961	31,662,961		24,717,402		24,717,402	62	
	Nairobi Financial Centre	54,300,000	36,060,000		90,360,000	22,589,999		22,589,999	14,634,888		4,872,050	19,506,938	22	
	Institute of Certified Public Secretaries		20,000,000		20,000,000	32,907,500		32,907,500	4,845,784	11,690,241		16,536,025	83	
	Kenya Accountants and Secretaries National Examinations Board Foundation	6,500,000	76,300,000	17,200,000	100,000,000	75,000,000		75,000,000	2,693,844	29,024,089	5,621,075	37,339,008	37	
	Uwezo Fund	7,680,000	157,104,975		164,784,975	-	-	-	3,714,252	51,647,836	87,317,219	142,679,307	87	
	Micro And Small Enterprises Authority	229,244,756	53,082,012		282,326,768	-	-	-	61,894,477	32,134,955		94,029,432	33	
	Youth Enterprises Development Fund	427,879,098	60,709,537		488,588,635	60,709,537		60,709,537	146,312,978	89,527,281	65,479,281	301,319,540	62	
	Kenya Industrial Estates	285,990,000			285,990,000	219,106,631	-	219,106,631	214,492,500	143,330,500	47,278,000	405,101,000	142	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Trade	Kenya National Trading Corporation	310,277,000	543,110,000	472,013,000	1,325,400,000	-	994,050,000	994,050,000	95,659,681	770,201,679	128,188,640	994,050,000	75
	Kenya Export Promotion and Branding Agency	265,446,805	198,453,195	102,700,000	566,600,000	285,800,000	9,602,569	295,402,569	176,361,155	189,754,217	17,231,447	383,346,819	68
State Department for Trade	Warehouse Receipt System Council	16,583,544	1,390,256	4,026,200	22,000,000	16,500,000	-	16,500,000	13,426,533	1,040,353	2,531,323	16,998,209	77
	Kenya Trade Remedies Agency	-	4,100,000	-	4,100,000	3,075,000	-	3,075,000	-	3,075,000	-	3,075,000	75
State Department for Trade	Kenya Consumer Protection Advisory Committee	1,700,000	500,000	-	2,200,000	1,073,712	-	1,073,712	-	1,073,712	-	1,073,712	49
	Kenya National Qualification Authority	68,789,740	214,423,260	-	283,213,000	225,000,000	29,308,329	254,308,329	49,089,655	157,109,779	64,806,361	271,005,795	96
State Department for Trade	Technical and Vocational Education and Training Authority	164,112,646	178,887,354	22,000,000	365,000,000	304,180,999	82,365,522	386,546,521	124,228,988	177,856,726	6,035,810	308,121,524	84
	TVET Curriculum Development Assessment and Certification Council	123,000,000	585,907,000	108,650,063	817,557,063	211,125,000	185,347,630	396,472,630	54,907,965	269,050,781	72,513,884	396,472,630	49
State Department of Vocational and Technical Training	Kenya School of TVET	98,335,607	577,330,800	93,897,971	769,564,378	86,250,000	449,683,564	535,933,564	68,178,966	335,621,803	118,336,618	522,137,387	68
	Meru National Polytechnic	114,385,375	433,631,481	43,312,500	591,329,356	178,486,705	475,706,592	654,193,298	95,129,603	242,098,058	71,783,767	409,011,428	69
State Department of Vocational and Technical Training	Kisii National Polytechnic	124,042,418	162,363,344	32,620,000	319,025,762	189,722,000	429,555,854	619,277,854	94,511,796	222,034,739	97,595,201	414,141,736	130
	North Eastern National Polytechnic	17,500,000	13,620,650	18,706,050	49,826,700	6,666,500	48,447,761	55,114,261	12,367,044	15,994,839	3,629,391	31,991,274	64
State Department of Vocational and Technical Training	Nyeri National Polytechnic	130,000,000	374,000,000	23,000,000	527,000,000	116,000,000	354,000,000	470,000,000	81,000,000	27,100,000	83,000,000	191,100,000	36
	Sigalagala National Polytechnic	120,000,000	470,700,000	202,000,000	792,700,000	204,228,810	293,819,699	498,048,509	74,505,523	278,720,087	110,845,587	464,071,197	59
State Department of Vocational and Technical Training	Kisumu National Polytechnic	159,150,200	209,441,712	223,585,186	592,177,098	361,479,651	361,479,651	361,479,651	83,370,252	119,480,308	186,313,895	389,164,455	66
	Kitale National Polytechnic	104,700,000	228,160,000	-	332,860,000	238,598,400	266,578,616	505,177,016	69,598,713	221,760,142	74,043,264	365,402,119	110

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
State Department of Fisheries, Aquaculture and the Blue Economy	Eldoret National Polytechnic	277,526,186	130,600,000	387,493,308	795,619,494	20,000,000	646,996,410	666,996,410	201,514,949	93,090,664	310,499,881	605,105,494	76	
	Nyandarua National Polytechnic	54,299,999	188,631,533	139,268,468	382,200,000	34,944,000	125,428,127	160,372,127	32,524,729	81,762,840	27,682,066	141,969,635	37	
	Kenya Coastal National Polytechnic	109,035,198	94,210,000	277,737,902	480,983,100	74,422,500	250,729,200	325,151,700	65,230,000	75,567,500	161,606,451	302,403,951	63	
	Kabete National Polytechnic	133,544,200	251,303,600	57,353,300	442,201,100	117,691,062	309,353,878	427,044,940	73,927,312	185,122,700	102,595,916	361,645,928	82	
	Kenya Marine Fisheries Research Institute	1,094,000,000	278,000,000	156,000,000	1,528,000,000	1,005,300,000	9,500,000	1,014,800,000	717,200,000	296,500,000	87,800,000	1,101,500,000	72	
	Kenya Fisheries Market Authority			51,000,000	51,000,000	34,000,000		34,000,000			34,000,000	34,000,000	67	
	Kenya Fisheries Advisory Council			9,000,000	9,000,000									-
	Fish Levy Trust Fund			60,200,000	60,200,000	20,000,000		20,000,000				20,000,000	20,000,000	33
	Kenya Fisheries Industries Corporation	24,700,000	13,100,000		37,800,000	46,700,000	14,700,000	61,400,000	4,000,000	2,300,000	37,100,000	43,400,000	115	
	Kenya Fisheries Service	415,000,000	257,100,000		672,100,000	386,700,000	21,200,000	407,900,000	296,600,000	109,700,000	55,556,518	406,300,000	61	
State Department of Sports	Sports Kenya	411,000,000			411,000,000	152,250,000	79,301,400	231,551,400	141,358,688	94,705,324		291,620,530	71	
	Anti-Doping Agency of Kenya	298,380,000			298,380,000	222,458,209		222,458,209	53,637,288	168,820,921		222,458,209	75	
	Kenya Academy of Sports	278,000,000			278,000,000	208,500,000		208,500,000	66,792,136	134,769,464	6,938,400	208,500,000	75	
	Sports, Arts and Social Development Fund	208,000,000			208,000,000		138,666,660	138,666,660	57,854,095	29,077,166	40,779,876	127,711,137	61	
	Kenya Ports Authority	14,994,307,452	16,054,132,200	3,187,191,427	34,235,631,079	2,071,426,000	49,381,974,000	51,453,400,000	15,081,015,200	17,776,538,126	2,579,249,675	35,436,803,001	104	
	Kenya Civil Aviation Authority			8,869,000,000	8,869,000,000	2,630,009,152	5,961,170,598	8,591,179,749	2,283,142,128	1,504,384,019	1,323,719,018	5,111,245,165	58	
	National Transport and Safety Authority		2,850,400,000		2,850,400,000	883,183,854	2,336,702,695	3,219,886,549	981,447,721	1,399,900,432		2,381,348,153	84	
	LAPSSET Corridor Development Authority	385,000,000	104,000,000	111,100,000	600,100,000	415,600,000		415,600,000	290,872,096	81,810,114	80,284,438	452,966,648	76	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
State Department for Public Works	Nairobi Metropolitan Area Transport Authority			334,000,000	334,000,000		252,250,000		252,250,000	72,000,000	32,000,000	148,250,000	252,250,000	76
	Kenya Airport Authority (HQ)			132,000,000	132,000,000		87,000,000		87,000,000					-
	Kenya Railways Corporation	3,053,048,326	1,181,333,333	29,138,231,388	33,372,613,047	16,636,965,770	17,136,965,770	2,798,387,709	319,000,000	24,431,336,276			27,548,723,985	83
State Department for ASALs and Regional Development	National Construction Authority													-
	National Drought Management Authority	635,200,429	9,698,539,571		10,333,740,000	5,597,888,509	5,597,888,509	400,547,359	3,254,862,494				3,655,409,853	35
	Coastal Development Authority	180,199,160	13,500,000	50,330,840	244,030,000	16,509,573	167,196,237	124,303,854	14,658,555	28,233,828			167,196,237	69
	Lake Basin Development Authority	592,110,000			592,110,000	377,406,064	446,347,365	272,515,751	117,474,026	56,357,588			446,347,365	75
	Ewaso Nyiro North Development Authority	255,296,180	13,849,500	81,224,320	350,370,000	219,170,000	230,269,750	205,914,530	12,626,266	11,417,108			229,957,904	66
	Ewaso Nyiro South Development Authority					260,167,500	268,658,137	196,766,922	5,762,428	66,128,787			268,658,137	-
	Tana River Development Authority	480,000,000	233,500,000		713,500,000	417,375,000	502,578,586	374,921,709	127,656,877				502,578,586	70
	Kerio Valley Development Authority	227,364,200	210,015,800		437,380,000	161,586,664	290,357,763	152,492,874	141,284,038				293,776,912	67
	Kenya Dairy Board	462,750,000			462,750,000	29,250,000	501,360,679	177,160,815	124,043,260	195,586,441			496,790,516	107
	Kenya Veterinary Vaccines Production Institute	337,500,000			337,500,000	337,500,000	337,500,000	143,366,348	109,235,018	59,536,850			312,138,216	93
State Department for Livestock	Veterinary Medicines Directorate Council	103,500,000			103,500,000	75,000,000	103,500,000	21,224,132	32,704,304				53,928,436	52
	Kenya Tse Fly and Trypanosomiasis Eradication Council	69,000,000			69,000,000	69,000,000	69,000,000	16,961,658	44,435,202				67,406,530	98
	Kenya Animal Genetic Resources Centre	179,000,000			179,000,000	96,000,000	211,000,000	63,900,000	74,700,000				138,600,000	77

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	
State Department for Labour and Skills Development	Kenya Veterinary Board	67,000,000			67,000,000	84,000,000	29,790,212	113,790,212	27,890,654	71,221,009	14,678,549	113,790,212	170
	Kenya Leather Development Council	163,275,000			163,275,000	157,500,000	1,350,000	158,850,000	97,525,825	53,588,079	13,563,495	164,677,399	101
	National Employment Authority	6,200,000	169,730,000	24,070,000	200,000,000	-	121,325,000	121,325,000	3,819,007	182,154,772	1,981,480	187,955,259	94
State Department for Mining	National Industrial Training Authority (NITA)	715,811,000	1,166,877,000	631,533,000	2,514,221,000	864,019,852	494,294,952	1,358,314,803	491,031,319	863,960,026	303,558,782	1,658,550,127	66
	National Mining Corporation			336,000,000	336,000,000	252,000,000		252,000,000			252,000,000	252,000,000	75
	Water Sector Trust Fund	197,000,000			197,000,000	131,333,330		131,333,330	147,750,000			147,750,000	75
State Department for Water and Sanitation	Kenya Water Institute	224,558,000	136,142,000	-	360,700,000	137,250,000	200,192,342	337,442,342	225,381,417	141,404,698	25,279,901	392,066,016	109
	Regional Centre on Groundwater Resources	42,585,133	64,941,362	4,900,697	112,427,192	64,250,000	-	64,250,000	36,939,971	38,474,300	4,353,870	79,768,141	71
	Water Resources Authority	924,000,000	1,011,500,000	22,500,000	1,958,000,000	281,666,667	171,899,453	453,566,120	687,613,876	113,182,264	11,110,555	811,906,695	42
	Athi Water Works Development Agency	228,418,480	91,929,655	35,151,866	355,500,000	254,999,997	62,885,500	317,885,497	224,387,556	95,945,004	15,441,932	335,774,492	95
	Lake Victoria South Water Works Development Agency	132,000,000	10,000,000	-	142,000,000	106,500,000	-	106,500,000	99,378,000	7,122,000	-	106,500,000	75
	Lake Victoria North Water Works Development Agency	141,750,773	34,533,000	27,716,227	204,000,000	99,333,334	23,793,391	123,126,725	127,608,349	26,855,457	29,796,689	184,260,495	90
	Coastal Water Works Development Agency	1,107,000,000	-	-	1,107,000,000	213,431,668	253,750,000	467,181,668	51,128,474	242,972,911	44,912,163	339,013,548	31
	Tana Water Works Development Agency	240,497,000	216,914,000	26,779,000	484,190,000	142,000,000	306,500	142,306,500	138,815,754	85,519,186	24,280,035	248,614,975	51
	Tana-Athi Water Works Development Agency	109,088,857	1,100,000	20,811,143	131,000,000	98,250,000	-	98,250,000	82,262,080	1,171,680	18,165,345	101,599,105	78
	Hydrologist Registration Board	10,000,000	7,684,000	7,316,000	25,000,000	16,666,664	-	16,666,664	8,791,472	3,150,001	4,705,540	16,647,013	67

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)				Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
	North Rift Valley Water Works Development Agency	20,689,420	36,630,800	65,679,780	123,000,000	72,333,334	-	72,333,334	13,085,116	18,512,974	17,330,219	48,928,309	40	
State Department for Co-operatives	Sacco Societies Regulatory Authority	272,219,004	111,718,400	335,162,596	719,100,000	599,960,000	599,960,000	599,960,000	204,164,253	108,436,431	287,359,316	599,960,000	83	
	New Kenya Planters Cooperative Union - Headquarters	145,000,000	210,200,000	99,000,000	454,200,000	32,200,000	413,000,000	445,200,000	53,814,350	142,965,151	24,415,170	221,194,671	49	
	Geothermal Development Company			1,850,000,000	1,850,000,000	1,480,000,000	246,666,666	1,726,666,666	606,905,765	203,321,745	479,578,709	1,289,806,218	70	
State Department for Energy	Rural Electrification and Renewable Energy Corporation			1,972,224,500	1,972,224,500	120,000,000	552,867,820	672,867,820	1,074,707,109	384,719,761		1,459,426,870	74	
	Kenya Electricity Transmission Company Limited			2,999,000,000	2,999,000,000	-	2,999,000,000	2,999,000,000	843,377,518		1,188,228,182	2,031,605,700	68	
	Nuclear Power and Energy Agency			795,000	795,000	530,000	-	530,000	336,394	-	30,480	366,874	46	
	National Youth Service	1,552,777,006	11,729,998,561	272,536,557	13,555,312,124	7,698,095,225	606,355,087	8,304,450,312	1,215,015,069	6,392,262,413	94,132,163	7,701,409,645	57	
State Department for Public Service	Kenya School of Government	1,428,130,000	781,970,418		2,210,100,418	247,693,608	1,012,442,860	1,260,136,468	728,824,675	531,311,794		1,260,136,468	57	
	Human Resource Management Professional Examinations Body	50,000,000			50,000,000	37,499,994		37,499,994	37,499,994			37,499,994	75	
	National Irrigation Authority	415,500,000	308,000,000		723,500,000	277,000,000	136,745,439	413,745,439	289,667,396	124,078,043		413,745,439	57	
State Department for Irrigation	National Water Harvesting and Storage Authority	357,772,049	94,590,228	45,137,723	497,500,000	251,000,000	34,546,900	285,546,900	261,285,390	86,969,283	32,851,393	381,106,066	77	

Parent Ministry	Name of the SAGA	Approved Budget FY 2023/24 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate	
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses			
State Department for Environment and Climate Change	National Environment Trust Fund	97,008,000	42,510,000	20,482,000	160,000,000	-	120,000,000	120,000,000	68,893,950	41,079,350	10,000,000	119,973,300	75	
	National Environment Management Authority	1,038,000,000	351,000,000	55,000,000		584,000,000	422,000,000		775,376,000	180,522,770	40,722,000			
	Kenya Water Towers Agency	290,218,203	203,781,797	-		-	370,500,000			248,060,124	83,837,254			
	National Environment Tribunal	51,500,000	7,000,000	5,500,000	64,000,000	-	48,000,000	48,000,000	42,277,143	4,590,185	1,016,183	47,883,511	75	
	National Environment Complaints Committee	98,500,000	21,200,000	16,300,000	136,000,000	-	102,000,000	102,000,000	78,800,000	16,300,000	6,900,000	102,000,000	75	
	Kenya Forest Service													
State Department for Forestry	Kenya Forest Research Institute	951,034,361	200,502,287	98,709,287	1,250,245,935	1,193,250,000	56,995,821	1,250,245,821	950,983,649	200,491,596	96,703,909	1,248,179,154	100	
	Kenya Medical Training College	8,863,000,000			8,863,000,000	2,092,916,667	1,687,980,859	3,780,897,526	2,182,953,971	1,597,753,149		3,780,707,120	43	
Statement Department for Public Health and Professional Standard	Kenya Nuclear Regulatory Authority	274,000,000			274,000,000	43,500,000	49,044,711	92,544,711	9,931,196	9,940,563	34,730,514	54,602,273	20	
	Nursing Council of Kenya	723,476,000,000			723,476,000,000	35,416,667	288,818,561	324,235,228	65,288,774	218,355,691	23,224,837	306,869,302	-	
	Tobacco Control Board	786,000,000			786,000,000	38,388		38,388	262,950		3,343,815	3,606,765	1	
	National Quality Control Laboratory	64,654,466			64,654,466		5,842,400	5,842,400	4,191,900	4,425,500	299,800	8,917,200	14	
	Kenya Medical Practitioners and Dentist Council	865,000,000			865,000,000	288,750,000	193,509,320	482,259,320	46,892,801	131,522,615	13,820,525	192,235,941	22	
	Kenya Institute of Primate Research	273,800,000			273,800,000	273,800,000		273,800,000		218,373,303		218,373,303	80	
	Kenya Health Professions Oversight Authority	65,562,468			65,562,468									
	Kenya Human Resource Advisory Council	68,638,588			68,638,588									
	Eligible Political Parties		608,300,000		608,300,000						608,300,000		608,300,000	100

Source: MDAs

Annex V: MDAs Pending Bills as of 31st March 2024

Ministry/ State Department/ Agency	Pending Bills as of 31st March 2024									
	Recurrent					Development				
	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March, 2024	Outstanding Balance as of 31st March 2024	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March 2024	Outstanding Balance as of 31st March 2024	Total Outstanding Balance as of 31st March 2024	
	A Kshs.	B Kshs.	C Kshs.	D=(A-B-C) Kshs.	E Kshs.	F Kshs.	G Kshs.	H=(E-F-G) Kshs.	I=(D+H) Kshs.	
Executive Office of the President - Nairobi Metropolitan Service (NMS)	8,723,817,208	-	-	8,723,817,208	5,127,850,957	-	-	5,127,850,957	13,851,668,165	
Executive Office of the President - HQ	171,216,000	78,654,131	-	92,561,869	-	-	-	92,561,869		
Office of the Deputy President	1,408,773,793	57,449,498	-	1,351,324,295	-	-	-	1,351,324,295		
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	-	-		
State Department for Parliamentary Affairs	-	-	-	-	-	-	-	-		
State Department for Performance and Delivery Management	-	-	-	-	-	-	-	-		
State Department for Cabinet Affairs	2,929,860	-	-	2,929,860	-	-	-	2,929,860		
State House	579,652,963	309,068,120	249,054,974	21,529,870	9,810,701	9,810,701	-	21,529,870		
State Department for Internal Security and National Administration	1,842,975,274	1,352,338,679	-	490,636,595	35,982,933	-	-	14,073,255		
State Department for Correctional Services	5,841,531,480	151,222,739	-	5,690,308,741	990,500,265	201,349,764	-	6,479,459,242		
State Department for Immigration and Citizen Services	420,539,093	370,120,658	-	50,418,435	750,938,507	607,370,632	-	193,986,310		
National Police Service	5,840,922,220	3,946,337,199	-	1,894,585,021	471,957,829	193,072,292	-	2,173,470,557		
State Department for Devolution	1,167,914,416	-	-	1,167,914,416	1,678,084,936	-	-	2,845,999,352		
State Department for the ASALs and Regional Development	2,534,768,670	-	-	2,534,768,670	-	-	-	2,534,768,670		
Ministry of Defence	8,169,531,902	5,212,883,914	-	2,956,647,988	1,617,775,925	1,127,264,956	-	3,447,158,957		
State Department for Foreign Affairs	1,310,329,597	514,856,757	-	795,472,840	11,039,507	-	-	806,512,347		
State Department for Diaspora Affairs	80,816,669	80,816,669	-	-	-	-	-	-		

Ministry/ State Department/ Agency	Pending Bills as of 31st March 2024										
	Recurrent					Development					Total Outstanding Balance as of 31st March 2024
	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March, 2024	Outstanding Balance as of 31st March 2024	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	* Ineligible bills as of 31st March 2024	Outstanding Balance as of 31st March 2024	Total Outstanding Balance as of 31st March 2024		
A Kshs.	B Kshs.	C Kshs.	D=(A-B-C) Kshs.	E Kshs.	F Kshs.	G Kshs.	H=(E-F-G) Kshs.	I=(D+H) Kshs.			
State Department for Vocational and Technical Training	-	-	-	-	-	-	-	-	-		
State Department for Higher Education and Research	101,027,252	77,153,290	-	23,873,962	62,602,507	40,090,208	-	22,512,299	46,386,261		
State Department for Basic Education	436,095,512	436,095,512	-	-	-	-	-	-	-		
The National Treasury	3,112,716,959	3,831,412,277	-	(718,695,318)	4,983,536,346	352,400,262	-	4,631,136,084	3,912,440,766		
State Department for Economic Planning	5,189,983	293,110	-	4,896,873	-	-	-	-	4,896,873		
State Department for Medical Services	367,467,764	131,847,712	-	235,620,052	1,089,256,378	766,911,654	-	322,344,724	557,964,776		
State Department for Public Health and Professional Standards	101,191,760	50,286,620	-	50,905,140	-	-	-	-	50,905,140		
State Department for Roads	-	-	-	-	-	-	-	-	-		
State Department for Transport	6,071,657,887	25,577,621	-	6,046,080,266	68,670,085	62,875,656	-	5,794,429	6,051,874,695		
State Department for Shipping and Maritime Affairs	32,213,023	7,311,437	-	24,901,586	-	-	-	-	24,901,586		
State Department for Public Works	50,884,429	4,950,050	-	45,934,379	694,213,783	44,952,483	-	649,261,300	695,195,679		
State Department for Housing and Urban Development	224,368,445	-	-	224,368,445	1,855,358,224	858,662,713	-	996,695,511	1,221,063,956		
State Department for Water and Sanitation	297,000	-	-	297,000	224,331,708	151,033,190	203,000	73,095,517	73,392,517		
State Department for Irrigation	-	-	-	-	-	-	-	-	-		
State Department for Forestry	-	-	-	-	-	-	-	-	-		
State Department for Environment and Climate Change	177,347,011	15,752,000	-	161,595,011	-	-	-	-	161,595,011		
State Department for Lands and Physical Planning	432,187,066	-	-	432,187,066	209,911,437	118,032,724	-	91,878,714	524,065,779		

Ministry/ State Department/ Agency	Pending Bills as of 31st March 2024									
	Recurrent					Development				
	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March, 2024	Outstanding Balance as of 31st March 2024	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March 2024	Outstanding Balance as of 31st March 2024	Total Outstanding Balance as of 31st March 2024	
	A Kshs.	B Kshs.	C Kshs.	D=(A-B-C) Kshs.	E Kshs.	F Kshs.	G Kshs.	H=(E-F-G) Kshs.	I=(D+H) Kshs.	
State Department for Information Communication Technology and Digital Economy	17,535,177	15,085,446	-	2,449,731	447,858,836	406,242,384	-	41,616,452	44,066,183	
State Department for Broadcasting and Telecommunications	1,498,747,896	325,069,855	-	1,173,678,040	-	-	-	-	1,173,678,040	
State Department for Sports	829,815,804	4,863,842	-	824,951,962	386,222,500	-	386,222,500	1,211,174,462		
State Department for Culture, The Arts and Heritage	45,034,015	-	-	45,034,015	-	-	-	45,034,015		
State Department for Energy	949,489	949,489	-	-	-	-	-	-		
State Department for Livestock Development	153,002,715	41,113,157	-	111,889,558	93,350,291	6,598,100	86,752,190	198,641,748		
State Department for Crop Development	4,490,011,203	522,925,000	5,187,492	3,961,898,711	5,926,869,899	4,002,270,729	1,918,990,775	5,880,889,486		
State Department for the Blue Economy and Fisheries	102,638,692	10,000,000	-	92,638,692	198,773,210	103,029,623	95,743,587	188,382,278		
State Department for Cooperatives	4,839,410	4,839,410	-	-	30,261,688	-	30,261,688	30,261,688		
State Department for Trade	30,105,866	-	-	30,105,866	-	-	-	30,105,866		
State Department for Industry	106,695,480	48,029,753	-	58,665,728	-	-	-	58,665,728		
State Department for Micro, Small and Medium Enterprises Development	-	-	-	-	-	-	-	-		
State Department for Investment Promotion	-	-	-	-	-	-	-	-		
State Department for Labour and Skills Development	43,973,684	38,202,977	-	5,770,707	51,632,031	50,609,105	1,022,927	6,793,634		
State Department for Social Protection and Senior Citizens Affairs	86,454,834	86,454,834	-	-	6,935,510	6,935,510	-	-		
State Department for Mining	23,842,748	3,043,640	-	20,799,108	65,645,813	45,367,865	20,277,948	41,077,056		
State Department for Petroleum	7,734,600	-	-	7,734,600	9,724,467	-	9,724,467	17,459,067		
State Department for Tourism	71,988,137	48,780,576	-	23,207,561	1,437,111	-	1,437,111	24,644,672		

Ministry/ State Department/ Agency	Pending Bills as of 31st March 2024									
	Recurrent					Development				
	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March, 2024	Outstanding Balance as of 31st March 2024	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March 2024	Outstanding Balance as of 31st March 2024	Total Outstanding Balance as of 31st March 2024	
A Kshs.	B Kshs.	C Kshs.	D=(A-B-C) Kshs.	E Kshs.	F Kshs.	G Kshs.	H=(E-F-G) Kshs.	I=(D+H) Kshs.		
State Department for Wildlife	4,196,481,956	790,286,095	-	3,406,195,862	-	-	-	3,406,195,862		
State Department for Public Service - NYS	14,578,189,581	-	-	14,578,189,581	-	-	-	14,578,189,581		
State Department for Public Service - HQ	1,796,462,138	334,167,545	-	1,462,294,593	19,846,527	-	-	1,462,294,593		
State Department for Gender and Affirmative Action	21,006,566	-	-	21,006,566	19,084,805	-	180,000	21,186,566		
State Department for Youth Affairs and Creative Economy	19,048,861	-	-	19,048,861	27,169,307	-	-	19,048,861		
State Department for East African Community	75,331,430	42,374,062	-	32,957,368	-	-	-	32,957,368		
State Law Office and Department of Justice	169,759,541	83,356,132	7,150,320	80,253,089	1,499,200	-	1,499,200	81,752,289		
The Judiciary	264,395,993	201,177,580	-	63,218,413	348,961,635	-	200,886,004	211,294,045		
Ethics and Anti-Corruption Commission (EACC)	132,729,205	132,729,205	-	-	26,329,982	-	-	-		
National Intelligence Service (NIS)	-	-	-	-	-	-	-	-		
Office of the Director of Public Prosecutions	127,077,524	125,697,472	-	1,380,052	21,000,630	-	-	1,380,052		
Office of the Registrar of Political Parties	2,776,583	2,776,583	-	-	-	-	-	-		
Witness Protection Agency	2,416,383	2,416,383	-	-	-	-	-	-		
Kenya National Commission on Human Rights	28,391,539	13,909,276	-	14,482,263	-	-	-	14,482,263		
National Land Commission	704,266,018	-	-	704,266,018	-	-	-	704,266,018		
Independent Electoral and Boundaries Commission	4,857,441,244	958,860,383	32,600,083	3,865,980,778	-	-	-	3,865,980,778		
Parliamentary Service Commission	23,257,360	23,257,360	-	-	-	-	-	-		
National Assembly	30,631,929	14,936,252	-	15,695,677	-	-	-	15,695,677		
Parliamentary Joint Services	220,756,913	216,411,067	-	4,345,845	695,446,237	-	418,745,102	423,090,947		

Ministry/ State Department/ Agency	Pending Bills as of 31st March 2024									
	Recurrent					Development				
	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March, 2024	Outstanding Balance as of 31st March 2024	Pending bills as of 30th June 2023	Amount Paid as of 31st March 2024	Ineligible bills as of 31st March 2024	Outstanding Balance as of 31st March 2024	Total Outstanding Balance as of 31st March 2024	
A Kshs.	B Kshs.	C Kshs.	D=(A-B-C) Kshs.	E Kshs.	F Kshs.	G Kshs.	H=(E-F-G) Kshs.	I=(D+H) Kshs.		
Senate	227,507,064	227,507,064	-	-	-	-	-	-		
Judicial Service Commission	3,007,852	2,937,377	70,475	-	-	-	-	-		
Commission of Revenue Allocation	9,329,705	9,329,705	-	-	-	-	-	-		
Public Service Commission	28,094,450	28,094,450	-	-	5,914,950	-	-	-		
Salaries and Remuneration Commission	3,047,811	3,047,811	-	-	-	-	-	-		
Teachers Service Commission	2,578,127,886	2,483,947,989	-	94,179,897	-	-	-	94,179,897		
National Police Service Commission	-	-	-	-	-	-	-	-		
Auditor General	138,283,459	138,283,459	-	-	-	-	-	-		
Controller of Budget	2,969,000	2,969,000	-	-	-	-	-	-		
Commission of Administrative Justice	11,779,671	11,034,684	-	744,987	-	-	-	744,987		
National Gender and Equality Commission	-	-	-	-	-	-	-	-		
Independent Policing Oversight Authority	448,179	448,179	-	-	-	-	-	-		
Total	86,974,748,826	23,652,741,085	294,063,344	63,027,944,397	28,265,786,657	9,773,543,571	5,811,395	18,486,431,692	81,514,376,089	

Source: National Treasury

*Pending bills do not include court and arbitral awards

Annex VI: State Corporations/ State Owned Enterprises/ SAGAs Pending Bills As at 31st March 2024

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSME)			
Micro and Small Enterprise Authority	61,499,212		61,499,212
SACCO Societies Regulatory Authority	20,891,529		20,891,529
Sub-Total	82,390,741	0	82,390,741
Ministry of Agriculture and Livestock Development			
Agricultural Development Corporation	982,285,756.04		982,285,756.04
Agriculture and Food Authority	1,498,526,071		1,498,526,071
Bukura Agricultural College	44,897,562		44,897,562
Commodities Fund	4,880,788.65		4,880,788.65
Kenya Agricultural and Livestock Research Organisation		1,094,000	1,094,000
Kenya Dairy Board	34,849,290		34,849,290
Kenya Leather Development Council	140,070,896		140,070,896
Kenya Seed Company	1,405,889,578		1,405,889,578
Kenya Tsetse and Trypanosomiasis Eradication Council			
Kenya Veterinary Vaccines Production Institute	627,902,935		627,902,935
Pest Control Products Board	7,938,839		7,938,839
Agricultural Finance Corporation			
Chemelil Sugar Company	3,008,573,321.46	134,294,244.92	3,142,867,566.38
National Cereals and Produce Board	7,831,555,579.73		7,831,555,579.73
Nzoia Sugar Company	3,214,095,736.81	759,424,295	3,973,520,031.81
Muhoroni Sugar Co. Ltd.	11,170,733,232.54	1,100,422,578	12,271,155,810.54
Pyrethrum Processing Company of Kenya Ltd	2,245,985,274	777,784,295	3,023,769,569
Tea Board of Kenya	32,646,000		32,646,000
Sub-Total	32,250,830,860.23	2,773,019,412.92	35,023,850,273.15
Ministry of Defense			
Kenya Space Agency			
Kenya Meat Commission	168,393,534		168,393,534
Kenya Shipyards Limited	60,506,680.09		60,506,680.09
National Defence University-Kenya	141,526,785.37		141,526,785.37
Sub-Total	370,426,999.46	0.00	370,426,999.46

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Ministry of Environment and Forestry			
Kenya Forest Service	1,782,350,258.86		1,782,350,258.86
Sub-Total	1,782,350,258.86		1,782,350,258.86
Ministry of Energy and Petroleum			
Energy and Petroleum Regulatory Authority			
Geothermal Development Company	959,732,662		959,732,662
Kenya Electricity Transmission Company	24,319,432,614.97		24,319,432,614.97
Rural Electrification and Renewable Energy Corporation	13,385,626,000		13,385,626,000
Kenya Electricity Generating Company	1,097,618,397.79		1,097,618,397.79
Kenya Pipeline Company	694,661,748.50		694,661,748.50
Kenya Power and Lighting Company	19,189,485,154.13		19,189,485,154.13
National Oil Corporation of Kenya	9,226,126,112.47	3,251,783,293.70	12,477,909,406.17
Sub-Total	68,872,682,689.86	3,251,783,293.70	72,124,465,983.56
Ministry of Health			
Kenya Medical Supplies Authority	3,391,603,299.75		3,391,603,299.75
Kenya Medical Training College	446,472,892.60		446,472,892.60
Kenyatta National Hospital	1,378,312,245		1,378,312,245
Moi Teaching and Referral Hospital	1,703,638,726		1,703,638,726
National Hospital Insurance Fund	2,348,769,655.60		2,348,769,655.60
Pharmacy and Poisons Board			
Sub-Total	9,268,796,818.95	0.00	9,268,796,818.95
Ministry of Labour and Social Protection			
National Council for Persons With Disabilities	23,160,000		23,160,000
Sub-Total	23,160,000		23,160,000
Ministry of Information, Communications and the Digital Economy			
Information and Communication Technology Authority			
Konza Technologies Development Authority	181,375,799		181,375,799
Kenya Broadcasting Corporation	5,412,662,816		5,412,662,816
Postal Corporation of Kenya	6,665,108,481.48		6,665,108,481.48
Media Council of Kenya	424,800		424,800
Sub-Total	12,259,571,896.48	0.00	12,259,571,896.48

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Ministry of Education			
Allupe University	18,283,887		18,283,887
Bomet University College	5,821,486.72		5,821,487
Chuka University	902,000,000		902,000,000
Co-operative University of Kenya	90,233,892		90,233,892.00
Egerton University	8,306,282,816.48		8,306,282,816.48
Garissa University	97,423,023		97,423,023
Jaramogi Oginga Odinga University of Science and Technology	228,070,214.30		228,070,214.30
Jomo Kenyatta University of Agriculture and Technology	8,373,210,734.88		8,373,210,734.88
Kaimosi Friends University	26,691,124.84		26,691,125
Karatina University	65,454,376.04		65,454,376.04
Kenya Institute of Curriculum Development	556,498,221		556,498,221
Kenya National Commission for UNESCO	12,087,531.72		12,087,532
Kenya National Examination Council	724,116,016.70		724,116,016.70
Kenyatta University	9,507,002,300		9,507,002,300.00
Kibabii University	340,017,254.88	7,320,000	347,337,255
Kirinyaga University	17,314,428.50		17,314,428.50
Kisii University	885,550,228.77		885,550,228.77
Laikipia University	364,561,959.74		364,561,959.74
Maasai Mara University	707,622,511.40		707,622,511.40
Machakos University	3		3
Meru University of Science and Technology	377,773,764.73		377,773,764.73
Moi University	7,358,146,361		7,358,146,361
Muranga University of Technology	387,935,005		387,935,005
National Research Fund			
South Eastern Kenya University	320,185,384.46		320,185,384.46
Taita Taveta University	343,967,829.41		343,967,829
Technical and Vocational Education and Training Authority			
Technical University of Kenya	8,508,661,217		8,508,661,217
Tharaka University			
Tom Mboya University	744,957,054.79		744,957,054.79
University of Eldoret	85,206,181		85,206,181

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
University of Kabianga	719,481,916.71		719,481,917
Pending Bills: Month of March 2023/2024			
University of Nairobi	12,713,051,803		12,713,051,803.40
Jomo Kenyatta Foundation	1,248,652,386		1,248,652,386.00
Kenya Literature Bureau	142,956,826		142,956,826.00
Kenya National Qualifications Authority			
Eldoret National Polytechnic	387,151,352.00		387,151,352
Mama Ngina University College	3,635,290		3,635,290
Kabete National Polytechnic	27,333,592.88		27,333,592.88
Kenya Education Management Institute	2,060,456.00		2,060,456.00
Sigalagala National Polytechnic			
Sub-Total	64,599,398,431.35	7,320,000.00	64,606,718,431.35
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	584,350,755		584,350,755
Sub-Total	584,350,755		584,350,755
Ministry of Labour and Social Protection			
National Council for Persons With Disabilities	23,160,000		23,160,000
Sub-Total	23,160,000		23,160,000
Ministry of Public Service, Gender and Affirmative Action			
Kenya School of Government	1,087,846,608.02		1,087,846,608.02
Women Enterprise Fund	148,036,854		148,036,854
Human Resource Management Professional Examination Board	15,748,431.61		15,748,431.61
Sub-Total	1,251,631,893.63	0.00	1,251,631,893.63
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	4,912,765,295.84		4,912,765,295.84
Kenya National Highways Authority	80,919,567,766.56	4,886,209,214.87	85,805,776,981.43
Kenya Roads Board			
Kenya Rural Roads Authority	54,617,130,255.24	7,334,364,291	61,951,494,546.24
Kenya Urban Roads Authority	13,922,471,816.75	369,444,755.76	14,291,916,572.51
Kenya Ports Authority			
Nairobi Metropolitan Area Transport Authority	1,725,302,571	754,530,480	2,479,833,051

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
Sub-Total	156,097,237,705.39	13,344,548,741.63	169,441,786,447.02
Ministry of Tourism, Wildlife and Heritage			
Bomas of Kenya	312,934,833.04		312,934,833.04
Kenya Tourism Board	57,330,403.47		57,330,403.47
Kenya Wildlife Service	1,620,476,762		1,620,476,762
National Museums of Kenya	7,273,195		7,273,195
Tourism Fund	619,409,087.91		619,409,087.91
Tourism Regulatory Authority	43,385,194		43,385,194
Tourism Research Institute			
Sub-Total	2,660,809,475.42	0.00	2,660,809,475.42
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority			
Kenya Industrial Property Institute	116,000		116,000
Kenya Industrial Research and Development Institute	1,188,898,441		1,188,898,441
East African Portland Cement Company	8,532,499,631.75		8,532,499,631.75
Numerical Machining Complex	50,963,003.71		50,963,003.71
Golf Hotel	55,417,981.95		55,417,981.95
Sunset Hotel	7,652,461	3,531,809	11,184,270
Sub-Total	9,835,547,519.41	3,531,809.00	9,839,079,328.41
Ministry of Water, Sanitation and Irrigation			
Kenya Water Institute	628,667,657.92		628,667,657.92
Lake Victoria North Water Works Development Agency	105,853,056.78		105,853,056.78
National Irrigation Authority	808,126,750.18		808,126,750.18
Tana Water Works Development Agency	632,814,430		632,814,430
Tanathi Water Works Development Agency	5,879,870,014		5,879,870,014
North Rift Valley Water Works Development Agency	11,804,784		11,804,784
Regional Center on Ground Water Resources Education Training and Research	12,619,303		12,619,303
Sub-Total	8,079,755,995.88	0.00	8,079,755,995.88
Ministry of Youth Affairs, Sports and the Arts			
Anti-Doping Agency of Kenya	25,265,351.47		25,265,351.47
Sports Kenya	369,234,632		369,234,632

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Total Amount
President's Award - Kenya			
Sub-Total	394,499,983.47		394,499,983.47
The National Treasury and Economic Planning			
Capital Markets Authority	1,311,259.27		1,311,259.27
Competition Authority of Kenya	88,160		88,160
Insurance Regulatory Authority			
Kenya Deposit Insurance Corporation			
Kenya Institute for Public Policy Research and Analysis			
Kenya National Bureau of Statistics			
Kenya Revenue Authority	9,823,676,271.41		9,823,676,271.41
Kenya Trade Network Agency	195,989,832		195,989,832
Local Authorities Provident Fund			
National Coordinating Agency for Population and Development			
National Government Constituency Development Fund	541,513,631		541,513,631
Privatisation Commission			
Unclaimed Financial Assets Authority			
Kenya Institute of Supplies Management	227,021,729		227,021,729
Registration of Certified Public Secretaries Board			
Policy Holders Compensation Fund	4,272,632		4,272,632
Sub-Total	10,793,873,514.68	0.00	10,793,873,514.68
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro South Development Authority	159,496,552		159,496,552
Kerio Valley Development Authority	280,700,998.12		280,700,998.12
Lake Basin Development Authority	5,978,557,067.32		5,978,557,067.32
National Drought Management Authority	276,185,518		276,185,518
Sub-Total	6,694,940,135.44	0.00	6,694,940,135.44
TOTAL	385,925,415,674.51	19,380,203,257.25	405,305,618,931.76

Source: National Treasury

*Pending bills do not include court and arbitral awards

Annex VII: MDAs Development Expenditure As at 31st March 2024

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	736,000,000	697,000,000	736,000,000	697,000,000	273,163,539	560,408,577	39	80
Office of the Deputy President	250,400,000	400,400,000	250,400,000	400,400,000	188,412,719	256,710,502	47	64
State House	928,700,000	1,309,700,000	928,700,000	1,309,700,000	899,999,330	1,193,116,821	69	91
State Department for Correctional Services	1,165,000,000	695,000,000	1,095,000,000	695,000,000	497,732,473	514,597,235	72	74
State Department for Immigration and Citizen Services	3,427,000,000	3,497,000,000	2,677,000,000	2,747,000,000	1,561,386,220	3,660,337,220	57	105
National Police Service	1,853,910,000	1,653,910,000	1,853,910,000	1,653,910,000	435,011,215	1,288,851,555	26	78
State Department for Internal Security and National Administration	1,179,220,000	7,479,220,000	1,179,220,000	7,479,220,000	6,866,000,000	7,455,900,000	92	100
State Department for Devolution	293,000,000	56,000,000	293,000,000	56,000,000	24,500,000	36,902,857	44	66
State Department for the ASALs and Regional Development	6,170,500,000	9,137,979,665	5,857,500,000	8,824,979,665	5,250,240,644	4,839,231,359	60	53
Ministry of Defence	4,254,000,000	3,254,000,000	3,720,000,000	2,720,000,000	1,443,746,686	2,718,582,081	53	84
State Department for Foreign Affairs	1,871,000,000	1,171,000,000	1,871,000,000	1,171,000,000	1,035,406,682	1,038,593,881	88	89
State Department for Vocational and Technical Training	7,655,422,807	7,070,000,000	4,515,000,000	4,215,000,000	1,794,553,466	4,649,804,736	43	66
State Department for Higher Education and Research	4,111,000,000	3,551,000,000	2,861,000,000	3,001,000,000	1,142,637,070	2,652,000,000	38	75
State Department for Basic Education	20,151,022,700	22,131,068,228	18,551,022,700	20,331,068,228	11,636,972,334	10,544,897,617	57	48
The National Treasury	52,020,765,075	50,011,282,718	38,053,688,889	35,170,444,334	12,710,645,720	20,541,103,006	36	41
State Department for Economic Planning	56,322,990,000	59,845,690,000	56,022,990,000	59,522,990,000	31,354,479,076	43,695,034,959	53	73
State Department for Medical Services	53,539,056,949	44,245,245,735	40,835,056,949	32,541,245,735	8,797,045,105	22,169,146,698	27	50
State Department for Public Health and Professional Standards	7,020,340,000	6,409,391,214	5,820,340,000	5,209,391,214	2,599,206,807	4,708,690,575	50	74
State Department for Roads	167,951,000,000	149,844,000,000	88,257,000,000	73,150,000,000	26,586,119,351	51,027,362,392	36	34
State Department for Transport	46,243,136,159	43,803,136,159	6,484,136,159	5,544,136,159	1,883,484,695	13,906,137,162	34	32
State Department for Shipping and Maritime Affairs	1,050,000,000	750,000,000	570,000,000	270,000,000	137,500,000	19,729,029	51	3
State Department for Housing and Urban Development	92,532,000,000	79,193,888,199	28,343,000,000	14,944,888,199	3,385,954,773	11,440,935,338	23	14
State Department for Public Works	1,214,000,000	814,000,000	1,114,000,000	714,000,000	194,355,731	211,578,161	27	26
State Department for Irrigation	23,166,000,000	22,644,000,000	16,017,000,000	15,122,000,000	7,114,435,176	16,342,037,794	47	72
State Department of Water and Sanitation	55,944,000,000	58,320,000,000	28,174,000,000	32,894,000,000	14,465,482,666	32,932,995,756	44	57

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Lands and Physical Planning	4,978,000,000	5,400,000,000	4,478,000,000	4,900,000,000	3,329,837,252	3,929,293,236	68	73
State Department for Information Communications and Digital Economy	16,418,000,000	16,491,000,000	3,479,000,000	3,722,000,000	2,506,676,745	8,923,338,609	67	54
State Department for Broadcasting and Telecommunications	626,000,000	626,000,000	526,000,000	526,000,000	86,209,439	471,716,361	16	90
State Department for Sports	16,129,200,000	16,079,200,000	129,200,000	79,200,000	22,800,000	8,055,906,224	29	50
State Department for Culture and Heritage	92,850,000	152,850,000	92,850,000	152,850,000	76,425,000	52,350,000	50	34
State Department for Youth Affairs	964,750,000	924,750,000	831,750,000	724,750,000	556,195,087	555,326,206	77	60
State Department for Energy	55,072,000,000	55,494,287,825	25,513,000,000	19,818,000,000	7,933,420,624	21,867,557,773	40	39
State Department for Livestock Development	9,561,000,000	9,306,000,000	5,261,000,000	5,006,000,000	2,754,598,825	4,641,179,866	55	50
State Department for the Blue Economy and Fisheries	9,005,640,000	8,985,640,000	9,005,640,000	8,327,061,665	4,975,761,318	4,975,761,318	60	55
State Department for Crop Development	31,320,691,275	41,784,691,275	28,327,403,337	38,923,403,337	29,923,729,668	28,454,995,011	77	68
State Department for Cooperatives	110,000,000	4,514,046,000	110,000,000	4,514,046,000	914,783,084	937,883,166	20	21
State Department for Trade	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	100	100
State Department for Industry	7,090,420,000	6,730,420,000	7,090,420,000	6,730,420,000	1,130,608,326	5,524,360,936	17	82
State Department for Micro, Small and Medium Enterprises Development	11,255,200,000	6,650,639,400	11,255,200,000	6,550,639,400	1,370,135,000	5,961,966,000	21	90
State Department for Investment Promotion	6,552,000,000	5,642,000,000	6,552,000,000	5,642,000,000	1,256,500,000	1,256,500,000	22	22
State Department for Labour and Skills Development	688,950,000	335,500,000	688,950,000	335,500,000	272,575,670	342,304,365	81	102
State Department for Social Protection and Senior Citizen Affairs	3,617,470,000	3,862,470,000	3,617,470,000	3,862,470,000	1,412,448,215	1,581,060,455	37	41
State Department for Mining	1,042,000,000	1,685,500,000	1,042,000,000	1,685,500,000	50,682,625	322,795,758	3	19
State Department for Petroleum	3,423,000,000	2,493,000,000	3,23,000,000	323,000,000	110,767,200	1,617,309,161	34	65
State Department for Tourism	147,150,000	142,150,000	147,150,000	147,150,000	52,172,479	50,000,000	45	35
State Department for Wildlife	1,763,000,000	1,383,000,000	1,528,000,000	1,148,000,000	253,625,365	643,385,035	22	47
State Department for Gender and Affirmative Action	3,467,830,000	3,676,530,000	3,267,830,000	3,476,530,000	1,636,572,626	3,489,416,131	47	95
State Department for Public Service	1,138,100,000	1,085,945,784	1,038,000,000	825,000,000	569,049,451	831,803,139	69	77
The State Law Office	192,308,250	192,500,000	192,308,250	192,500,000	-	31,935,750	-	17
The Judiciary	1,850,000,000	1,450,000,000	1,850,000,000	1,450,000,000	827,000,000	795,078,561	57	55
Ethics and Anti-Corruption Commission	68,140,000	68,140,000	68,140,000	68,140,000	48,371,896	48,371,896	71	71

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Office of the Director of Public Prosecutions	55,000,000	55,000,000	55,000,000	55,000,000	18,833,174	27,385,361	34	50
State Department for Environment and Climate Change	2,041,000,000	2,401,905,186	1,901,000,000	1,781,905,186	732,879,382	653,379,713	41	27
State Department for Forestry	4,255,000,000	4,357,339,205	2,469,000,000	2,571,339,205	1,189,253,626	2,457,208,405	46	56
National Land Commission	106,000,000	106,000,000	106,000,000	106,000,000	58,380,301	58,380,301	55	55
Independent Electoral and Boundaries Commission	77,000,000	77,000,000	77,000,000	77,000,000	52,099,122	52,099,122	68	68
Parliamentary Joint Services	2,065,000,000	1,565,000,000	2,065,000,000	1,565,000,000	579,989,650	1,350,161,585	37	86
Public Service Commission	45,300,000	45,300,000	45,300,000	45,300,000	13,311,893	25,688,165	29	57
Teachers Service Commission	1,182,000,000	1,202,000,000	1,139,000,000	1,159,000,000	500,705,089	345,860,465	43	29
Auditor General	310,000,000	315,000,000	310,000,000	315,000,000	1,885,782	-	1	-
National Gender and Equality Commission	4,044,800	4,680,700	4,044,800	4,680,700	-	-	-	-
Total Development	807,643,508,015	783,219,697,293	480,815,621,084	457,215,059,027	207,546,755,389	368,786,443,365	45	47

Source: The National Treasury and MDAs

Annexe VIII: Recurrent Expenditure As at 31st March 2024

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
The Executive Office of the President	3,597,646,558	3,336,993,192	3,592,646,558	3,329,203,692	2,050,394,048	2,610,307,781	62	78
Office of the Deputy President	3,288,259,404	3,897,713,005	3,284,959,404	3,894,413,005	2,728,664,424	2,681,771,541	70	69
Office of the Prime Cabinet Secretary	1,195,570,001	1,195,570,001	1,195,570,001	1,195,570,001	775,798,093	750,342,234	65	63
State Department for Parliamentary Affairs	669,544,858	393,078,583	669,544,858	393,078,583	243,852,408	291,967,266	62	74
State Department for Performance and Delivery Management	478,625,141	355,166,537	478,625,141	355,166,537	309,316,455	249,823,486	87	70
State Department for Cabinet Affairs	903,030,596	617,058,494	903,030,596	617,058,494	219,362,740	284,110,990	36	46
State House	6,372,441,000	8,528,858,517	6,370,341,000	8,526,758,517	8,144,255,788	7,378,722,253	96	87
State Department for Correctional Services	34,672,200,000	34,850,709,043	34,667,200,000	34,844,209,043	20,474,477,291	24,633,580,061	59	71
State Department for Immigration and Citizen Services	8,553,797,341	9,136,283,352	7,996,297,341	8,578,783,352	5,701,829,514	7,291,798,563	67	80
National Police Service	104,644,431,743	106,324,212,103	104,644,431,743	106,324,212,103	71,719,683,140	81,195,714,460	68	76
State Department for Internal Security and National Administration	27,061,592,117	29,524,141,565	26,968,672,117	29,421,221,565	23,286,224,878	22,622,629,054	79	77
State Department of Devolution	1,878,120,000	1,970,961,984	1,878,120,000	1,944,544,605	1,434,362,650	1,533,655,524	74	78
State Department for the ASALs and Regional Development	9,728,190,000	14,921,636,824	9,249,690,000	14,443,136,824	9,214,204,254	13,316,493,221	64	89
Ministry of Defence	140,689,160,000	150,181,461,616	140,689,160,000	146,598,586,616	85,762,216,739	111,532,763,368	59	74
State Department for Foreign Affairs	17,846,170,000	19,380,811,173	17,696,170,000	19,184,311,173	13,166,708,319	14,856,312,850	69	77
State Department for Diaspora Affairs	1,314,000,000	1,315,710,293	1,314,000,000	1,315,710,293	533,826,746	670,227,449	41	51
State Department for Vocational and Technical Training	20,668,373,641	25,843,403,087	15,874,373,641	20,618,969,268	12,428,811,871	17,158,433,691	60	66
State Department for Higher Education and Research	124,492,869,981	150,973,718,803	79,337,551,601	90,243,384,151	59,494,378,232	108,601,047,425	66	72
State Department for Basic Education	127,673,955,350	136,440,010,948	125,635,955,350	134,319,010,948	87,888,677,870	89,847,769,618	65	66

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
The National Treasury	76,668,284,066	61,249,976,185	69,231,969,760	51,928,018,879	37,706,649,671	58,430,450,282	73	95
State Department of Economic Planning	4,100,300,000	4,007,860,325	4,029,300,000	3,936,660,325	2,443,740,598	2,717,664,120	62	68
State Department for Medical Services	63,053,520,000	66,394,280,480	43,517,520,000	45,767,280,480	30,177,853,418	34,594,931,859	66	52
State Department for Public Health and Professional Standards	17,573,600,000	21,796,956,904	11,924,600,000	13,885,702,904	8,935,948,739	10,451,245,277	64	48
State Department for Roads	82,893,711,993	82,845,130,161	1,662,500,000	1,613,918,168	945,459,802	39,890,280,569	59	48
State Department of Transport	14,143,430,000	14,355,815,540	2,701,630,000	2,551,815,540	1,906,700,611	2,565,055,273	75	18
State Department for Shipping and Maritime Affairs	2,494,070,000	2,513,912,776	764,070,000	663,912,776	427,688,145	1,660,508,622	64	66
State Department for Housing and Urban Development	1,290,700,000	1,367,700,000	1,204,700,000	1,281,700,000	810,918,756	952,393,149	63	70
State Department for Public Works	3,514,440,000	3,482,091,954	2,564,440,000	2,532,091,954	1,507,322,965	1,769,283,203	60	51
State Department for Irrigation	1,558,000,000	1,541,755,130	1,150,000,000	1,133,755,130	872,150,732	795,005,809	77	52
State Department of Water and Sanitation	5,542,500,000	6,594,400,386	3,282,000,000	3,204,900,386	2,143,364,317	2,393,417,345	67	36
State Department for Lands and Physical Planning	3,889,982,863	3,889,982,863	3,380,982,863	3,380,982,863	2,333,582,418	2,681,647,467	69	69
State Department for Information Communications Technology and Digital Economy	3,851,300,000	3,903,300,000	2,391,300,000	2,443,300,000	1,609,402,406	1,786,248,253	66	46
State Department for Broadcasting and Telecommunications	6,553,972,277	6,628,828,269	3,888,972,277	3,963,828,269	2,702,692,780	3,538,536,014	68	53
State Department for Sports	1,594,569,939	1,533,358,254	1,376,168,939	1,314,357,254	843,891,867	947,938,081	64	62
State Department for Culture and Heritage	2,846,600,000	2,664,062,198	2,441,600,000	2,259,062,198	1,513,480,124	1,588,830,651	67	60
State Department for Youth Affairs	3,009,623,614	2,962,909,983	2,797,464,614	2,715,720,983	2,020,469,948	1,990,485,089	74	67
State Department for Energy	8,040,517,820	9,143,141,304	1,887,400,000	1,826,076,625	1,214,859,987	1,610,562,969	67	18
State Department for Livestock Development	9,239,740,000	5,678,182,065	3,082,740,000	3,078,657,065	1,995,174,683	2,164,974,686	65	38
State Department for the Blue Economy and Fisheries	2,848,580,000	2,821,147,510	2,778,580,000	2,751,147,510	1,718,431,023	1,756,047,240	63	62
State Department for Crop Development	15,349,250,000	18,627,500,431	7,753,300,000	11,031,550,431	8,231,008,830	9,206,266,414	75	49

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Cooperatives	1,927,880,000	1,788,852,470	775,780,000	636,752,470	415,360,875	1,207,536,147	65	68
State Department for Trade	2,362,900,000	3,260,791,035	1,973,500,000	1,890,391,035	1,163,218,016	2,280,230,151	62	70
State Department for Industry	2,871,400,000	2,987,626,198	2,466,400,000	2,548,626,198	1,882,749,401	1,959,360,434	74	66
State Department for Micro, Small and Medium Enterprises Development	1,877,970,000	1,871,563,354	1,680,370,000	1,660,363,354	1,033,228,371	1,065,325,601	62	57
State Department for Investment Promotion	1,485,029,340	1,562,208,806	978,029,340	1,049,708,806	604,487,824	734,320,254	58	47
State Department for Labour and Skills Development	4,349,518,491	4,168,257,996	1,741,418,491	1,561,757,996	1,112,614,022	3,125,098,509	71	75
State Department for Social Protection and Senior Citizen Affairs	32,542,180,000	34,367,603,256	32,442,180,000	34,267,603,256	20,405,467,133	22,514,008,256	60	66
State Department for Mining	1,465,200,000	2,094,051,872	1,365,200,000	1,994,051,872	864,495,089	1,245,502,640	43	60
State Department for Petroleum	25,222,411,755	54,497,003,462	342,960,000	311,474,278	172,179,440	37,760,265,732	55	69
State Department for Tourism	9,072,790,000	12,255,077,351	1,087,900,000	1,017,138,351	619,890,519	691,963,766	61	6
State Department for Wildlife	9,463,020,000	10,221,610,720	4,699,020,000	4,670,072,815	2,190,517,031	7,347,901,689	47	72
State Department for Gender and Affirmative Action	1,339,410,000	2,125,997,741	1,204,410,000	1,990,997,741	770,639,067	1,666,031,909	39	78
State Department for Public Service	22,993,400,000	23,378,263,845	20,354,630,000	20,808,133,845	11,611,371,925	13,227,561,699	56	57
State Department for East African Community	718,373,820	927,707,282	718,373,820	927,707,282	621,821,839	691,645,726	67	75
The State Law Office	6,219,300,000	6,394,334,436	5,654,620,000	5,812,654,436	3,494,046,733	3,876,650,070	60	61
The Judiciary	20,437,400,000	20,437,400,000	20,437,400,000	20,437,400,000	14,289,946,235	15,326,403,763	70	75
Ethics and Anti-Corruption Commission	3,823,620,000	3,693,620,000	3,823,620,000	3,693,620,000	2,644,602,631	2,985,965,184	72	81
National Intelligence Service	44,301,000,000	45,851,000,000	44,301,000,000	45,851,000,000	32,573,180,838	31,096,812,254	71	68
Office of the Director of Public Prosecutions	3,587,040,000	4,007,040,000	3,585,040,000	4,005,040,000	2,716,670,870	3,044,073,805	68	76
Office of the Registrar of Political Parties	2,072,563,233	1,260,259,375	2,072,563,233	1,260,259,375	1,085,632,554	957,858,371	86	76
Witness Protection Agency	744,740,000	813,444,990	744,740,000	813,444,990	565,879,055	550,774,004	70	68
State Department for Environment and Climate Change	4,196,000,000	4,149,751,579	3,577,100,000	3,230,851,579	2,410,136,374	2,292,189,594	75	55
State Department for Forestry	10,124,000,000	10,123,368,056	5,574,000,000	5,573,368,056	5,863,765,424	6,400,749,527	105	63

MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Revised Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Kenya National Commission on Human Rights	529,800,000	539,796,436	529,800,000	539,796,436	312,511,873	389,653,454	58	72
National Land Commission	1,642,600,000	1,489,920,234	1,642,600,000	1,489,920,234	939,298,748	1,048,582,162	63	70
Independent Electoral and Boundaries Commission	4,571,340,000	4,674,010,914	4,571,340,000	4,674,010,914	3,041,643,244	3,439,281,018	65	74
Parliamentary Service Commission	911,000,000	917,000,000	911,000,000	917,000,000	624,181,975	651,384,997	68	71
National Assembly	24,552,000,000	24,712,000,000	24,547,000,000	24,707,000,000	15,517,308,971	16,084,267,971	63	65
Parliamentary Joint Services	6,315,000,000	6,345,000,000	6,291,000,000	6,321,000,000	4,278,484,825	4,590,573,562	68	72
Senate	7,159,000,000	7,203,000,000	7,158,000,000	7,202,000,000	4,507,168,775	5,369,236,956	63	75
Judicial Service Commission	896,600,000	896,600,000	896,600,000	896,600,000	549,562,677	611,500,470	61	68
The Commission on Revenue Allocation	516,450,000	516,815,077	516,450,000	516,815,077	247,438,938	383,158,116	48	74
Public Service Commission	3,675,500,000	3,520,240,162	3,660,500,000	3,505,240,162	1,915,260,754	2,231,772,913	55	63
Salaries and Remuneration Commission	562,190,000	550,322,775	562,190,000	550,222,775	297,845,723	334,735,388	54	61
Teachers Service Commission	322,645,560,000	342,400,363,529	321,988,048,000	341,742,851,529	239,956,513,754	252,589,319,327	70	74
National Police Service Commission	1,193,510,000	1,151,958,088	1,193,460,000	1,151,908,088	747,575,139	843,698,282	65	73
Auditor General	7,678,880,000	7,978,880,000	7,421,880,000	7,571,880,000	4,314,039,226	5,574,316,587	57	70
Controller of Budget	766,920,000	707,369,689	766,920,000	706,769,689	344,931,850	359,398,585	49	51
The Commission on Administrative Justice	767,510,000	745,194,424	767,510,000	745,194,424	463,039,713	470,456,313	62	63
National Gender and Equality Commission	468,900,000	440,289,511	468,900,000	440,289,511	289,652,733	325,937,143	66	74
Independent Policing Oversight Authority	1,052,700,000	1,019,274,178	1,052,700,000	1,019,274,178	681,667,638	767,055,939	67	75
Sub-Total	1,564,887,276,942	1,681,234,660,679	1,302,803,730,688	1,360,121,959,262	905,777,865,098	1,149,111,801,472	67	68

Consolidated Fund Services	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Public Debt	1,751,074,452,792	1,866,038,321,052	1,751,074,452,792	1,866,038,321,052	1,243,959,439,814	1,238,573,538,535	67	66
Pensions and gratuities	189,089,778,297	189,089,778,298	189,089,778,297	189,089,778,298	101,025,047,468	129,205,923,264	53	68
Salaries, Allowances and Miscellaneous (including Guaranteed Debt)	23,532,697,914	23,721,822,760	23,532,697,914	23,721,822,760	19,606,627,274	19,921,047,216	83	84
Sub-Total	1,963,696,929,003	2,078,849,922,110	1,963,696,929,003	2,078,849,922,110	1,364,591,114,556	1,387,700,509,015	66	67
Total-Recurrent	3,528,584,205,945	3,760,084,582,789	3,266,500,659,691	3,438,971,881,372	2,270,368,979,654	2,536,812,310,487	66	68

Source: The National Treasury and MDAs

Annex IX: MDAs Development Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	54,971,331,275	65,582,331,275	47,178,043,337	57,262,465,002	41,042,307,364	42,059,609,732	72	64
Energy, Infrastructure and ICT	384,359,136,159	349,409,312,183	154,709,136,159	119,012,024,358	42,824,488,558	109,485,663,987	36	31
General Economics and Commercial Affairs	31,375,270,000	32,867,535,065	31,062,270,000	32,429,535,065	10,024,439,533	18,619,941,461	31	57
Health	60,559,396,949	50,654,636,949	46,655,396,949	37,750,636,949	11,396,251,911	26,877,837,273	30	53
Education	33,099,445,507	33,954,068,228	27,066,022,700	28,706,068,228	15,074,867,959	18,192,562,818	53	54
Governance, Justice, Law and Order	9,871,623,050	15,172,450,700	9,051,623,050	14,422,450,700	10,306,434,099	13,874,556,680	72	91
Public Administration and International Relations	115,981,255,075	116,502,318,502	101,614,078,889	101,077,834,334	47,650,843,842	69,529,523,492	47	60
National Security	4,254,000,000	3,254,000,000	3,720,000,000	2,720,000,000	1,443,746,686	2,718,582,081	53	84
Social Protection, Culture and Recreation	24,961,050,000	25,031,300,000	8,628,050,000	8,631,300,000	3,977,016,598	14,076,363,381	46	56
Environment Protection, Water and Natural Resources	88,211,000,000	90,791,744,391	51,131,000,000	55,202,744,391	23,806,358,840	53,351,802,461	43	59
Total	807,643,508,015	783,219,697,293	480,815,621,084	457,215,059,027	207,546,755,389	368,786,443,365	45	47

Source: The National Treasury and MDAs

Annex X: MDAs Recurrent Expenditure by Sector

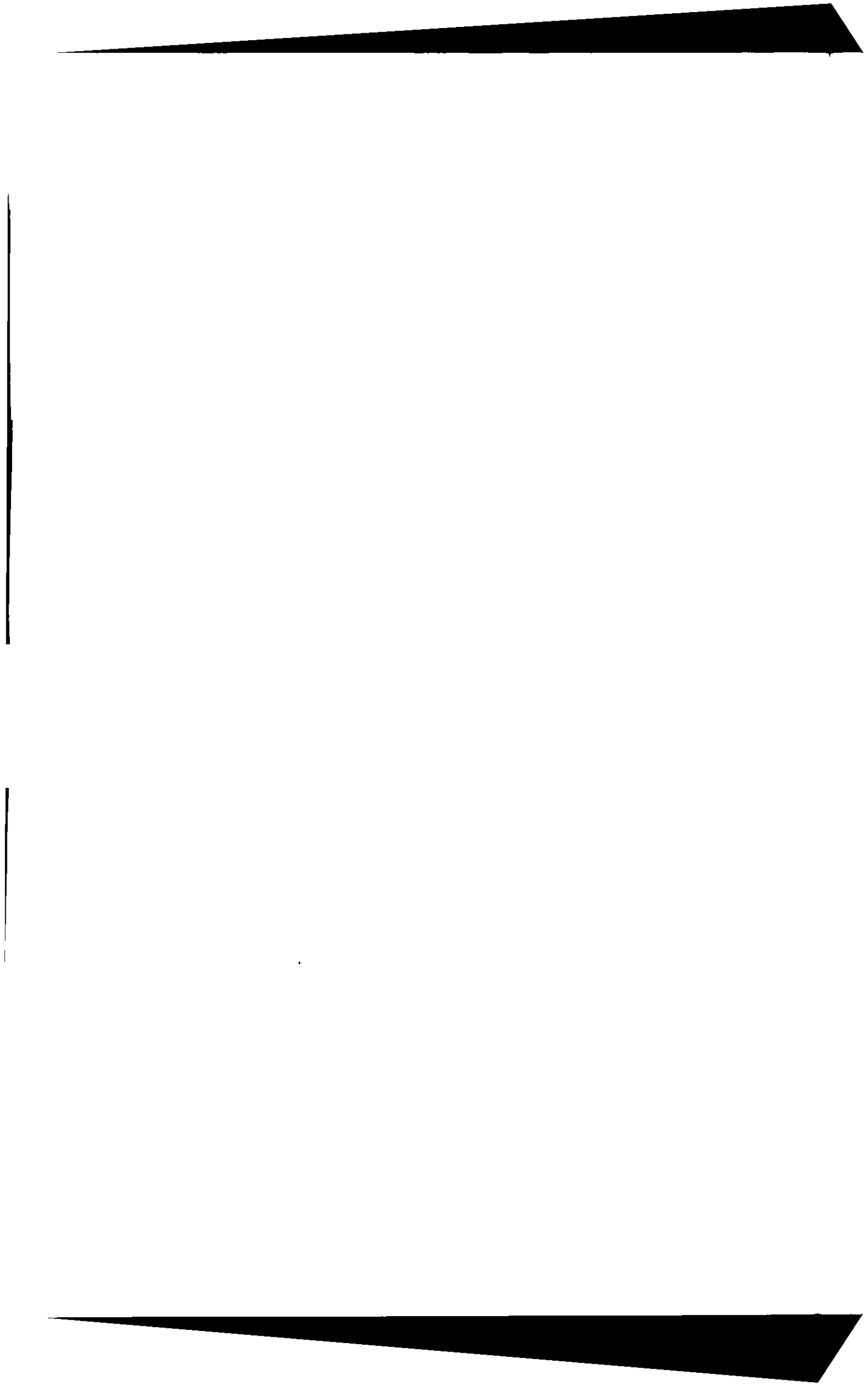
Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	32,970,152,863	32,506,733,103	18,638,202,863	21,732,258,103	15,217,495,702	16,857,517,969	70	52
Energy, Infrastructure and ICT	148,004,553,845	178,736,923,466	17,407,972,277	17,188,117,610	11,297,224,890	91,533,133,784	66	51
General Economics and Commercial Affairs (GECA)	30,044,533,160	39,575,463,320	18,930,043,160	24,173,824,320	15,554,961,099	21,946,875,299	64	56
Health	80,627,120,000	88,191,237,384	55,442,120,000	59,652,983,384	39,113,802,156	45,046,177,136	66	51
Education	595,480,758,972	655,657,496,367	542,835,928,592	586,924,215,896	399,768,381,727	468,196,570,061	68	71
Governance, Justice, Law and Order (GJLOS)	220,529,534,434	225,163,373,991	219,307,384,434	223,912,723,991	151,601,606,204	168,862,573,640	68	75
Public Administration and International Relations	194,209,841,624	182,823,844,261	183,601,357,318	170,171,750,076	113,878,004,615	141,732,218,861	67	78
National Security	184,990,160,000	196,032,461,616	184,990,160,000	192,449,586,616	118,335,397,577	142,629,575,622	62	73
Social Protection, Culture and Recreation	45,681,902,044	47,822,189,428	42,003,242,044	44,109,499,428	26,666,562,161	31,832,392,495	61	67
Environment Protection, Water and Natural Resources	32,348,720,000	34,724,937,743	19,647,320,000	19,806,999,838	14,344,428,967	20,474,766,604	72	59
Total	1,564,887,276,942	1,681,234,660,679	1,302,803,730,688	1,360,121,959,262	905,777,865,098	1,149,111,801,472	67	68

Source: The National Treasury and MDAs

Annex XI: MIDAs Total Expenditure by Sector

Sector	Original Gross Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Original Net Estimates (Kshs.)	Revised Net Estimates I (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	87,941,484,138	98,089,064,378	65,816,246,200	78,994,723,105	56,259,803,066	58,917,127,701	71	60
Energy, Infrastructure and ICT	532,363,690,004	528,146,235,649	172,117,108,436	136,200,141,968	54,121,713,448	201,018,797,770	40	38
General Economics and Commercial Affairs (GECA)	61,419,803,160	72,442,998,385	49,992,313,160	56,603,359,385	25,579,400,632	40,566,816,760	45	56
Health	141,186,516,949	138,845,874,333	102,097,516,949	97,403,620,333	50,510,054,067	71,924,014,409	52	52
Education	628,580,204,479	689,611,564,595	569,901,951,292	615,630,284,124	414,843,249,686	486,389,132,879	67	71
Governance, Justice, Law and Order (GJIOS)	230,401,157,484	240,335,824,691	228,359,007,484	238,335,174,691	161,908,040,303	182,737,130,320	68	76
Public Administration and International Relations (PAIR)	310,191,096,699	299,326,162,763	285,215,436,207	271,249,584,410	161,528,848,457	211,261,742,353	60	71
National Security	189,244,160,000	199,286,461,616	188,710,160,000	195,169,586,616	119,779,144,262	145,348,157,703	61	73
Social Protection, Culture and Recreation	70,642,952,044	72,853,489,428	50,631,292,044	52,740,799,428	30,643,578,759	45,908,755,876	58	63
Environment Protection, Water and Natural Resources	120,559,720,000	125,516,682,134	70,778,320,000	75,009,744,229	38,150,787,807	73,826,569,065	51	59
MIDAs Total	2,372,530,784,957	2,464,454,357,972	1,783,619,351,772	1,817,337,018,289	1,113,324,620,487	1,517,898,244,837	61	62

Source: The National Treasury and MIDAs





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